

Evaluasi Manajemen Pajak atas Proses dan Materi Sengketa Pajak (Studi Kasus pada Perusahaan Perkebunan PT. A) = Evaluation of Tax Management on Process and Material of Tax Disputes (Case Study on a Plantation Company PT. A)

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Abstrak

Penelitian ini mengevaluasi sengketa pajak yang terjadi pada PT. A. Jumlah pemeriksaan pajak secara konsolidasi sampai dengan proses banding mencapai lebih dari 100 sengketa pajak. Penelitian ini menganalisis penerapan manajemen pajak atas proses sengketa pajak, penerapan manajemen pajak atas materi sengketa pajak terkait jasa manajemen dan penerapan sistem cash pooling PT. A dan rekomendasi perbaikan dalam penerapan manajemen pajak PT. A terhadap sengketa pajak. Perbedaan penelitian ini dengan penelitian sebelumnya adalah mengevaluasi manajemen pajak menggunakan teori efektivitas yang belum dilakukan pada penelitian sebelumnya. Hasil penelitian menunjukkan peningkatan jumlah sengketa pajak dalam kurun waktu 2014-2016 disebabkan karena persepsi yang berbeda antara PT. A dengan DJP, kurangnya pemahaman DJP terkait proses bisnis PT. A, dan adanya perbedaan perlakuan menurut standart akuntansi dengan peraturan perpajakan. Manajemen pajak atas sengketa pajak yang dilakukan PT. A sudah cukup efektif. Timbulnya sengketa pajak terkait jasa manajemen dan cash pooling PT. A karena tidak dapat menunjukkan eksistensi dari pemberian jasa manajemen dan biaya bunga cash pooling. Penerapan Advance Pricing Agreement menjadi salah satu alternatif yang dapat dilakukan PT. A sebagai langkah preventif terkait isu transfer pricing atas jasa manajemen dan cash pooling tidak menjadi sengketa pajak di tahun pajak berikutnya

.....This study evaluates the tax disputes that occurred at PT. A. The number of consolidated tax audits up to the appeal process reached more than 100 tax disputes. This study analyzes the application of tax management to the tax dispute process, the application of tax management to the subject matter of tax disputes related to management services and the application of the cash pooling system of PT. A and recommendations for improvement in the implementation of PT. A against tax disputes. The difference between this research and previous research is evaluating tax management using effectiveness theory which has not been done in previous studies. The results showed that the increase in the number of tax disputes in the 2014-2016 period was due to different perceptions between PT. A with DGT, lack of understanding of DGT regarding PT business processes. A, and there are differences in treatment according to accounting standards and tax regulations. Tax management of tax disputes conducted by PT. A is quite effective. The emergence of tax disputes related to management services and cash pooling of PT. A because it cannot show the existence of the provision of management services and cash pooling interest costs. The application of Advance Pricing Agreement is an alternative that PT. A as a preventive measure related to transfer pricing issues for management services and cash pooling not to become a tax dispute in the following tax year.