LEGAL CERTIFICATION OF LICENSE SPECIAL MINING BUSINESS TO REALIZE MINERAL AND MINING BUSINESS AND COAL OF JUSTICE

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ABSTRACT

State ownership rights based on Article 33 of the 1945 Constitution of the Republic of Indonesia, on minerals and coal are held by the government and / or regional government based on several criteria based on the principles of accountability, efficiency and externalities, and national strategic interests by considering the harmonious relationship between the management of government affairs. This was stated in Law No. 4 of 2009 concerning Mineral and Coal Mining, but the legislation reaped controversy over its legal certainty regarding the change in the status of work contracts into special mining business licenses in achieving welfare and fairness goals. So, it is important to consider revising article 169 letter (b) of Law Number 4 of 2009 and Government Regulation Number 1 of 2017 again and also revising Minister of Energy and Mineral Resources Regulation No. 28 of 2017 concerning Amendment to Decree of the Minister of Energy and Mineral Resources Number 5 in 2017 concerning Increasing Value Added Minerals Through Mineral Processing and Purification Activities in the Country, so that it does not conflict with the laws and regulations that are above it and avoid legal uncertainty in order to be an effective solution for the government in dealing with this problem.

Keywords: Legal Certainty, Special Mining Business License, Fair

INTRODUCTION

Indonesia is a country that embraces civil law and welfare. Both of these are used as the basis for national economic policy making in the welfare of its people. As stated in Article 33 of the 1945 Constitution of the Republic of Indonesia, the state controls natural resources, one of which is in the management and use of minerals and coal to be used for the people's prosperity. To achieve legal certainty, the provisions of Article 33 paragraph (5) of the 1945 Constitution of the Indonesian Republic of Indonesia are further regulated by law with the birth of Law Number 11 of 1967 concerning Basic Provisions for Mining. After running for approximately 42 years, this Law is deemed not to give significant contribution or economic benefits to the state in achieving prosperity, so that in 2009 the government replaced with Law Number 4 of 2009 concerning Mineral and Coal Mining. The fundamental change is the change in the contract of work system (KK) as a form of legal agreement to become a licensing system, so that the Government is no longer in an equal position with business actors and becomes the party that gives licenses to business players in the mineral and coal mining industry.

The type of mining business permit is classified into three, Mining Business Permit (IUP), People's Mining Permit (IPR), and Special Mining Business Permit (IUPK). Of the three types of permits, based on Government Regulation Number 77 of 2014, the Contract of Work (COW) and Coal Mining Concession Work Agreement (PKP2B) which will expire will be converted into Production Mining Special Business Permits (IUPK). Mining permits are issued by authorized officials in accordance with applicable laws and regulations so that the state remains involved, both in the supervision and control of mining business actors.

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Metal and coal mineral IUPKs are expected to provide added value to the national finance and economy in order to achieve prosperity and prosperity for the people. To achieve prosperity and people's welfare, the management of mineral and coal mining must be based on benefits, justice and balance, and alignments with the interests of the State (article 2 letters (a) and (b) Law Number 4 of 2009 concerning Mineral and Coal Mining).

Every law that is formed is expected to be able to provide broad benefits for all people. In the context of constitutionality, laws are formed to meet the legal needs of the community which are expected to be able to provide general benefits to the community. Laws that are detrimental and cause controversy, will not be able to answer the demands of the community for the law itself.

The existence of Law Number 4 of 2009 which changed the KK system and PKP2B into a licensing system, also reaped controversy as stated in the transitional provisions of Article 196 letter (a) of the Mining Law, which states that the contract of work and agreement for coal mining operations that existed before the enactment of this law remains in force until the expiration of the contract or agreement. However, in article 169 letter (b) of the Mineral and Coal Act, it is stated that the provisions contained in the article of work contract and coal mining concession agreement as referred to in letter (a), are adjusted no later than 1 (one) year from the promulgation of this law. except for state revenues.

