

Analisis Koreksi Biaya Bunga Pinjaman dan Penerapan Secondary Adjustment: Studi Kasus Putusan Pengadilan Pajak atas Permohonan Banding PT WBI = Analysis of Loan Interest Expense Correction and Application of Secondary Adjustment: A Case Study of the Tax Court Decision on Appeal Filed by PT WBI

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Abstrak

Praktik transfer pricing di Indonesia berkembang pesat beriringan dengan perkembangan perusahaan multinasional. Berkaitan dengan hal ini, baik DJP maupun Wajib Pajak harus memenuhi peraturan perundang-undangan yang berlaku dalam menerapkan PKKU pada praktik transfer pricing. Namun, tidak jarang ditemukan baik DJP maupun Wajib Pajak belum dapat mengimplementasikan ketentuan-ketentuan tersebut, yang kemudian mengarah kepada terjadinya sengketa pajak. Salah satu isu yang diangkat dalam penelitian ini berfokus pada analisis koreksi biaya bunga pinjaman dan penerapan secondary adjustment dalam konteks keputusan Pengadilan Pajak atas permohonan Banding PT WBI. Tujuan penelitian ini adalah untuk mengevaluasi kesesuaian putusan Pengadilan Pajak terhadap PKKU dalam koreksi yang dilakukan oleh DJP serta penerapan secondary adjustment. Metode yang digunakan adalah pendekatan kualitatif dengan studi lapangan dan studi pustaka, yang menggabungkan analisis dokumen dengan wawancara mendalam terhadap berbagai pihak yang terlibat dalam kasus ini. Hasil penelitian menunjukkan bahwa Majelis Hakim telah mempertimbangkan argumen DJP dan Wajib Pajak dalam memutus sengketa dengan tetap memperhatikan regulasi yang ada. Koreksi yang dilakukan oleh DJP tidak didukung oleh bukti yang memadai, sehingga mengakibatkan pembatalan primary adjustment dan mempengaruhi kelayakan secondary adjustment yang diterapkan. Kesimpulannya, Majelis Hakim telah mengambil keputusan sejalan dengan PKKU, serta secondary adjustment dibatalkan karena pengaruh dari pembatalan primary adjustment. Namun demikian, penerapan secondary adjustment tetap harus diperhatikan karena tidak dapat diterapkan kepada seluruh Wajib Pajak. Kebutuhan akan kejelasan lebih lanjut bahwa penerapan secondary adjustment kepada selain pemegang saham diperlukan untuk mencegah sengketa pajak di masa mendatang.

.....The practice of transfer pricing in Indonesia has developed rapidly along with the growth of multinational companies. In this context, both the Directorate General of Taxes (DJP) and taxpayers are required to comply with applicable laws and regulations in implementing the General Provisions of Tax Procedures (PKKU) in transfer pricing practices. However, it is not uncommon to find that both the DJP and taxpayers have not yet implemented these provisions, leading to tax disputes. One issue addressed in this research focuses on the analysis of interest expense corrections and the application of secondary adjustments in the context of the Tax Court's decision on PT WBI's appeal. The objective of this study is to evaluate the consistency of the Tax Court's decision with PKKU in the corrections made by the DJP and the application of secondary adjustments. The method used is a qualitative approach with field studies and literature studies, combining document analysis with in-depth interviews with various parties involved in this case. The research findings indicate that the panel of judges considered the arguments of both the DJP and the taxpayers in resolving the dispute while still considering the existing regulations. The corrections made by

the DJP were not supported by sufficient evidence, resulting in the annulment of the primary adjustment and affecting the feasibility of the secondary adjustment applied. In conclusion, the panel of judges made decisions in line with PKKU, and the secondary adjustment was canceled due to the impact of the annulment of the primary adjustment. However, the application of secondary adjustments must still be considered as they cannot be applied to all taxpayers. A further need for clarity that the application of secondary adjustments to parties other than shareholders is necessary to prevent future tax disputes.