

Analisis Penerapan The Most Appropriate Transfer Pricing Method Atas Transaksi Pembelian Barang Dagang Di Perusahaan Distributor (Studi Kasus PT Y) = Analysis Of The Application Of The Most Appropriate Transfer Pricing Method For Merchandise Purchase Transactions At Distributor Companies (Case Study of PT Y)

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Abstrak

Sengketa pajak yang sering terjadi antara Wajib Pajak dengan Direktorat Jenderal Pajak disebabkan karena perbedaan pendapat, salah satunya perbedaan penerapan metode transfer pricing. Penerapan metode transfer pricing merupakan salah satu tahapan Wajib Pajak dalam penerapan prinsip kewajaran dan kelaziman usaha. Tujuan penelitian ini adalah untuk menganalisis argumentasi antara PT Y dengan DJP terhadap penerapan the most appropriate yang digunakan dalam prinsip kewajaran dan kelaziman usaha pada transaksi pembelian barang dagang oleh PT Y Tahun 2020. Penelitian dilakukan dengan pendekatan kualitatif dan teknik pengumpulan data dengan studi literatur dan studi lapangan berupa wawancara mendalam. Hasil penelitian ini menunjukkan bahwa the most appropriate method untuk transaksi pembelian PT Y dengan pihak afiliasi adalah metode Transactional Net Margin Method (TNMM). Metode Transactional Net Margin Method (TNMM) lebih tepat untuk diterapkan karena penerapan di tingkat laba operasi tidak terlalu dipengaruhi oleh berbagai perbedaan transaksional terkait dengan harga. Selanjutnya, metode ini lebih toleran terhadap perbedaan fungsi dibandingkan dengan pengujian di tingkat laba kotor karena perbedaan fungsi akan tercermin pada beban operasi dimana dengan melakukan perhitungan atas beban operasi dapat mereduksi perbedaan fungsi yang ada, dimana PT Y melakukan fungsi pemasaran, periklanan, dan promosi serta kegiatan aktivitas subkontrak sehingga memberikan penambahan nilai terhadap fungsi dari produk yang didistribusikan tersebut. Transactional Net Margin Method (TNMM) pun lebih tepat digunakan jika rincian terkait informasi pencatatan akuntansi tidak tersedia sebagaimana PT Y mengalami kesulitan dalam menganalisis dan keterbatasan untuk melihat secara rinci berkaitan dengan komponen yang berada pada laporan keuangan pembandingnya serta hanya berdasarkan pada asumsi saja. Selain itu, adanya biaya yang terletak di dalam beban operasi sehingga pengujian kewajaran di tingkat laba operasi lebih tepat.

.....Tax disputes that often occur between taxpayers and the Directorate General of Taxes are caused by differences of opinion, one of which is the difference in the application of the transfer pricing method. The application of the transfer pricing method is one of the stages of the taxpayer in applying the principles of fairness and business practice. The purpose of this study was to analyze the arguments between PT Y and DGT regarding the application of the most appropriate which is used in the principles of fairness and business practice in the purchase of merchandise transactions by PT Y in 2020. The research was carried out using a qualitative approach and data collection techniques using literature and research. field in the form of in-depth interviews. The results of this study indicate that the most appropriate method for PT Y's purchase transactions with affiliated parties is the Transactional Net Margin Method (TNMM). The Transactional Net Margin Method (TNMM) method is more appropriate to apply because the application at the operating profit level is not too affected by various transactional differences related to prices. Furthermore, this method is more tolerant of differences in functions compared to testing at the gross profit level because

differences in functions will be reflected in operating expenses whereby calculating operating expenses can reduce the differences in existing functions, where PT Y performs marketing, advertising and promotion functions as well subcontracting activities so as to provide added value to the function of the distributed product. The Transactional Net Margin Method (TNMM) is also more appropriate to use if details related to accounting recording information are not available as PT Y has difficulties in analyzing and has limitations in seeing in detail related to the components in its comparative financial statements and is only based on assumptions. In addition, there are costs that are included in operating expenses so that the test for fairness at the level of operating profit is more appropriate.