Thus it appears that the two verses are out of sync with each other. This has led to various interpretations of mining business actors, which ultimately led to legal uncertainty and the emergence of legal problems related to mining cases, where some contracting companies were not willing to make adjustments to their contracts with the Government, because they felt burdened with changes in company activities especially financial and taxation agreed upon by the government with a contractor or mining company through KK and PKP2B. Given that the authority to manage minerals and coal is for the welfare of the people of Indonesia and must be in accordance with the law and must not conflict with the Constitution, the description above provides an understanding of the laws and regulations governing the management of minerals and coal as well as legal uncertainty. both norm and norm conflict blurred. On that basis the issue of legislation becomes the main cause of the problems of special mining business permits so that it will hinder the government in its authority to manage natural resources that the allocation and utilization by the state for the welfare of the Indonesian people must be in accordance with the law and may not conflict with regulations other legislation. Moreover, the principle of legality in the concept of the rule of law, requires every government action to proceed with the existing corridor in the rules.

The description on this background shows the weaknesses / problems of written law (legislation) that are uncertain, namely the norm conflict "antinomy" or blurred norms "unclear norm". Problems with norms that are uncertain for other laws and legislation, so that in this paper we will discuss the juridical implications of the implementation of mining business licenses specifically for contracts of work to realize a fair mining business.

RESULTS AND ANALYSIS

Special Mining Business Permit (IUPK) is a permit to carry out a mining business in a Special Mining Business License Area (WIUPK). Before the issuance of IUPK, the Mining Area (WP) is first determined. Mining areas as part of national spatial planning are the basis for establishing mining activities. Determination of the mining area must be based on the data obtained in the field from the results of the research first. The determination of the WP is carried out by the Government after coordinating with the regional government and consulting with the House of Representatives (DPR RI). The implementation of mining area

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determination is carried out by: transparent, participatory and responsible; integrated by taking into account the opinions of the relevant government agencies, the community and by considering ecological, economic and socio-cultural aspects, as well as having environmental insight, and paying attention to regional aspirations (Gatot Supramono, 2012, p. 11).

The determination of the WP consists of Mining Business Areas (WUP), People's Mining Areas (WPR), and State Reserves (WPN). The WPN is part of the WUP which is reserved for national strategic interests. WPN for strategic reserves is an energy reserve for the future. Strategic reserves are regulated and allocated by the government to ensure long-term energy security can only be managed according to a predetermined time or at any time needed for national interest.

To be able to change status from WPN to WUPK, it is carried out by considering the following matters:

a. fulfillment of domestic industrial and energy raw materials;
b. source of state foreign exchange;
c. Regional conditions are based on limited facilities and infrastructure
d. has the potential to be developed as a center for economic growth
e. environmental carrying capacity;
f. and / or the use of high technology and large investment capital.

Reserves of strategic commodities as a buffer that drives national economic growth, energy security and the national energy industry are: copper, tin, gold, iron, nickel, bauxite and coal. Reserves of strategic commodities are provided by the government with provisions, energy buffer reserves are used to overcome crisis and emergency energy conditions and energy buffer reserves are provided in stages according to economic conditions and financial capacity of the state.

National energy security is a condition for guaranteeing the availability of energy, people's access to energy at affordable (rational) prices in the long term while paying attention to environmental protection. While Energy Sovereignty is the right of a country and nation to independently determine energy management policies to achieve energy security and independence.

Indicators used to describe energy security include : 1) the amount of energy, both resources and energy reserves; 2) infrastructure availability (accessability); 3) affordability; 4) energy quality (acceptability), as well as; 5) portfolio or energy mix (energy mix); 6) sustainability.

IUPK can only be given by an authorized official, namely the Minister of Energy and Mineral Resources, with due regard to regional interests. IUPK is a form of licensing classified as a public licensing authority, especially in the field of State Administrative Law. The granting of IUPK is carried out with the principle of one permit for one type of mine, in this case the Minister provides for 1 (one) type of metal or coal mineral in 1 (one) WIUPK.

