

## Analisis kebijakan pajak pertambahan nilai terhadap perjanjian karya perusahaan pertambangan batubara (PKP2B) = Analysis of value added tax policies against perjanjian karya perusahaan pertambangan batubara (PKP2B)

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### Abstrak

*Our country is rich with its natural resources. One of its biggest is in Mining Field. To process this mining resource we need a very big investment. Therefore, we need an investor, whether it's local investor or foreign investor. In order to invite investor to invest, our government should provide some easy access and legal assurance.*

One of government's action in exploiting this natural resource (coal mine) is in form of Perjanjian Karya Pengusaha Pertambangan Batubara (PKP2B) / (Agreements of Coal Mining Organizations). This PKP2B is Lex Specialist, so that the legal assurance for Contractor will be fulfilled. Even though, in action this condition / situation are more likely to be neglected.

The main problem in this thesis is how to consider Value Added Tax in Tax Regulation/Law for PKP2B companies, and what obstacles there are upon the implementation. In discussing/reviewing the problem, first we will lay out some opinions from experts in regards to the collection of VAT. We will then relate this theory to the research method used in this thesis, which is analysis descriptive, with library approach on consideration. In actual/in real, the implementation of this Value Added Tax is not as theory that can cause the unbalanced/unfairness to tax payer and can make investor have doubt of government interest in giving assurance of law.

The summary showed that VAT policy on PKP2B formally has gone in accordance to current laws. Even so, in actual, the implementation still has many uncertainty for Contractors of PKP2B, this situation can distract the economic growth, in specific will be in the field of mining.

As a suggestion, tax collection should give an assurance of law, neutral and fair. Therefore, the government should make some changes and make perfect to it. Also in applying VAT to contractor of PKP2B, attention should be given to the regulations and rules used by PKP2B, so there would be no parties getting out of business.