Original Article

The Effect of Tax Transparency on the Effectiveness of Indonesia's Mining Tax Policy

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Abstract

The mining sector is a crucial pillar of the Indonesian economy and contributes significantly to state revenues. However, the effectiveness of mining tax policies continues to face various challenges, particularly low tax transparency, weak oversight, and tax avoidance through transfer pricing schemes, profit shifting, and inaccurate reporting. This research examines the current state of mining tax policies in Indonesia, determines the role of tax transparency in enhancing the effectiveness of these policies, and identifies the transparency reforms necessary to minimise tax avoidance in the mining sector. This study employs a normative juridical research method, utilising statutory, comparative, and conceptual approaches. This study identifies three principal findings concerning the regulation and implementation of mining taxation in Indonesia. First, the Indonesian government has developed mining tax regulations to increase state revenue and strengthen oversight of mining activities. However, the existing regulatory framework still contains several structural weaknesses, particularly in the substance of legal norms, the effectiveness of supervisory institutions, and the institutional culture of transparency, which collectively create opportunities for tax avoidance practices. Second, the analysis demonstrates that tax transparency plays a crucial role in strengthening the effectiveness of mining tax governance. Comparative regulatory practices in several developed jurisdictions show that transparency mechanisms, including mandatory reporting obligations, standardized fiscal data systems, and public disclosure of financial information, significantly reduce opportunities for tax avoidance. Third, Indonesia can improve the effectiveness of its mining taxation regime by implementing transparency based regulatory reforms, including project level reporting, data standardization aligned with international initiatives, open data platforms, independent audits, and beneficial ownership disclosure to enhance accountability and sustainable natural resource governance.

Keywords: Effectiveness; Mining; Tax; Transparency; Policy;

Introduction

Data from the Ministry of Energy and Mineral Resources in 2020 indicates that Indonesia ranks sixth globally among countries with the largest geological resources.[1] Furthermore, statistical data from 2025 demonstrates that the mining and quarrying sector contributed 8.9 per cent to Indonesia's Gross Domestic Product (GDP). This percentage establishes the sector as the fifth-largest contributor to the national economy, thereby underscoring its strategic role in shaping Indonesia's economic structure. Consequently, this condition has direct implications for potential state revenue, given the substantial tax revenue opportunities originating from mining and quarrying activities.[2]

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[1] Selvi Selvi and others, 'Tax Incentives for the Mineral Mining Sector in Indonesia as an Effort to Increase Investment', *Reformasi Administrasi*, 10.1 (2023), 18–23 <https://doi.org/10.31334/reformasi.v10i1.3085>.
[2] Ami A. Meutia, Dianto Bachriadi and Nurfitri Abdul Gafur, 'Environment Degradation, Health Threats, and Legality at the Artisanal Small-Scale Gold Mining Sites in Indonesia', *International Journal of Environmental Research and Public Health*, 20.18 (2023), 6774 <https://doi.org/10.3390/ijerph20186774>.

The contribution of the mining sector, particularly the oil and gas sector, to state revenue continues to exhibit a positive trend for the Indonesian economy. Based on data from the 2023 SKK Migas Annual Report, state revenue from the oil and gas sector in 2023 reached US$14.59 billion, equivalent to approximately IDR 225 trillion. Although this figure is slightly lower than the 2022 revenue of US$17.4 billion (IDR 253 trillion), it remains higher than the 2021 revenue of US$13.9 billion (SKK Migas, 2023). This increase in state revenue from the oil and gas sector also correlates with a rise in Land and Building Tax (PBB) receipts. The 2022-2023 State Revenue Realisation Data indicates that PBB revenue in 2023 reached IDR 25.46 trillion, an increase from IDR 23.26 trillion in the preceding year. PBB specifically derived from the oil and gas sector contributes significantly to national tax revenue. By the end of the first semester of 2023, the realised PBB revenue from the oil and gas and other sectors attained IDR 7.7 trillion, surpassing the 2023 SKK Migas target with an 11.72 per cent surplus.[3]

The taxation landscape within the mining sector has become a significant academic subject and practical interest due to its implications for industrial competitiveness and economic growth.[4] This prominence arises because the mining sector is one of the areas receiving the utmost attention regarding its contribution to state tax revenue.[5] From a fiscal policy perspective, taxation in the mining sector can be viewed from two standpoints. *First*, it serves as an instrument to regulate the behaviour of mining operators, ensuring alignment with national development objectives. *Second*, it functions as a mechanism to enhance state revenue through the utilisation of natural resources.[6] In this context, the government holds the authority to levy environmental taxes on the negative externalities generated by mining activities, as well as property taxes, such as the Land and Building Tax (PBB), on the utilization of the earth's surface and subsurface that constitute the objects of exploitation.[7]

One of the primary challenges in the mining sector taxation is balancing the government's interest in securing adequate revenue with incentives for corporate investment within the sector.[8] Revenues from the oil, gas, and mining industries are crucial for resource-rich countries; however, empirical evidence indicates that tax governance in this sector continues to face serious obstacles, particularly concerning transparency and compliance.[9] PricewaterhouseCoopers (PwC) Indonesia noted in 2020 that approximately 70% of 40 mining companies had not yet implemented tax transparency reporting.[10] According to the Indonesia Corruption Watch (ICW), 165 companies have been identified as having high tax

[3] Made Putra Adhi Laksana, 'Export Taxes and Trade Pattern: Case from the Indonesian Mineral Industry', *Jurnal Perencanaan Pembangunan: The Indonesian Journal of Development Planning*, 6.1 (2022), 37–53 <https://doi.org/10.36574/jpp.v6i1.243>.

[4] Siti Nurhayati, 'Tax Analysis on Industry Competitiveness: A Study in the Mining Sector', *Golden Ratio of Taxation Studies*, 3.1 (2023), 23–33 <https://doi.org/10.52970/grts.v3i1.630>.

[5] Propana Okionomus Ali and Kyung Nam Kim, 'Analysis of Indonesia's Priority Selection: Energy Transition, Energy-Related Measures, Mining Governance, and Resource Transition Using the Analytic Hierarchy Process (AHP)', *Energy for Sustainable Development*, 83 (2024), 101559 <https://doi.org/10.1016/j.esd.2024.101559>.