With the enactment of the Mineral and Coal Law, it has resulted in a number of fairly fundamental changes, especially regarding the KK system for mining companies replaced by a licensing system that affects the existence of CoW prior to the introduction of the mineral and coal law and brings question marks to KK status and obligations to adjust with the Mineral and coal Act. When this Law comes into force:

a. The work contract and coal mining business concession agreement that existed before the enactment of this Act remain in force until the expiration of the contract / agreement.

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b. The provisions contained in the article of work contract and coal mining concession work agreement as referred to in letter a are adjusted no later than 1 (one) year from the promulgation of this Law except on state revenues.

Contains the understanding that, the aforementioned transitional regulation explicitly recognizes KK and PKP2B long before the introduction of the Mineral and Coal Law will remain valid until the expiration of the contract or agreement. Or simply the government has recognized the existence of KK and PKP2B until the expiration of the KK and PKP2B. However, this transitional regulation also confirms that the provisions contained in the KK and PKP2B must be adjusted to Law No. 4 of 2009 concerning Minerals and Coal no later than 1 (one) year from the issuance of this law. So that on January 12, 2010 all mining companies or contractors holding KK and PKP2B must adjust the provisions contained in the COW and PKP2B according to the Mineral and Coal Law.

This affects the uncertainty and lack of clarity in the rules. The parties in the KK made different interpretations which of course made it difficult in the process of adjusting the KK and PKP2B. The contractor considers that KK will continue to be valid until the end of the contract period, without the need to make adjustments. Until now, the KK amendments and PKP2B have not been resolved and are still constrained by the provisions contained in the renegotiation terms that discuss 4 things, namely: the area of work; royalty arrangement, obligation to build a smelter, and obligation to divest shares Meanwhile, on the other hand, there was also an interpretation from the government through the Head of Information Publication of the Ministry of Energy and Mineral Resources on the regulation which stated that Article 169b of the Mineral and Coal Law must be changed to IUPK. The government's actions to urge an adjustment to the current KK and PKP2B are changed to IUPK. However, the previous article contradicts the government, namely article 169 (a) of the Mineral and Coal Law, which still accommodates and protects the old KK and PKP2B. The existence and enactment of KK and PKP2B status is also regulated in article 112 paragraph 1 (one) of Government Regulation Number 23 of 2010 concerning the Implementation of Mineral and Coal Mining Business Activities, which states that: at the time this Government Regulation comes into force, Mining Contracts and Work Contracts Coal signed prior to promulgation of this Government Regulation is declared to remain valid until the expiration date.

The provisions of Article 169 letter (b) do not clearly regulate the provisions of articles in KK or PKP2B, which must be changed or adjusted to the Mineral and Coal Law. Are the rights and obligations of the parties in the KK and PK2PB adjusted to the norms in the Mineral and Coal Law or changes in the business of KK and PK2PB which are changed to IUPK. The parties in preparing a contract or agreement usually contain provisions regarding the agreement of the parties to make changes to the provisions in the contents of the contract and the agreement adjusted to the provisions of the applicable legislation. What is a problem in the transitional regulation of the Mineral and Coal Law is what provisions are required to make adjustments based on the Mineral and Coal Law.

In general, mining concession contracts or agreements have included provisions such as legal aspects, technical aspects, financial and taxation obligations, employment, environmental protection and management, special government rights and regional development (Abrar Saleng, 2004, p. 147). Whereas according to the explanation of article 169 letter (b) of the Mineral and Coal Law states that, all articles contained in the work contract and coal mining concession agreement must be adjusted to the Mineral and Coal Law. This is where there is a conflict between Article 169 letter (a) and article 169 letter (b) and there are also vague norms about certain provisions that change and are regulated or do all the articles in the KK and PKP2B change completely following the Law Mineral and Coal or KK and PKP2B

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which changed to IUPK. It is necessary to clarify the Article 169 letter (b) of the Mineral and Coal Law so that it can be clearly understood what legal actions in the past have been carried out on the business of KK which must be adapted to the new provisions in the Mineral and Coal Law.

