

ABSTRACT FOR 2015 ATTA CONFERENCE

Analysis of The Indonesian Small Medium Enterprises' Perception Related to The Publication of Government Law No. 46, 2013 : Equality, Certainty, Convenience, and Efficient and Economic Aspects

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Text of Abstract [Arial size 12 font justify paragraph; approx 200 to 500 words]

Recently, The Indonesian Government has changed the tax treatment for Small Medium Enterprises (SME) whose turnover not more than IDR 4,8 billions become subject to final tax regime in amount of 1% of their turnover for both individual and corporate taxpayers since 1 July 2013 (Government Law No. 46, 2013). Previously, it is subject to non final progressive tax rate for individual taxpayer and non final flat rate (25%) for corporate taxpayer on their taxable income.

The main purpose of this research is to analyze SME's Perception in Indonesia related to the publication of Government Law No. 46, 2013: from equality, certainty, convenience, and efficient and economic aspects. The data is collected by using questionnaires. According to the research conducted, It can be concluded that the SME's has perception that this regulation is quite equal, certain, convenience, and efficient and economic. However, because of lack of socialization, some of the respondents do not know about this regulation. Therefore, government should take action by doing more socialization in order to increase society knowledge and awareness related to this regulation.

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