[6] Jing Liu and others, 'Comparative Analysis on Policy Frameworks of High-Altitude Mineral Resource Management: Implications for Sustainable Development Goals (SDGs)', *Sustainability*, 16.23 (2024), 10510 <https://doi.org/10.3390/su162310510>.

[7] Yiru Chen, Mu He and Yi Xu, 'Sustainable Development of the Mining Sector for Achieving Common Prosperity in Chinese Rural Areas', *Resources Policy*, 87 (2023), 104325 <https://doi.org/10.1016/j.resourpol.2023.104325>.

[8] Favourate Y. Mpofu, 'Industry 4.0 in Financial Services: Mobile Money Taxes, Revenue Mobilisation, Financial Inclusion, and the Realisation of Sustainable Development Goals (SDGs) in Africa', *Sustainability*, 14.14 (2022), 8667 <https://doi.org/10.3390/su14148667>.

[9] Yanchao Feng and others, 'Bridging Resource Disparities for Sustainable Development: A Comparative Analysis of Resource-Rich and Resource-Scarce Countries', *Resources Policy*, 85 (2023), 103981 <https://doi.org/10.1016/j.resourpol.2023.103981>.

[10] I Gede Ari Wiguna Prastya and Ni Ketut Lely Aryani Merkusiwati, 'The Effect of Profitability, Leverage, and Company Size on Tax Avoidance', *International Journal of Management Research and Economics*, 3.1 (2024), 159–73 <https://doi.org/10.54066/ijmre-itb.v3i1.2650>.

collection potential, yet only three have been investigated: PT Jhonlin Baratama, Panin Bank, and PT Gunung Madu Plantations. PT Jhonlin Baratama is known to be owned by a prominent mining businessman known as Haji Isam.[11] ICW has also urged the Corruption Eradication Commission (KPK) to trace alleged money laundering and examine the parties whose names appear in suspicious transactions within Angin's accounts. This situation clearly results in state financial losses. The most significant decline in tax receipts comes from the mining sector, which dropped by up to 43.72% year-on-year. Taxes received from the manufacturing, construction, and real estate sectors also decreased by approximately 20%. These findings demonstrate that the majority of mining companies have not yet fully complied with the prevailing tax regulations.[12]

According to The State of Tax Justice report, Indonesia is among the Asian nations experiencing significant financial losses attributable to tax avoidance practices. Furthermore, Indonesia ranks fourth in Asia in terms of tax revenue losses. It is estimated that the country loses approximately USD 4.86 billion, or IDR 68.7 trillion, due to tax avoidance by corporate entities.

Table 1. List of Asian Countries with the Largest Tax Revenue Losses

No	Country	Annual Tax Revenue Loss (USD)
1	China	$35.000.000.000
2	India	$10.200.000.000
3	Japan	$9.700.000.000
4	Indonesia	$4.860.000.000
5	South Korea	$2.300.000.000

Source: *The Justice Network 2024*

Tax avoidance exerts a significant impact on state revenue, particularly in Indonesia. The mining sector is widely recognised as the industry most susceptible to tax avoidance practices. This vulnerability stems from the complex nature of the business and its heavy involvement in cross-border transactions, such as the export of extracted minerals and operations managed by overseas subsidiaries. Transfer pricing emerges as a prevalent mechanism, characterised by the shifting of profits to jurisdictions that impose lower tax rates. A notable case involves the alleged tax avoidance practices of PT Adaro Energy, which is suspected of diverting IDR 9.8 trillion in profits to a Singaporean subsidiary, thereby reducing its tax liabilities by approximately IDR 1.75 trillion.[13]

The low level of compliance and the suboptimal realisation of tax revenue within Indonesia's mining sector underscore the urgent need for the reform of tax law policies. Mining taxation has essentially been governed by several regulations in Indonesia, such as Law Number 4 of 2009 concerning Mineral and Coal Mining, the Regulation of the Director General of Taxes Number PER-47/PJ/2015 concerning Procedures for the Imposition of Land and Building Tax in the Mining Sector for Mineral and Coal Mining, and most recently, Law Number 1 of 2022 concerning the Financial Relations between the Central Government and Regional Governments. Although these regulations comprehensively stipulate the procedures for tax imposition, a regulatory gap persists regarding mechanisms to prevent

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[11] Irfan Marganda Gultom and Nurhastuty Kesumo Wardhani, 'Analysis of Transfer Pricing Practices in Avoiding Tax Payments in Indonesia', *Golden Ratio of Taxation Studies*, 5.2 (2025), 87–99 <https://doi.org/10.52970/grts.v5i2.1586>.

[12] Nurul Izza Abd. Malek and others, 'Corporate Crime Announcement Effect on Stock Price and Its Determinants in Malaysia', *Wseas Transactions on Business and Economics*, 20 (2023), 1885–1907 <https://doi.org/10.37394/23207.2023.20.165>.

[13] Gultom and Wardhani.

and address tax delinquency in the mining sector, an issue that consistently results in state financial losses. Robust policy interventions are therefore imperative to curb tax avoidance.

One of the crucial aspects in curtailing tax avoidance practices is tax transparency. Generally, transparency constitutes a deliberate effort to provide all information, both positive and negative, that can be legally disclosed accurately, proportionally, timely, and unambiguously, thereby enhancing the public's capacity to evaluate and demand accountability for organisational actions, policies, and practices. Transparency encompasses the openness and clarity of official, publicly accessible information that serves as a basis for decision-making, enabling the public to better comprehend government actions and bridging the gap between the public and the governance process. Currently, taxpayers increasingly demand greater transparency in tax information and expect the government to disclose tax-related data more explicitly. Transparency is frequently understood as an unimpeded flow of information, and within the context of taxation, it represents a mutual responsibility between tax authorities and taxpayers. This includes open and participatory governance mechanisms, as well as straightforward, easily comprehensible tax regulations. Furthermore, the rising utilisation of voluntary disclosure programs by taxpayers is associated with the global increase in tax transparency, alongside the deterrent effect resulting from broader information disclosure and data exchange.[14]

