

## Analisis pengenaan branch profit tax terhadap pengalihan participating interest pada industri hulu minyak dan gas bumi = Analysis on branch profit tax imposition on transfer of participating interest in the upstream oil and gas industry

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### Abstrak

Tesis ini membahas mengenai pengenaan Branch Profit Tax terhadap transaksi pengalihan participating interest pada industri hulu minyak dan gas bumi yang diatur dalam Peraturan Pemerintah Nomor 79 Tahun 2010 PP 79/2010, Peraturan Menteri Keuangan Nomor 257/PMK.03/2011 PMK 257/2011, dan Surat Kantor Wilayah Direktorat Jenderal Pajak Kanwil DJP Jakarta Khusus Nomor S-5996/WPJ.07/2015. Penelitian ini menggunakan pendekatan penelitian kualitatif dengan desain deskriptif.

Hasil penelitian menyimpulkan bahwa ketentuan pengenaan Branch Profit Tax yang diatur di dalam Surat Kantor Wilayah DJP Jakarta Khusus No. S-5996/WPJ.07/2015 tidak konsisten dengan ketentuan yang diatur di dalam PP 79/2010 dan PMK 257/2011 sehingga menimbulkan ketidakpastian hukum. Oleh karena itu diperlukan pertimbangan pengenaan Branch Profit Tax sesuai dengan konsep perpajakan sehingga pelaksanaan perpajakan untuk transaksi pengalihan participating interest di masa depan lebih memberikan kepastian hukum, baik bagi DJP sebagai fiskus maupun Kontraktor sebagai Wajib Pajak.

*This thesis analyzes the imposition of Branch Profit Tax on transfer of participating interest in the upstream oil and gas industry which regulated in Government Regulation Number 79 Year 2010 GR 79 2010 , Minister of Finance Regulation Number 257 PMK.03 2011 MoF 257 2011 , and Jakarta Khusus Regional Tax Office RTO Letter Number S 5996 WPJ.07 2015. This research use a qualitative research approach with descriptive design.*

The research concludes that the imposition of Branch Profit Tax as stipulated in Jakarta Khusus RTO Letter Number S 5996 WPJ.07 2015 is inconsistent with regulation stipulated in GR 79 2010 and MoF 257 2011 causing legal uncertainty. Therefore it is necessary to have a view of Branch Profit Tax imposition from tax concept side so that the tax implementation on transfer of participating interest transaction can give legal certainty for all parties both for the Directorate General of Tax as fiscus and for the Contractor as a taxpayer as well in the future.