

Analisis Solusi atas Kendala Penerapan Prinsip Kewajaran dan Kelaziman Usaha pada Masa Pandemi COVID-19: Studi Kasus pada PT ABC = Analysis of Solutions to the Problem of the Arm's Length Principle Implementation during the COVID-19 Pandemic: A Case Study of PT ABC

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Abstrak

Pandemi COVID-19 menyebabkan sebagian besar perusahaan multinasional menghadapi permasalahan dokumentasi *transfer pricing* akibat sulitnya menerapkan prinsip kewajaran dan kelaziman usaha (PKKU). Penelitian ini bertujuan untuk menganalisis fenomena tersebut ditinjau dari permasalahan yang dihadapi oleh wajib pajak dan mengembangkan solusi dari permasalahan tersebut. Penelitian ini penting mengingat sengketa pajak terkait penerapan PKKU sebagai bagian dari *transfer pricing* relatif tinggi dan menguras sumber daya. Teori situasional pemecahan masalah dan *benchmarking* digunakan untuk menjawab pertanyaan penelitian. Penelitian ini dilakukan dengan pendekatan kualitatif dan studi kasus. Objek penelitian adalah sebuah perusahaan multinasional di Indonesia yang bergerak di bidang distribusi dan jasa konsultasi gas industri dan bahan kimia. Perusahaan tersebut dipilih karena mengalami kendala dalam penerapan PKKU sehingga tidak dapat menyiapkan dokumentasi *transfer pricing* tepat waktu. Pengumpulan data menggunakan metode wawancara yang dilakukan kepada perwakilan PT ABC, DJP, konsultan pajak, dan akademisi. Data yang diperoleh dianalisis dengan menggunakan metode analisis komparatif konstan dan analisis deskriptif. Hasil penelitian menunjukkan bahwa kendala utama dalam penerapan PKKU di masa pandemi COVID-19 adalah ketersediaan data pembanding dan ketidakpastian ketentuan mengenai penggunaan data pembanding berupa perusahaan rugi. Rekomendasi bagi Wajib Pajak antara lain menyiapkan dokumen bukti pendukung yang menunjukkan Wajib Pajak terkena dampak pandemi COVID-19, mengajukan permohonan *Advance Pricing Agreement*, dan memastikan kembali karakteristik usaha Wajib Pajak. Rekomendasi untuk DJP antara lain menerbitkan pedoman *transfer pricing* selama pandemi COVID-19, memberi kepastian mengenai penggunaan perusahaan rugi sebagai data pembanding, memberikan kelonggaran bagi Wajib Pajak, dan menyusun prioritas pemeriksaan serta pengawasan pajak.

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The COVID-19 pandemic has caused most multinational companies to face transfer pricing documentation problems due to the difficulty of implementing the arm's length principle (ALP). This study aims to analyze this phenomenon in terms of the problems faced by taxpayers and to develop solutions to these problems. This study is important considering that tax disputes related to the application of ALP as part of transfer pricing are relatively high and drain resources. Situational theory of problem solving and benchmarking is used to answer the research questions. The research was conducted with a qualitative approach and a single case study. The object of research is a multinational company in Indonesia which is engaged in the distribution and consulting service of industrial gases and chemicals. These companies were chosen because they experienced problems in implementing ALP so that they could not prepare transfer pricing documentation on time. Data collection using the interview method conducted to representatives of PT

ABC, DGT, tax consultants, and academics. The data obtained were analyzed using constant comparative and descriptive analysis methods. The results show that the constraints in implementing ALP during the COVID-19 pandemic are the availability of comparative data and the uncertainty of rule regarding comparative data which is a loss company. Recommendations for taxpayers include the preparation of supporting evidence documentation showing that the taxpayer is affected by the COVID-19 pandemic, submitting an *Advance Pricing Agreement* application, and reassure the business characteristics of the taxpayer. Recommendations for the DGT include issuing transfer pricing guidelines during the COVID-19 pandemic, providing certainty regarding the use of loss-making companies as comparison data, providing concessions for taxpayers, and setting priorities for prudent tax audits.