Tax transparency is key to minimising tax evasion by mining companies.[15] There are several compelling reasons why transparency is crucial to tax collection, particularly in mining taxes. First, transparency necessitates that information be comprehensive, relevant to taxpayer priorities, and serve as a foundation for dialogue between taxpayers and the government.[16] Second, tax transparency aims to minimise tax evasion, tax avoidance, corruption, and other forms of illicit financial flows within mining companies.[17] Third, it seeks to maximise the effective utilisation of information in tax administration and enhance international tax cooperation to combat practices that contribute to financial crimes.[18] Fourth, tax transparency characterises a government committed to the full disclosure of information regarding laws, regulations, strategies, procedures, and actions.[19] Therefore, tax transparency within the mining sector is imperative to establish an accountable tax system, foster taxpayer compliance, strengthen oversight of potential fraud, and ensure that state revenues derived from natural resources are managed optimally for public welfare. Transparency functions not only as an administrative instrument but also as a mechanism to

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[14] Nayef Mohammad Al-Rahamneh, Mo'taz Kamel Al Zobi and Zainol Bidin, 'The Influence of Tax Transparency on Sales Tax Evasion among Jordanian SMEs: The Moderating Role of Moral Obligation', *Cogent Business & Management*, 10.2 (2023) <https://doi.org/10.1080/23311975.2023.2220478>.

[15] Madeleine Stiglingh, Anna-Retha Smit and Anri Smit, 'The Relationship between Tax Transparency and Tax Avoidance', *South African Journal of Accounting Research*, 36.1 (2022), 1–21 <https://doi.org/10.1080/10291954.2020.1738072>.

[16] Vanessa van den Boogaard and others, 'Enabling Tax Bargaining: Supporting More Meaningful Tax Transparency and Taxpayer Engagement in Ghana and Sierra Leone', *Development Policy Review*, 40.1 (2022) <https://doi.org/10.1111/dpr.12563>.

[17] Antonio Faúndez-Ugalde, Patricia Toledo-Zúñiga and Pedro Castro-Rodríguez, 'Tax Sustainability: Tax Transparency in Latin America and the Chilean Case', *Sustainability*, 14.4 (2022), 2107 <https://doi.org/10.3390/su14042107>.

[18] Antonio Faúndez-Ugalde and others, 'Advancing Fiscal Transparency in Latin American Countries: New Findings in Reports on Tax Sustainability in Chile', *Sustainability Accounting, Management and Policy Journal*, 15.7 (2024), 63–84 <https://doi.org/10.1108/SAMPJ-03-2023-0152>.

[19] Odkhuu Khaltar, 'Tax Evasion and Governance Quality: The Moderating Role of Adopting Open Government', *International Review of Administrative Sciences*, 90.1 (2024), 276–94 <https://doi.org/10.1177/00208523231197317>.

reinforce fiscal integrity, effectively closing loopholes for manipulative practices and bolstering public trust in tax governance.[20]

Many countries have implemented tax transparency legislation to advance accountability, democratic governance, sustainable development, and to curb tax avoidance and evasion.[21] Evidence from several jurisdictions demonstrates that tax transparency significantly reduces abusive tax practices.[22] In the United States, the European Union (EU) member states, and Canada, governments require mandatory disclosure of all payments made by extractive companies to public authorities across different jurisdictions. In the United States, for example, Section 1504 of the Dodd-Frank Wall Street Reform and Consumer Protection Act obliges oil, gas, and mining companies listed with the U.S. Securities and Exchange Commission (SEC) to report all payments made to governments in every country where they operate. Similarly, EU member states enforce the Accounting Directive 2013/34/EU and the Transparency Directive 2013/50/EU, which mandate country-by-country reporting by extractive and logging companies, covering payments such as royalties, production bonuses, and other taxes. Canada, through the Extractive Sector Transparency Measures Act (ESTMA), adopts a disclosure standard aligned with global norms developed by the Extractive Industries Transparency Initiative (EITI). Extractive companies must report all forms of payments exceeding CAD 100,000 per transaction, including taxes, licensing fees, dividends, and other financial contributions to governments. These policies are designed to prevent tax avoidance commonly facilitated through cross-border transaction manipulation and complex corporate structures. For developing countries such as Indonesia, these international experiences illustrate that tax transparency is an essential component of structural reform needed to reduce tax avoidance practices and strengthen governance in the mining sector in a more sustainable manner.[23]

Several previous studies have examined the effect of tax transparency on tax avoidance; however, these studies have predominantly focused on general sectors, with limited research specifically on tax transparency within the mining sector. Research by Michael Razen and Alexander Kupfer[24] states that in the presence of tax transparency, consumers exhibit a stronger propensity to boycott tax-avoiding companies, even if these firms offer lower prices. A study by Madeleine Stiglingh et al. notes that tax transparency initiatives were developed to address problems caused by tax avoidance; yet there remains a paucity of research on whether increased tax transparency actually affects corporate tax avoidance. Furthermore, research by Tijmen Tuinsma et al.[25] indicates that tax transparency policies are effective in combating certain forms of tax avoidance. Subsequently, a study by Sarah Godar et al.[26] asserts that tax transparency is utilised to minimise tax avoidance that can inflict

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[20] Chao Zhou, Min Li and Yunting Zhao, 'Driving Effect of Government Environmental Protection Expenditure on Green Technology from the Perspective of Fiscal Transparency', *Humanities and Social Sciences Communications*, 12.1 (2025), 498 <https://doi.org/10.1057/s41599-025-04791-2>.

[21] Olatunde Julius Otusanya, Jia Liu and Sarah George Lauwo, 'Influence of Tax Dodging on Tax Justice in Developing Countries: Some Theory and Evidence from Sub-Saharan Africa', *Journal of Financial Crime*, 30.2 (2023), 332–60 <https://doi.org/10.1108/JFC-01-2022-0012>.

[22] Lulus Kurniasih and others, 'The Role of Country by Country Reporting on Corporate Tax Avoidance: Does It Effective for the Tax Haven?', *Cogent Business & Management*, 10.1 (2023) <https://doi.org/10.1080/23311975.2022.2159747>.

[23] Faúndez-Ugalde, Toledo-Zúñiga and Castro-Rodríguez.

[24] Michael Razen and Alexander Kupfer, 'The Effect of Tax Transparency on Consumer and Firm Behavior: Experimental Evidence', *Journal of Behavioral and Experimental Economics*, 104 (2023), 101990 <https://doi.org/10.1016/j.socec.2023.101990>.

[25] Tijmen Tuinsma and others, 'Effects of Corporate Transparency on Tax Avoidance: Evidence from Country-by-Country Reporting', *International Tax and Public Finance*, 32.5 (2025), 1366–98 <https://doi.org/10.1007/s10797-025-09885-w>.

