

**LAPORAN INTERNATIONAL SUMMIT
SCIENTIFIC RESEARCH CONGRESS
29-31 Mei 2024, Gaziantep-Turkiye**



KELOMPOK 3

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- 2) Merrie Widyaning - (NIM 2302190055)
- 3) Elissa Samarda - (NIM 2302198052)
- 4) Jerri Gultom - (NIM 2302190077)
- 5) Mokhamad Khifni - (NIM 2302198050)
- 6) Herbin Saragi - (NIM 2302190065)

Mata Kuliah : Metode Penelitian Hukum
Dosen Pengampu : Dr. Manotar Tampubolon, S.H., M.A., M.H.

**MAGISTER HUKUM
PROGRAM PASCASARJANA
UNIVERSITAS KRISTEN INDONESIA
JAKARTA
2024**



Universitas Kristen Indonesia Program Pascasarjana

SURAT TUGAS

Nomor: 0092/UKI.MH/SDM.01.01/2024

Yang bertanda tangan di bawah ini:

Nama : Dr. Paltiada Saragi, S.H., M.H.
NIP/NIDN : 191691 / 0305097105
Jabatan : Kaprodi Magister Hukum
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Memberikan tugas kepada : *Group III*
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2. Merrie Widyaning - 2302190055
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Status : Mahasiswa Aktif Genap 2023/2024
Program Studi : Magister Hukum
Fakultas : Program Pascasarjana - Universitas Kristen Indonesia

Sebagai *participation* dalam kegiatan "*The International Trade and Economics Congress*" yang dilaksanakan pada 10 Mei 2024 di *Turkiye*.

Demikian surat tugas ini dibuat untuk dilaksanakan dengan sebaik-baiknya.