There was a debate about this transitional rule which was not in essence. The transitional rules aim to maintain a legal vacuum (rechtvacuum) and guarantee legal certainty due to changes in both institutional and material (substance) legislation. Seeing the purpose of the transitional rule can be understood that the actual transition rules provide convenience in the transition period and simplify the problems caused by the transition or change period. Therefore, every transitional rule in a statutory regulation should provide space for convenience, not create new difficulties or problems (Adrian Sutedi, 2011, p. 112). The transitional provisions in the Mineral and Coal Law, in addition to deviating from the nature of the transitional rules, will also create new problems which have considerable negative implications, especially for the mining investment climate in Indonesia in general.

From the point of view of the theory of legislation the formulation of the provisions of article 169 of the Mineral and Coal Law shows that there is a synchronization between letters (a) and or letters (b). Massachusetts General Court stated in the Legislative Research and Drafting Manual, the bacic principle that must be in the formulation of laws is: Simplicity, conciseness, directivity, appropritte material for inclusion (Bayu Dwi Nugroho, 2014, p. 53).

Then in Law Number 12 of 2011 concerning the Establishment of Legislation in Article 5, it is stated that "In the form of legislation, it must be carried out based on the principle of Establishment of a Good Legislation, including, among other things," purpose failure and clarity of formulation " so in the formation of law it must be consistent between articles and articles and also there must be clarity in the formulation of the articles. So that the legislation is easy to understand and does not cause multiple interpretations and can provide legal certainty.

Normatively legal certainty can be realized if the rules are made and promulgated with certainty because it regulates clearly and logically. Obviously in the sense of not causing doubts (multiple interpretations) and logically in the sense of being a norm system with other norms so as not to clash or cause norm conflicts. The norm conflict caused by rule uncertainty can be in the form of norm contestation, norm reduction or norm distortion (Yance Arizona, 2019). According to Achmad Ali, there are four things related to the meaning of legal certainty, namely:

a. The law is positive, meaning that it is an invitation;
b. The law is based on facts rather than a formulation of judgments which will be carried out by the judge;
c. That fact must be formulated in a clear way, so as to avoid mistakes in meaning, besides being easy to implement; and
d. The positive law cannot be changed frequently (Achmad Ali, 2009, p. 293)

Fuller (1971) as quoted by Satjipto Rahardjo (2006, p. 139), that there are 8 (eight) principles that must be met in order to realize legal certainty, between the absence of conflicting laws and regulations. These eight principles were initiated earlier by Fuller by stating "eight ways to fail to make law", namely:

"The first and most obvious rules at all, so that every issue must be decided on ad hoc basic. (2) a failure to publize, or the available rules for the affected, the rules are expected to observe; (3) the abuse of rectroactive legislation, ...; (4) understandable failure to make rules; (5) the enactment of contradictory rules or; (6) rules that require conduct beyond the power of

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the affected party; (7) introducing such frequent changes in the rules that the subject cannot orient by them; and finally (8) a failure of congruence between the rules as announced and their actual administration (Lon L Fuller, 1973, p. 39).

Using other sentences from the above understanding can be categorized as eight ways to fail in the formation of the Act, namely as follows:

a. Laws should be general (Laws must be general as guidelines for decision making. These rules guide the authorities so that authoritative decisions are not made on an ad hoc basis and on the basis of free policy, but on the basis of general rules that apply for public);
b. (Any rules that guide authority should not be kept confidential but must be published.) Requirements that the law must be promoted / published because people will not obey the law. which is not known by those who are subject to the application of the law (norm adressaat);
c. Retroactive rule making and application should be minimized (Rules must be made to be a guideline for future activities so that the law is minimally retroactive);
d. laws should be understandable (the law must be made to be understood by the people);
e. Free of contradiction (rules may not conflict with each other both vertically and horizontally);
f. Laws should not be beyond abilities of those effected (Rules may not require behavior or actions that are beyond the ability of those affected by the law, meaning that the law may not order things that are not possible);
g. They should remain relatively constant through time (Law must not be changed at any time, the law must be strict);
h. (The law must be consistent between the rules as announced by the actual implementation).