[26] Sarah Godar and others, 'The Long Way to Tax Transparency: Lessons from the Early Publishers of Country-by-Country Reports', *International Tax and Public Finance*, 31.2 (2024), 593–634 <https://doi.org/10.1007/s10797-023-09818-5>.

financial losses upon the state. Additionally, research by Anne Wanyagathi Maina[27] highlights the role of tax transparency in transforming mining governance. Nevertheless, these studies have not provided an in-depth explanation of how tax transparency affects the operational effectiveness of tax policy. This gap includes a lack of clarity on which transparency mechanisms are most relevant in the context of developing countries, how transparency can address complex tax avoidance practices, and the extent to which transparency can directly enhance mining companies' tax compliance.

This research fills this gap by proposing tax transparency policy reforms to prevent tax evasion and avoidance offences within the mining sector. The urgency of this research is predicated on three primary threats. First, the increasing complexity of tax avoidance schemes, including transfer pricing, manipulation of production values, and shifting profits to low-tax jurisdictions, results in significant revenue losses for states. Second, weak oversight and tax transparency reporting mechanisms are caused by limited data access, unsynchronised inter-agency databases, and a lack of disclosure regarding mining company contracts and financial statements. Third, there is a low level of accountability and public participation in monitoring tax payments due to the classified nature of taxation information.

Considering these conditions, this study introduces scientific novelty through three main contributions: developing a more comprehensive concept of tax transparency by incorporating open data elements and transaction traceability, proposing a policy reform model that positions transparency as a preventive instrument against tax avoidance; and formulating a more effective law enforcement framework through the integration of taxation and mining regulations, alongside the reinforcement of risk-based audits. This research aims to address three primary questions: first, what is the current state of mining tax collection in Indonesia? Second, what is the role of tax transparency in enhancing the effectiveness of mining tax policies in Indonesia? Finally, what transparency reforms are necessary to minimise tax avoidance in the mining sector?

Method

This research employs a normative juridical method by integrating three approaches: the statutory, conceptual, and comparative.[28] The statutory approach is utilised to examine the regulation and implementation of legal provisions governing tax policies in the mining sector and law enforcement mechanisms against tax avoidance practices. This is achieved through the analysis of Law Number 4 of 2009 concerning Mineral and Coal Mining, Regulation of the Director General of Taxes Number PER-47/PJ/2015 concerning the procedures for the imposition of Land and Building Tax in the mineral and coal mining sector, and Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments as the latest regulation. A conceptual approach is employed to construct a theoretical framework of the principle of transparency in taxation, including its functions, characteristics, and its relevance to enhancing compliance and the effectiveness of mining tax collection. Meanwhile, the comparative approach is utilised to compare tax transparency practices in Indonesia's extractive sector with those of other countries implementing more advanced governance standards,[29] such as the OECD framework and the Extractive Industries Transparency Initiative (EITI), to identify weaknesses and formulate best practices that can be adopted. The data sources in this research consist of

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[27] Anne Wanyagathi Maina, 'Transparency and Transformation: Rethinking Tax Governance in the Mining Sectors of Tanzania and Kenya' (Springer, Cham, 2025), pp. 135–59 <https://doi.org/10.1007/978-3-031-69793-7_10>.

[28] Anis Mashdurohatun and others, 'Rethinking Palm Oil Plastic Regulations for Sustainable and Ecological Justice', *Journal of Human Rights, Culture and Legal System*, 5.2 (2025), 500–530 <https://doi.org/10.53955/JHCLS.V5I2.681>.

[29] Rustamaji Muhammad and others, 'The Reduction of Criminal Justice Policy in Indonesia: Justice versus Virality', *Journal of Human Rights, Culture and Legal System*, 5.2 (2025), 442–72 <https://doi.org/10.53955/jhcls.v5i2.637>.

primary and secondary legal materials, used complementarily to produce a comprehensive analysis. Primary legal materials include national laws and regulations governing taxation and mining, as well as international instruments relevant to transparency standards and extractive-sector governance. Concurrently, secondary legal materials include academic literature such as scientific journals, books, research reports, and publications from both national and international institutions that provide explanations, interpretations, and critical perspectives on the implementation of tax transparency in the mining sector. Both types of legal materials are utilised to deepen theoretical and empirical understanding while simultaneously validating the legal arguments within this research.[30]

Results and Discussions

The Indonesian Mining Tax Policy

Generally, tax regulations within the mining sector encompass various provisions. These regulations not only govern the mechanisms of tax calculation and payment but also function as policy instruments to ensure the sustainable management of natural resources.[31] Consequently, mining companies are required to comprehend and comply with these provisions to maintain a balance between economic interests and environmental sustainability in the utilisation of finite resources.[32] Fundamentally, the imposition of taxes in the mining sector aims to enhance state revenue, which is subsequently allocated to support national development, infrastructure provision, public services, and other national needs. Furthermore, mining taxes serve as a regulatory tool to oversee and control mining activities, including through the application of differentiated tariffs based on specific types of minerals or mining commodities.[33]

The regulatory framework concerning mining taxation has undergone an extensive evolution from the early days of independence to the present. During the early independence period, this issue began to gain attention through a motion proposed by Mr. Teuku Moh. Hasan and his colleagues, who highlighted the importance of mining taxes as a source of state financing, including for environmental restoration, an urgency that was just beginning to be recognised at the time. Propelled by this initiative, nine years later, the government enacted Government Regulation in Lieu of Law (*Perppu*) Number 37 of 1960 concerning Mining, subsequently known as the 1960 Mining Law. However, this regulation did not yet explicitly govern mining taxation as envisioned in the preceding motion. At that time, levies on mining activities remained confined to a contribution mechanism, as stipulated in Article 24 of the *Perppu*.[34]

The initial step toward a more concrete regulation of mining taxes emerged in Law Number 18 of 1997 concerning Regional Taxes and Regional Retributions. A significant development subsequently occurred through Law Number 4 of 2009 concerning Mineral

[30] Anila Robbani, Raffy Arnanda Faturrohman and Ahmad Hananul Amin, 'Optimization of Income Tax Revenue in Land and Building Rights Transfer Transactions', *Journal of Justice Dialectical*, 2.1 (2024), 28–42 <https://doi.org/10.70720/jjd.v2i2.38>.

