

Analisis sengketa pajak marketing intangible atas biaya pemasaran PT Samsung Electronics Indonesia dan upaya penyelesaian sengketa marketing intangible = Analyses tax dispute of marketing intangible on marketing expenses of PT Samsung Electronics Indonesia and the effort in resolving tax dispute of marketing intangible

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Abstrak

Penelitian ini menganalisis transfer pricing atas biaya pemasaran yang menimbulkan sengketa marketing intangible pada pemeriksaan pajak PT Samsung Electronics Indonesia. Analisis difokuskan pada aktifitas pemasaran, biaya pemasaran yang dikeluarkan, regulasi transfer pricing yang digunakan ditinjau dari regulasi transfer pricing Indonesia dan OECD Guideline. Teknik pengolahan data melalui terlibat langsung dalam proses penelitian, studi kepustakaan, studi lapangan melalui wawancara dengan informan disertai pengolahan data. Melalui penelitian ini disimpulkan bahwa koreksi marketing intangible tidak kuat. Upaya penyelesaian yang dipilih adalah Mutual Agreement Procedure atas koreksi yang telah dilakukan dan Advance Pricing Agreement untuk menghindari sengketa pajak dikemudian hari dan mendapatkan kepastian hukum.

.....This research analyses tax dispute transfer pricing on marketing intangible that occurred in tax audit of PT Samsung Electronics Indonesia. Analysis dispute of marketing intangible focused on marketing activities carried out, marketing costs incurred and transfer pricing regulation used. Data processing techniques through direct involvement in the research process, literature studies, field studies through interviews with informants accompanied by data processing. From this research we can conclude that correction made by tax auditors on marketing intangible is not strong. The selected resolution are apply Mutual Agreement Procedure on corrections made by the tax auditors and apply for Advance Pricing Agreement to avoid tax disputes in the future and get certainty.