

Analisis eksistensi transfer know-how pada pembayaran royalti atas pemanfaatan know-how (Studi kasus putusan banding pt x) = Analysis of the existence of transfer of know-how in royalty payment for the use of know-how (Case study decision on appeal of pt x).

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Abstrak

Isu transfer pricing pada pembayaran royalti atas pemanfaatan know-how tidak hanya berfokus pada penetapan harga transfer atau penentuan tarif royalti. Sebelum menentukan kewajaran dan kelaziman pembayaran royalti, terlebih dulu harus dibuktikan eksistensi transfer know-how. Tujuan dari penelitian ini yaitu untuk menganalisis argumentasi Direktorat Jenderal Pajak (DJP) dan PT X serta pendapat Majelis Hakim mengenai sengketa pembayaran royalti atas pemanfaatan know-how yang dilakukan oleh PT X serta menganalisis eksistensi transfer know-how sebagai dasar pembayaran royalti PT X. Penelitian ini dilakukan dengan pendekatan kualitatif dengan teknik pengumpulan data melalui studi kepustakaan dan studi lapangan. Hasil penelitian menunjukkan eksistensi transfer know-how sebagai dasar pembayaran royalti PT X dapat dibuktikan dengan dasar adanya keberadaan know-how, kepemilikan know-how, skema transaksi yang tetap mempertahankan nilai know-how, kelayakan pembayaran royalti, dan manfaat ekonomis atas transfer know-how. Sehingga koreksi DJP yang mengatakan know-how tersebut tidak eksis adalah tidak tepat.

.....Transfer pricing issues in royalty payments on the use of know-how do not only focus on transfer price or determining royalty rates. Before determining the arm's length of royalty payments, it must first be proven the existence of transfer know-how. The purpose of this thesis is to analyze the arguments of the Directorate General of Taxes (DGT) and PT X as well as the opinion of the Panel of Judges regarding the royalty payment dispute over the use of know-how carried out by PT X and to analyze the existence of the transfer of know-how as the basis for PT X's royalty payments. This research was conducted with a qualitative approach to data collection techniques through literature studies and field studies. The results showed the existence of transfer of know-how as the basis for payment of PT X royalties can be proven by the existence of know-how, ownership of know-how, transaction schemes that maintain the value of know-how, the feasibility of paying royalties, and the economic benefits of transferring know-how. Therefore, the DGT's correction saying the know-how does not exist is incorrect.