

## Analisis perlakuan pajak pertambahan nilai bagi kontraktor perjanjian karya pengusahaan pertambangan batu bara khususnya generasi pertama

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### Abstrak

Tesis ini membahas mengenai perlakuan PPN bagi Kontraktor PKP2B Generasi Pertama. Dilatarbelakangi oleh sengketa antara Kontraktor dengan Pemerintah karena Kontraktor menahan sebagian Dana Hasil Produksi Batubara sebagai kompensasi atas tidak digantinya PPN yang dibayar oleh Kontraktor. Penelitian ini adalah penelitian kualitatif dengan desain deskriptif.

Hasil penelitian menunjukkan bahwa PPN bukan merupakan pajak baru sehingga pemerintah tidak perlu menggantinya. Namun ternyata penyelesaian sengketa dimana kedua pihak sepakat kembali kepada kontrak menyatakan pemerintah harus membayar kembali PPN tersebut kepada kontraktor dan kontraktor diwajibkan membayar Pajak Penjualan sampai habis masa kontrak. Penelitian ini menyarankan kepada Pemerintah agar menetapkan batubara sebagai Barang Kena Pajak.

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This thesis is discussed about the treatment of the Value Added Tax for the Contractor of Coal Co-operation Agreement. Based on the lawsuit between the Contractor and the Government which is caused by the Contractor who kept the half of Government Part of Coal Production, as a compensation of the VAT, which has paid by the Contractor but has not been reimbursed by the Government. This research is a qualitative research using a descriptive design.

The result of this research is shown that the Government thought that VAT is not a new tax so that they do not need to reimburse it. However, it turned out into a lawsuit solution that both of parties have agreed to go back to the contract which declared that the Government has to repay the VAT to the Contractor, whereas the Contractor has an obligation to pay the Sales Tax until the end of the contract. This research suggests the Government to determine the Coal as a Taxable Goods.