

## Analisis komponen biaya reklamasi pada Perjanjian Karya Pengusahaan Pertambangan Batubara (PKP2B)

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### Abstrak

Lately, many industry used fuel has shifted to coal. Based on prediction, the production of oil estimated only last until 2040. Hence, there has been increased consumption of coal as one of the potential and cheaper alternative resources of energy. In 2002-2006, production of coal has been dominated by the contractor company that used Coal Contract of Work (CCoW). The mining industry has multiple effects directly or indirectly for economic. One of the influencing negative effect is activities of mining was damaging environment. In order to secure conservation of environment, mining company ought to reclamation print mining area. These reclamation emerging cost which bear by mining company allowed to be treated as deductible expense. Reclamation cost might be to reserve then for later adjust to realization cost. When the realization cost less than reserve, can be income but when realization cost more than reserve can be deductible expense. Under this condition, its importance to control the burden of reclamation cost because reclamation cost have high amount. However, reclamation cost is not mentioned at article 6 Income Tax Law (deductible expense) but in article 9 Income Tax Law (non-deductible expense). Problems of this research is why reclamation cost can be deducted from taxable income and how does the implementation of controlling has been done by government of Indonesia related to the burden of reclamation cost

The type of the research used qualitative approach. This research analyzed reclamation cost by circumstantial interview with professional coal mining, bibliography study through literatures, and data collecting which is relevant to this research, taxation rules, rules of reclamation, government regulations, other supporting regulations, and also various supporting materials which are related to fundamental problems in the form of cyber media.

Reclamation cost is the cost that allocated by mining company based on work plan of mining, which reclamation cost consists not only the rehabilitation cost itself but also consists of miscellaneous cost related with rehabilitation. Reclamation cost is treated as the deduction of taxable income because activity of reclamation have been realized and later adjusted with realization cost. In addition, the other reason are to increase investment and for stated interest. The form of controlling is done by Department of Energy and Mineral Resources by deciding reclamation guarantee, which consist of time deposit, guarantee of third party and accounting reserve. By using the guarantee, Department of Energy and Mineral Resources could control implementation of reclamation and also the burden of reclamation cost implemented by mining company. Guarantee of reclamation is fund provided by mining company as guarantee for implementing reclamation in public mining sector. Beside that, the burden of reclamation cost in company finance report will be audited by public accountant. Although, from Directorate General of Taxes there is no significant controlling, the controlling will be done only when there is tax audit for the company itself even it is not regularly done. When there is no tax audit, reclamation cost can be deductible expenses according to public

accountant audit.