

# Analisis putusan banding pajak penghasilan atas royalti dan imbalan jasa teknik yang diterima prinsipal dalam perjanjian keagenan tunggal: studi kasus PT AG = appeal decision analysis of income tax on royalties and fees for technical services received by principal in the sole agency agreement: case study PT AG

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## Abstrak

Skripsi ini bertujuan untuk menganalisis substansi penghasilan yang diterima oleh prinsipal dan kesesuaian dasar pertimbangan Majelis Hakim dalam memutus sengketa banding PT AG. Penelitian ini menggunakan pendekatan kualitatif dengan studi kepustakaan dan wawancara mendalam sebagai teknik pengumpulan data. Substansi penghasilan yang diterima prinsipal adalah royalti dan imbalan jasa teknik dan dasar pertimbangan Majelis Hakim dalam memutus sengketa banding tidak sesuai dengan maksud dari P3B serta konsep passive dan active income. Sehingga diperlukan penegasan definisi royalti dan kriteria agen tidak bebas dalam UU PPh dan pembenahan internal Pengadilan Pajak dalam menentukan Majelis Hakim yang memutus suatu sengketa.

.....This thesis aims to analyze substance of income received by principal and suitability of judges' basic considerations in deciding PT AG's appeal dispute. This research was using qualitative approach with literature review and in-depth interview as data-collection technique. Income received by principal are royalties and fees for technical services and basic consideration of judges in deciding appeals does not appropriate with intent of tax treaty also passive and active income concepts. There should be clear definition about royalties and criteria of dependent agent in Income Tax Law and internal improvements by Tax Court in determining judges who decided disputes.