

Implementasi perencanaan pajak melalui transfer pricing atas intra group services pada perusahaan multinasional berbentuk subsidiary company = Tax planning through the implementation of transfer pricing on intra group services in subsidiary company

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Abstrak

Perencanaan pajak yang dilakukan oleh perusahaan multinasional khususnya yang berbentuk subsidiary company salah satunya adalah melalui transfer pricing. Praktik transfer pricing yang lazim dilakukan oleh perusahaan multinasional adalah pemberian jasa atau yang disebut dengan intra group services. Penelitian ini bertujuan untuk memberikan gambaran mengenai implementasi perencanaan pajak perusahaan multinasional yang berbentuk subsidiary company dengan skema transfer pricing atas intra group services dan permasalahan yang timbul akibat dari penerapan skema tersebut. Metode penelitian yang digunakan adalah kualitatif dengan analisis data kualitatif. Data kualitatif didapatkan melalui studi literatur dan wawancara mendalam.

Hasil penelitian ini adalah dalam melakukan implementasi perencanaan pajak melalui skema transfer pricing atas intra group services perusahaan harus memerhatikan mengenai manfaat komersial atas pemberian jasa tersebut dan apakah biaya atas intra group services yang dibebankan telah sesuai dengan prinsip harga pasar wajar. Permasalahan yang timbul akibat implementasi skema transfer pricing atas intra group services adalah timbulnya perbedaan persepsi antara wajib pajak dan otoritas pajak karena peraturan yang belum terlalu detail mengatur mengenai transfer pricing khususnya atas transaksi intra group services.

Tax planning by multinational companies especially in the form of subsidiary company through transfer pricing. Transfer pricing practices commonly by multinational companies is the provision of services or the so-called intra-group services. This study aims to provide an overview of the implementation tax planning of transfer pricing schemes on intra-group services in subsidiary company and the problems arising from the implementation of the scheme. The method used was a qualitative study with qualitative data analysis. Qualitative data obtained through the study of literature and in-depth interviews.

The results of doing this is through the implementation of tax planning schemes on intra-group services companies should pay attention to the commercial benefits of the provision of such services and whether the cost of the intra-group services are charged in accordance with the principle of a fair market price. Problems arising from the implementation of the scheme on intragroup transfer pricing services is differences in perception between the taxpayer and the tax authorities because of the regulations concerning transfer pricing in particular on intra-group transactions services has not been properly regulated.