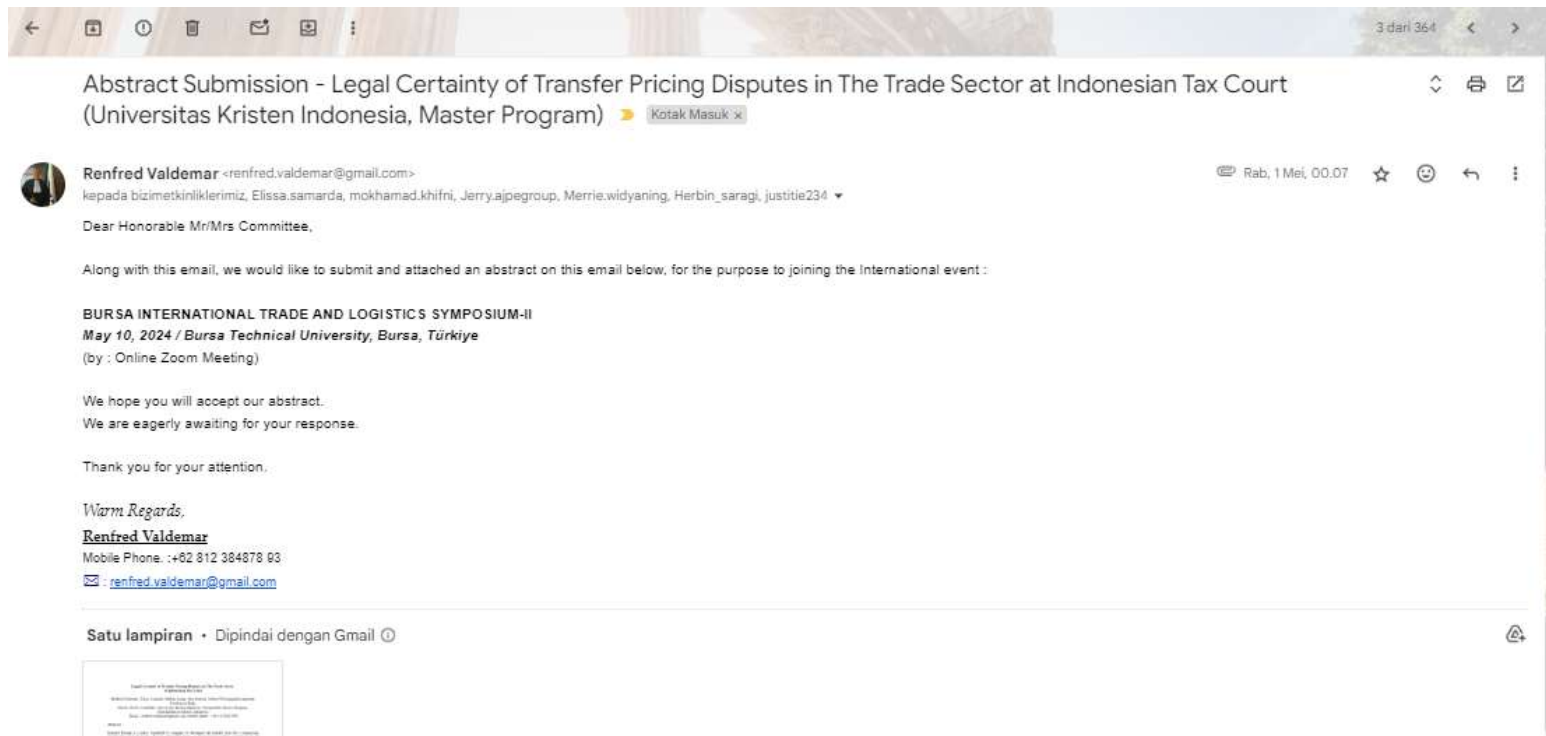
Jakarta, 29 April 2024

Ketua Program Studi Magister Hukum,

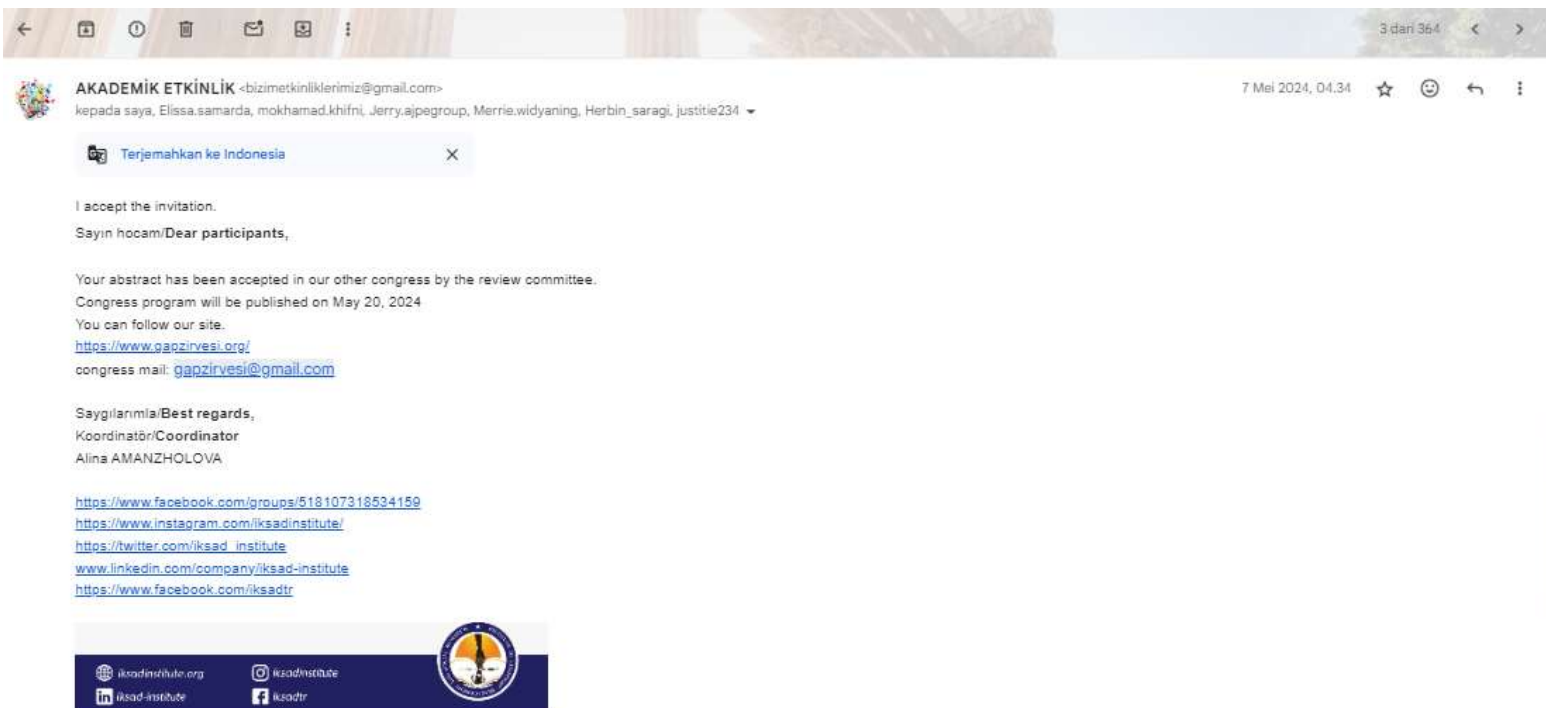


Dr. Paltiada Saragi, S.H., M.H.

Bukti Kirim Abstrak :



Tanda Terima Abstrak :



Jadwal Presentasi :

Meeting ID: 832 8388 6365
Passcode: 900543



12. INTERNATIONAL SUMMIT SCIENTIFIC RESEARCH CONGRESS

29-31 May 2024
Gaziantep, Türkiye

CONGRESS PROGRAM

ONLINE PRESENTATIONS

Meeting ID: 832 8388 6365

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PARTICIPANT COUNTRIES (30):

Türkiye, Azerbaijan, India, Portugal, Canada, Pakistan, Iraq, Malaysia, Syria, Morocco, Vietnam, Indonesia, Nigeria, Albania, Kosovo, Tunisia, Italy, Kazakhstan, Romania, Bulgaria, Iran, Georgia, Ukraine, Thailand, Cameroon, Hungary, China, United States, Spain, Russia

Meeting ID: 832 8388 6365
Passcode: 900543

IMPORTANT, PLEASE READ CAREFULLY

- To be able to make a meeting online, login via <https://zoom.us/join> site, enter ID instead of "Meeting ID
- or Personal Link Name" and solidify the session.
- The presentation will have **15 minutes** (including questions and answers).
- The Zoom application is free and no need to create an account.
- The Zoom application can be used without registration.
- The application works on tablets, phones and PCs.
- Speakers must be connected to the session **10 minutes before** the presentation time.
- All congress participants can connect live and listen to all sessions.
- During the session, your camera should be turned on at least %70 of session period
- Moderator is responsible for the presentation and scientific discussion (question-answer) section of the session.

TECHNICAL INFORMATION

- Make sure your computer has a microphone and is working.
- You should be able to use screen sharing feature in Zoom.
- Attendance certificates will be sent to you as pdf at the end of the congress.
- Moderator is responsible for the presentation and scientific discussion (question-answer) section of the session.

**Before you login to Zoom please indicate your name surname and hall number,
exp. Hall-1, Shahla Tahirgizi**

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- Kongremizde Yazım Kurallarına uygun gönderilmiş ve bilim kurulundan geçen bildiriler için online (video konferans sistemi üzerinden) sunum imkanı sağlanmıştır.
- Sunumlar için **15 dakika** (soru ve cevaplar dahil) süre ayrılmıştır.
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- Her oturumdaki sunucular, sunum saatinden **10 dk öncesinde** oturuma bağlanmış olmaları gerekmektedir.
- Tüm kongre katılımcıları canlı bağlanarak tüm oturumları dinleyebilir.
- Moderatör – oturumdaki sunum ve bilimsel tartışma (soru-cevap) kısmından sorumludur.

