

Analisis penyelesaian sengketa pajak atas beban royalti dari Y Corp kepada PT X terkait transfer pricing untuk tahun pajak 2008 = The analysis for tax dispute settlement of royalty expense from Y Corp to PT X which is related to transfer pricing for fiscal year 2008

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Abstrak

Laporan magang ini membahas mengenai analisis penyelesaian sengketa pajak atas transfer pricing biaya royalti oleh PT X kepada perusahaan afiliasinya. Terdapat perbedaan pandangan dalam pengakuan biaya royalti antara PT X selaku Wajib Pajak dengan Direktorat Jenderal Pajak selaku otoritas pajak Indonesia yang menyebabkan timbulnya sengketa pajak. Perbedaan pandangan yang menjadi pokok sengketa adalah terkait prinsip economic benefit, prinsip legal ownership, prinsip willing to pay test, dan penentuan tarif wajar royalti. Analisis yang dilakukan penulis dalam laporan magang ini terkait dengan analisis prosedur penyelesaian sengketa, analisis dokumentasi terkait, analisis aspek materiil, serta analisis Putusan Majelis Hakim Pengadilan Pajak. Hasil Putusan Banding atas sengketa tersebut adalah diterima seluruhnya.

This internship report discusses about the analysis of tax dispute settlements on transfer pricing which are related to royalty payments by PT X to its affiliated company. There are different point of views regarding the admission fee of royalty between PT X as a Taxpayer and the Directorate General of Taxes as an Indonesian Tax Authority that led to the emmergence of dispute. The differences which led a dispute were related with economic benefit principle, legal ownership principle, willing to pay test principle, and determining fair tariff of royalty payments. The analysis being made by author were analysis of procedure, analysis of documentation, analysis of material aspect, and analysis of the decision by Assembly of the Tax Court Judge. The decision related to Appeal procedure was accepted all of it.