[31] Devi Safitri, 'Determination of Tax Aggressiveness in the Mining Sector in Indonesia', *Accounting Analysis Journal*, 13.2 (2024), 76–84 <https://doi.org/10.15294/aaj.v13i2.1892>.

[32] Prince Amoah and Gabriel Eweje, 'Barriers to Environmental Sustainability Practices of Multinational Mining Companies in Ghana: An Institutional Complexity Perspective', *Corporate Governance: The International Journal of Business in Society*, 22.2 (2022), 364–84 <https://doi.org/10.1108/CG-06-2021-0229>.

[33] Gabriel Weber and others, 'Exploring Resilience in Public Services within Marginalised Communities during COVID-19: The Case of Coal Mining Regions in Colombia', *Journal of Cleaner Production*, 415 (2023), 137880 <https://doi.org/10.1016/j.jclepro.2023.137880>.

[34] Ralph A. Kahn and others, 'Reducing Aerosol Forcing Uncertainty by Combining Models With Satellite and Within-The-Atmosphere Observations: A Three-Way Street', *Reviews of Geophysics*, 61.2 (2023) <https://doi.org/10.1029/2022RG000796>.

and Coal Mining.[35] Article 128 of this law affirms that holders of a Mining Business License (IUP) or a Special Mining Business License (IUPK) are obligated to pay state and regional revenues, which comprise tax revenues and Non-Tax State Revenues (PNBP). These tax revenues encompass various taxes under the government's jurisdiction, including import duties and excise taxes.[36] Furthermore, Article 131 stipulates that the amount of taxes and non-tax state revenues to be paid by holders of an IUP, People's Mining License (IPR), or IUPK is determined based on the provisions of prevailing laws and regulations.[37] More technical regulations regarding mining taxes are outlined in the Regulation of the Director General of Taxes Number PER-47/PJ/2015 concerning the Procedures for the Imposition of Land and Building Tax in the Mining Sector for Mineral and Coal Mining. Article 2 of the regulation specifies that the objects of the Land and Building Tax (PBB) include land and/or buildings located within areas utilised for mineral and coal mining business activities.[38] Although this regulation comprehensively governs the procedures for tax imposition, a regulatory gap persists regarding mechanisms to prevent and address mining tax delinquency, an issue that continues to frequently result in state financial losses.[39]

The most recent development occurred in 2022 with the enactment of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments.[40] Under this law, the mechanism for non-metallic mineral and rock mining taxes was transferred to the Non-Metallic Mineral and Rock Tax Surcharge (*Opsen Pajak MBLB*).[41] This surcharge policy simultaneously transformed the tax revenue-sharing framework at the provincial level into a collection system that provides regions with revenue certainty and flexibility in budget utilisation.[42] Revenue derived from this tax surcharge is recorded directly as Locally-Generated Revenue (*Pendapatan Asli Daerah* or PAD), thereby enhancing regional fiscal independence without imposing an additional burden on taxpayers. Furthermore, the implementation of the MBLB Tax Surcharge is anticipated to strengthen the provincial government's role in mining licensing and oversight, as well as to stimulate regional tax extensification at both the provincial and regency/city levels. Consequently, the quality of regional financial management, encompassing planning, budgeting, and the realisation of the Regional Revenue and Expenditure Budget (*Anggaran Pendapatan dan Belanja Daerah* or APBD) can experience sustainable improvement.[43]

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[35] Muhamad Muhdar, Rikardo Simarmata and Mohamad Nasir, 'Legal Policy Preference for Coal Mining over Other Land Use Alternatives Jeopardizes Sustainability in Indonesia', *Journal of Land Use Science*, 18.1 (2023), 395–408 <https://doi.org/10.1080/1747423X.2023.2264845>.

[36] Muhammad Bagus Adi Wicaksono and Wiwit Rahmawati, 'Ecological Justice-Based Reclamation and Post-Mining Regulations in Indonesia: Legal Uncertainty and Solutions', *Journal of Law, Environmental and Justice*, 2.2 (2024), 109–36 <https://doi.org/10.62264/jlej.v2i2.103>.

[37] Widhayani Dian Pawestri, Katherine Abidea Salim and Kukuh Leksono Suminaring Aditya, 'Imposition of Zero Percent Royalty for Mining Companies Increasing the Added-Value of Coal in Indonesia', *Jurnal IUS Kajian Hukum Dan Keadilan*, 13.3 (2025), 759–78 <https://doi.org/10.29303/ius.v13i3.1827>.

[38] Hasnan Hasbi, Syamsul Alam and Dea Larissa, 'Effectiveness of Providing Land and Building Tax Incentives on Individual Taxpayers Owed In Fulfilling Tax Obligations Economic Impact Globally in Makassar City', *Golden Ratio of Law and Social Policy Review*, 4.2 (2025), 70–77 <https://doi.org/10.52970/grlspr.v4i2.1011>.

[39] Olusola Joshua Olujobi and Oshobugie Suleiman Irumekhai, 'Strategies and Regulatory Measures for Combatting Illicit Mining Operations in Nigeria: A Comprehensive Legal Perspective', *Resources Policy*, 88 (2024), 104459 <https://doi.org/10.1016/j.resourpol.2023.104459>.

[40] Chenxi Zhang and others, 'Will Fiscal Decentralization Stimulate Renewable Energy Development? Evidence from China', *Energy Policy*, 164 (2022), 112893 <https://doi.org/10.1016/j.enpol.2022.112893>.

[41] Agus Pranoto, Kusbianto Kusbianto and Ariman Sitompul, 'Criminal Liability of Business Actors Who Do Not Have A Mining Permit for Non-Metallic Minerals and Rocks Case Study in Asahan Regency', *Jurnal Ilmiah Global Education*, 6.3 (2025), 2116–29 <https://doi.org/10.55681/jige.v6i3.4137>.

[42] Daniel Béland and others, 'Policy Feedback, Varieties of Federalism, and the Politics of Health-care Funding in the United States, Mexico, and Canada', *Politics & Policy*, 52.1 (2024), 51–69 <https://doi.org/10.1111/polp.12575>.

