

## Perlakuan pajak penghasilan atas pembayaran domestic market obligation (DMO Fee) yang diterima kontraktor kontrak kerja sama industri hulu minyak dan gas bumi

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### Abstrak

Under Law of the Republic of Indonesia No 22 of 2001 on Oil & Gas, upstream producers had a domestic market obligation (DMO), which required them to sell a specified portion of their product into the Indonesian domestic market, which is 25% of all oil and gas production. Contractors are obligated to fulfill domestic requirement from the date of commercial operation, at the first contractors are entitled to a 60-month holiday from the date of commercial operation before the DMO must be fulfilled and the prices are same to market price (ICP). The problem is, after 60-month DMO the cost for domestic oil reduce from 10% to 25% market price (ICP) depends on contract. Because the fee below the market price. For that, need to clear how the income tax treatment on the fee from DMO received by the contractors. Is the assignment considered as transaction and how to determine the price for DMO oil as the tax base.

The research method that used by researcher is descriptive. It means that the research is described accurately using facts, spoken or written words, actions, and visual images. The approach used in this research is qualitative approach. The main issue in this research is to find out that fee from domestic market requirement which is paid below the Market price are match with accretion concept and the definition of income in income tax law, so DMO fee can describe as taxable income. The data collection technique used in this research is by reading the literature which focuses on the research, and interview. The interview was done with oil and gas expert, cooperation contractor, government institution, and tax expert.

The result of this research are the tax on DMO fee which received by joint cooperation contractor has been right, because the taxation of DMO fee had been meet all general act definition of income refer to article 4 (2) Income Tax Law and accretion concept which adopted by income tax system to describe ability-to-pay. DMO fee cannot be considered as a loss, but its difference price can be reduced contractor's taxable income. DMO fee as the income tax object cannot be taxed separately from the contractor's income but it must counted as the whole accretion on contractor income and taxable at specified tariff based on contract rate.