TEKNİK BİLGİLER

- Bilgisayarınızda mikrofon olduğuna ve çalıştığına emin olun.
- Zoom'da ekran paylaşma özelliğine kullanabilmelisiniz.
- Katılım belgeleri kongre sonunda tarafınıza pdf olarak gönderilecektir
- Kongre programında yer ve saat değişikliği gibi talepler dikkate alınmayacaktır

**Zoom'a giriş yaparken önce lütfen adınızı, soyadınızı ve SALON numaranızı yazınız
Örnek: Salon-1, Shahla Tahirgizi**

Zoom meeting link:

<https://us02web.zoom.us/j/85971197642?pwd=Ky9lYnhSdjlyUjR6VEoyM1BCUW5tZz09>

29.05.2024

Session-3 / Hall-4

Ankara Time: 15⁰⁰-17⁰⁰

HEAD OF SESSION: Miguel Gonçalves

TOPIC TITLE	AUTHORS	AFFILIATION
A BRIEF HISTORY OF THE WORLD'S FIRST AUTHOR OF AN ACCOUNTING BOOK	Miguel Gonçalves Ana Ramos Neves Inês Reis Baptista	Polytechnic University of Coimbra, PORTUGAL
AN ACCOUNTING SCHOOL FROM PORTUGAL: A SHORT HISTORY	Miguel Gonçalves	Polytechnic University of Coimbra, PORTUGAL
INTERNATIONAL SILK TRADE – ANALYSIS OF THE MAIN PRODUCERS AND FLUCTUATIONS OVER THE YEARS	Ivana Salopek Čubrić	University of Zagreb Faculty of Textile Technology, Croatia
EXPLORING THE DYNAMIC RELATIONSHIP BETWEEN EXPORT EXPANSION AND ECONOMIC GROWTH: A CROSS-COUNTRY ANALYSIS	Astitva Kumar Rao	Dr. B. R. Ambedkar National Law University, Law, Sonipat, Haryana, India
COMPARATIVE VIEW BETWEEN ALBANIA LEGISLATION AND EU LAW ON TOY SAFETY	Belinda HALILAJ	“Ismail Qemali” University, Albania
DIFFERENCES OF BANK GUARANTEES BASED ON INDONESIAN LAW (CIVIL LAW) WITH BANK GUARANTEES BASED ON THE COMMON LAW SYSTEM	Ruben A. Riupassa, Ian P. Siagian, Arthur GHL Noiija, Saibun Sirait, Suita Purba, Ines Elny Saria	Universitas Kristen Indonesia, Jakarta, Indonesia
LEGAL CERTAINTY OF TRANSFER PRICING DISPUTES IN THE TRADE SECTOR AT INDONESIAN TAX COURT	Renfred Valdemar, Elissa Samarda, Herbin Saragi, Jerri Gultom, Merrie Widyaning Kusumastuti, Mokhamad Kifni.	Universitas Kristen Indonesia, Indonesia
TRADE POLICIES IN INDONESIA POST ISSUANCE OF THE LATEST REGULATION OF THE MINISTER OF TRADE	Rangga AUFAR Rizan, Andri Sumurung, Yemima Reina Manse, Axel Jansen, Jacqueline Yemima, Salomo Eben	Universitas Kristen Indonesia, Jakarta, Indonesia.

ABSTRAK
&
SCREENSHOT PRESENTASI

Legal Certainty of Transfer Pricing Disputes in The Trade Sector at Indonesian Tax Court

Renfred Valdemar^{*}, Elissa Samarda, Herbin Saragi, Jerri Gultom, Merrie Widyaning Kusumastuti,
Mokhamad Kifni.

Master of Law Candidate, Universitas Kristen Indonesia, Postgraduate Master Program,
Daerah Khusus Jakarta, Indonesia.

