

# Tax Consultant: The Key To Success In Effective Tax Planning For Companies

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**Abstract.** This study aims to explore the role of tax consultants in effective tax planning for companies. In an increasingly complex business environment and evolving tax regulations, companies need to legally minimise their tax burden to continue to remain competitive and optimise profitability. The main focus of this research is how tax consultants can contribute in identifying tax saving opportunities, improving compliance with tax regulations, and optimising the company's business strategy. This research uses a qualitative approach with data collection techniques through interviews with senior and junior staff of tax consultants along with observation. The results show that the involvement of tax consultants contributes significantly to the identification of tax saving opportunities, compliance with tax regulations, and optimising tax efficiency-oriented business strategies. Thus, this study confirms that tax consultants are the key to success in effective tax planning, providing significant added value to companies in optimally managing their tax obligations

**Keywords:** Tax Consultant, Tax Planning, Tax Efficiency, Tax Compliance, Tax Risk Management

## I. Introduction

One source of funding that can be used as infrastructure development and state financing is through taxation. At present, the ability of the people in a country to help finance expenditures, both routine expenditures and those related to infrastructure development, indicates the independence of the country. Therefore, taxes should be a major source of state revenue. Increasing tax revenue also serves as an implicit way to increase the prosperity and welfare of the people in the country itself. By 2023, the formal compliance ratio of individual taxpayers has reached 63,2%. Meanwhile, the formal compliance ratio of corporate taxpayers has only reached 16.8%. This is influenced by the fact that in the perspective of taxpayers, especially corporate taxpayers, tax payments are often considered a burden. This means that the less the amount of tax paid will be more profitable for the company, because tax is considered a deduction from net income.

The Ministry of Finance released statistical data on tax revenue as of 31 December 2023 reaching Rp1,869.23 trillion, an increase of 8.9 percent compared to that realized in 2022 at Rp1,716.77 trillion. Despite the growth in tax revenue, companies also face greater challenges in managing their tax obligations due to the complexity of the ever-changing tax regulations. This certainly raises expectations to meet strict compliance standards, requiring companies to adopt smarter and more effective tax planning strategies. In this case, the role of tax consultants is very important to help optimize company performance (Azmi & Kusuma, 2024). There are two approaches commonly used to reduce the tax burden, namely legal ones in accordance with applicable tax regulations, and illegal ones through violations of existing tax laws, which certainly indicate a low level of compliance from the company (Herwanto et al., 2021). According to Faradilla & Rambe (2022), a good strategy to legally minimize the tax burden is known as *tax planning*. Tax planning is the initial decision made in tax management which aims to fulfill tax obligations by trying to pay the smallest possible amount of tax, provided that it is in accordance with applicable regulations. This of course aims to achieve the desired profit and liquidity.

Tax consultants not only assist companies in ensuring compliance with tax regulations, but also help identify opportunities to legally reduce the tax burden. With an in-depth understanding of tax laws and fiscal policies, tax consultants can help companies devise strategies for companies to maximize tax efficiency and minimize tax risks. Previous research shows that companies that use tax consulting services tend to have better tax management and are better prepared for regulatory changes (Gunawan & Ismawati, 2021). The presence of tax consultants is becoming increasingly important in today's business landscape full of uncertainty and rapid regulatory changes.

## II. Literature Review

### Matching Principle

Matching principle is one of the accounting principles used to determine the tax treatment of a transaction. Ananda (2023) states, matching principles is a concept that supports the reporting of income and related costs in the same period. This is determined by considering how a transaction affects the parties to the transaction. The implementation of the matching principle in taxation can be seen in terms of determining costs. If a cost is income for the person receiving payment and generates taxable income, then the cost can be categorized as a deductible expense. With the exception of income tax as a deductible item, this principle

solely applies to the relationship between costs and income.

In this case, the role of tax consultants becomes very important in applying the matching principle. Tax consultants can help taxpayers understand and apply this principle by ensuring that expenses claimed as deductible expenses match the income subject to tax. Tax consultants will also help taxpayers comply with complex tax regulations, reduce the risk of reporting errors, and optimize tax expenses legally.

### **Taxpayer Understanding of Taxation**

Taxpayers' understanding of taxation in Indonesia remains a significant challenge for the government and tax authorities. Despite various socialization and education efforts, many taxpayers still do not fully understand their tax obligations. One of the main causes is the complexity of tax regulations that often change, making it confusing for some taxpayers. The frequently changing rules and various types of taxes that must be paid make many taxpayers, especially individuals and small and medium enterprises (SMEs), find it difficult to comply with all tax rules and regulations. In addition, there is still a view among the public that taxes are considered a burdensome burden, without seeing the direct benefits that can be obtained from tax payments.

