

# **Analisis perlakuan perpajakan atas transaksi cross-border transfer pricing pada kerjasama contract manufacturing (studi komparatife indonesia dengan Amerika Serikat Australia Canada China dan Italia)**

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## **Abstrak**

Tesis ini bertujuan untuk mengidentifikasi ada/tidaknya isu transfer pricing dalam suatu transaksi contract manufacturing, mengetahui praktik penggunaan bentuk kerjasama contract manufacturing yang dilakukan oleh perusahaan multinasional, baik di Indonesia maupun negara lainnya mengetahui bagaimana menerapkan analisis kesebandingan (comparability analysis) dalam penerapan prinsip harga wajar; menganalisis metode penentuan harga wajar apa yang sebaiknya digunakan untuk menentukan besarnya profit margin atas transaksi contract manufacturing ini; menganalisis praktik dan ketentuan perpajakan Indonesia yang terkait dengan ketentuan umum transfer pricing dan ketentuan khusus mengenai contract manufacturing yang kemudian dibandingkan dengan negara Amerika Australia, Canada, China dan Italia. Penelitian yang dilakukan berupa pendekatan kualitatif dengan deskriptif analitis, metode survei dan tanya jawab. Hasil penelitian menunjukkan bahwa adanya hubungan istimewa di antara para pihak dan tidak diberlakukannya pembebenan harga wajar (arm's length) dalam transaksi contract manufacturing merupakan bukti bahwa telah timbul isu transfer pricing. Dalam penentuan besarnya profit margin yang wajar yang lurus dibebankan contract manufacturer kepada prinsipalnya,, diperlukan penetapan analisis kesebandingan (comparability analysis) dengan penekanan pada analisis fungsional. Berkaitan dengan pemilihan metode penentuan harga wajar yang harus digunakan untuk transaksi ini, haruslah dilihat kasus per kasus dan tergantung dari ketersediaan data pembanding. Meskipun demikian, metode berbasis transaksi lebih diutamakan untuk digunakan dihandlog metode berbasis profit. Dari penelitian terhadap ketentuan perpajakan pada keenam negara tersebut termasuk Indonesia, hampir semua negara tidak memiliki ketentuan perpajakan yang khusus terkait dengan contract manufacturing, kecuali Australia. Isu yang sering digunakan oleh otoritas pajak di negara-negara tersebut yang terkait dengan transaksi contract manufacturing ini adalah isu transfer pricing.

.....This thesis is aimed at identifying whether or not there is transfer pricing issue in the transaction of contract manufacturing arrangement; comprehending some types of contract manufacturing arrangement practices conducted by various multinational corporations, both in Indonesia or in many other countries; understanding how to implement comparability analysis in applying arm's length principle; analysing and finally using the best method in finding arm's length price to determine profit margin on the contract manufacturing transaction; and as well as analysing the prevailing tax rules in Indonesia pertaining to transfer pricing transactions and special rules on contract manufacturing arrangement from which the outcome will be compared with USA, Australia, Canada, China and Italy. Research in this thesis will take form of qualitative research with descriptive analyses, survey method and inquiry. The result turns out that there is a related party in the transactions between them and that the arm's length principle is not evident in the transaction of contract manufctnring arrangement. These circumstances become the proof that transfer pricing practice looms and exists. In detennining fair profit margin iliat should finally be charged into contract manufacturer and to its principal, it requires analyses of comparability, with the emphasis on

functional analyses. Pertaining to the selection of methods used in determining arm's length price, ease by case should closely be elaborated and this step hinges on the availability of comparable data. Even so, transaction-based method is preferable to use as compared with profit-based method. The result of researches in the said six countries, including Indonesia, is found that almost all the aforementioned countries do not have specific rules of tax concerning contract manufacturing arrangement, except Australia. The main issue concerning the contract manufacturing arrangement usually perceived by tax: authority of the said countries is nothing but the issue of transfer pricing.