Tax Treatment for Gross Split Production Sharing Contracts in Indonesian Oil and Gas Sector

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The Government of Indonesia ("**GOI**") first regulated Gross Split Production Sharing Contracts ("**Gross Split PSC**") in early 2017, with the enactment of Minister of Energy and Mineral Resources ("**MEMR**") Regulation Number 8 of 2017 regarding Gross Split Production Sharing Contracts, as amended by MEMR Regulation Number 52 of 2017 regarding the Amendment of MEMR Regulation Number 8 of 2017 (August 29, 2017) ("**MEMR Reg. 8/2017, as amended**"). Despite this new regulatory push, however, as of the date of this article, the GOI has only executed one Gross Split PSC, with PT Pertamina Hulu Energi Offshore North West Java, for the Offshore North West Java Block.

In response to this apparent lack of interest from investors, the GOI issued a regulation on December 28, 2017, on the tax treatment for Gross Split PSCs, Government Regulation Number 53 of 2017 regarding Tax Treatment for Upstream Oil and Gas Business Activities with Gross Split Production Sharing Contracts ("**GR 53/2017**"). The GOI hopes the tax treatment under GR 53/2017 will attract more investors to Gross Split PSCs.

Tax Treatment under GR 53/2017

Prior to the enactment of GR 53/2017, the taxation of Gross Split PSCs was only incidentally regulated under MEMR Reg. 8/2017, as amended. GR 53/2017 provides a more comprehensive regulatory framework for the tax treatment of Gross Split PSCs. Its provisions apply retroactively to Gross Split PSCs signed before GR 53/2017 came into force.

GR 53/2017 regulates (i) income tax on the production sharing of oil and gas ("**Production Sharing Income Tax**") and (ii) income tax on other revenues in addition to the production sharing of oil and gas ("**Non-Production Sharing Income Tax**"). It also provides various incentives for Gross Split PSC Contractors ("**Tax Incentives**").

Production-Sharing Income Tax

GR 53/2017 provides two types of Production Sharing Income Tax, namely Corporate Tax and Branch Profit Tax ("**BPT**").

Corporate Tax is the tax regulated under the Indonesian Income Tax Law. It is subject to the income of a company (either a domestic capital investment company or a foreign capital investment company) ("**Company**") or a Permanent Establishment through which a foreign parent company operates its upstream oil and gas business activities in Indonesia ("**Permanent Establishment**").

BPT is an additional tax imposed on the income of a Permanent Establishment, after Corporate Tax deduction, which is to be repatriated in the form of dividends to the parent company in the foreign country.

To identify the amount of the Corporate Tax and BPT, you must first determine the amount of taxable income deriving from production sharing ("**Taxable Production Sharing Income**"). GR 53/2017 provides a formula to calculate Taxable Production Sharing Income, which is as follows:

$$\textbf{TPSI = (RV – RDMO + DMOF +/- VPL) + SBP + OI – OC – LC}$$

In regard to the above formula, below is the elaboration of each variable:

(1) TPSI Shall be the amount of Taxable Production-Sharing Income.

(2) RV Shall be the realization value of the contractor's share of oil and/or gas.

(3) RDMO Shall be the realization value of the submission of the Domestic Market Obligation ("**DMO**") from the contractor to the GOI.

(4) DMOF Shall be the DMO fee paid by the GOI to the contractor after the contractor submits the DMO to the GOI.

(5) VPL Shall be the variant price of lifting, which varies due to the difference between monthly Indonesian crude oil prices and average Indonesian crude oil prices.

(6) SBP Shall be any other income obtained by the proceeds from the sale of by-products from the upstream business activities.

(7) OI Shall be other income that gives additional economic capacity, which consists of (i) late delivery penalty paid by vendor(s), (ii) any penalty from lifting activity, and (iii) others.

(8) OC Shall be operational costs. Such operational costs consist of the following:

- **Exploration costs**, which include exploration drilling costs, general and administrative costs for exploration activities, including administrative and financial costs, cost of employees, material and service costs, transportation costs, general office costs, and indirect taxes, local taxes and levies, and geological and geophysical costs, which include geological and geophysical research costs.

- **Exploitation costs**, which include development drilling costs, direct costs of production for oil and/or gas, gas processing costs, utility costs, including costs of production tools and equipment maintenance, and costs of steam, water and electricity, general administrative costs for exploitation activities, which include indirect tax, regional tax and regional retribution, depreciation costs, including for production facilities, office buildings, warehouses, housings, and machines and equipment, and amortization costs.

