

# Analisis proses penyesuaian data pembanding transfer pricing sesuai pendekatan deductive dan additive (studi pada PT X) = Analysis of the adjustment process of transfer pricing comparables data according to deductive and additive approach of PT X

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## Abstrak

Peningkatan pemeriksaan terhadap transaksi transfer pricing turut meningkatkan jumlah sengketa transfer pricing, salah satunya sengketa data pembanding. Sengketa data pembanding umumnya terjadi karena time issue. Pada penelitian ini sengketa data pembanding timbul karena hasil yang berbeda dalam proses penyesuaian data pembanding sesuai pendekatan deductive dan additive atas sengketa pajak PT X Tahun 2016. Penelitian ini menggunakan pendekatan kualitatif dengan melakukan studi literatur dan studi lapangan. Pada penelitian ini pemeriksa dan PT X menggunakan pendekatan deductive dan additive dalam melakukan proses penyesuaian data pembanding, namun hasilnya berbeda. Berdasarkan penelitian ditemukan bahwa PT X melakukan analisis kesebandingan dengan memperhatikan lima faktor kesebandingan, yaitu karakteristik barang atau jasa, analisis fungsional, ketentuan kontrak, keadaan ekonomi, dan strategi bisnis. Pendekatan deductive diterapkan dengan melakukan searching criteria pada database, dan menerapkan pendekatan additive dengan melakukan manual search, review, dan proses rejection. Pada proses penelitian ditemukan bahwa pemeriksa hanya menerapkan pendekatan additive tanpa lebih dulu menerapkan pendekatan deductive. Saran yang dapat diberikan adalah analisis kesebandingan harus dilakukan dengan benar sesuai keadaan, disertai dengan bukti yang dapat diandalkan. Proses penyesuaian data pembanding pendekatan deductive dan pendekatan additive harus sesuai dengan hasil analisis kesebandingan. Apabila terdapat perbedaan signifikan dapat dilakukan penyesuaian, namun jika tidak dapat dilakukan maka harus dilakukan rejection.

.....The increase of transfer pricing examinations has also increased the number of transfer pricing disputes, one of which is comparative data disputes. Comparative data disputes generally occur due to time issues. In this study, comparative data disputes occurs because of different results in the adjustment process of comparative data according to the deductive and additive approaches to the 2016 PT X tax dispute. This study uses a qualitative approach by conducting literature studies and field studies. In this study, the examiner and PT X used deductive and additive approaches in adjusting the comparative data, but the results were different. Based on the research, it was found that PT X conducted a comparability analysis by taking into account five comparability factors, namely the characteristics of goods or services, functional analysis, contract terms, economic conditions, and business strategy. The deductive approach is applied by searching criteria on the database, and applying an additive approach by performing manual search, review, and rejection processes. In the research process it was found that the examiner only applied an additive approach without first applying the deductive approach. The suggestion that can be given is that comparative analysis should be carried out correctly under the circumstances, accompanied by reliable evidence. The process of adjusting comparative data with deductive and additive approaches must be in accordance with the results of comparability analysis. If there is a significant difference, adjustments can be made, but if it cannot be done then rejection must be done.