

Analisis penerapan peraturan pemerintah nomor 79 tahun 2010 tentang biaya operasi yang dapat dikembalikan dan perlakuan pajak penghasilan di bidang usaha hulu minyak dan gas bumi studi kasus pada BUT C SES) = Analysis of implementation of government regulation number 79 year 2010 regarding the cost recovery and income tax treatment in the field of upstream oil and gas (case study on BUT C SES)

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Abstrak

Skripsi ini membahas mengenai bagaimana suatu Peraturan Pemerintah Nomor 79 Tahun 2010 tentang biaya operasi yang dikembalikan dan perlakuan pajak penghasilan di bidang usaha hulu minyak dan gas bumi diterapkan. Penjelasan mengenai substansi, respon stakeholders, implementasi dan khususnya efek penerapan peraturan pemerintah tersebut terhadap WP&B serta bagi hasil BUT C SES. Skripsi ini dikerjakan dengan cara membaca literatur, peraturan serta undang-undang terkait dengan cost recovery dan pajak, wawancara serta menelaah data yang dimiliki BUT C SES.

This study discusses about how a Government Regulation No. 79 of 2010 regarding the Cost Recovery and Income Tax Treatment in the Field of Upstream Oil and Gas is applied. Explanation of the substance, the response of stakeholders, particularly the effects of the implementation and application of these regulations to the WP&B and profit sharing BUT C SES. This study is done by reading the literature, regulations and laws related to cost recovery and the tax, and also interviews and reviewing data held BUT C SES.