Of the eight characteristics of failure to form a law according to Lon L Fuller, there are only two characteristics related to the problems studied, namely the fourth characteristic (4) the law must be made so that it can be understood by the people and the fifth characteristic (5) rules must not conflict one with the others both vertically and horizontally (contradicting each other) these two characteristics are relevant to the legal issues being studied.

Based on Article 6 of Law Number 12 Year 2011 concerning the Establishment of Legislation Regulations the contents of the laws and regulations must contain the following principles:

(1) Material contained in the Laws and Regulations must reflect the principle:

a. protection; What is meant by "principle of protection" is that each Content Material of the Laws and Regulations must function to provide protection to create public tranquility.
b. humanity; What is meant by "humanitarian principle" is that each Content Material of the Laws and Regulations must reflect the protection and respect for human rights and the proportional dignity of every citizen and citizen of Indonesia.
c. nationality; What is meant by the "principle of nationality" is that each Content Material of the Regulations must reflect the diverse nature and character of the Indonesian nation while maintaining the principle of the Unitary State of the Republic of Indonesia.
d. kinship; What is meant by "family principle" is that each Content Material of Laws and Regulations must reflect deliberation to reach consensus in every decision making.
e. mediation; What is meant by "the principle of mediation" is that each Content Material of Laws and Regulations always takes into account the interests of the entire territory of

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Indonesia and the Material Content Legislation made in the regions is part of the national legal system based on Pancasila and the 1945 Constitution of the Republic of Indonesia .

f. Unity in Diversity; What is meant by "the principle of bhinneka tunggal ika" is that the Material of the Laws and Regulations must pay attention to the diversity of the population, religion, ethnicity and class, specific conditions of the region and culture in the life of the community, nation and state.

g. justice; What is meant by "principle of justice" is that each Content Material of the Laws and Regulations must reflect fairness proportionally to every citizen.

h. equality of position in law and government; What is meant by "principle of equality of position in law and government" is that each Content Material of the Laws and Regulations may not contain things that are differentiating based on background, among others, religion, ethnicity, race, class, gender, or social status.

i. order and legal certainty; and / or What is meant by "the principle of order and legal certainty" is that each Content Material of the Laws and Regulations must be able to create order in the community through guaranteeing legal certainty.

j. balance, harmony and harmony. What is meant by "principle of balance, harmony and harmony" is that each Content Material of Laws and Regulations must reflect balance, harmony and harmony between the interests of the individual, the community and the interests of the nation and state.

(2) In addition to reflecting the principle as referred to in paragraph (1), certain legislations may contain other principles in accordance with the legal field of the relevant laws and regulations.

What is meant by "other principles in accordance with the legal field of the relevant legislation" includes:

a. in Criminal Law, for example, the principle of legality, the principle of no penalty without error, the principle of guiding prisoners, and the principle of presumption of innocence;

b. in the Civil Law, for example, in treaty law, among others, the principle of agreement, freedom of contract, and good faith.

c. Based on Article 6 of Law Number 12 Year 2011, one principle that must be contained in the content of the Laws and Regulations is the principle of justice. Based on this, then any material contained in the Laws and Regulations concerning mining management arrangements must question the meaning of the principle understanding that is interpreted as proportional justice, in accordance with what is intended in the explanation of Article 6 of Law Number 12 Year 2011.

d. If we examine more deeply, social justice in the 1945 Constitution is actually not identical to the concept of justice in the explanation of Article 6 of Law Number 12 of 2011. Social justice in the 1945 Constitution is something that must be realized dynamically in a form of social justice for all people Indonesia. But in the explanation of Article 6 of Law Number 12 of 2011, justice is interpreted proportionally.

