

## Analisis sengketa pajak atas biaya royalti intangible property dalam skema manufacturing contract (studi kasus PTABC = Tax dispute analysis on the royalty fee of intangible property in scheme of manufacturing contract (case study PT ABC)

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Abstrak

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Maraknya isu penghindaran pajak melalui praktek transfer pricing yang dilakukan perusahaan multinasional membuat Indonesia ikut menghindari hal tersebut dengan mengatur praktek transfer pricing dalam Per-32/PJ.2011. PT ABC sebagai salah satu perusahaan multinasional yang bersengketa dalam hal Pajak Masukan atas biaya royalti ?know-how? dan trademark dicurigai Pihak DJP melakukan penghindaran pajak atas biaya royalti intangible property tersebut. Sengketa ini disebabkan oleh adanya perbedaan argumen antara PT ABC dan Pihak DJP terakait penafsiran peraturan yang berhubungan dengan biaya royalti intangible property tersebut baik peraturan domestic maupun internasional

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**ABSTRACT**

A lot of tax avoidance issues through transfer pricing practices of multinational company make Indonesia taking a part to avoid that case with regulating the practice of transfer pricing in Per-32/PJ/2011. PT ABC as one of the multinational company that has a dispute about the input tax over royalty fees on ?know-how? and trademark that suspected by DJP do the tax evasion on the royalty fees of intangible property. This dispute caused by the differences argument between PT ABC and DJP about the interpretation of domestic and uinternational regulations related to the royalty fees of intangible property