

## Analisis pengenaan pajak pertambahan nilai atas sharing facility di kegiatan usaha hulu Minyak dan Gas Bumi = Analysis of value added tax on sharing facility in upstream activity of Oil and Gas

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### Abstrak

Pemerintah melakukan upaya-upaya untuk efisiensi biaya di kegiatan usaha hulu minyak dan gas bumi karena biaya tersebut merupakan pengeluaran bagi pemerintah. Salah satu upaya yang dilakukan pemerintah adalah melaksanakan sharing facility. Sharing facility merupakan kegiatan pemakaian fasilitas secara bersama-sama di kegiatan usaha hulu minyak dan gas bumi dengan prinsip pembebanan biaya (cost sharing) secara proporsional.

Penelitian ini bertujuan untuk menganalisis dasar pertimbangan perbedaan pendapat Satuan Kerja Khusus Minyak dan Gas Bumi dan Direktorat Jenderal Pajak dalam menetapkan pengenaan pajak pertambahan nilai atas sharing facility dan menganalisis pengenaan pajak pertambahan nilai atas sharing facility berdasarkan ketentuan pajak pertambahan nilai.

Metode penelitian yang digunakan adalah kualitatif dengan analisis data kualitatif. Data kualitatif didapat dengan studi lapangan, melalui wawancara mendalam, dan studi literatur.

Hasil penelitian adalah dasar Direktorat Jenderal Pajak mengenakan pajak pertambahan nilai atas sharing facility yaitu sharing facility termasuk ke dalam penyerahan jasa kena pajak berdasarkan peraturan pajak pertambahan nilai di Indonesia sedangkan dasar Satuan Kerja Khusus Minyak dan Gas Bumi adalah sharing facility bukan merupakan penyerahan jasa kena pajak dan perjanjian yang diatur dalam kontrak Production Sharing Contract. Sharing facility dilihat dari teori dan konsep pajak pertambahan nilai tidak termasuk ke dalam penyerahan jasa kena pajak. Pemerintah harus membuat peraturan untuk memberikan kepastian hukum bagi kontraktor di kegiatan usaha hulu minyak dan gas bumi.

.....Government makes efforts for cost efficiency in the upstream activities of oil and gas due to the cost of expenditure for the government. One of the efforts made by the government is implementing sharing facility. Sharing facility is a facility usage activities jointly in the upstream activities of oil and gas with the principle of charging (cost sharing) proportionally.

This study aims to analyze the basic considerations dissent Special Unit Oil and Gas and the Directorate General of Taxes in determining the imposition of value added tax on facility sharing and analyzing the imposition of value added tax on facility sharing under the terms of the value added tax.

The method used was a qualitative study with qualitative data analysis. The qualitative data obtained by field studies, in-depth interviews, and literature.

The results are the basis of the Directorate General of Taxes impose value added tax on facility sharing is sharing facility included in the delivery of services taxable under the rules of the value added tax in Indonesia while the Special Task Force basic Oil and Gas are sharing facility is not a taxable service delivery and agreements set forth in the Production Sharing Contract. Sharing facility seen from the theory and the concept of value-added tax are not included in taxable service delivery. Government should pass legislation to provide legal certainty for contractors in the upstream activities of oil and gas.