

# Analisis putusan banding atas penerapan metode transfer pricing oleh Direktorat Jenderal Pajak terhadap transaksi penjualan bahan baku : studi kasus PT APS = Analysis of appeal verdict on applying transfer pricing method by Directorate General of Tax toward procurement transaction : case study PT APS

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## Abstrak

Skripsi ini membahas mengenai Putusan Banding sengketa Transfer Pricing atas penjualan bahan baku antara DJP dan PT APS. Pendekatan Analisis Kesebandingan yang berbeda antara DJP dan PT APS menyebabkan perbedaan persepsi dalam menerapkan Metode Transfer Pricing yang menyebabkan koreksi fiskal pada penjualan bahan baku yang sudah dilaporkan. Kurang mendalamnya analisis DJP dalam bisnis dan faktor ekonomi menyebabkan koreksi DJP tidak dapat dipertahankan pada Banding di Pengadilan Pajak. Kurangnya Regulasi Trasfer Pricing pada periode tersebut mengharuskan hakim mengacu kepada OECD Transfer Pricing Guidelines dan konvensi internasional lainnya.

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This thesis discussed about Transfer Pricing Dispute on Appeal Verdict for selling transaction between DGT and PT APS. Different approach on Comparability Analyze between DGT and PT APS caused perceived difference in applying the transfer pricing methods which lead to fiscal correction on the selling transaction which already submitted in Corporate Income Tax Return. The lack of DGT analyze depth on business and economic factor caused DGT?s correction cannot be defended in Tax Court. The absence of Transfer Pricing regulation at that period required the judges to consider the OECD Transfer Pricing Guidelines and other international Convention.