# ABSTRACT

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One of the ways that companies can do to obtain maximum after-tax profit is by making tax planning in order to get tax savings in a legal way and to reduce the tax burden so that they can optimize their profits. Therefore, the purpose of this study is to determine the tax planning that can be applied by PT Konesia Prologix Line to acquirefixed assets.

Based on the tax planning theory, the purposes of tax planning are to minimize the tax payable, maximize profit after tax, and fulfill tax obligations correctly, efficiently, and effectively in accordance with tax regulation.Tax planning can be used toacquire fixed assets by considering direct purchases (cash or credit) or by leasing.

This research was conducted with direct exploration at PT Konesia Prologix Line. The data needed in this research are primary data in the form of price quotation in cash purchases, credit purchases and lease methods, for the freight cars needed in the company's operations.

The results of the analysis in this research indicates that the alternative lease with option method, has the highest tax savings of Rp. 3,410,393 higher compared to purchases through bank loans, and tax savings of Rp 8,002,446 when compared to cash purchases.

The conclusion of this research is that PT Konesia Prologix Line can use the method of credit purchases, cash purchases and lease methods to acquire company fixed assets. The alternative lease with option had the greatest tax savings. The results of this research are expected to help the company in implementing tax planning, especially related to the decision of acquire fixed assets, so as to provide tax savings and support for achieving corporate goals.

Keywords: Tax Planning, Credit, Cash, Lease, Tax Saving.