

## INTRODUCTION

PT Lim Konsultan Indonesia or Lim & Co Consulting was established in 2018. Located at Jl. Bakal, Ruko Anggrek Mas Center Blok A-09, Taman Balai Village, Batam Kota District. It aims to be a solution for companies and individuals who are looking for a trusted tax consulting company with a proven track record and provide the best quality of work while maintaining competitive prices.

The number of taxpayers who do not fully understand the provisions and obligations of taxation, turn to the services of tax consultants to help manage tax obligations to be more effective and efficient. At Lim and Co Consulting tax consultant office, work is managed with a teamwork system, where each team is responsible for different clients. Each staff must be able to handle various tax and administrative tasks. Junior Consultants, who have no experience, have to learn many new things, including the process of reporting Income Tax Article 23 on Consultant Services through e-Bupot Unification. Usually, Senior Consultants teach Junior Consultants about this reporting process. However, this method is less efficient and effective, so a comprehensive guide is needed to facilitate and harmonise the understanding of the process of reporting Income Tax Article 23 on Consultant Services in e-Bupot Unifikasi.

## LITERATURE

### 1. Tax

Taxes according to Law No. 11 of 2020 are taxpayer contributions to the State owed by individuals or entities.

### 2. Income Tax

Income Tax is an official levy addressed to people who earn income or for the results received or obtained in the tax year for the benefit of the state and society.

### 3. Income Tax Article 23

Income Tax Article 23 is a tax imposed on income from capital, service delivery, gifts, or awards.

### 4. Rate and Object of Income Tax Article 23

The PPh 23 rate is applied based on the value of the tax base (DPP) or gross income. There are two types of tax rates applied to income, namely 15% (Dividends, gifts and awards) and 2% (Rent, fees for engineering services, management services, construction services and consulting services, other services).

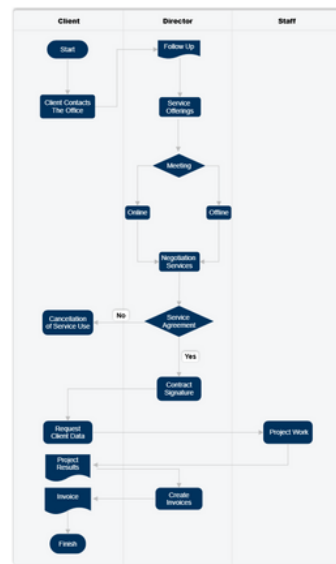
### 5. Proof of Withholding / Unification Collection

According to Article 1 point 4 of PER-23/PJ/2020, the required income tax withholders/collectors are taxpayers, other than government agencies, which based on the provisions of tax laws and regulations are required to withhold and/or collect income tax.

## DISCUSSION

Because the method of transferring understanding or learning about the stages of the process of reporting Income Tax Article 23 on Consultant Services on e-Bupot Unification at Lim and Co Consulting tax consultants is not effective and efficient, the author provides a solution in the form of a guidebook on the process of reporting Income Tax Article 23 on Consultant Services on e-Bupot Unification. In the guidebook, there is an explanation of the stages of the process of reporting Income Tax Article 23 on Consultant Services on e-Bupot Unifikasi, starting from the login stage, setting signatories, creating proof of deduction/collection, reporting, to the stage of archiving data. With this guidebook, it is expected to assist Junior Consultants in learning and understanding all stages of the reporting process independently and more efficiently. So that between Senior Consultants and Junior Consultants can perform team tasks more effectively.

## OUTPUT



Flowchart of Client Acceptance



Guidebook

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