[43] Putri Wulansari, 'Implementation Of Additional Tax Collection (Opsen) On Regional Taxes As A Mechanism For Increasing State Revenue And Income Reviewed From Applicable Legislation', *Unram Law Review*, 7.2 (2023) <https://doi.org/10.29303/ulrev.v7i2.278>.

However, in practice, collecting mining taxes poses several challenges. Although several regulations comprehensively stipulate the procedures for tax imposition, a regulatory gap persists regarding the mechanisms for preventing and addressing mining tax delinquency, an issue that continues to frequently result in state financial losses. Many companies exhibit reluctance to comply with tax transparency reporting, often engaging in tax avoidance or even corruption, particularly when these mining operations are illegal.[44] The mining sector is widely recognised as the industry most susceptible to tax avoidance practices. This vulnerability stems from the complex nature of the business and its heavy involvement in cross-border transactions, such as the export of extracted minerals and operations managed by overseas subsidiaries.[45] Transfer pricing emerges as a prevalent mechanism, characterised by the shifting of profits to jurisdictions that impose lower tax rates.[46] Tax avoidance constitutes an action that, within the legal realm, complies with taxation rules, yet it has a direct impact on the reduction of potential state tax revenue. This issue is highly complex; although it does not contravene existing regulations, the practice is still considered undesirable by the government. Unlike tax evasion, which is explicitly declared illegal, tax avoidance practices reside in a grey area that is often difficult for tax authorities to detect.[47]

The phenomenon of tax avoidance within the mining sector is also exemplified by the case involving PT Adaro Energy Tbk. Based on a report published by the international organisation Global Witness on July 4, 2019, entitled Indonesia's Shifting Coal Money 3: Taxing Times for Adaro, it was revealed that the company allegedly shifted a substantial portion of its operating profits to a network of offshore companies as a strategy to circumvent tax payments that should have rightfully been fulfilled in Indonesia. The corporate network in question is located in Mauritius and Singapore, two jurisdictions with lower tax regimes than Indonesia. The findings show that Adaro's Singapore subsidiary, Coaltrade Services International, purchased coal from Adaro's Indonesian subsidiary at an undervalued price and subsequently resold it to third parties at a marked-up price. While such intra-firm trading structures are commonplace in international business, in Adaro's case, they were allegedly utilised to divert profits from Indonesia, which imposes higher tax rates, to Singapore, which offers significantly lower tax rates. The Indonesian Tax Authority subsequently asserted that this practice constituted a transfer pricing scheme and demanded that Adaro pay additional tax liabilities on the profits that should have been taxed in Indonesia. As a consequence of these findings, Adaro was recorded as having paid an additional USD 33.2 million in taxes in 2008. Financial statements indicate that Coaltrade's profits were taxed in Singapore at approximately 10.7%, substantially lower than Adaro's effective tax rate of 50.8% in Indonesia. More than 70% of the coal sold by Coaltrade during the 2009–2017 period originated from Adaro's Indonesian subsidiary, rendering the proportion of profits shifted overseas highly significant. As a result of these actions, Indonesia is estimated to have lost tax revenue of USD 125 million between 2009 and 2017.[48]

A lack of transparency in the administration and management of resource revenues can engender distrust among the public, the government, and corporations, while also facilitating

44 Adolphe Kilomba Sumaili and Hanifa Massawe, 'Tax Collection System in the Mining Sector: Legal Framework for an Efficient and Transparent System', *KAS African Law Study Library - Librairie Africaine d'Etudes Juridiques*, 9.1 (2022), 30–43 <https://doi.org/10.5771/2363-6262-2022-1-30>.

45 Anita Ama Sakumaa Yanney, 'Cross-Border Financial Regulation and Its Influence on Multinational Business Operations, Tax Structures and Investment Flows', *World Journal of Advanced Research and Reviews*, 26.3 (2025), 597–620 <https://doi.org/10.30574/wjarr.2025.26.3.2225>.

46 Lars Hemling, Jacob Christian Plesner Rossing and Andreas Hoffjan, 'The Use of Information Technology for International Transfer Pricing in Multinational Enterprises', *International Journal of Accounting Information Systems*, 44 (2022), 100546 <https://doi.org/10.1016/j.accinf.2021.100546>.

47 Jianjun Li, Zhouyi Wu and Lingbing Feng, 'How Does Environmental Regulation Affect Corporate Tax Burdens? Evidence from China's Environmental Courts', *Economic Modelling*, 130 (2024), 106566 <https://doi.org/10.1016/j.econmod.2023.106566>.

48 Arti Ganiarti, 'Analysis of Tax Aggressiveness in Mining Companies', *Accounting and Sustainability*, 1.1 (2022) <https://doi.org/10.58968/as.v1i1.252>.

tax avoidance by multinational entities.[49] This transparency correlates with the extent to which companies are willing to disclose their tax information to both the public and relevant authorities. The greater the degree of disclosure, the lower the probability of companies engaging in tax avoidance practices, owing to oversight by multiple stakeholders. Furthermore, tax transparency serves as a primary avenue for companies to demonstrate their sustained commitment to Environmental, Social, and Governance (ESG) criteria.[50] However, the level of its implementation in the mining sector remains persistently low, indicating inefficiencies in the legal framework governing such transparency.

When analysed through the framework of Friedman's legal system theory, this issue can be elucidated via three primary elements. First, the legal substance, encompassing norms, regulations, and tax transparency standards, is frequently insufficiently comprehensive or contains numerous regulatory gaps that companies can exploit to obfuscate their tax information. The regulatory gap in mechanisms for preventing and addressing mining tax delinquency continues to result in state financial losses. Consequently, this situation causes many mining companies to exhibit reluctance to comply with tax transparency reporting, eventually leading to tax avoidance. These weaknesses indicate that the existing legal framework has not been adequately designed to accommodate modern economic dynamics and ultimately fails to function as a preventive instrument against tax non-compliance in the mining sector.[51]

Second, the legal structure, which encompasses tax institutions, supervisory bodies, and mining authorities, frequently lacks the adequate capacity, technology, and coordination required to ensure compliance and effective data verification.[52] This limitation is evident in the authorities' limited capacity to conduct production audits, their limited access to actual production and export data, and the lack of integration among the information systems of the ministries and agencies responsible for licensing, taxation, and natural resource oversight.[53] Consequently, the monitoring process heavily relies on corporate self-assessment reports, which are inherently vulnerable to manipulation and underreporting. The lack of synchronisation among institutions, such as between tax authorities, energy and mining agencies, customs, and regional governments, creates a "grey area" in information exchange.[54] When data concerning production volumes, sales values, or mine locations are not interconnected, companies can exploit this information asymmetry to minimise their tax liabilities, whether through transfer pricing, the devaluation of tax objects, or other avoidance schemes. Furthermore, limited human resource capacity and oversight infrastructure undermine the authorities' ability to sanction non-compliant companies, thereby sending a negative signal that tax delinquency will not yield serious consequences. Thus, weaknesses within the legal structure not only led to the feeble enforcement of tax transparency rules

[49] Maina.

