

Analisis perubahan mekanisme assume and discharge menjadi cost recovery terhadap pengenaan PBB pada masa eksplorasi hulu migas = Analysis of the change of assume and discharge mechanism into cost recovery mechanism in the imposition of land and building tax for the upstream exploratory oil and gas industry

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Abstrak

ABSTRAK

Penelitian ini membahas mengenai implikasi perubahan mekanisme assume and discharge menjadi cost recovery pasca PP 79 Tahun 2010 dalam pengenaan PBB terhadap K3S eksplorasi hulu migas ditinjau dari asas ease of administration yang kemudian dijadikan dasar untuk evaluasi kebijakan. Metode penelitian yang digunakan adalah metode kuantitatif deskriptif dengan teknik analisis data kualitatif. Hasil penelitian ini adalah perubahan mekanisme assume and discharge menjadi cost recovery terhadap pengenaan PBB eksplorasi hulu migas tidak sesuai dengan asas ease of administration dan tidak memenuhi 6 dimensi evaluasi kebijakan. Saran yang dapat diberikan adalah mekanisme assume and discharge diberlakukan kembali untuk K3S eksplorasi hulu migas.

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ABSTRACT

This research explain about implication of the change of assume and discharge mechanism into cost recovery mechanism post Government Regulation No. 79 Year 2010 in the imposition of land and building tax for the upstream oil and gas contractor during the exploration phase reviewed by the ease of administration principle which then used as the evaluation ground to the policy. This research used quantitative descriptive approach and qualitative data collection method. This research concludes that the change of assume and discharge mechanism into cost recovery mechanism for the imposition of land and building tax for upstream oil and gas exploration activity is unsuitable with the ease of administration principle and unfulfilled the 6 dimensions of policy evaluation. An advice to resolve this issue is to re apply the assume and discharge mechanism for oil and gas contractor during the exploration phase.