

Tinjauan hukum mengenai pengembalian biaya (cost recovery) dalam kontrak bagi hasil dan kontrak konsesi (royalti) terkait investasi minyak dan gas bumi di Indonesia = Legal review on the reimbursement (cost recovery) in production sharing contract and concession agreement (royalties) related to oil and gas investments in Indonesia

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Abstrak

Skripsi ini membahas mengenai kesulitan yang hadapi Kontraktor Kontrak Kerja Sama pada sektor Industri Minyak dan Gas dalam menjalankan investasinya di Indonesia. Salah satu hambatan terbesar adalah dengan dikeluarkannya pengaturan mengenai cost recovery di Indonesia. Sejalan dengan disusunnya Revisi Undang-undang Minyak dan Gas Bumi, Tim Reformasi Tata Kelola Migas mengeluarkan wacana untuk mengganti Kontrak Bagi hasil yang menggunakan sistem cost recovery dengan Konsesi (Royalti). Penelitian ini membuktikan bahwa antara Kontrak Bagi Hasil dengan Royalti sama-sama memiliki kelebihan dan kekurangannya masing-masing. Namun pandangan bahwa dengan diterapkannya sistem royalti dan pajak untuk menggantikan Kontrak Bagi Hasil hanya untuk menghindari sistem cost recovery dianggap kurang tepat. Kontrak bagi Hasil masih dianggap kontrak kerja sama yang paling sesuai untuk diterapkan di Indonesia, namun diperlukan pembenahan untuk menyelesaikan masalah cost recovery agar tidak menimbulkan disinsentif investasi.

.....This thesis discussed the difficulties faced by the Contractor in Oil and Gas Industry sectors in carrying out its investment in Indonesia. One of the biggest obstacles is the implementation of Cost Recovery regulation in Indonesia itself. Pursuant to the revised formulation of the Law of Oil and Gas, Oil and Gas Governance Reform Team issued a statement to replace Production Sharing Contract with Cost Recovery within, with the Royalty and Tax. Author concluded that the Production Sharing Contract and Concession Agreement (Royalties) both have advantages and disadvantages. However, replacing the Production Sharing Contract in order to avoid the cost recovery is not precise. Production Sharing Contract is still considered as the most appropriate contract to be applied in Indonesia, but improvements is still greatly needed in governance regulations to resolve the issue of cost recovery in order not to cause disincentives to invest.