

Pengaruh Tax Treaty pada production Sharing Contract pertambangan minyak bumi di Indonesia serta implikasinya terhadap investasi dalam pertambangan minyak bumi di Indonesia (Studi terhadap Production Sharing Contract Kontraktor X) = The influence of Tax Treaty on Production Sharing Contract mining petroleum in Indonesia as well as the implication against investment in mining petroleum in Indonesia (A study of Production Sharing Contract Contractor X)

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Abstrak

Penelitian ini bertujuan untuk mengetahui mengenai pengaruh tax treaty terhadap production sharing contract pertambangan minyak bumi di Indonesia, yang juga akan ditinjau dari sudut pandang hukum investasi di Indonesia. Penelitian ini merupakan penelitian hukum yang bersifat yuridis normatif dengan menggunakan data sekunder, diantaranya peraturan perundang-undangan dan buku. Dari hasil penelitian diperoleh kesimpulan bahwa tax treaty dapat mempengaruhi suatu production sharing contract yang ditandatangani sebelum lahirnya UU nomor 22 tahun 2001. Tax treaty dalam hal ini dapat mempengaruhi production sharing contract dengan memberikan kemungkinan pengurangan pajak atas dividen yang harus dibayar, yang nantinya akan mempengaruhi nilai bagi hasil yang seharusnya didapatkan oleh negara dengan mengacu terhadap ketentuan bagi hasil didalam production sharing contract itu sendiri. Dalam hal ini pengaruh tax treaty terhadap production sharing contract menunjukkan ketidak efektifan tax treaty sebagai suatu insentif investasi yang mengakibatkan kerugian bagi negara.

.....This research aims to find out about the influence of a tax treaty to the production sharing contract of mining petroleum in Indonesia, which will also be reviewed from the standpoint if Investment Law in Indonesia. The methode of this research is normative juridical law by using secondary data, such as legislation, and books. From this research, it is concluded, that tax treaty can affect a production sharing contract signed prior to the inception of the oil and gas law number 22/2001. Tax treaty in this case could affect production sharing contract by giving the possibility of a reduction in taxes on dividends to be paid, which would affect the value of the results should be obtained by the State with reference to the provisions for the results in the production sharing contract itself. In this case the influence of tax treaty against the production sharing contract shows the ineffectiveness of tax treaty as investment incentive in Indonesian mining petroleum sector.