

# Penentuan analisis kesebandingan (comparability analysis) dalam penyusunan dokumen penentuan harga transfer selama pandemi COVID-19 di Indonesia = Determination of comparability analysis in the preparation of transfer pricing documentation during the COVID-19 pandemic in Indonesia

Olivia Jesica Kristie, author

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## Abstrak

Pada tahun 2020, kondisi perekonomian dunia mengalami gejolak yang besar dengan terjadinya wabah penyakit Covid-19. Pemerintah menerapkan berbagai macam kebijakan seperti penguncian, persyaratan karantina, pembatasan perjalanan, dan penutupan perbatasan dan berdampak besar terhadap perekonomian di Indonesia. Sekitar 88 persen perusahaan di Indonesia merasakan dampak pandemi Covid-19 dan mengalami kerugian operasional perusahaan. Perubahan kondisi yang signifikan akibat pandemi Covid-19 secara langsung mempengaruhi harga atau laba dari perusahaan sehingga muncul berbagai macam isu dalam melakukan analisis kesebandingan. Penelitian ini bertujuan untuk menganalisis dampak pandemi Covid-19 dan menganalisis posisi regulasi transfer pricing terhadap penentuan analisis kesebandingan dalam penyusunan dokumen penentuan harga transfer selama pandemi Covid-19 di Indonesia. Penelitian dilakukan dengan menggunakan pendekatan kualitatif dengan jenis penelitian deskriptif dimana dalam pengumpulan data dilakukan dengan wawancara mendalam dan studi literatur. Hasil penelitian menunjukkan bahwa pandemi Covid-19 menyebabkan berbagai macam perubahan terhadap perusahaan dan mempengaruhi seluruh faktor kesebandingan. Meskipun sebagian besar perusahaan mengalami kerugian di Indonesia, namun tidak semua industri mengalami penurunan dalam performanya. Dalam melakukan analisis kesebandingan, isu yang muncul berkaitan dengan analisis faktor kesebandingan, ketersediaan data pembanding eksternal, kesulitan dalam mengidentifikasi potensi pembanding, dan melakukan penyesuaian kesebandingan. Isu-isu tersebut harus diteliti dan dianalisis mendalam untuk menunjukkan bahwa transaksi yang dilakukan sesuai dengan keadaan dan memenuhi Prinsip Kewajaran dan Kelaziman Usaha. Penelitian ini juga menjelaskan bahwa saat ini belum diberlakukan regulasi khusus terkait analisis kesebandingan dan tetap merujuk ke regulasi umum. Pemerintah diharapkan dapat memberikan kejelasan dan kepastian hukum serta bagi Wajib Pajak yang beroperasi di sektor industri yang paling terdampak pandemi Covid-19, diharapkan dapat mengumpulkan informasi dan analisis mendalam pada seluruh langkah analisis kesebandingan untuk membuktikan hasil pengujian kewajaran dan kondisi dari perusahaan ini.

.....In 2020, the world's economic conditions experienced great turmoil with the outbreak of the Covid-19 disease. The government implemented various policies such as lockdowns, quarantine requirements, travel restrictions, and border closures and had a major impact on the economy in Indonesia. Around 88 percent of companies in Indonesia felt the impact of the Covid-19 pandemic and experienced company operational losses. Significant changes in conditions due to the Covid-19 pandemic directly affect the price or profit of the company so that various issues arise in conducting a comparability analysis. This study aims to analyze the impact of the Covid-19 pandemic and analyze the position of transfer pricing regulations on the determination of comparability analysis in the preparation of transfer pricing documents during the Covid-19 pandemic in Indonesia. The research was conducted using a qualitative approach with a descriptive type

of research where data collection was carried out by in-depth interviews and literature studies. The results showed that the Covid-19 pandemic caused various changes to the company and affected all comparability factors. Although most companies suffer losses in Indonesia, not all industries experience a decline in performance. In conducting comparability analysis, issues that arise relate to comparability factor analysis, availability of external comparative data, difficulties in identifying potential comparators, and making comparability adjustments. These issues must be researched and analyzed in depth to show that the transactions carried out are in accordance with the circumstances and meet the Arm's Length Principles. This study also explains that currently there is no specific regulation regarding comparability analysis and still refers to the general regulation. The government is expected to provide clarity and legal certainty and for taxpayers operating in the industrial sector most affected by the Covid-19 pandemic, it is hoped that they can collect in-depth information and analysis on all steps of the comparability analysis to prove the results of the arm's length principle of the company.