

# Analisis Struktur Contract Manufacturing dalam Global Supply Chain Management Perusahaan Multinasional Ditinjau dari Ketentuan Perpajakan tentang Transfer Pricing

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## Abstrak

Tesis ini bertujuan untuk mengidentifikasi ada/tidaknya isu transfer pricing dalam kegiatan usaha jasa maklon (contract manufacturing); memperoleh gambaran mengenai alasan pemilihan struktur contract manufacturer sebagai bagian terintegrasi dari suatu manajemen rantai suplai global (global supply chain management) dalam kerangka pencapaian tujuan global perusahaan multinasional; mengetahui berbagai pendekatan dalam menentukan karakteristik bisnis manufaktur; mengetahui kecenderungan dan praktik penggunaan struktur contract manufacturer pada perusahaan penanaman modal asing di Indonesia; mengetahui bagaimana menerapkan analisis fungsional (functional analyses) dan analisis kesebandingan (comparability analyses) dalam memilih metode transfer pricing yang cocok sesuai prinsip harga wajar (arm's length principle) untuk transaksi atau kegiatan contract manufacturing; menganalisis apakah ketentuan perpajakan di Indonesia telah cukup baik dalam mengantisipasi berbagai isu transfer pricing terutama yang dapat dilakukan melalui kegiatan usaha contract manufacturing dan melakukan perbandingan dengan beberapa negara seperti China, Australia, Kanada, dan Meksiko dan negara-negara lainnya. Penelitian yang dilakukan berupa pendekatan kualitatif dengan deskriptif analitis dan metode survei. Hasil penelitian menunjukkan bahwa adanya hubungan istimewa antara perusahaan penanaman modal asing dengan perusahaan induk, transaksi-transaksi antar perusahaan dalam satu grup (intercompany transactions), dan pelaporan kegiatan usaha contract manufacturing sebagai full-fledged manufacturing, merupakan bukti adanya isu transfer pricing. Adanya beberapa kasus dimana perusahaan tidak melaporkan kegiatan usahanya sebagai contract manufacturer membuat semakin pentingnya melakukan analisis yang bertujuan untuk memastikan karakteristik (characterization) perusahaan yang bergerak dalam bisnis manufaktur. Kurang memadainya ketentuan tentang dokumentasi transfer pricing dikaitkan dengan mekanisme beban pembuktian yang berlaku dalam sistem perpajakan Indonesia merupakan faktor penting dalam memicu munculnya isu transfer pricing dalam kegiatan usaha contract manufacturing. Dalam hal karakteristik usaha adalah jasa maklon (contract manufacturer) maka praktik dan ketentuan transfer pricing di banyak negara menunjukkan penggunaan metode cost plus sebagai metode yang umum diterapkan untuk menentukan tingkat remunerasi yang wajar meskipun harus dilihat kasus per kasus dan ketersediaan data pembandingan. Permasalahan akan menjadi lebih mudah jika hanya menyangkut metode transfer pricing yang akan diterapkan, tetap tetapi sulit jika karakteristik usaha tetap tidak jelas.

This thesis aimed at identifying whether or not there is transfer pricing issue in contract manufacturing activities; comprehending any reasons for choosing contract manufacturing structure as an integral part of the supply chain management developed by multinational enterprises in global strategy to achieve its main goal; identifying any approaches could potentially turn up characteristics of a manufacturing business; knowing the tendency of using contract manufacturer structure by foreign investment enterprises in Indonesia; knowing how to use the functional analyses and comparability analyses in choosing an appropriate transfer pricing methods to determine the arm's length price for any a contract manufacturing

activities or transactions; analysing the prevailing tax rules in Indonesia pertaining the anticipation to transfer pricing issues especially arise in any case involving a contract manufacturing arrangement, compared with several other relevant countries having the same tax issues, such as China, Australia, Canada, Mexico, and also many other countries. Research in this thesis will take form of qualitative research with descriptive analysis and survey method. The result turns out that there are related companies, intercompany transactions between them and the fact that a contract manufacturer can be formally (caused by the lack of tax rules) reported for tax purposes. These circumstances become the proof that transfer pricing issues undeniably exists. The fact that any cases arise where a contract manufacturer reporting form of business not representing actual activities or functions performed, makes any analyses aimed to ascertain characteristics of any foreign manufacturing investment enterprises in Indonesia become very important. The lack of documentation transfer pricing rules and its close relation to the burden of proof mechanism prevailing in Indonesian tax systems is one basic factor that trigger any transfer pricing issues in contract manufacturing business. Where, based on its actual characteristics, a foreign investment enterprise has been an contract manufacturer, hence therefore, practices and the prevailing tax rules in many foreign countries showing that the use of cost plus method as the general approach. As recommended in OECD Guidelines, the selection of methods used in determining arm's length price, case by case should closely be elaborated and this step hinges on the availability of comparable data. The transfer pricing issues could be solved easier if it is only about the selection of transfer pricing methods to be used, but not that easy if the characteristics of a business remain unclear.