

**ANALISA PENERAPAN DOKUMEN *TRANSFER PRICING DOCUMENTATION***  
**ATAS TRANSAKSI PERUSAHAAN AFILIASI PADA PERDAGANGAN**  
**PERTAMBANGAN BATU BARA TAHUN PAJAK 2021**  
**(STUDI KASUS PT. ABC)**

**ABSTRAK**

Salah satu praktik *transfer pricing* yang sering dilakukan oleh grup usaha adalah mengenai transaksi afiliasi jual beli yang mana terjadi diantara anggota grup usaha. PT. ABC merupakan wajib pajak yang memiliki hubungan istimewa dengan MNO LTE PTD dan melakukan sejumlah transaksi afiliasi seperti transaksi jual beli batu bara. Berdasarkan fakta tersebut PT ABC wajib menyusun *transfer pricing documentation* atas transaksi tersebut untuk membuktikan bahwa transaksi antar afiliasi memenuhi prinsip kewajaran dan kelaziman usaha. Dalam menentukan kewajarannya, PT. ABC menggunakan data penjualan batu bara kepada pihak non afiliasi sebagai data pembanding internal pada dokumentasi *transfer pricing*. Penelitian ini juga akan menjelaskan permasalahan yang timbul dalam penerapan *transfer pricing documentation* berdasarkan PMK 213/PMK.03/2016. Metode penelitian menggunakan pendekatan kualitatif dan teknis analisis data kualitatif dan deskriptif. Data yang dikumpulkan sebagai landasan analisis didapatkan melalui wawancara mendalam dengan narasumber sesuai dengan kredensial mereka di bidang *Transfer Pricing*. Hasil dari penelitian ini adalah bahwa Transaksi Afiliasi Jual – Beli Batubara yang dilakukan oleh PT. ABC dan pihak afiliasi telah memenuhi penerapan prinsip kewajaran dan kelaziman usaha.

Kata Kunci : Hubungan Istimewa, Transaksi Afiliasi, Prinsip Kewajaran Dan Kelaziman Usaha, PMK 213/PMK.03/2016.

**ANALYSIS OF THE APPLICATION OF TRANSFER PRICING  
DOCUMENTATION TO AFFILIATED COMPANY TRANSACTIONS IN COAL  
MINING TRADING FOR THE TAX YEAR 2021 (CASE STUDY OF PT. ABC)**

**ABSTRACT**

*One of the transfer pricing practices often carried out by business groups is regarding affiliate buying and selling transactions between members of the business group. PT. ABC is a taxpayer who has a special relationship with MNO LTE PTD and perform several affiliated transactions, such as coal buying and selling transactions. Based on these facts, PT ABC must prepare transfer pricing documentation for these transactions to prove that transactions between affiliates comply with the principles of fairness and customary business. In determining the fairness, PT. ABC uses coal sales data to non-affiliated parties as internal comparison data in transfer pricing documentation. This research will also explain the problems applying transfer pricing documentation based on PMK 213/PMK.03/2016. The research method uses a qualitative and technical approach to qualitative and descriptive data analysis. The data collected as a basis for analysis was obtained through in-depth interviews with sources according to their credentials in Transfer Pricing. This study's results are the Affiliated Transactions of Sale - Purchase of Coal conducted by PT. ABC and affiliated parties have complied with fairness and customary business principles.*

*Keywords: Special Relations, Affiliated Transactions, Principles of Fairness and Business Usability, PMK 213/PMK.03/2016.*