

# Analisis Putusan Banding Pengadilan Pajak Atas Koreksi Biaya Royalti Penggunaan Trademark (Studi Kasus Sengketa Transfer Pricing Pada PT A Indonesia Tahun Pajak 2008) = Appeal Decision Analysis for the Royalty Expense Correction of the use a trademark (Case Study of Transfer Pricing dispute of PT A Indonesia in Fiscal Year 2008)

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## Abstrak

Sengketa terjadi atas koreksi biaya royalti penggunaan trademark antara Direktorat Jenderal Pajak dan PT A Indonesia. Penelitian ini bertujuan menganalisis kesesuaian koreksi biaya royalti dengan Arm's Length Principle (ALP) dan kesesuaian dasar pertimbangan Majelis Hakim Pengadilan Pajak dengan peraturan perundang-undangan perpajakan. Konsep yang digunakan adalah ALP atas transfer harta tidak berwujud menurut ketentuan perpajakan domestik dan OECD Transfer Pricing Guideline. Penelitian ini dilakukan dengan pendekatan kuantitatif. Hasil penelitian menunjukkan bahwa koreksi yang dilakukan oleh DJP tidak sesuai dengan ALP dan dasar pertimbangan Majelis Hakim telah sesuai dengan peraturan perundang-undangan perpajakan. Saran dari penulis agar ketentuan TP di Indonesia lebih diperjelas guna mencegah terjadinya sengketa.

.....The dispute arise upon the correction to royalty expense for the use of trademark between PT A Indonesia and Directorate General of Taxes (DGT). This research aims to analyze comfirmity between the correction to royalty expense and the ALP. Also it is to analyze the consideration basis of the Judges at the Indonesia Tax Court in settling the appeal dispute according to the prevailing tax regulation. The consept use in this research is the ALP of intangible asset transfer according to the domestic tax regulation and OECD Transfer Pricing Guideline. This research use the quantitative method approach. The result shows that the correction to royalty expense conducted by DGT is not complied with ALP and the consideration basis of the Judges's decision in appeal dispute is in accordance with the prevaling tax regulation. This research suggested it is important to make clearer transfer pricing regulation in Indonesia to avoid any unnecessary disputes.