

Analisis fungsi, aset, dan risiko bisnis grup perusahaan menurut peraturan transfer pricing Indonesia dan BEPS action 8-10 serta implikasinya pada kepastian hukum : studi kasus PT XYZ dan grup XXX = Function asset and risk analysis for business group according transfer pricing regulation in Indonesia the BEPS action 8-10 also the implications on law certainties : PT XYZ and group XXX case study

Bimantoro Whisnu Aji, author

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Abstrak

Latar belakang penelitian ini adalah fenomena transfer pricing TP abuse yang sering dilakukan oleh PMA. Permasalahan yang diangkat terkait kesesuaian proses pemeriksaan TP dengan konsep dan regulasi, hambatan yang ada, dan melihat dari sisi BEPS Action 8-10. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data wawancara mendalam dengan jenis penelitian studi kasus PT XYZ. Hasil penelitian terdapat ketidaksesuaian praktik dengan konsep dan juga regulasi berupa ambiguitas penggunaan checklist, proses penetapan perusahaan pembanding, dan penetapan operating margin PT XYZ di titik median. Hambatan dalam proses pemeriksaan TP yaitu assymetrical information, pemahaman TP yang beragam, dan keterbatasan waktu. BEPS Action 8-10 memberikan lima langkah penilaian risiko pada analisa FAR dengan tetap berpedoman pada control over risk dan financial capacity. Kata Kunci : harga transfer, Analisa Fungsi, Asset, dan Risiko, BEPS

Abstracts Background for this research is the phenomenon of transfer pricing TP abuse that often used by MNE rsquo s. The problem that brought up on this research were the conformity between tax audit practice according to TP rsquo s concept and regulation, the obstacle that faced during tax audit, and the perspective on BEPS Action 8 10. This research used qualitative approach with depth interview data collection using case study in PT.XYZ. This research found that there are non conformity such as ambiguities of Per 22 rsquo s checklist, process for comparabled selection, and adjustment on median level for PT XYZ OM. The obstacles that faced during Tax Audit were assymetrical information, various understanding on TP, and time constrain. BEPS Action 8 10 provide five step of risk analysis on FAR that still guided by control over risk and financial capacity approaches.