

Kebijakan pengujian harga transfer menurut pajak pada perusahaan jasa produksi yang mengalami kerugian di tahun pertama operasi : suatu studi kasus pada PT. XYZ

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Abstrak

One of the modern business characteristic is arising multiunit economic entity, company group and multinational enterprises (MNEs). Among the associated enterprises also happened transaction as done by independent company. When associated enterprises deal with each other, their commercial and financial relations may not under the arm's length principle. It may affected by, for example, global tax planning goal to maximize its earning after tax by tax liability minimization. This condition presents increasingly complex taxation issues for both tax administrations and MNEs themselves. In the case of tax administrations, to prevent tax base erosion, have difficulty in obtaining adequate information about similar transactions, the market conditions at the time the transactions took place, etc., for numerous and varied transactions. Such an undertaking usually becomes difficult with the passage of time. In the case of MNEs, the need to comply with the laws and administrative requirements that may differ from country to country creates additional problems.

Because practice of transfer pricing often harm state, Director General of Tax given an authority by law to determine fair income and expenses, and therefore taxable profit, of associated enterprises. The authoritative statement is found in Section 18 Code number 17 year 2000 about Third Change of Code Number 7 year 1983 about Income Tax. As this rule follow-up, Director-General of Tax release circular number : SE-04IPJ.711993 dated of 9 March 1993 about Transfer Pricing Cases Guidelines and Decision of Director-General of Tax number : KEP-01/PJ.7/1993 dated of 9 March 1993 about Transfer Pricing Tax Audit Guidelines.

In practice in field, there are some significant cases in which the arm's length principle is difficult and complicated to apply, for example, in MNE groups dealing in the integrated production of highly specialized goods and the business is in a start-up losses phase. Despitefully, examination method of TP made arrangements for by company which have mature. It would be unfair to compare the mature business to a start-up phase business which not yet normal productive.

To study this problem, writer use income tax theory from some expert (Adam Smith, Mansury, and others) and financial management theory about pricing. Research method taken is research of bibliography to look for theory data and law and regulation and interconnected document and research in field with interview to obtain more complete information about practice in field.

Conclusion of this thesis is the method to examine arm's length principle with current level of data availability , difficult to be applied especially for the Taxpayers with high specialized product and business in start-up losses phase (because its production level is not optimal yet). Overall (total profit) method with

rate of investment approach base on contribution margin concept can be an easy alternative method to be applied. Suggestions to tax administration are continue to complete rule of TP examination and its supporter data continue to be equipped and published to operational level.