

Arbitrase sebagai alternatif penyelesaian sengketa transfer pricing = Arbitration as an alternative transfer pricing dispute settlement

Wiwin Siswanti R.G., author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20238051&lokasi=lokal>

Abstrak

Perjanjian Penghindaran Berganda Indonesia dengan Pajak negara mitra Program Studi :Kekhususan Ilmu Administrasi dan Kebijakan Pajak perjanjian agar sesuai dengan keadaan situasi ekonomi sekarang dan mampu untuk menyelesaikan sengketa transfer pricing. Selain itu berdasarkan peraturan : Arbitrase Sebagai Alternatif Penyelesaian Sengketa Transfer Pricing hukum di Indonesia, upaya hukum arbitrase tidak dapat dilakukan bersamaan dengan upaya hukum domestik, oleh karena itu disarankan agar Direktorat Jenderal Pajak dapat membuat peraturan yang mampu mengakomodir hak Wajib Pajak untuk mendapatkan keadilan.This research discuss regarding Arbitration as an Alternative Transfer Pricing Dispute Settlement. This research is a qualitative descriptive research type of analysis. The results of this study arbitration is important to solve transfer pricing dispute, therefore it is suggested to Directorate General of Tax to renegotiate Tax Treaty Indonesia and other Contracting States accord to current economic condition and to be able to solve transfer pricing dispute settlement. In addition, pursuant to prevailing tax regulation in Indonesia, arbitration cannot execute together with legal domestic remedies, therefore it is suggested to Directorate General of Tax to prepare regulation which cover taxpayer's rights to get justice.