

Analisis penentuan dasar nilai penyusutan atas pengalihan aset tetap dari kantor pusat kepada bentuk usaha tetap

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Abstrak

Permanent Establishment in Indonesian Taxation System is very unique. Indonesian taxation regulation uses two perspectives for relationship between permanent establishment and their head office. In some transaction they are one entity, but in other transaction they can be two entities. Because of that, it is still confusing for both the tax payer and tax investigator to understand the transaction between head office and permanent establishment. One of the problems is when the transaction is about determining the basis value of depreciation on transfer capital asset form head office to permanent establishment. Because in Indonesian taxation regulation it is still not clear about the treatment of depreciation for permanent establishment.

The approach used in this research is qualitative approach. The goal is to try to find an understanding to determine the basis value of depreciation on transfer capital asset from head office to permanent establishment. The research type is descriptive because the writer tries to give a detail description in determining basis value of depreciation on transfer capital asset from head office to permanent establishment. The data collection technique used in this research is by reading the literature which focuses on the research, observation, and interview. The interview was done with tax government institution, and tax expert.

The result of this research is there are two alternatives to be the basis value of depreciation on transfer capital asset from head office to permanent establishment. They are tax value and fair market value. Both of them can be uses because for this transaction it is still not have the clear regulation. Based on theory it is uses tax value, but in international taxation it is uses fair market value because the relationship between the head office and the permanent establishment like if it were a distinct and separate enterprise.