

## Analisis kedudukan kontrak bagi hasil (production sharing contract) terhadap hukum pajak = An analysis of production sharing contract against taxation law

Siregar, Adrian, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20414943&lokasi=lokal>

---

### Abstrak

[Saat ini Indonesia membutuhkan investasi di dalam Kegiatan Usaha Hulu Migas di Indonesia untuk dapat meningkatkan produksi Minyak dan Gas Bumi serta memenuhi kebutuhan Minyak dan Gas Bumi di dalam negeri. Berinvestasi dalam Kegiatan Usaha Hulu Migas tentunya membutuhkan dana yang tidak sedikit dan memiliki risiko yang tinggi. Untuk itu keberadaan Production Sharing Contract dalam Kegiatan Usaha Hulu Migas di Indonesia memiliki peranan penting dalam hal mengundang investor untuk berinvestasi dalam Kegiatan Usaha Hulu Migas di Indonesia. Pemberian insentif Pajak Pertambahan Nilai juga menjadi daya tarik tersendiri bagi investor karena tentunya dapat menjadi pertimbangan bagi investor agar mau menanamkan investasinya dalam Kegiatan Usaha Hulu Migas di Indonesia.; Nowadays Indonesia in dire need of investment in upstream oil and gas business activities increase oil and gas production and to meet the needs of oil and gas in Indonesia. Investment in upstream oil and gas business activities certainly requires a lot of fund and have a high risk. Therefore the existence of Production Sharing Contract in upstream oil and gas business activities in Indonesia have an important role to invite investors to invest in upstream oil and gas business activities in Indonesia. Providing Value Added Tax Insentives also attracts investor since they will consider to invest their investment in upstream oil and gas business activities in Indonesia., Nowadays Indonesia in dire need of investment in upstream oil and gas business activities increase oil and gas production and to meet the needs of oil and gas in Indonesia. Investment in upstream oil and gas business activities certainly requires a lot of fund and have a high risk. Therefore the existence of Production Sharing Contract in upstream oil and gas business activities in Indonesia have an important role to invite investors to invest in upstream oil and gas business activities in Indonesia. Providing Value Added Tax Insentives also attracts investor since they will consider to invest their investment in upstream oil and gas business activities in Indonesia.]