

# Analisis yuridis perbandingan penindakan transfer pricing atas aspek intangible property di Indonesia dengan Jepang = juridical analysis of comparison of enforcement on transfer pricing aspects of intangible property in Indonesia and Japan

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## Abstrak

[<b>ABSTRAK</b><br>

Transfer pricing bagi Indonesia merupakan tantangan besar untuk memaksimalkan penerimaan negara, karena tercatat oleh otoritas pajak Indonesia bahwa setiap tahunnya Indonesia dirugikan 1300 Triliun Rupiah karena praktik transfer pricing ini. Bagi Jepang perhatian khusus diberikan untuk penanganan transfer pricing karena tumpuan penerimaan negara Jepang berada pada sektor perpajakan. Tantangan baru dalam hal transfer pricing adalah adanya praktik transfer pricing atas aspek intangible property yang ternyata banyak dilakukan oleh MNC yang saat ini rata-rata basis usahanya adalah intangible property. Penelitian ini ditujukan untuk mengetahui cara penindakan abuse of Transfer pricing dan cara penindakan praktek transfer pricing atas intangible property di Indonesia dan Jepang, serta untuk mengetahui apa sajakah yang menjadi kesulitan DJP Indonesia dan NTA Jepang dalam menangani praktik transfer pricing atas intangible property. Penelitian ini menggunakan metode penelitian hukum normatif, dan hasil dari penelitian ini menunjukkan bahwa penindakan transfer pricing di Indonesia berpedoman pada PER DJP Nomor PER-22/PJ/2013 dan SE DJP Nomor SE-50/PJ/2013, sedangkan Jepang berpedoman pada Special Measures Tax Law 1986 yang diikuti NTA Administrative Guidelines, dan Indonesia belum memiliki aturan khusus penindakan transfer pricing atas intellectual property, sedangkan Jepang telah memiliki referensi khusus untuk menindak transfer pricing atas intellectual property, serta diketahui bahwa kesulitan yang dihadapi DJP dan NTA dalam mengatasi transfer pricing atas intangible property sama yaitu kesulitan dalam

<br><b>ABSTRACT</b><br>

Transfer pricing for Indonesia is a big challenge to maximize revenues, as recorded by the Indonesian tax authorities that each year 1300 Trillion Indonesian Rupiah harmed because of this transfer pricing practices. For Japan special attention is given to the handling of transfer pricing as the foundation of Japan's revenues are in the taxation sector. New challenges in terms of transfer pricing is the practice of transfer pricing aspects of intangible property, on which there are many MNCs are currently performed because the average base of their business is intangible property. This study aimed to determine how enforcement abuse of transfer pricing and how enforcement of transfer pricing practices on intangible property in Indonesia and Japan, as well as to know what are some difficulties Directorate General Of Tax Indonesia and National Tax Agency Japan dealing with transfer pricing practices on intangible property. This study uses normative legal research methods, and the results of this study indicate that the transfer pricing enforcement in Indonesia based on the PER DGT No. PER-22 / PJ / 2013 and SE DGT No. SE-50 / PJ / 2013, while Japan based on the Special Measures tax Law in 1986 which followed by the NTA Administrative Guidelines, and Indonesia does not have specific rules on transfer pricing enforcement on intellectual property, while Japan has had special reference to crack down transfer pricing on intellectual property aspect, and it is known that

the difficulties faced by the Directorate General of Tax and National Tax Agency in dealing with transfer pricing on intangible property aspect is the same, and that is the difficulty in determining a reasonable price and the difficulty in finding a reasonable comparison. ;Transfer pricing for Indonesia is a big challenge to maximize revenues, as recorded by the Indonesian tax authorities that each year 1300 Trillion Indonesian Rupiah harmed because of this transfer pricing practices. For Japan special attention is given to the handling of transfer pricing as the foundation of Japan's revenues are in the taxation sector. New challenges in terms of transfer pricing is the practice of transfer pricing aspects of intangible property, on which there are many MNCs are currently performed because the average base of their business is intangible property. This study aimed to determine how enforcement abuse of transfer pricing and how enforcement of transfer pricing practices on intangible property in Indonesia and Japan, as well as to know what are some difficulties Directorate General Of Tax Indonesia and National Tax Agency Japan dealing with transfer pricing practices on intangible property. This study uses normative legal research methods, and the results of this study indicate that the transfer pricing enforcement in Indonesia based on the PER DGT No. PER-22 / PJ / 2013 and SE DGT No. SE-50 / PJ / 2013, while Japan based on the Special Measures tax Law in 1986 which followed by the NTA Administrative Guidelines, and Indonesia does not have specific rules on transfer pricing enforcement on intellectual property, while Japan has had special reference to crack down transfer pricing on intellectual property aspect, and it is known that the difficulties faced by the Directorate General of Tax and National Tax Agency in dealing with transfer pricing on intangible property aspect is the same, and that is the difficulty in determining a reasonable price and the difficulty in finding a reasonable comparison. ;Transfer pricing for Indonesia is a big challenge to maximize revenues, as recorded by the Indonesian tax authorities that each year 1300 Trillion Indonesian Rupiah harmed because of this transfer pricing practices. For Japan special attention is given to the handling of transfer pricing as the foundation of Japan's revenues are in the taxation sector. New challenges in terms of transfer pricing is the practice of transfer pricing aspects of intangible property, on which there are many MNCs are currently performed because the average base of their business is intangible property. This study aimed to determine how enforcement abuse of transfer pricing and how enforcement of transfer pricing practices on intangible property in Indonesia and Japan, as well as to know what are some difficulties Directorate General Of Tax Indonesia and National Tax Agency Japan dealing with transfer pricing practices on intangible property. This study uses normative legal research methods, and the results of this study indicate that the transfer pricing enforcement in Indonesia based on the PER DGT No. PER-22 / PJ / 2013 and SE DGT No. SE-50 / PJ / 2013, while Japan based on the Special Measures tax Law in 1986 which followed by the NTA Administrative Guidelines, and Indonesia does not have specific rules on transfer pricing enforcement on intellectual property, while Japan has had special reference to crack down transfer pricing on intellectual property aspect, and it is known that the difficulties faced by the Directorate General of Tax and National Tax Agency in dealing with transfer pricing on intangible property aspect is the same, and that is the difficulty in determining a reasonable price and the difficulty in finding a reasonable comparison. ;Transfer pricing for Indonesia is a big challenge to maximize revenues, as recorded by the Indonesian tax authorities that each year 1300 Trillion Indonesian Rupiah harmed because of this transfer pricing practices. For Japan special attention is given to the handling of transfer pricing as the foundation of Japan's revenues are in the taxation sector. New challenges in terms of transfer pricing is the practice of transfer pricing aspects of intangible property, on which there are many MNCs are currently performed because the average base of their business is intangible property. This study aimed to determine how enforcement abuse of transfer

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