

Analisis Penerapan Arm's Length Principle pada Imbalan Jasa Manajemen (Studi Kasus PT ADJ) = Analysis of Arm's Length Principle Implementation on Management Service Fee (A Case Study of PT ADJ)

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Abstrak

Transaksi transfer pricing atas jasa menjadi salah satu kasus paling banyak yang menjadi sumber isu kontroversi pajak. Penyelesaian isu dapat dilakukan melalui penerapan arm's length principle. Penelitian ini bertujuan untuk menganalisis konsep transaksi transfer pricing, penerapan prinsip kewajaran dan kelaziman usaha atas keberadaan dan manfaat jasa, serta kewajaran nilai imbalan jasa manajemen yang dilakukan oleh PT ADJ untuk tahun pajak 2020. Dalam penelitian, digunakan pendekatan kualitatif dengan studi lapangan dan studi kepustakaan. Hasil analisis memperlihatkan bahwa transaksi afiliasi dalam PT ADJ sesuai dengan konsep transfer pricing dan mengacu terlebih dahulu kepada tax treaty. Hasil penelitian juga menunjukkan bahwa jasa manajemen intra-grup yang diperoleh PT ADJ berupa jasa audit dan akuntansi, sistem IT, sumber daya manusia, strategis bisnis, dan operasional usaha, memberikan manfaat bagi perusahaan. Namun, bukti dokumentasi transaksi afiliasi tidak dapat diberikan. Hasil penelitian atas kewajaran nilai transaksi jasa manajemen dalam PT ADJ dengan karakteristik sebagai fully-fledged service provider masih berada dalam rentang kewajaran dan telah memenuhi prinsip kewajaran dan kelaziman usaha. Namun, penggunaan metode transactional net margin method lebih tepat dibandingkan metode comparable uncontrolled price yang tidak mencerminkan kesebandingan yang tinggi yang digunakan oleh PT ADJ.Transfer pricing' service transactions are one of the most cases that have become the source of tax controversy. The issue can be solved through the application of the arm's length principle. This study aims to analyze the concept of transfer pricing transactions, the application of the arm's length principle for the existence and benefits of services, as well as the fairness of the value of management service fee paid by PT ADJ for the 2020 tax year. This research used a qualitative approach with field studies and literature studies. The analysis' results show that affiliate transactions within PT ADJ are in accordance with the concept of transfer pricing and refer first to the tax treaty. The research' results also showed that the intra-group management services obtained by PT ADJ in the form of audit and accounting services, IT systems, human resources, business strategic, and business operationals, provided benefits for the company. However, proof of affiliate transaction' documentation cannot be provided. The research' results on the fairness of the management services fee in PT ADJ with the characteristics as a fully-fledged service provider are still within the range of fairness and have met the arm's length principle. However, the use of the transactional net margin method is more appropriate than the comparable uncontrolled price method which does not reflect the high comparability used by PT ADJ.