[50] Ahmed A. Elamer, Mounia Boulhaga and Bassam A. Ibrahim, 'Corporate Tax Avoidance and Firm Value: The Moderating Role of Environmental, Social, and Governance (ESG) Ratings', *Business Strategy and the Environment*, 33.7 (2024), 7446–61 <https://doi.org/10.1002/bse.3881>.

[51] Annelies Roggeman, Leila Aro-Sati and Isabelle Verleyen, 'Compliance with Base Erosion and Profit Shifting Action 13: Insights from Tax Consultants and Tax Officials', *European Research on Management and Business Economics*, 31.1 (2025), 100267 <https://doi.org/10.1016/j.iedeen.2024.100267>.

[52] Bing Wu and others, 'Development, Effectiveness, and Deficiency of China's Coal Mine Safety Supervision System', *Resources Policy*, 82 (2023), 103524 <https://doi.org/10.1016/j.resourpol.2023.103524>.

[53] Feng Han and others, 'Government Environmental Protection Subsidies and Corporate Green Innovation: Evidence from Chinese Microenterprises', *Journal of Innovation & Knowledge*, 9.1 (2024), 100458 <https://doi.org/10.1016/j.jik.2023.100458>.

[54] Evrim Tan and Irmak Özer, 'The Politics of Recentralisation: Local Governance under Türkiye's Illiberal Turn', *Urban Research & Practice*, 2025, 1–31 <https://doi.org/10.1080/17535069.2025.2571856>.

but also cultivate an environment conducive to non-compliance, tax avoidance, and other manipulative practices that result in state financial losses.[55]

Third, the legal culture developing within the extractive sector has not yet positioned transparency as a core value. In many jurisdictions, both corporations and certain government officials continue to view information disclosure as a threat to economic interests, citing concerns over diminished business bargaining power, the exposure of internal corporate practices, or potential conflicts with local elites rather than as an instrument of public accountability. This perspective stems from a long-standing tradition of mining-sector management that is opaque, elitist, and heavily influenced by the political-economic interests of the government and corporations.[56] This weak culture of transparency reinforces a pattern of regulatory avoidance, wherein industry actors prefer to exploit regulatory loopholes rather than adhere to the principles of responsible governance. In this context, compliance is frequently perceived as an administrative burden rather than an integral component of ethical commitment or corporate social responsibility. Furthermore, supervisory authorities exhibit a permissive attitude toward tax delinquency practices, particularly in the presence of patronage networks, political pressure, or regional fiscal reliance on specific mining companies.[57] This condition engenders the "normalisation" of tax avoidance, and even corruption, as these practices are deemed an inherent part of mining business dynamics.[58] Based on these premises, it is imperative to reform tax policies within the mining sector by establishing tax transparency as the primary principle, while simultaneously developing an accountable and open supervisory mechanism to prevent non-compliance practices. This reform encompasses the standardisation of tax liability reporting, the enhancement of public access to mining fiscal data, and the implementation of an integrated information system among the central government, regional governments, and tax authorities. Consequently, mining tax governance can operate more effectively, foster corporate compliance, and sustainably increase state revenue.[59]

The Effect of Tax Transparency on the Effectiveness of Indonesia's Mining Tax Policy

Transparency has been widely adopted across various mining frameworks, and several frameworks, such as the Extractive Industries Transparency Initiative (EITI), the Open Contracting Data Standard (OCDS), and the International Monetary Fund (IMF) Fiscal Transparency Code, are dedicated to promoting transparency within the industry.[60] Tax transparency constitutes a global norm intended to enhance extractive governance; however, its effectiveness in improving governance has been challenged on the premise that, as a global norm, it may not address the diverse social, political, or economic needs and contexts

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[55] Fatma Ayu Jati Putri and Jasurbek Rustamovich, 'The Impact of Land Reform Policies on the Sustainable Management of Natural Resources in Local Communities', *Journal of Human Rights, Culture and Legal System*, 4.2 (2024), 510–37 <https://doi.org/https://doi.org/10.53955/jhcls.v4i2.197>.

[56] Lego Karjoko, Abdul Kadir Jaelani and Ravi Danendra, 'Legal Inconsistency on the Right to Build: Investment, Agrarian Rights, and Constitution', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 3.2 (2025), 324–46 <https://doi.org/10.53955/jsderi.v3i2.106>.

[57] Bambang Ali Kusumo and others, 'Corporate Crime Prevention Through Sustainable Governance and Regulatory Reform', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 3.3 (2025), 616–40 <https://doi.org/10.53955/jsderi.v3i3.168>.

[58] I Gusti Ayu Ketut Rachmi Handayani, Cindy Yosiana and Sutasinee Kongrawd, 'Reform of Environmental Approval Policy for Renewable Energy in Indonesia', *Journal of Sustainable Development and Regulatory Issues (JSDERI)*, 3.2 (2025), 286–323 <https://doi.org/10.53955/jsderi.v3i2.101>.

[59] Xavier Vence and Sugey de Jesus López Pérez, 'Taxation for a Circular Economy: New Instruments, Reforms, and Architectural Changes in the Fiscal System', *Sustainability*, 13.8 (2021), 4581 <https://doi.org/10.3390/su13084581>.

