

Analisis penerapan prinsip kewajaran dan kelaziman usaha untuk transaksi harta tidak berwujud pada PT XYZ = Analysis of the arm s length principle practice for intangible property transaction in PT XYZ / Irma Handayani

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Abstrak

[ABSTRAK

Laporan magang ini membahas mengenai penerapan prinsip kewajaran dan kelaziman usaha untuk transaksi harta tidak berwujud pada PT XYZ dengan pihak afiiasinya. Analisis dilakukan dengan membandingkan praktik yang dilakukan PT XYZ dengan peraturan perpajakan dan teori terkait. Prinsip kewajaran dan kelaziman usaha terkait transaksi harta tidak berwujud telah diaplikasikan dengan baik oleh PT XYZ yang meliputi analisis eksistensi transaksi harta tidak berwujud, analisis manfaat benefit atau komersial, analisis kesebandingan dan penentuan pembanding, analisis metode transfer pricing yang dipilih, serta penerapan prinsip kewajaran dan kelaziman usaha sesuai analisis kesebandingan dan metode transfer pricing yang dipilih.

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ABSTRACT

This report aims to describe the arm rsquo s length principle practice for dealing with intangible property transaction on the related party transaction in PT XYZ The analysis was conducted by comparing the practice at PT XYZ with the taxation law and related theory The arm rsquo s length principle for intangible property transaction has been applied properly at PT XYZ including the analysis of property existence benefit or commercial comparability and comparable determination transfer pricing method and the applied of arm rsquo s length principle according to comparability analysis and the choosen transfer pricing method ;This report aims to describe the arm rsquo s length principle practice for dealing with intangible property transaction on the related party transaction in PT XYZ The analysis was conducted by comparing the practice at PT XYZ with the taxation law and related theory The arm rsquo s length principle for intangible property transaction has been applied properly at PT XYZ including the analysis of property existence benefit or commercial comparability and comparable determination transfer pricing method and the applied of arm rsquo s length principle according to comparability analysis and the choosen transfer pricing method , This report aims to describe the arm rsquo s length principle practice for dealing with intangible property transaction on the related party transaction in PT XYZ The analysis was conducted by comparing the practice at PT XYZ with the taxation law and related theory The arm rsquo s length principle for intangible property transaction has been applied properly at PT XYZ including the analysis of property existence benefit or commercial comparability and comparable determination transfer pricing method and the applied of arm rsquo s length principle according to comparability analysis and the choosen transfer pricing method]