The relevance of the certainty of a fair IUPK can be seen from the viewpoint of Jeremy Bentham with the theory of utilitiaranism and the theory of justice John Raws in the concept of our country's constitution with HPN which aims to create the greatest prosperity of the people or create as much happiness for the majority of the Indonesian people. If we try to put it in a theoretical framework, the concept of Article 33 paragraph (3) of the 1945 Constitution of the Republic of Indonesia is closer to the concept of the Jeremy Bentham theory. In the concept of utility the ultimate goal of law or legislation is the most or the greatest happiness

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for the object it regulates. Jeremy Bentham, as the pioneer of the flow of utilitarianism, describes that law or legislation must end by placing the rights of individuals under the needs of society (Subadi, p. 30). The main thing in the concept of utilitarianism is the collective interest (shared interests), individual interests are not at all ignored by this concept but are always seen in a framework or network to meet common interests. The consequence of this understanding is that the limitation or removal of individual rights is permitted as long as it is at the level of shared prosperity and happiness. Finally, based on the concept in utilization of happiness, it should be enjoyed by everyone / individual, but if it cannot be achieved, then it is pursued so that happiness can be enjoyed by as many individuals as possible in the community (the greatest happiness for the greatest number of people).

The weakness in this utilitarian theory is that humans as individuals are ignored. The problem is that in this theory the division of satisfaction is not mentioned. A satisfaction that is as large as possible is pursued, but is also asked that certain people sacrifice themselves for greater happiness for another group. This means that according to them greater satisfaction for a group of people constitutes sufficient compensation for reduced satisfaction for another group. As a result, people who have been fortunate are even more fortunate, and these benefits are seized from people who are already disadvantaged. It is clear that in this way humans are treated as means; economic principles take precedence over human personal needs. This concept, with its various variations, is actually in accordance with the concept of the Indonesian state in natural resource management, in accordance with Article 33 of the 1945 Constitution, "controlled by the state and then utilized as much as possible for the prosperity and happiness of the Indonesian people".

Individual ownership is permitted provided that its nature is not vital to the country's economy. Furthermore, individual ownership is permitted if the object of ownership does not affect the livelihood of many people. In the context of mineral and coal commodity IUPK, it is a strategic commodity of the country that is able to provide a large source of income for the country to be utilized for the happiness of all the people of Indonesia. As stated in Article 4 paragraph (1) of the Mineral and Coal Law, "minerals and coal as non-renewable natural resources constitute national assets controlled by the state for the greatest welfare of the people". Thus Natural Resources (SDA) which have high or strategic values must be entirely controlled by the state, while SDA which has a low economic level in a certain extent is partly controlled by the state and partly controlled by the people through the mining permit system and other individual businesses. related to mining. Regarding fair IUPK, John Raws has two principles which are the solution to the main problem for justice, namely:

1. Everyone has equal rights to the broadest basic freedoms, the same nature as freedom for everyone;
2. Social and economic inequality must be arranged in such a way that it is expected to benefit all people, and all positions and positions are open to all people (John Raws, 1995, p. 72).

These two principles consist of two parts including the principle of difference and the principle of equality or mutual benefit with everyone. The first principle gives the understanding that social and economic differences must be regulated in order to provide the greatest benefits for individuals who are very disadvantaged. Social and economic differences lead to inequality in one's prospects to get the basic elements of welfare and income and authority. Unlucky individuals lead those who have no opportunity or opportunity in social and economic institutions to achieve prosperity, income and authority. Thus the two principles of difference are arranged so that there are no gaps to get the main things of

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welfare, income and that authority can be reserved for the benefit of individuals who are very disadvantaged. To cover this shortfall, the state, besides applying the principle of equality, must also expect the principle of inequality in natural resource management. The principle of inequality, the situation of inequality must be given rules in such a way that it is most beneficial to the weakest groups of society.

