

# Analisis kebijakan pajak minyak pada industri minyak dan gas bumi guna mendorong investasi: perbandingan dengan Malaysia dan Thailand = Tax policy analysis on oil taxation in oil and gas industry to promote investment: comparison with Malaysia and Thailand

Ocktarani, author

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Abstrak

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Penurunan produksi migas di Indonesia dipicu oleh menurunnya investasi migas dikarenakan harga minyak yang rendah, lokasi cadangan minyak yang sulit dan banyaknya tax dispute atas sektor migas. Dalam rangka meningkatkan investasi perbandingan dengan negara lain diperlukan. Tarif pajak efektif dan beban pajak merupakan pertimbangan awal investor untuk melakukan investasi. Secara keseluruhan Malaysia dan Thailand dapat dijadikan perbandingan untuk hal ini. Thailand dengan 2 sistem kontrak migas yaitu sistem konsesi dengan kebijakan pajak yang mudah dan sederhana dan PSC serta sistem fiskal dan insentif pajak Malaysia dengan model PSC yang disesuaikan dengan lokasi eksplorasi migas dengan sistem cost recovery yang berdasarkan gross revenue dapat dijadikan masukan bagi kebijakan pajak dan sistem PSC Indonesia dalam rangka meminimalisir dispute dan menarik investor asing. Koordinasi yang intensif antara pembuat kebijakan atas industri migas sangat diperlukan agar kebijakan yang dibuat satu sama lain saling mendukung.

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The declining in oil and gas production in Indonesia triggered by a decline in oil and gas investment due to low oil prices, the location of oil reserves that are difficult and many tax dispute in oil and gas sector. In order to improve investment, comparison with other countries is necessary. The effective tax rate and the tax burden is an initial consideration of investors to do investment. Malaysia and Thailand can be used as a comparison for this case as they are the 1st and 2nd rank in oil and gas to attract investment due to RISCO energy 2013 research . Thailand with 2 systems oil and gas contracts: concession system with an easy and and PSC as well as the fiscal system and tax incentives. Malaysia with PSC model tailored to the location of oil and gas exploration with a system of cost recovery ceiling based on gross revenue can be used as input for tax policy and system PSC in Indonesia in order to minimize disputes and attract foreign investors.