It is very important for taxpayers to have a good understanding of tax regulations. Most disobedient taxpayers do not have an understanding of tax regulations (Purnamasari & Oktaviani, 2020). According to Risa & Sari (2021), tax compliance is defined when a taxpayer feels responsible for his tax obligations and fulfills his obligations within a predetermined period. Tax compliance can also be interpreted when a taxpayer understands the applicable tax provisions in accordance with tax laws and regulations. Understanding of taxation includes an understanding of general taxation regulations and procedures filling out complete and clear tax forms, calculating the amount of tax payable and paying the tax payable on time and how to submit Annual Tax Return payment procedures, place of submission, and deadline for submitting Annual Tax Return

### **Tax Planning**

Tax planning is one of the company's strategies that aims to streamline its taxes. If tax planning can run well, the company can expand productivity and work capacity, so that the company's operational sustainability can have a good impact on the company going forward. Tax planning is closely related to earnings management. Yuliza & Fitri (2020) concluded that tax planning affects earnings management practices. According to Tambahani et al (2021), good tax planning can increase company value. This can be assessed from the company's stock price. With a high share price, we can interpret that the dividends given by the company to investors are also of great value. Dividends are obtained based on greater profits. Through tax planning, companies can make lower tax payment plans and in accordance with applicable tax regulations. With low tax costs, the company generates greater profits. This can make investors interested in buying the company's shares.

Tax planning is a process of taking relevant tax factors and material non-tax factors to determine what, when, how, with whom and which parties to carry out transactions, operations, and business relationships that allow the creation of a tax burden on tax events that is as low as possible and in accordance with company objectives. Tax planning usually starts from analyzing certain transactions or events. From these transactions or events, whether later it can be sought to reduce or exclude the amount of tax in accordance with applicable tax regulations.

### **Tax Planning Strategy**

Minimizing taxes can be achieved in many ways. There are those that still comply with tax regulations (lawful) and those that violate tax regulations (unlawful). Maybe some people are more familiar with the terms tax avoidance and tax evasion. Gunadi (2020) explains that the term tax avoidance refers to reducing the tax burden legally, in the sense that it is still in accordance with statutory provisions and does not deviate from regulations. This means that tax avoidance is allowed by tax regulations and laws because it does not violate and does not conflict with applicable provisions.

In contrast to tax avoidance, tax evasion or more commonly known as tax evasion is an illegal or unauthorized act in which individuals or companies attempt to avoid the obligation to pay taxes to tax authorities by hiding income, inflating expenses, or providing false information about income and tax liabilities. Nisrina et al (2023) found that understanding of taxation and taxpayer compliance has a significant effect on tax evasion. When taxpayers already have an understanding of taxation, taxpayers must have control over themselves not to commit violations in the form of tax evasion. In this case, the taxpayer considers tax evasion to be an immoral act. According to Sunani (2021) the implementation of the right business strategy helps companies manage their tax obligations more efficiently. Therefore, the existence of tax consultants can support companies in developing tax planning strategies.

### III. Research Method

The method used in this research is descriptive qualitative method. Primary data collection was conducted through interviews with 1 senior staff and 1 junior staff of tax consultants in Surabaya. In-depth interviews were conducted with two tax consultant staff who have more than two years of experience in taxation. This interview aims to gain direct insight into the important role of tax consultants in tax planning. Therefore, the experience and views of the interviewees can be used as information in answering several questions related to tax planning. In addition, direct observation of the tax consultant's work process was also conducted to obtain more contextual and detailed data. The data obtained from interviews and observations are analyzed descriptively to comprehensively describe how *tax planning* is done by *tax* consultants.

### IV. Results and Discussion

#### The Role of Tax Consultants in Helping Companies Understand and Comply with Tax Regulations

Based on interviews conducted with two tax consultant staff resource persons, there are similar opinions on the role of tax consultants in providing understanding to client companies regarding tax regulations. The result obtained is that:

*"The first step is that the consultant will check the client's transaction documents. From checking the documents, the consultant will be able to understand the type of company's transactions so that they can then provide information on tax objects related to the company so that the company understands its obligations in tax withholding and collection. For the update of tax regulations, we always provide information about the update of the applicable Minister of Finance Regulation to our clients."* (Interview Dated June 10, 2024)

From this statement, we can know that tax consultants play an active role in increasing taxpayers' understanding of tax rules and regulations by understanding the implications of each tax regulation on company operations, providing information on tax collection objects and providing updates on tax regulations.

#### Key Strategies in Optimizing Tax Planning in Companies

Based on the interviews that have been conducted, both interviewees have the same view about the main strategy in optimizing tax planning in the company, namely:

*"First, the company can provide the tax planning that has been prepared to the consultant. Furthermore, we as consultants analyze the tax planning and provide advice and input regarding the company's conditions and optimal taxation. So that the tax planning that we present does not make the company lose money and the tax payment is still reasonable."* (Interview Dated June 10, 2024)

From this statement, a tax consultant argues that the main strategy in optimizing tax planning is to evaluate the tax planning that has been prepared by the company to find opportunities that are used as tax efficiency. Consultants must also understand the form of the company in order to utilize deductible expenses to reduce taxable income.

