

Analisis Pemberian Fasilitas Insentif Fiskal pada Perusahaan Minyak dan Gas Bumi dengan Skema Cost Recovery dan Gross Split = Analysis of Fiscal Incentive Facilities to Oil and Gas Companies with Cost Recovery and Gross Split Schemes

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Abstrak

Salah satu industri yang terus berkembang adalah sektor Minyak dan Gas Bumi (Migas). Migas merupakan salah satu sumber penyumbang negara terbesar diluar penerimaan Pajak. Sebagai amanat Undang-Undang, Sumber Daya Alam dihasilkan untuk kemakmuran rakyat, maka dari itu, pengaturan kegiatan usaha Migas terus disempurnakan dan saat ini metode pengaturan yang berlaku yaitu Production Sharing Contract (PSC) Cost Recovery dan Gross Split. Dalam mengelola migas memerlukan modal, tenaga kerja dan teknologi yang tinggi. Untuk mendukung industri migas dan menarik investor pemerintah memberikan insentif kepada kontraktor migas. Penelitian ini menganalisis perhitungan bagi hasil PSC Cost Recovery dan Gross Split, serta dampak kebijakan insentif kepada industri migas. Metode penelitian yang digunakan adalah pendekatan kualitatif dan teknik pengumpulan data dengan studi kepustakaan dan wawancara mendalam. Dari hasil analisa diketahui bahwa dari sisi kontraktor, Cost Recovery lebih menguntungkan daripada Gross Split dikarenakan adanya pengembalian biaya dari pemerintah untuk kontraktor yang berhasil produksi. Kemudian, adanya Insentif pajak yang diberikan dapat memberikan berbagai macam dampak positif seperti efisiensi biaya kontraktor dan pemerintah, menurunkan risiko kontraktor dalam mengelola Wilayah Kerja, adanya keadilan pajak, dan adanya kepastian untuk kontraktor yang akan meningkatkan kepercayaan investor terhadap industri migas Indonesia. Selain itu, pemberian insentif ini juga dapat memberikan multiplier effect terhadap penerimaan negara.

.....One of the industries that continues to grow is the Oil and Gas (Oil and Gas) sector. One of the biggest sources of governmental funding besides taxes comes from the oil and gas industry. As mandated by the Law, Natural Resources are produced for the welfare of the people, therefore, the regulation of oil and gas business activities continues to be perfected, and currently the prevailing regulatory methods are Production Sharing Contract (PSC) Cost Recovery and Gross Split. Managing oil and gas requires capital, labor, and high technology. To support the oil and gas industry and attract investors, the government provides incentives to oil and gas contractors. This study analyzes the calculation of PSC Cost Recovery and Gross Split profit sharing, as well as the impact of incentive policies on the oil and gas industry. The research method used is a qualitative approach and data collection techniques with literature studies and in-depth interviews. From the results of the analysis, it is known that from the contractor's point of view, Cost Recovery is more profitable than Gross Split because there is a cost recovery from the government for contractors who are successful in production. Then, the existence of tax incentives can have various positive impacts, such as contractor and government cost efficiency, reducing contractor risk in managing Work Areas, tax fairness, and certainty for contractors, which will increase investor confidence in the Indonesian oil and gas industry. In addition, the provision of these incentives can also have a multiplier effect on state revenues.