

# Evaluasi penerapan prinsip kewajaran dan kelaziman usaha dalam rangka pembuatan transfer pricing documentation untuk PT XYZ Indonesia = Evaluation of arm's length principle practice in the making of transfer pricing documentation of PT XYZ Indonesia

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## Abstrak

[Laporan ini membahas penerapan prinsip kewajaran dan kelaziman usaha pada transaksi afiliasi di PT XYZ Indonesia. Analisis dilakukan dengan mengacu pada regulasi perpajakan dan teori yang berlaku. Meskipun ditemukan beberapa kekurangan dalam pelaksanaannya, hasil analisis menunjukkan bahwa prosedur analisis kesebandingan, penentuan pembanding, dan penentuan metode transfer pricing telah sesuai dengan regulasi dan teori yang berlaku. Selain itu, penerapan metode transfer pricing menunjukkan bahwa transaksi afiliasi di PT XYZ Indonesia wajar. Struktur transfer pricing documentation PT XYZ Indonesia telah memenuhi persyaratan minimal yang diatur oleh regulasi.

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The report aims to describe the arm's length principle practice on the related party transaction in PT XYZ Indonesia. The analysis was conducted through applying corresponding taxation law and theory. Despite the finding of some weaknesses in its practice, the result suggested that comparability analysis, comparables determination, and transfer pricing method selection were held in accordance to the corresponding taxation law and theory. In addition, the application of transfer pricing method suggested that the related party transaction was arm's length in nature. The structure of transfer pricing documentation has met the minimum requirements set by regulation., The report aims to describe the arm's length principle practice on the related party transaction in PT XYZ Indonesia. The analysis was conducted through applying corresponding taxation law and theory. Despite the finding of some weaknesses in its practice, the result suggested that comparability analysis, comparables determination, and transfer pricing method selection were held in accordance to the corresponding taxation law and theory. In addition, the application of transfer pricing method suggested that the related party transaction was arm's length in nature. The structure of transfer pricing documentation has met the minimum requirements set by regulation.]