

Abstrak

Perlakuan sama terhadap anak usaha *holding* BUMN dengan BUMN dalam PP Nomor 72 Tahun 2016 Pasal 2A ayat (7), menimbulkan permasalahan hukum, dikarenakan dalam anak usaha *holding* BUMN sudah tidak terdapat penyertaan modal negara, karena sudah beralih ke induk usaha *holding* BUMN sehingga apakah anak usaha *holding* BUMN, yang diperlakukan sama dengan BUMN tetap tunduk pada UU BUMN, dan dalam hal apa saja anak usaha *holding* BUMN yang mendapat perlakuan sama dengan BUMN memiliki tanggung jawab terhadap keuangan negara serta tanggung jawab sosial dan lingkungan. Penelitian ini merupakan jenis penelitian hukum normatif, dengan menggunakan pendekatan peraturan perundang-undangan (*statute approach*), yang kemudian dianalisis menggunakan metode preskriptif. Hasil penelitian menunjukkan bahwa status anak usaha *holding* BUMN yang diperlakukan sama dengan BUMN sudah tidak berstatus sebagai PT.BUMN dan menjadi perseroan biasa, sehingga tidak lagi tunduk pada UU BUMN, tetapi tunduk UUPT. Beralihnya saham Negara ke induk usaha *holding* mengakibatkan anak usaha *holding* BUMN sudah tidak memiliki penyertaan modal negara, meskipun demikian, selama anak usaha *holding* BUMN dalam berusaha memenuhi unsur UU Keuangan Negara, BPK tetap berwenang mengawasi dan meminta pertanggung jawaban keuangan terhadap anak usaha *holding* BUMN. Dalam hal kewajiban tanggung jawab sosial dan lingkungan anak usaha *holding* BUMN tunduk pada UU PT yang diperkuat PP Nomor 42 Tahun 2012 juga tidak memiliki kewajiban melaksanakan program kemitraan BUMN dengan usaha kecil dan program bina lingkungan yang merupakan kewajiban bagi BUMN (Peraturan Menteri BUMN PER-02/MBU/7/2017).

Kata Kunci : *Holding*BUMN, Perlakuan Sama, anak usaha,

ABSTRACT

The same treatment of a holding subsidiary of State-Owned Enterprise of Indonesia (SOE) with SOE in Government Regulation Number 72 of 2016 Article 2A paragraph (7), raises legal problems, because in a holding subsidiary of State-Owned Enterprise there is no state-owned equity, only the company of SOE holding have a state-owned shares on it, so the state can control it directly. However, what about the holding subsidiary SOE which is treat as same as the SOE, because there is no state-owned shares. This research is mainly discussed about first, is the holding subsidiary of SOE, which is treat as same as SOE stay submissivet to Law Number 19 of 2003 regarding SEO . Second, how is the responsibility of the holding subsidiary of SOE that gets the same treatment with SOEs, on the state finance and social responsibility and the environment. This study use normative research method. This study material consist of primary, secondary and tertiary law material. This study also using statute approach, and conceptual approach which is then analyzed using prescriptive method. The result showed that the holding subsidiary of SOE is a subject to the Law Number 40 of 2007 regarding Limited Lianility Company because the holding subsidiary of SOE hasn't received state capital participation and does not fulfill Article 1 number 1 of the Law number 19 of 2003 regarding SEO. Audit Board of Indonesia have a right to supervise and hold financial accountable to the holding subsidiary of SOE as long as the business entity participates in managing the finances according to Article 2 of the Law Number 17 of 2003 regarding State Finance. As well as the social and environmental responsibilities of a holding subsidiary SOE only performs its obligations under Article 74 of the Law Number 40 of 2007 regarding Limited Lianility Company reinforced by Government Regulation Number 42 of 2012 and has no responsibility for partnership and community development.

Keywords: Holding State Owned Enterprises (SOE)-Same Treatment - Subsidiary.