- **Other costs**, which include the cost to move oil and/or gas from the point of production to the point of delivery, the cost of post- operation of upstream business activities, marketing costs deriving from marketing activities that are part of upstream business activities approved by the Head of the Special Task Force for Upstream Oil and Gas Business Activities (*Satuan Kerja Khusus Pelaksana Kegiatan Usaha Hulu Minyak dan Gas* Bumi or "**SKK Migas**"), which are incurred not to obtain profit, the cost of reimbursing investments by the previous contractor in the event of a termination of the cooperation contract, and other costs related to oil operation activities.

For operational costs to be taken into account in the calculation of Taxable Production Sharing Income, they must meet the following requirements:

(a) The operational costs are incurred for obtaining, collecting and maintaining income directly related to oil operation activities. According to the types of operational costs, they must fulfill the following conditions:

(i) for depreciation cost: it shall be applicable only for goods belonging to the state;

(ii) for direct cost related to head office originating overseas: it shall be applicable only for activities that cannot be conducted by domestic institutions/agencies or Indonesian workers, and not routine activities;

(iii) for indirect cost related to head office: (i) it shall be applicable if used for supporting businesses or activities in Indonesia; (ii) it shall be implemented after the contractor submits audited consolidated financial statements of the head office and the basis of the allocation; and (iii) the amount of expenditure does not exceed limits of indirect costs of head office set forth by the Minister of Finance ("**MOF**");

(iv) for work-related remuneration: it shall be applicable if implemented according to the provisions of the laws and regulations in the taxation sector;

(v) for natural disaster relief donation: it shall be applicable if implemented according to the provisions of the laws and regulations in the taxation sector;

(vi) for community and environmental development cost incurred during the exploration and exploitation periods: it shall be applicable if implemented according to the provisions of the laws and regulations in the taxation sector;

(vii) for foreign workers' remuneration: it shall be applicable if the amount of remuneration does not exceed the limitation set by the MOF.

(b) For operational costs not affected by related-party transactions, it shall be applicable if using the actual amount incurred for costs. For such costs affected by related-party transactions, it shall be applicable if using the amount that should be incurred according to the arm's length principle under the Income Tax Law; and

(c) The oil operation activities were undertaken according to good business and engineering practices and according to the work plan approved by the Head of SKK Migas.

Related to the above, such operational costs cannot be taken into account in the calculation of Taxable Production Sharing Income (Negative List) if incurred:

(a) for personal costs;

(b) for the establishment or development of reserve fund, except for the costs for mine closure and site recovery;

(c) for granted property (*harta yang dihibahkan*);

(d) for taxation administrative sanctions;

(e) for the depreciation of goods and equipment which are not state-owned property;

(f) for income tax;

(g) for incentives, pension contributions and insurance premiums;

(h) for foreign workers without a working permit;

(i) for legal consultant fees not directly related to oil operations;

(j) for representation fees;

(k) for technical training of foreign workers;

(l) for mergers, acquisitions or to transfer participating interest;

(m) for loan interest costs;

(n) for royalties related to the use of patent or other rights paid to head office and/or its affiliates;

(o) for income tax of other parties, such as income tax of employees borne by contractor except if paid as tax allowance, and income tax which must be withheld by a third party borne by the contractor;

(p) for used assets that are inoperable due to contractor's negligence;

(q) for transactions that contradict the provisions of laws and regulations;

(r) for bonus paid to the government; and

(s) prior to the signing of the PSC, except for costs for reimbursing investment by the previous contractor in the event of a termination of a cooperation contract.

(9) LC Shall be loss compensation in the event that there is loss in a contractor's net income for one tax year. Under GR 53/2017, a contractor may be granted a Tax Loss Carry Forward Facility, in which the loss is to be compensated with the contractor's income from subsequent tax years consecutively for up to 10 years.

After the Taxable Production Sharing Income is calculated, a contractor can determine the value of the Corporate Tax and BPT payable by the contractor.

Corporate Tax

In the context of Gross Split PSCs, Corporate Tax is subject to the amount of Taxable Production Sharing Income acquired by a contractor. GR 53/2017 provides that the value of Corporate Tax payable by a contractor ("**Payable Corporate Tax**") is to be identified by multiplying the Taxable Production Sharing Income by the corporate tax rate applicable when the PSC was signed (if specified under the PSC) or by the applicable corporate tax rate under the prevailing Income Tax Law.

