

**KAJIAN YURIDIS TERHADAP MEKANISME PENETAPAN HARGA
TRANSFER (*TRANSFER PRICING*) DALAM KERANGKA PERSAINGAN
USAHA DI INDONESIA**

INTISARI

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Penelitian terhadap mekanisme penetapan harga transfer (*Transfer Pricing*) dilakukan dalam kerangka hukum persaingan usaha. Melalui penelitian ini akan diuji mekanisme penetapan harga transfer ("*Transfer Pricing*") yang dapat diterapkan sesuai dengan peraturan persaingan usaha di Indonesia. Terkait dengan maksud tersebut, akan diteliti juga efektifitas peraturan perundangan di Indonesia dalam mengatur penerapan mekanisme penetapan harga transfer dan pengungkapannya dalam rangka "*good corporate governance*" dan penciptaan iklim persaingan yang sehat, serta aspek penegakan hukumnya.

Penelitian *Transfer Pricing* dari aspek yuridis masih sangat terbatas dan masih belum umum diketahui di Indonesia. Oleh karena itu, jenis penelitian ini adalah penelitian hukum normatif. Penelitian hukum normatif dilakukan dengan memilih dan menganalisa bahan pustaka atau data sekunder.

Berdasarkan penelitian hukum normatif ini diketahui perlunya penyusunan pedoman yang komprehensif oleh KPPU dan pihak-pihak terkait sehubungan dengan penanganan perkara-perkara *Transfer Pricing* yang dapat menyebabkan terjadinya persaingan usaha yang tidak sehat. Selain itu KPPU perlu melakukan koordinasi dengan badan pemerintahan terkait yang memiliki kepentingan terkait aspek *Transfer Pricing* tersebut.

Kata kunci: penetapan harga transfer, undang-undang persaingan usaha

**JUDICIAL ASSESSMENT ON THE MECHANISM OF TRANSFER
PRICING WITHIN THE FRAME OF BUSINESS COMPETITION IN
INDONESIA**

ABSTRACT

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This research is in respect with the mechanism of transfer pricing which was conducted within the frame of business competition law. This research will assess the best practice of transfer pricing mechanism which can be implemented in accordance with the business competition law in Indonesia. For that purpose, it is necessary also to assess the effectivity of law and regulation in Indonesia in regard with the implementation of transfer pricing and its disclosure within the frame of good corporate covernance and within the efforts to create good environment for business competition.

The research on transfer pricing from legal perspective is very limited in Indonesia, and accordingly this research was conducted based on normative approach. In this research, it was conducted by selecting and analyzing the available data and information and the secondary publicity data.

Based on the normative approach research, it is required by KPPU to develop a comprehensive guidance in handling transfer pricing transactions which may resulting to improper business competition environment. In addition to that, KPPU is required to maintain good coordination with other government institutions which have the same interest on the implication of transfer pricing.

Key words: transfer pricing, business competition law