

ABSTRAK

ANALISIS PERENCANAAN PAJAK MELALUI TRANSAKSI AFILIASI PADA PT GOODYEAR INDONESIA TBK TAHUN 2018

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Penelitian ini bertujuan untuk menganalisis apakah transaksi afiliasi PT Goodyear Indonesia (GDYR) tahun 2018 berada dalam rentang kewajaran harga pasar pada industri sejenis di wilayah Asia Timur Jauh dan Asia Tengah, serta Indonesia. Selain itu, Penulis ingin menganalisis praktik perencanaan pajak yang dilakukan perusahaan. Latar belakang penelitian ini adalah isu *Base Erosion Profit Shifting* (BEPS) telah menggerus pendapatan negara secara global, termasuk Indonesia. Berdasarkan survei Ernst and Young, 69% perusahaan yang menganggap strategi *transfer pricing* sebagai prioritas utama namun hanya 35% perusahaan yang memiliki kapabilitas untuk menerapkan strategi dan visi *transfer pricing* yang jelas. Penulis menggunakan data sekunder untuk menganalisis kondisi perusahaan, seperti Laporan Tahunan 2018, *database* ORIANA, dan lainnya. Hasil analisis menemukan bahwa *Markup to Total Cost* (MTC) GDYR berada di bawah rata-rata perusahaan pembanding baik di wilayah Asia Timur Jauh dan Asia Tengah, maupun di Indonesia. Kondisi keuangan GDYR sangat dipengaruhi oleh keputusan entitas pengendali. Perencanaan pajak dilakukan GDYR dengan memanfaatkan *tax treaty* antara Indonesia dan negara lawan transaksi. GDYR juga mengindikasikan pengalihan laba dengan melakukan transaksi afiliasi dengan pihak afiliasi melalui pihak independen. Namun, GDYR memiliki potensi risiko pemeriksaan pajak terkait transaksi afiliasi. GDYR harus memastikan bahwa seluruh transaksi afiliasi yang dilakukan memiliki substansi usaha dan memastikan bukti-bukti pendukung, serta mengajukan *Advance Pricing Agreement* (APA) untuk mengurangi potensi pemeriksaan pajak terkait transaksi afiliasi.

Kata kunci: *Transfer pricing, tax planning, tax avoidance, tax treaty, arms length principles, controlled transaction*

ABSTRACT

ANALYSIS OF TAX PLANNING THROUGH CONTROLLED TRANSACTION IN PT GOODYEAR INDONESIA TBK FOR THE YEAR ENDED 2018

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This research is aims to analyze whether PT Goodyear Indonesia's (GDYR) controlled transactions in 2018 are in accordance with market price in similar industry in Far East and Central Asia, as well as Indonesia. Moreover, the author wants to analyze the company's the tax planning through controlled transactions. The research background is Base Ertion Profit Shifting (BEPS) issue that lost the corporate income tax globally, including Indonesia. Based on Ernst & Young survey, 69% companies consider setting clear vision and transferring pricing strategy as main priority, but only 35% companies that have capability to setting clear vision and transfer pricing strategy. The author is used secondary data to analyze the company condition, such as Annual Report 2018, ORIANA database, etc. The research finding is Markup to Total Cost (MTC) of GDYR is falls below the interquartile range of weighted average MTC of comparable companies in Far East and Central Asia, as well as Indonesia. GDYR's financial condition depends on parent entity decision. GDYR performs tax planning by taking the advantage of tax treaty between Indonesia and contracting state. GDYR also indicates the profit shifting by conducting the controlled transaction through independent party. However, GDYR remains potentially exposed to tax audits related to transfer pricing. GDYR have to ensure that all controlled transactions has substance and supporting evidences, as well as proposes Advance Pricing Agreement (APA) to minimize the potential of transfer pricing through controlled transactions.

Keywords: *Transfer pricing, tax planning, tax avoidance, tax treaty, arms length principles, controlled transaction*