#### The Role of Tax Consultants in Influencing Corporate Tax Compliance

Based on interviews conducted with two tax consultant staff resource persons, resource person 1 stated that:

*"Most companies that do not have tax consultants are often negligent in their tax obligations and do not know about applicable tax updates. So in my opinion, having a tax consultant in a company can help the company to reduce the risk of mistakes that can lead to fines or sanctions. In addition, the consultant can also provide recommendations for the company. improve tax compliance systems and processes so that companies can carry out their tax obligations appropriately."* (Interview Dated June 10, 2024)

Not much different from informant 1, informant 2 also stated:

*"Since we conduct company visits to clients once a week, our presence as tax consultants is very important. Since clients often feel that they do not understand tax-related matters, by conducting company visits, clients can take advantage of this to ask about tax-related matters that they do not know. With this, the tax consultant can monitor as well as provide direction to the company to fulfill its tax obligations."* (Interview Dated June 10, 2024)

From the statements of the two interviewees, it can be interpreted that with the presence of tax consultants, companies can be more confident that they have complied with all applicable tax regulations, reduce the risk of sanctions and optimize corporate tax obligations.

### **Main Challenges Faced in Performing the Role of a Tax Consultant**

The interview results show different answers between the two interviewees. Interviewee 1 mentioned that:  
*"The challenges I face can be in the form of data requests from the AR (Account Representative) which are quite complicated so that I and the accounting department must try to present the requested data clearly and correctly. To fulfill the data requests from the AR, I have to work intensively with the accounting team. We had to ensure that the data presented was not only complete but also accurate and in accordance with applicable regulations. This process includes several procedures, including data collection from various sources, data verification and validation, and preparation of reports that meet audit standards. The slightest error in data presentation can have a major impact, both in the form of fines and the potential for further examination by the tax authorities."* (Interview Dated June 10, 2024)

In addition to the statement from informant 1, the challenges faced by a tax consultant according to informant 2 are:

*"The main challenge is during the peak season. As each person holds more than 5 different companies, during peak season, I have to manage multiple tasks at once, from reviewing and preparing tax reports, providing strategic advice to clients, to ensuring compliance with all applicable tax regulations. The limited time to complete all these tasks adds to the pressure, which requires excellent time management and prioritization. In addition, we must be prepared for regulatory changes that may arise suddenly, as well as handle questions or clarifications from tax authorities quickly and appropriately."* (Interview Dated June 10, 2024)

From the statements of the two interviewees, we can know that being a tax consultant has its own challenges. These challenges include fulfilling complex data requests from Account Representatives with clear and accurate presentations. In addition, a tax consultant must be able to manage time well and work under pressure during the annual tax return reporting period (peak season).

### **Tax Consultant's Advice for Companies Wishing to Optimize Their Tax Planning**

From several statements that have been given by tax consultants, there are several suggestions given for companies that want to optimize their tax planning. Interviewee 1 stated that:

*"Companies can make tax planning in advance. This planning will be the basis for the tax consultant to conduct an in-depth analysis. With this, the consultant will analyze the tax planning. Then the consultant will provide the best advice and input based on the company's specific situation and needs. This analysis will help identify tax optimization opportunities as well as potential risks that need to be anticipated."* (Interview Dated June 10, 2024)

In line with the statement from informant 1, informant 2 argued that:

*"My suggestion is that the company should understand the applicable tax regulations first, once the company has a strong understanding of the tax regulations, they can develop a more effective tax planning. Tax consultants will help review the planning and provide appropriate recommendations to optimize the company's tax strategy."* (Interview Dated June 10, 2024)

Based on the suggestions that have been given by the tax consultant, the company can make it a basis for optimizing tax planning. Companies are advised to understand and update applicable tax knowledge. Furthermore, the company can compile tax planning which will later be analyzed by the tax consultant so that the consultant can provide the best advice and input for the company.

## **V. Conclusion**

Based on the research results, it can be concluded that tax consultants have a crucial role in helping companies understand and comply with tax regulations. Thus, the presence of tax consultants can reduce the risk of sanctions, and optimize tax obligations. Tax consultants are active in improving taxpayers' understanding of tax regulations, providing important information related to tax collection objects, and providing updates on the latest regulations. In optimizing tax planning, there is a need for an in-depth evaluation of the company's tax planning to identify opportunities for tax efficiency.

The limitation in this study is that the information obtained is only general information, while other information regarding the behavior of certain taxpayers cannot be published because it is confidential. It is recommended for future researchers to look for sources not only from the tax consultant, but also from the tax audit office and directly from the taxpayers themselves. Thus, answers will be obtained from various different points of view. This can certainly provide a more comprehensive and in-depth understanding of effective tax planning.

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