

# Analisis Pengujian Penerapan Prinsip Kewajaran dan Kelaziman Usaha Atas Transaksi Intercompany Loan Berupa Bunga Pinjaman Terhadap Pihak Afiliasi (Studi Kasus PT XYZ Indonesia) = The Analysis of Arms Length Principle Implementation of Intercompany Loan Transaction in the form of Interest on Loans to Affiliated Party (A Case Study of PT XYZ Indonesia)

Fajri Nur Amin Basyeban, author

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## Abstrak

### <b>ABSTRAK</b>

Penerapan Transfer Pricing terkait pinjaman intra-group kerap dilakukan oleh perusahaan yang memiliki hubungan istimewa. PT XYZ Indonesia merupakan wajib pajak yang memiliki hubungan istimewa dengan PT ABC Tbk, PT DEF, XY Ltd dan PT Y dan melakukan sejumlah transaksi afiliasi seperti transaksi pembayaran bunga atas pinjaman dan transaksi penghasilan bunga atas pinjaman. Berdasarkan fakta tersebut PT XYZ Indonesia wajib menyusun transfer pricing documentation atas pembayaran bunga pinjaman yang dibayarkan dan penghasilan bunga pinjaman yang diterima untuk membuktikan bahwa transaksi antar afiliasi memenuhi prinsip kewajaran dan kelaziman usaha. Dalam menentukan kewajaran tingkat bunga atas transaksi pinjaman, PT XYZ Indonesia menggunakan Bank Indonesia Interest Rate sebagai data pembanding eksternal pada dokumentasi transfer pricing. Penelitian ini juga akan menjelaskan permasalahan yang timbul dalam penerapan transfer pricing documentation berdasarkan PMK 213/PMK.03/2016. Metode penelitian menggunakan pendekatan kualitatif dan teknis analisis data kualitatif. Data yang dikumpulkan sebagai landasan analisis didapatkan melalui wawancara mendalam dengan narasumber sesuai dengan kredensial mereka di bidang Transfer Pricing dan Pajak Internasional. Hasil dari penelitian ini adalah bahwa Transaksi Intercompany loan atas Penghasilan Bunga Pinjaman dan Biaya Bunga pinjaman yang dilakukan oleh PT XYZ Indonesia dan pihak afiliasi telah memenuhi penerapan prinsip kewajaran dan kelaziman usaha.

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### <i><b>ABSTRACT</b></i>

The Implementation of Transfer Pricing related to intra-group loans is often done by companies that have a special relationship. PT XYZ Indonesia is a taxpayer who has a special relationship with PT ABC Tbk, PT DEF, XY ltd, and PT Y and conducts a number of affiliated transactions such as interest payment transaction on loans and interest income transaction on loans. Based on aforementioned fact, PT XYZ Indonesia is obliged to prepare transfer pricing documentation on loan interest payments paid and loan interest income received to prove that transaction between affiliates meet the arms length principle. In order to determine the reasonableness of the interest rate for loan transactions, PT XYZ Indonesia uses Bank Indonesia Interest Rate as an external comparable data on transfer pricing documentation. This study will also explain the problems arise in the application of transfer pricing documentation based on PMK 213/PMK.03/2016. The research method uses qualitative approaches and qualitative data analysis techniques. Data collected as a basis for analysis were obtained through in-depth interviews with informants according to their credentials in the field of International Tax and Transfer Pricing. The results of this study

are that the Intercompany loan Transactions on Loan Interest Income and Loan Interest Expense carried out by PT XYZ Indonesia and its affiliated parties have fulfilled the application of the arms length principle.<i>