

Analisis implikasi aksi base erosion and profit shifting nomor 13 dalam regulasi dokumentasi transfer pricing di Indonesia = Analysis of the implication of base erosion and profit shifting action number 13 in transfer pricing documentation regulation in Indonesia

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Abstrak

Penelitian ini membahas mengenai implikasi Aksi Base Erosion and Profit Shifting Nomor 13 dalam Regulasi Dokumentasi Transfer Pricing di Indonesia. Metode penelitian yang digunakan adalah metode kualitatif deskriptif dengan teknik analisis data kualitatif. Implikasi Aksi BEPS 13 dalam regulasi dokumentasi transfer pricing sebagaimana diatur dalam PMK-213/2016, di antaranya adalah bertambahnya compliance cost yang harus ditanggung Wajib Pajak. Implikasi Aksi BEPS 13 dalam regulasi dokumentasi transfer pricing sebagaimana diatur dalam PMK-213/2016 juga terlihat dari pengadopsian beberapa ketentuan baru yaitu penggunaan dokumentasi tiga tingkat three-tiered documentation, penggunaan pendekatan arm's length price setting atau ex-ante basis, nilai threshold atau ambang batas yang baru, pengaturan kerangka waktu ketersediaan dokumentasi transfer pricing, dan penggunaan bahasa dalam dokumentasi transfer pricing. Untuk mengurangi cost of compliance yang harus ditanggung oleh Wajib Pajak, dibutuhkan simplification measures berupa safe harbors yang mengatur jenis-jenis transaksi afiliasi tertentu saja yang diwajibkan untuk menyelenggarakan dokumentasi transfer pricing seperti jenis transaksi afiliasi yang berpotensi melakukan penghindaran pajak.

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This study focuses on the implications of Base Erosion and Profit Shifting Action Number 13 in transfer pricing documentation regulation in Indonesia. The research method used in this study is descriptive qualitative with qualitative data analysis technique. The implication of BEPS Action 13 in transfer pricing documentation regulation as stipulated in PMK 213 2016 is the increase of compliance cost that must be borne by Taxpayer. The other implication of BEPS Action 13 in transfer pricing documentation regulation as stipulated in PMK 213 2016 is the adoption of several new provisions, such as the use of three tiered documentation, the use of arm's length price setting approach or ex ante basis, the use of new thresholds, the time frame of the availability of transfer pricing documentation, and the use of language in transfer pricing documentation. To reduce the cost of compliance that must be borne by Taxpayer, it is necessary to set out simplification measures in the form of safe harbors arranging certain types of affiliated transactions that are required to prepare transfer pricing documentation such as affiliated transaction that has the potential to do tax avoidance.