

STRATEGI MENGHADAPI PEMERIKSAAN PAJAK MELALUI PELATIHAN PAS-FINAL DAN PAJAK FINAL UNTUK UMKM DI KABUPATEN SLEMAN YANG MEMENUHI KRITERIA PP 46 TAHUN 2013

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ABSTRACT

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Community Service Activities with the title "Strategy to Face Tax Examination Through Pas-Final Training and Final Taxes for MSMEs in Sleman Regency that Fulfill PP Criteria 46 of 2013" aims to provide technical guidance for the implementation of PAS-Final 2017 and PP 46 2013 that can be used to improve MSME tax compliance to MSME players who are members of the Yogyakarta UMKM Association. Benefits of PPM activities for the target group, namely the Actors of UMKM have adequate knowledge about PAS-Final 2017 and PP 46 2013, Actors of UMKM can benefit from simplifying tax rules, Actors of UMKM can independently carry out tax obligations with proper tax planning, and Increase tax compliance among MSMEs; while the benefits for the Servant Team are as an effort to apply or apply the knowledge that is owned and to strengthen cooperation between the Department of Accounting and UMKM, so that it can make a positive contribution to both parties.

Kata Kunci: *PAS-Final 2017, PP 46 2013*