

Analisis kebijakan transfer pricing atas marketing intangible studi kasus pemeriksaan PT. X, PT.Y dan PT. Z pada KPP wajib pajak besar dua =
Transfer pricing policy analysis on marketing intangible audited case
study PT. X, PT.Y and PT. Z on large tax office two

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Abstrak

Tesis ini membahas tentang kebijakan transfer pricing atas marketing intangible pada Direktorat Jenderal Pajak melalui studi kasus terhadap hasil pemeriksaan pada PT. X, PT. Y dan PT. Z pada KPP Wajib Pajak Besar Dua periode 2013-2015. Penelitian ini menggunakan pendekatan kualitatif dengan desain deskriptif. Hasil penelitian ini menyarankan agar kebijakan transfer pricing lebih di perjelas khususnya kebijakan transfer pricing atas marketing intangible. Saran lainnya adalah peningkatan kualitas pemeriksaan melalui transfer of knowledge khususnya transfer pricing kepada para pemeriksa serta menyediakan tool dalam rangka optimalisasi analisis dalam melakukan pemeriksaan.

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The focus of study is transfer pricing policy in marketing intangible on Direktorat General of Taxation which tax audited concerning to PT. X, PT. Y and PT. Z since 2013-2015 that are registered on large tax office two. The research is qualitative - descriptive. The result is transfer pricing policy in marketing intangible should be completely at all especially in marketing intangible rules. Other suggest are increase quality of tax audited by transfer of knowledge especially transfer pricing to tax auditor and to maintain tax audit optimally by good infrastructure on audit.