

Analisis Potensi Penerapan Gagasan Formulary Apportionment sebagai Alternatif Arm's Length Principle dalam Pengenaan Pajak atas Bisnis Digital di Indonesia = Analysis of the Potential Implementation of the Formulary Apportionment Idea as an Alternative to the Arm's Length Principle in Taxing Digital Businesses in Indonesia

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Abstrak

Sistem Arm's Length Principle (ALP) yang menjadi landasan utama dalam transfer pricing sering dianggap kurang efektif dalam menangani kompleksitas bisnis digital. Sebagai alternatif, pendekatan Formulary Apportionment (FA) menawarkan solusi dengan mempertimbangkan berbagai faktor ekonomi, seperti penjualan, aset, dan tenaga kerja, dalam alokasi laba. Penulis menetapkan tujuan penelitian untuk memahami dan menganalisis perbedaan konseptual, serta menganalisis potensi penerapan sistem Formulary Apportionment sebagai alternatif sistem Arm's Length Principle dalam pengenaan pajak atas bisnis digital di Indonesia. Penulis menggunakan teknik pengumpulan data melalui wawancara mendalam dan studi kepustakaan. Hasil penelitian menunjukkan bahwa meskipun Formulary Apportionment memiliki potensi untuk meningkatkan keadilan alokasi pajak dan efisiensi administrasi, penerapannya di Indonesia menghadapi berbagai tantangan, utamanya tekanan politik dan ekonomi. Walaupun demikian, penerapan sistem Formulary Apportionment tetap dapat dilakukan dengan mengadaptasinya di dalam jenis pajak Digital Tax Service (DST). Sistem Formulary Apportionment dapat menjadi alternatif yang relevan untuk meningkatkan penerimaan pajak dari sektor bisnis digital.

.....The Arm's Length Principle (ALP) system, which serves as the primary basis for transfer pricing, is often deemed ineffective in addressing the complexities of digital business operations. As an alternative, the Formulary Apportionment (FA) approach offers a solution by considering various economic factors, such as sales, assets, and labor, in profit allocation. This study aims to understand and analyze the conceptual differences between the two systems and to examine the potential implementation of the Formulary Apportionment system as an alternative to the Arm's Length Principle for taxing digital businesses in Indonesia. The author employs data collection techniques through in-depth interviews and literature studies. The research findings indicate that while Formulary Apportionment holds potential for enhancing the fairness of tax allocation and administrative efficiency, its implementation in Indonesia faces significant challenges, primarily due to political and economic pressures. Nonetheless, the application of the Formulary Apportionment system can still be pursued by adapting it within the framework of Digital Services Tax (DST). Formulary Apportionment has the potential to serve as a relevant alternative to boost tax revenues from the digital business sector.