

## Analisis mitigasi risiko sengketa transfer pricing melalui solusi administratif = Analysis of risk mitigation of transfer pricing dispute through administrative solution / Nabila Atrisyah Zuhri

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### Abstrak

#### <b>ABSTRAK</b><br>

Praktik penyalahgunaan transfer pricing yang semakin marak terjadi membuat pemeriksaan transfer pricing semakin meningkat. Namun, hasil pemeriksaan ternyata berujung kepada sengketa dan akhirnya menimbulkan kerugian bagi Direktorat Jenderal Pajak, Wajib Pajak dan Pengadilan Pajak. Oleh karena itu, kriteria pemeriksaan yang diterapkan Direktorat Jenderal Pajak dan mitigasi risiko sengketa transfer pricing melalui solusi administratif perlu diteliti. Penelitian ini menggunakan metode kualitatif deskriptif dengan teknik analisis data kualitatif. Hasil penelitian ini adalah kriteria seleksi yang diterapkan Direktorat Jenderal Pajak dalam memeriksa Wajib Pajak didasarkan pada pemeriksaan rutin dan pemeriksaan khusus. Kriteria seleksi yang berlaku saat ini menyebabkan pemeriksa kurang bukti sehingga mengurangi kualitas hasil pemeriksaan. Administrasi pajak menjadi kurang efektif dan efisien. Di sisi lain, mekanisme mitigasi risiko sengketa transfer pricing melalui solusi administratif di Indonesia, yaitu pembetulan Surat Pemberitahuan Tahunan, keberatan, transfer pricing documentation dan Advance Pricing Agreement, masih menemui beberapa kendala dan belum secara penuh dapat memitigasi risiko sengketa transfer pricing. Saran yang dapat diberikan adalah kriteria seleksi pemeriksaan harus berdasarkan pada bukti dan konsep self-assessment. Selain itu, perlu adanya perbaikan administrasi pajak untuk mengatasi kendala yang dihadapi DJP dan Wajib Pajak berupa revisi peraturan terkait dan pelaksanaan secara bertahap.

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The practice of increasingly widespread transfer pricing abuse has made transfer pricing audit increasing. However, the results of the audit turned out to lead to disputes and ultimately incur losses for the Directorate General of Taxes, Taxpayers and Tax Court. Therefore, the audit criteria applied by the Directorate General of Taxes and risk mitigation of transfer pricing dispute through administrative solutions should be investigated. This research uses descriptive qualitative method with qualitative data analysis technique. The result of this study is the selection criteria applied by the Directorate General of Taxes in auditing the Taxpayer based on routine audit and special audit. Selection criteria that apply today cause the auditor less evidence so as to reduce the quality of audit results. Tax administration becomes less effective and efficient. On the other hand, the risk mitigation mechanism of transfer pricing dispute through administrative solutions in Indonesia, namely the correction of the Annual Tax Return, objections, transfer pricing documentation and Advance Pricing Agreement, still encounters several obstacles and has not fully mitigated the risk of transfer pricing disputes. Suggestions to be given are the selection criteria for examination should be based on evidence and self assessment concept. In addition, it is necessary to improve the tax administration to overcome the constraints faced by the DGT and Taxpayers in the form of revisions of related regulations and the step by step implementation.