

# Analisis penerapan advance pricing agreement di Indonesia dan Singapura

Yudistira Aria Satyakusuma, author

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## Abstrak

Transfer pricing merupakan praktik yang lazim digunakan oleh multinational enterprises dalam kegiatan usahanya. Transfer pricing yang dilakukan oleh multinational enterprises memungkinkan terjadinya pengenaan pajak berganda. Untuk mendapatkan kepastian dalam metode transfer pricing yang dilakukannya maka advance pricing agreement dapat digunakan.

Penelitian ini bertujuan memberikan gambaran mengenai penerapan advance pricing agreement di Indonesia dan faktor-faktor yang dihadapi oleh Direktorat Jenderal Pajak dalam penerapan tersebut. Metode penelitian yang digunakan adalah kualitatif dengan analisis data kualitatif. Data kualitatif didapatkan melalui studi literatur dan wawancara mendalam.

Hasil penelitian ini adalah penerapan advance pricing agreement di Indonesia masih memiliki banyak kekurangan bila dibandingkan dengan Singapura, faktor-faktor penghambat penerapan advance pricing agreement di Indonesia dan saran agar Direktorat Jenderal Pajak sebagai otoritas pajak di Indonesia memperbaiki peraturan pelaksana advance pricing agreement dan mengatasi faktor-faktor penghambat penerapan advance pricing agreement di Indonesia.

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Transfer pricing is a common practices used by multinational enterprises in their business activities.

Transfer pricing used by multinational enterprises leads to possibility of double taxation. To get a certainty on their transfer pricing method, multinational enterprises can use advance pricing agreement.

This study aims to provide an overview of advance pricing agreement application in Indonesia and obstacles faced by Directorate General of Tax in its application. The method use was a qualitative study with qualitative data analysis. Qualitative data was obtained through study of literature and in-depth interviews.

The result of this study is advance pricing agreement application in Indonesia still have many inadequacy compared with Singapore, obstacle on advance pricing agreement application in Indonesia and suggestion so Directorate General of Tax as Indonesian tax authority can make improvement on advance pricing agreement regulation and how to overcome obstacles on advance pricing agreement implementation in Indonesia.