

Analisis praktik transfer pricing atas produk digital pada PT KLM = Analysis of transfer pricing practices in digital products at PT KLM

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Abstrak

[ABSTRAK

Skripsi ini membahas tentang Analisis Praktik Transfer Pricing Dalam Produk Digital Pada PT KLM. Penelitian ini dilakukan karena adanya koreksi terhadap transaksi yang dilakukan oleh Direktorat Jenderal Pajak kepada PT KLM. Koreksi tersebut akan dilakukan karena adanya perbedaan penggunaan metode yang dilakukan oleh PT KLM dengan metode yang diakui oleh Direktorat Jenderal Pajak

Transaksi yang dilakukan oleh PT KLM dengan KLM Ltd adalah transaksi produk digital, yang dilakukan dengan media elektronik. Metode yang digunakan oleh PT KLM adalah metode Transactional Net Margin Method (TNMM) atas transaksi PT KLM dengan KLM Ltd. Direktorat Jenderal Pajak tidak menyetujui transfer pricing dokumentasi yang dilakukan oleh PT KLM.

Transaksi perdagangan konvensional dengan transaksi perdagangan melalui media elektronik merupakan hal yang berbeda. Berdasarkan perjanjian antara PT KLM dengan KLM Ltd klasifikasi transaksi atas PT KLM dengan KLM

Ltd dapat dikategorikan sebagai royalti. Agar memperoleh kepastian hukum atas penggunaan metode tersebut, maka hal-hal yang dilakukan oleh PT KLM yaitu Advance Pricing Agreement.

Perdagangan konvensional dengan perdagangan melalui media elektronik merupakan perdagangan yang berbeda. Most appropriate metode atas transaksi PT KLM dengan KLM Ltd adalah Comparable Uncontrolled Price. Terkait hal ini, PT KLM mengajukan Advance Pricing Agreement untuk memperoleh kepastian atas metode yang terbaik untuk digunakan dalam transaksi ini.

ABSTRAK

This thesis discusses the Analysis of Transfer Pricing Practices in Digital Products at PT KLM. The research is made, since there was a correction of the

transactions has been made by the Directorate General of Taxation to PT KLM. This correction will be made, since there is a difference of the method which been

performed by PT KLM with the method approved by the Directorate General of Taxation.

The transaction of PT KLM with KLM Ltd. was product digital transaction with electronic media. PT KLM uses Transactional Net Margin Method (TNNM)

Transaction with KLM Ltd. Unfortunately, the Directorate General of Taxation does not approve transfer pricing documentation by PT KLM.

Conventional trade transactions with trading transactions by electronic media is different. Based on the agreement between PT KLM with KLM Ltd. PT KLM's classification transaction with KLM Ltd., could be categorized as royalty. In order to have legal certainty for the use of this method, therefore PT KLM should be Advance Pricing Agreement.

Conventional trade with trading by electronic media is a different trade. Most appropriate method of PT KLM's transactions with KLM Ltd is Comparable

Uncontrolled Price. Related to this, PT KLM files an Advance Pricing Agreement to obtain assurance for the best method on this transaction., This thesis discusses the Analysis of Transfer Pricing Practices in Digital

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