

# Transfer Pricing untuk Transaksi Pinjaman Antar Perusahaan Menggunakan Metode Comparable Uncontrolled Transactions (CUT) untuk Menguji Suku Bunga Lazim = Evaluating the Process of Creating Transfer Pricing Local Document Files for Intercompany Loan Transactions Using the Comparable Uncontrolled Transactions (CUT) Method to Test the Arm's Length of Interest Rates

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## Abstrak

Laporan magang ini merupakan analisis dari penerapan metode CUT dalam transaksi pinjaman antar perusahaan yang dilakukan oleh COP Indonesia. Laporan ini memuat proses menganalisis wajar biaya bunga atas transaksi pinjaman antara PT CAT dan pihak terafiliasi pada tahun pajak 2019, berdasarkan regulasi transfer pricing di Indonesia, OECD TP Guidelines 2017, dan OECD Financial Guidance 2020.

.....This internship report is an analysis of the application of CUT method in intercompany loan transactions carried out by COP Indonesia. This report contains a partial process of the arm's length analysis of interest costs on loan transactions between PT CAT and affiliated party in the 2019 tax year, based on transfer pricing regulations in Indonesia, OECD TP Guidelines 2017, and OECD Financial Guidance 2020.