

# Analisis Putusan Pengadilan Pajak terhadap Sengketa Pembayaran Royalti atas Pemanfaatan Harta Tidak Berwujud dan Know-How sebagai Suatu Transaksi Transfer Pricing Di Indonesia: Studi Kasus pada 5 (Lima) Putusan Banding Pengadilan Pajak = Analysis of Tax Court Verdicts on Royalty Payments Disputes for The Use of Intangible Assets and Know-How as a Transfer Pricing Transaction in Indonesia: Case Studies on 5 (Five) Tax Court Appeal Verdicts

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## Abstrak

Sengketa transfer pricing terhadap pembayaran royalti atas pemanfaatan harta tidak berwujud dan know-how tidak hanya berfokus pada penentuan harga transfer atas royalti. Sebelum menguji kewajaran dan kelaziman pembayaran royalti, terlebih dahulu harus dibuktikan eksistensi dan kepemilikan harta tidak berwujud dan manfaat ekonomis atas pembayaran royalti. Penelitian ini bertujuan untuk menganalisis pertimbangan Hakim dalam memutus sengketa pajak berdasarkan koreksi Otoritas Pajak (DJP) dan argumentasi Wajib Pajak yang didasarkan pada 5 (lima) putusan pengadilan pajak, serta memperoleh lesson learned berupa faktor-faktor substansial dalam transaksi pembayaran royalti kepada pihak yang dipengaruhi oleh hubungan istimewa. Metode penelitian yang digunakan berupa pendekatan kualitatif dengan melakukan studi literatur dan studi lapangan. Hasil penelitian menunjukkan bahwa pertimbangan Hakim dalam memutus sengketa didasari oleh pembuktian atas eksistensi dan kepemilikan, manfaat ekonomis, dan kewajaran harga royalti dari masing-masing pihak yang bersengketa dalam mempertahankan argumentasinya serta kesesuaian bukti dengan regulasi yang berlaku. Tax planning, penerapan prinsip kewajaran dan kelaziman usaha yang baik dan benar, kolaborasi dalam perumusan regulasi, dan standarisasi pemeriksaan menjadi solusi untuk meminimalisir jumlah sengketa transfer pricing atas pembayaran royalti. ....Transfer pricing disputes concerning royalty payments for the use of intangible assets and know-how do not solely focus on determining the transfer price of royalties. Before assessing the fairness and reasonableness of royalty payments, the existence and ownership of the intangible assets and the economic benefits of the royalty payments must first be proven. This research aims to analyze the judges' considerations in resolving tax disputes based on corrections by the Tax Authority (DJP) and the taxpayer's arguments, as reflected in five tax court rulings. Additionally, the research seeks to derive lessons learned regarding the substantial factors in royalty payment transactions involving related parties. The research method used is a qualitative approach, involving literature review and field studies. The findings indicate that the judges' considerations in resolving disputes are based on the proof of existence and ownership, economic benefits, and the fairness of royalty prices from each disputing party in defending their arguments, as well as the conformity of evidence with applicable regulations. Tax planning, the application of proper and accurate arm's length principles, collaboration in regulatory formulation, and standardized audits are proposed as solutions to minimize the number of transfer pricing disputes over royalty payments.