

## Deteksi praktik transfer pricing : Studi kasus pengadilan pajak tahun 2011-2014 = Transfer pricing detection tax court : Study case 2011-2014

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### Abstrak

Penelitian ini bertujuan untuk mengetahui kedudukan kasus harga transfer di Indonesia dan praktik transaksi transfer pricing dalam skema bisnis lima belas pemohon banding. Selain itu, tujuan penelitian ini untuk mengetahui proses penyelesaian kasus sidang banding harga transfer dan efektivitas peraturan transaksi hubungan istimewa dalam mendeteksi penghindaran pajak. Penelitian ini dilatarbelakangi oleh adanya peningkatan transaksi lintas batas negara dan peningkatan kerja sama antar negara sehingga kecenderungan wajib pajak memanfaatkan perbedaan tarif pajak juga meningkat. Dalam penelitian ini, disajikan stratifikasi kasus penelitian, skema harga transfer lima belas pemohon banding, dan alur persidangan.

<hr>The objective of this research is to navigate transfer pricing cases in Indonesia Tax Court and transfer pricing activity in each fifteen Tax Payer`s Business Structures. Moreover, this research also to investigate how Indonesia Tax Court conclude Transfer Pricing Activity and how effective Domestic Transfer Pricing Regulation in detecting a profit shifting or tax avoidance within Transfer Pricing Scheme. In brief, this research is motivated by the increasing of cross-border transaction and multinational agreement that leads Tax Payer to do tax planning or even tax avoidance. This research will present stratification of tax court case study, transfer pricing scheme of each fifteen tax payers, and the process of tax court.