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Abstract

Transfer Pricing is a policy regulated by company to determine the transfer price for a transaction, whether the price of goods, services, intangible assets, or financial transactions carried out by the Company both domestically and internationally. In practice, there are many tax disputes over transfer pricing transactions, especially in affiliated trading companies. Companies often appeal to the Tax Court against decisions issued by the Tax Office. The results of decision on appeal also varied, thus causing to injustice and legal uncertainty for the Company as a taxpayer. So, in this case, it is important to analyze Tax Regulations and Tax Court Decisions which greatly contribute to the tax environment in Indonesia. This research analyzes the legal framework that regulates transfer pricing in Indonesia with a focus on efforts to increase taxpayer obedience and reduce appeal disputes. The method used in this research is normative juridical method and study of tax court literature by collecting and analyzing secondary data such as regulations, determinations and tax court decisions to reveal the complexity of transfer pricing disputes. This research also explores the mechanism of Advance Pricing Agreement (APA) and the Mutual Agreement Procedure (MAP). This research aims to provide recommendations and make a significant contribution to taxpayers regarding the importance of a deep understanding of tax law regulations and efforts to increase compliance and fairness in the taxation system in Indonesia. To realize tax environment development in Indonesia to be more transparent, fair and sustainable.

Keywords: Transfer Pricing, Taxpayer Compliance, Tax Court

Legal Certainty of Transfer Pricing Disputes in The Trade Sector at Indonesian Tax Court

Abstract Presenting on :
INTERNATIONAL SUMMIT SCIENTIFIC
RESEARCH CONGRESS
May 29th, 2024
Gaziantep, Türkiye



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Outline



Introduction



Problem Analyze



Methodology



Findings & Discussion



Conclusion

3

Introduction



Transfer Pricing

is a policy regulated by company to determine the transfer price for affiliated transaction, whether the price of goods, services, intangible assets, or financial transactions carried out by the company both domestically and internationally

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Transfer Pricing is also the price at which divisions of the company transfer resources with each other

Affiliated Company



KIND OF TRADE TRANSACTIONS

- Goods
- Services
- Intangibles
- Loans



Third Company



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Problem Analyze

Companies often appeal to the Tax Court against Assessment Letter issued by the Tax Office.

The results of decision on appeal also varied, thus causing to injustice and legal uncertainty for the Company as a taxpayer.

6

Methodology

Method

The Research method used Normative Juridical with descriptive quantitative data.

Data

- Tax regulations
- Tax Office's Assessment Letter
- Tax Court's Decisions



7

Findings & Discussion

8



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Tax Disputes in Indonesian Tax Court



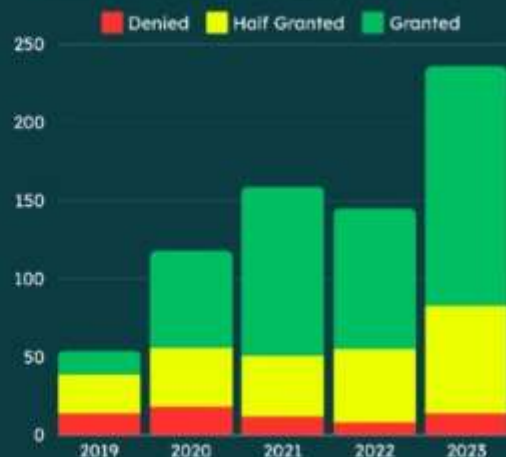
The number of tax disputes tends to increase every years



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Decisions of Indonesian Tax Court

The number of tax court decisions related to Transfer Pricing disputes.



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The majority of Tax Court decisions relate to transfer pricing are Granted. Some dispute applicants choose to filed appeal, against Assessment Letter issued by the Tax Office.

Conclusion

The Conclusion of this research :

- 1) Propose to improving tax regulations of transfer pricing to the government.
- 2) Propose to resolving transfer pricing tax disputes through Advance Pricing Agreement (APA) & Mutual Agreement Procedure (MAP)



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Keywords



Taxpayer Compliance



Transfer Pricing



Tax Court

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For this remainder of time,
we really appreciate for any questions.