Regarding the certainty of a fair mineral and coal mining business through the IUPK, the government is obliged to create jobs to ensure the rights of individuals to the greatest welfare of the people and also to develop Indonesian labor. Government policy opens employment and develops workforce to cover the principle of equality and the principle of difference that Jhon Raws mentioned above so as to benefit disadvantaged individuals.

In order to implement the maximum welfare for all Indonesian people as stated in Article 33 paragraph (3) of the 1945 Constitution of the Republic of Indonesia and Article 4 paragraph (1) of the Mineral and Coal Law, if you look at the types of permits (IUP, IUPR and (IUPK) It can be concluded that the Mineral and Coal Law as a special rule in the management of minerals and coal, can provide welfare, happiness or prosperity directly or indirectly to citizens of all countries in Indonesia.

Prosperity can be directly seen through the rights granted to individuals or individuals through IUPK, and or other business permits related to mineral and coal mining. No less important is through the mining permit, the government provides businesses to open employment opportunities to the widest possible extent for all Indonesian citizens. By directly individuals or individuals will enjoy the welfare or happiness of their rights through mining business licenses and be directly involved in working with business entities, because they work and process the rights themselves.

While the enjoyment of welfare or happiness for citizens indirectly, namely from the State through the Government provides IUPK in the framework of managing minerals and coal to Indonesian legal entities Business Entities (BUMN, BUMD, BUMS, Cooperatives, Individual Businesses and other businesses). The management of mineral and coal mining carried out by the government through BUMN and BUMD is a form of state intervention, which is expected to provide optimal added value in the country's economic growth. According to Lincolin Arsyad, added value is a part of national income, which is the overall value of goods and services produced by a country's economy in a given period (Lincolin Arsyad, 2010, p. 20).

Through the IUPK mechanism, the business entity will pay the State tax and Regional tax in the form of tax revenues and non-tax state revenues.

State tax receipts are:

1. Taxes that are the authority of the Government in accordance with laws and regulations in the field of taxation;
2. Import duties and excise.

   Non-Tax State Revenues (PNBP) are:

   1) Fixed income;
   2) Exploration Iuaran;
   3) Production output; and
   4) Compensation of information data.

Whereas the area recipients are:

   1) Regional tax;
   2) Regional levies; and

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3) Other legitimate income based on statutory provisions.

With various state taxes and regional taxes mentioned above. The state gets capital for development programs to prosper and delight its citizens, which are allocated in the form of National Budget Expenditures (APBN) and Regional Expenditure Budget (APBD). Allocation of APBN and APBD can be in the form of Infrastructure Development and Government Services distributed throughout the Republic of Indonesia to create a just and prosperous society.

If we study more deeply, individuals can directly enjoy the welfare and happiness directly from their rights while indirectly individuals can enjoy the welfare and happiness through the state with the mechanism of the development program that they set.

CONCLUSION

Non-compliance with laws and regulations can result in confusion in the business of minerals and coal in understanding the regulation. Confusion in mineral and coal businesses can result in not optimal legislation in resolving a problem that occurs in the exploitation of mineral and coal management due to differences in interpretation of inconsistent laws and regulations. Even though the enactment of Article 169 letter (b) and Government Regulation Number 1 2017 has good objectives in accordance with the Mineral and Coal Law, but on the other hand there are legal uncertainties that have an impact on mining business traffic in Indonesia.

It is important to consider revising Article 169 of the Mineral and Coal Law and Government Regulation Number 1 of 2017 again and also revising the Minister of Energy and Mineral Resources Regulation No. 28 of 2017 concerning Amendment to Decree of the Minister of Energy and Mineral Resources Number 5 of 2017 concerning Increasing Mineral Value Added Through Domestic Mineral Processing and Purification Activities, so that it does not conflict with the laws and regulations that are above it and avoid legal uncertainty so that it can be an effective solution for the government in dealing with this problem.If we study more deeply, individuals can directly enjoy the welfare and happiness directly from their rights while indirectly individuals can enjoy the welfare and happiness through the state with the mechanism of the development program that they set.

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