

Analisis Penerapan Comparability Adjustment untuk Transfer Pricing di Masa Pandemi Covid-19 (Studi Kasus PT X) = Analysis of the Application of Comparability Adjustment for Transfer Pricing During the Covid-19 Pandemi (Case Study of PT X)

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Abstrak

Pada masa pandemi Covid-19, perusahaan multinasional yang terkena dampak pandemi Covid-19 melakukan comparability adjustment untuk meningkatkan kesebandingan. Namun, dalam praktiknya penerapan comparability adjustment banyak menimbulkan sengketa pajak karena ketiadaan regulasi dalam negeri yang mengatur serta menjelaskan penerapan comparability adjustment, sehingga seringkali terjadi perbedaan pemahaman antara DJP dengan Wajib Pajak. Salah satu kasus sengketa mengenai comparability adjustment yang terjadi adalah kasus PT X pada tahun pajak 2020. Dalam pembuatan TP Doc tahun 2020, PT X menggunakan dua metode yang berbeda antara metode untuk melakukan analisis TP dengan metode untuk melakukan comparability adjustment. Tujuan penelitian ini adalah menganalisis penerapan konsep comparability adjustment di Indonesia serta menganalisis kesesuaian penerapan comparability adjustment yang dilakukan oleh PT X dengan konsep comparability adjustment yang diterapkan di Indonesia. Penelitian dilakukan dengan pendekatan kualitatif dan teknik pengumpulan data dengan studi literatur dan studi lapangan (wawancara). Hasil penelitian menunjukkan bahwa Secara garis besar, konsep comparability adjustment yang dianut oleh Indonesia sama dengan konsep comparability adjustment yang berlaku secara internasional dan dapat dilakukan sepanjang tidak terdapat material difference dan perbedaan tersebut dapat disesuaikan. Comparability adjustment dapat diterima oleh DJP apabila Wajib Pajak dapat menjelaskan secara rinci poin-poin penyesuaian, data yang akurat, dan perhitungan yang andal. Dalam hal ini, Langkah PT X untuk mengombinasikan dua metode sudah sesuai dengan konsep comparability adjustment yang diterapkan oleh Indonesia dan tidak mengindikasikan bahwa PT X mengubah metode analisis dari TNMM ke CPM. Selain itu, penyesuaian biaya langsung yang dilakukan oleh PT X juga dinilai sudah tepat sesuai dengan konsep akuntansi cost matching against revenue.

.....During the Covid-19 pandemic, multinational companies that were impacted by the pandemic implemented comparability adjustments to improve comparability. However, in practice, the application of comparability adjustments often led to tax disputes due to the absence of domestic regulations that regulate and explain the application of comparability adjustments, resulting in differences in understanding between the tax authority and taxpayers. One tax dispute case regarding comparability adjustments occurred with PT X in the 2020 tax year. The purpose of this study is to analyze the implementation of the concept of comparability adjustments in Indonesia and to analyze the suitability of the comparability adjustments made by PT X with the concept of comparability adjustments as applied in Indonesia. The research was conducted using a qualitative approach and data collection techniques through literature studies and field interviews. The results indicate that, in general, the concept of comparability adjustments applied in Indonesia is the same as the concept of comparability adjustments applied internationally and can be carried out as long as there are no material differences and the differences can be adjusted. Comparability adjustments can be accepted by the tax authority if taxpayers can explain in detail the adjustment points, accurate data, and

reliable calculations. In this case, PT X's step to combine two methods is in accordance with the concept of comparability adjustments applied in Indonesia and does not indicate that PT X has changed the analysis method from TNMM to CPM. In addition, the direct cost adjustment made by PT X is also considered appropriate according to the concept of cost matching against revenue accounting.