

Analisis profit split method sebagai metode penentuan harga transfer pasca kebijakan country by country reporting di Indonesia = Analysis of profit split method as a transfer pricing method post country by country reporting policy in Indonesia

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Abstrak

ABSTRACT

Arms Length Principle ALP sebagai prevailing approach dalam analisis transfer pricing memiliki beberapa kelemahan sehingga muncul gagasan mengenai Global Formulary Apportionment sebagai pendekatan alternatif. Namun, OECD secara tegas menolak pendekatan non-ALP dan menyebutkan bahwa Profit Split Method PSM dapat memberikan solusi atas beberapa kelemahan ALP. PSM sendiri merupakan metode transfer pricing yang dianggap kompleks dengan beberapa kesulitan terutama dalam mengakses informasi afiliasi luar negeri. Kebijakan Country by Country Reporting CbCR mewajibkan perusahaan multinasional untuk melaporkan informasi keuangan seluruh anggota grup usaha secara global. Keberadaan informasi dalam kerangka kebijakan tersebut perlu dikaji apakah dapat berguna bagi penerapan PSM. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data berupa qualitative interview dan qualitative document. Hasil penelitian menunjukkan bahwa PSM di masa datang akan menjadi semakin penting seiring dengan perkembangan perusahaan multinasional dan proyek Anti-BEPS Base Erosion and Profit Shifting. Meskipun, penerapan PSM di Indonesia pada saat ini masih tergolong jarang karena terdapat kesulitan-kesulitan tertentu yang ditemui oleh Wajib Pajak maupun otoritas pajak. Data CbC Report semata-mata tidak dapat dijadikan dasar penerapan PSM karena akan muncul beberapa permasalahan terkait aspek yuridis dan praktis. Namun demikian, CbC Report masih dapat dimanfaatkan oleh Wajib Pajak sebagai dasar penerapan PSM dengan dikolaborasikan dengan data dan informasi lain seperti yang berasal dari dokumen lokal, dokumen induk, dan laporan keuangan.

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ABSTRACT

Arm 39s Length Principle ALP as a prevailing approach in the transfer pricing analysis has several shortcomings so that the idea of Global Formulary Apportionment emerged as an alternative approach. However, OECD has strongly rejected the non ALP approach and said that Profit Split Method PSM can provide solution to some of ALPs weaknesses. PSM itself is a transfer pricing method that is perceived to be complex with some difficulties especially in accessing foreign affiliate information. The Country by Country Reporting CbCR policy requires multinational enterprises MNEs to globally report the financial information of all business group members. The existence of information within the policy framework needs to be assessed as to whether it can be useful for the application of PSM. This research uses qualitative approach with the data collection techniques are qualitative interview and qualitative document. The result shows that PSM will become increasingly important in the future along with the development of MNEs and Anti BEPS Base Erosion and Profit Shifting Project. Even though, the application of PSM in Indonesia at this time is still rare because there are certain difficulties encountered by taxpayers and tax authorities. The data of CbC Report solely can not be used for the basis of PSM application because there will be several

problems related to juridical and practical aspects. However, CbC Report can still be utilized by the taxpayers as a basis for PSM application by collaborate it with other data and information e.g. which comes from the local files, master files, and financial reports.