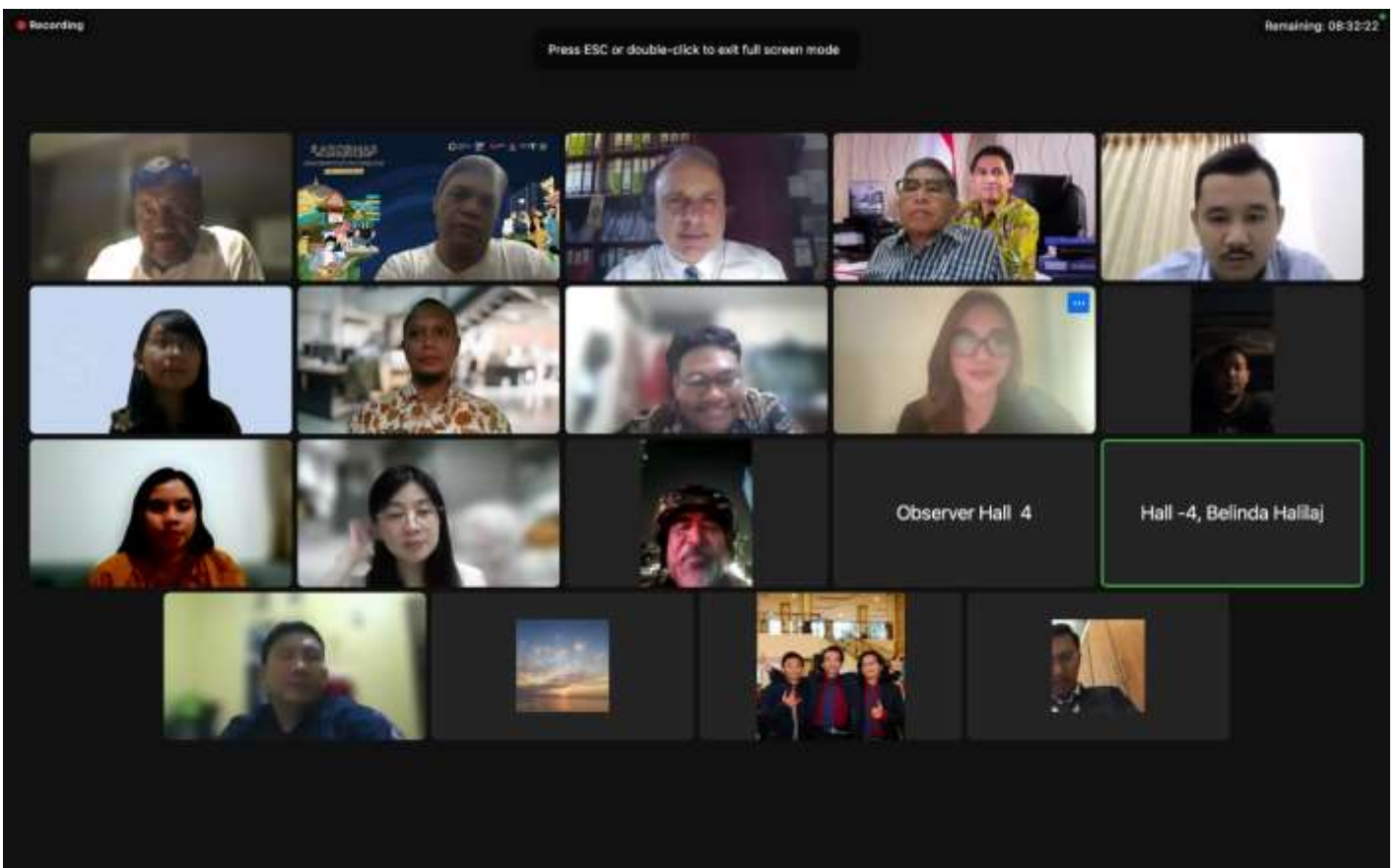
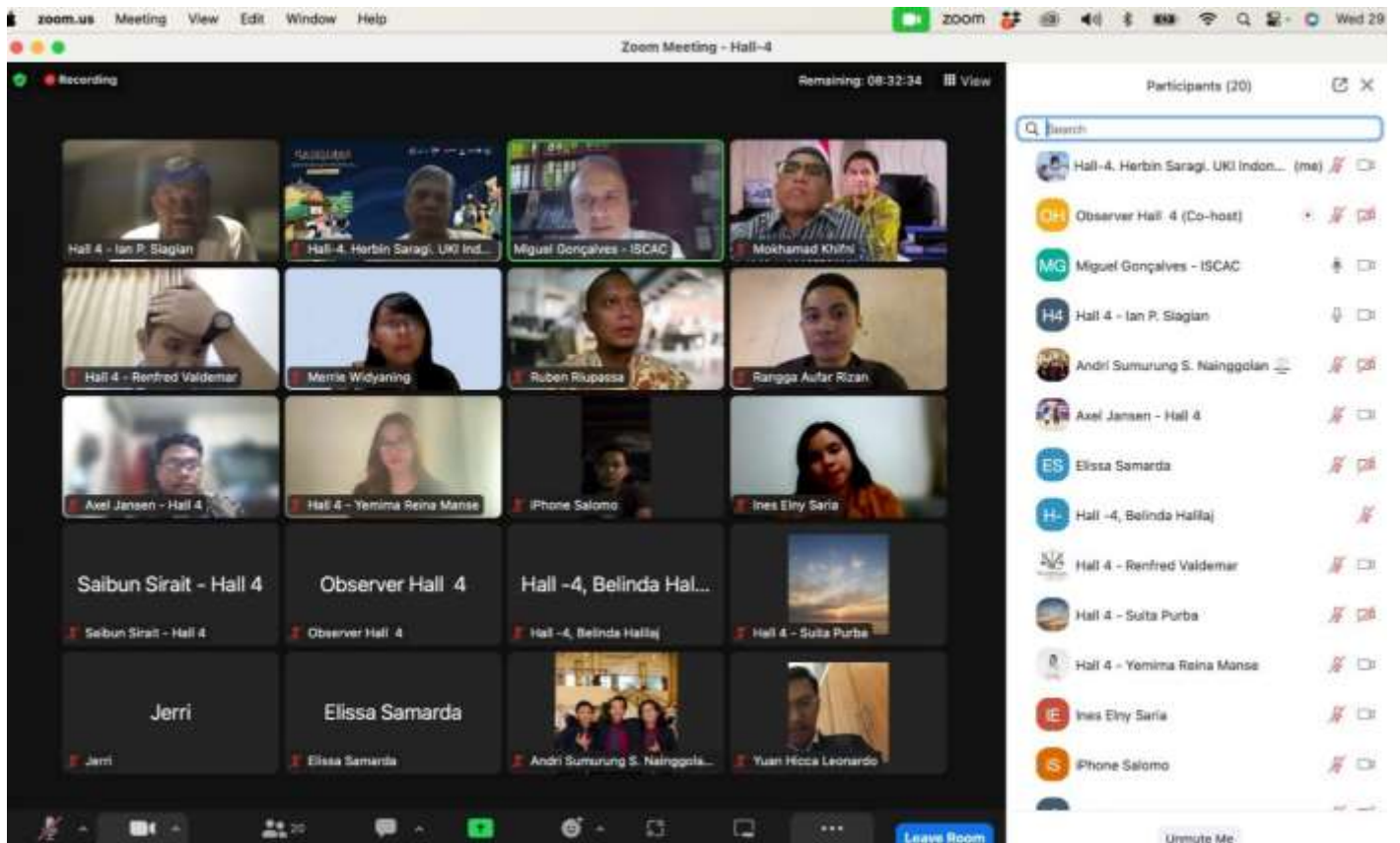


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SERTIFIKAT



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THIS IS TO CERTIFY THAT

Renfred Valdemar

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LEGAL CERTAINTY OF TRANSFER PRICING DISPUTES IN THE TRADE SECTOR AT
INDONESIAN TAX COURT

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