The corporate tax rate has changed over past PSC regimes, following amendments to the Income Tax Law. Currently, the applicable corporate tax rate for both a Company and Permanent Establishment is 25%.

BPT

The Payable Corporate Tax of a contractor having its business entity in the form of a Permanent Establishment is then imposed with BPT. GR 53/2017 stipulates that payable BPT can be calculated by multiplying the Payable Corporate Tax by a BPT rate of 20%, or by the rate acknowledged by the tax treaty between Indonesia and the relevant contracting state, if any.

Non-Production Sharing Income Tax

The amount of the Non-Production Sharing Income Tax differs pursuant to the types of income that may be acquired by a contractor in addition to the production sharing of oil and gas ("**Non-Production Sharing Income**").

1. Income Tax from Uplift or Similar Remuneration

GR 53/2017 defines uplift as a remuneration received by a contractor after bridging funds to finance PSC operations, which was originally liable upon another contractor in a Cooperation Agreement.

A contractor's gross income deriving from uplift or other similar remuneration activities is subject to a final income tax in the amount of 20%. Such amount will not be further imposed with any additional income tax.

1. Income Tax from Transfer of Participating Interest

The provisions related to the imposition of income tax upon the Transfer of Participating Interest ("**Transfer**") are differentiated between Transfers conducted during the exploration and exploitation stages.

(1) Income Tax for Transfer during the Exploration Stage

GR 53/2017 stipulates that in the event a contractor obtains income from a Transfer during the exploration stage, its gross amount is subject to a final income tax in the amount of 5%. No additional income tax is to be imposed on this amount.

However, according to GR 53/2017, income from a Transfer during the exploration stage may be exempted from the 5% income tax if:

(a) the contractor does not transfer all of the participating interest owned;

(b) the participating interest has been owned for more than three years;

(c) the contractor has undertaken exploration and investment costs have been incurred in the working area;

(d) the Transfer is not intended to gain profit.

(2) Income Tax for Transfer during the Exploitation Stage

If a contractor obtains income from a Transfer during the exploitation stage, GR 53/2017 stipulates the gross amount is subject to a final income tax in the amount of 7%. It is not subject to any additional income tax.

Similar to above, income from a Transfer during the exploitation stage may be exempted from the 7% income tax if the Transfer is done to meet obligations in accordance with the provisions of relevant laws and regulations.

Tax Incentives

Under GR 53/2017, the GOI also provides several tax incentives related to the (i) exploration and exploitation stages and (ii) indirect costs of head office.

Tax Incentives related to both the Exploration and Exploitation Stages

At both the exploration and exploitation stages up to the commencement of commercial production, the tax facilities are as follows:

(a) Exemption of import duty on the import of goods used in the framework of oil production operations.

(b) Exemption of income tax on the import of goods that obtained the exemption of import duty in point (a) above.

(c) Exemption of Value Added Tax ("**VAT**") and/or Sales Tax on Luxury Goods related to oil production operations for:

(i) the acquisition of taxable goods and/or services;

(ii) the import of taxable goods;

(iii) the utilization of intangible taxable goods from outside the customs area within the customs area; and/or

(iv) the utilization of taxable services from outside the customs area within the customs area.

(d) Deduction of payable land and building tax by 100%.

Tax Incentives specifically applicable at the Exploitation Stage

Specifically at the exploitation stage, there is an exemption for income tax and VAT in regard to any cost-sharing agreement between contractors in the event of excess capacity of the processing facility, transportation, storage or sales ("**Cost Sharing**").

The income tax and VAT exemption apply to the Cost Sharing if the following criteria are met:

(a) the goods used and obtained or purchased by the contractor(s) are the property of the state;

(b) the use of state property has been approved by SKK Migas; and

(c) the Cost Sharing is not intended to gain profit.

Tax Incentives related to Indirect Costs of Head Office

GR 53/2017 provides income tax and VAT exemptions for any indirect costs of the head office if such costs meet the following criteria:

(a) the contractor uses such costs to support its business or activities in Indonesia;

(b) the contractor submits its audited consolidated financial statement and allocation base related to the head office to the Directorate General of Taxation; and

(c) such costs do not exceed the expenditure limit as allocated by the MOF.

If a contractor has been previously granted tax facilities in the form of an exemption of import duty and import tax before the enactment of GR 53/2017, such tax facilities shall remain in effect until their expiration.

The MEMR has the right to stipulate and provide the form and amount of incentives to support the economics of the working area development. Whereas, the MOF may grant incentives in the framework of utilizing state property, in accordance with the provisions of the relevant laws and regulations.

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