[60] Khanindra Ch Das, Mantu Kumar Mahalik and Perry Sadorsky, 'Tax Provision by International Subsidiaries of Indian Extractive Industry Multinationals: Do Environmental Pollution and Corruption Matter?', *Resources Policy*, 80 (2023), 103231 <https://doi.org/10.1016/j.resourpol.2022.103231>.

of different countries.[61] The IMF highlights the significance of transparency in natural resource management within the IMF Fiscal Transparency Code, initially published in 1998 and supplemented by the Fiscal Transparency Manual.[62] The IMF Code advocates for the comprehensive, reliable, and timely public reporting of public finances to foster effective fiscal management and accountability for macroeconomic policy stability, as well as to enhance confidence in the budgetary process.[63] The IMF Guide on Resource Revenue Transparency, published in 2005, provides detailed guidelines for transparency regarding resource revenues. This guide primarily focuses on revenue reporting for non-renewable resources, notably revenues derived from oil, gas, and mining activities. Furthermore, the IMF has provided technical expertise to developing countries regarding tax issues, including supporting these nations in implementing fiscal transparency and conducting voluntary fiscal transparency assessments. Fiscal transparency has also become a prerequisite for countries implementing IMF-supported programs.[64]

The OECD and the EU advocate for tax transparency disclosures to prevent corporate tax evasion and avoidance. Corporations, including extractive companies and business advisors, are obligated to disclose pertinent information to the government.[65] The UN endorses transparency regarding contract terms and payments remitted to governments as a mechanism to foster trust among investors, governments, and local communities, as well as to manage revenues for sustainable development.[66] The EITI Standard constitutes a multi-stakeholder approach that champions transparency across the entire mining value chain - including tax transparency, as a means to promote accountability, supply data to guide policy formulation, and facilitate dialogue among diverse stakeholders within the extractive industry. Furthermore, companies may voluntarily disclose their tax information to cultivate trust and bolster their corporate reputation.[67]

Various countries have also implemented and enforced tax transparency laws to achieve, among other objectives, accountability, democracy, sustainable development, and the curtailment of tax evasion and avoidance.[68] Furthermore, several nations have demonstrated the effectiveness of tax transparency in mitigating tax avoidance practices.[69] In the United States (US), member states of the European Union (EU), and Canada, governments enforce transparency reporting obligations for all payments remitted by mining companies to governments across diverse jurisdictions.[70] In the US, this mandate originated in the Dodd-

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[61] Tumai Murombo, 'The Extractive Industries Transparency Initiative (EITI) in Zimbabwe: An Appraisal of Prospects and Challenges', *Journal of Energy & Natural Resources Law*, 40.1 (2022), 133–53 <https://doi.org/10.1080/02646811.2021.1894006>.

[62] Masa Sylvester Motadi, 'Corruption and the Public Money: The South African Perspective', *International Journal of Business Ecosystem & Strategy (2687-2293)*, 7.2 (2025), 260–69 <https://doi.org/10.36096/ijbes.v7i2.779>.

[63] Arifin Idrus, 'Exploring Public Finance Policies: A Qualitative Inquiry into Fiscal Policy Analysis, Government Financial Management, and Public Sector Financial Health', *Golden Ratio of Finance Management*, 4.2 (2024), 87–99 <https://doi.org/10.52970/grfm.v4i2.481>.

[64] Baah Aye Kusi and others, 'IMF Programme Duration and Fiscal Policy: A Path to Debt Sustainability in Africa', *SN Business & Economics*, 5.5 (2025), 52 <https://doi.org/10.1007/s43546-025-00818-7>.

[65] Tuinsma and others.

[66] Ana-María Ríos, María-Dolores Guillamón and Bernardino Benito, 'The Influence of Local Government Transparency on the Implementation of the Sustainable Development Goals in Municipalities', *Journal of Public Budgeting, Accounting & Financial Management*, 36.4 (2024), 417–44 <https://doi.org/10.1108/JPBAFM-12-2023-0229>.

[67] Olayinka Erin, Alex Adegboye and Uwalomwa Uwuigbe, 'Public Sector Transparency and Sustainable Development: A Focus on <scp>Sub-Saharan</Scp> Africa', *Journal of Public Affairs*, 24.1 (2024) <https://doi.org/10.1002/pa.2885>.

[68] Otusanya, Liu and Lauwo.

[69] Kurniasih and others.

[70] Emilia Korkea-aho, 'The End of an Era for Foreign Lobbying? The Emergence of Foreign Transparency Laws in Washington, Canberra and Brussels', *JCMS: Journal of Common Market Studies*, 61.6 (2023), 1529–46 <https://doi.org/10.1111/jcms.13396>.

Frank Act, specifically Section 1502, which requires public companies to trace and disclose the origin of their minerals. Concurrently, Section 1504 stipulates that mining companies must report payments exceeding USD 100,000 made to governments on a project-by-project basis, encompassing taxes, royalties, licenses, dividends, bonuses, and in-kind benefits.[71] The US Securities and Exchange Commission (SEC) issued implementing rules in 2012, but the court vacated them following industry litigation. New regulations were introduced in 2016; however, they were subsequently repealed by Congress in 2017 due to concerns about exorbitant compliance costs and potential competitive disparities between US and foreign corporations. The SEC subsequently reissued the final rules in 2020, with the initial reports anticipated for publication in 2024. Despite a protracted, challenging process, implementation efforts have persisted for more than a decade since the law's enactment.[72]

In Canada, the implementation of similar policies proceeded more smoothly. The 2014 Extractive Sector Transparency Measures Act (ESTMA) mandates Canadian extractive companies to disclose payments exceeding USD 100,000 to both domestic and foreign governments. These provisions encompass payment categories such as taxes, royalties, fees, production entitlements, bonuses, dividends, and infrastructure contributions.[73] All reports are disaggregated by project and publicly disclosed as part of Canada's commitment to enhancing transparency and combating corruption. To date, the Canadian government has published data from numerous extractive companies through its official government website.[74] The European Union also adopted comparable reporting obligations through amendments to the Accounting and Transparency Directives in 2013, which are now applicable across all member states.[75] This directive requires large-scale mining and logging companies to report payments exceeding EUR 100,000 per project to governments, including production entitlements, income taxes, royalties, dividends, bonuses, license fees, and concession-related payments.[76] The primary objective is to facilitate public access to information and empower civil society in overseeing the management of resource revenues. The United Kingdom was among the first nations to implement this, followed by numerous other member states. Transparency regarding payments made by mining companies to governments is intended to strengthen public accountability and prevent corruption.[77]

Based on international practices in the United States, Canada, and the European Union, Indonesia can adopt several strategic measures to strengthen tax accountability and transparency, minimise tax avoidance, and enhance governance in the mining sector.[78] First, Indonesia must implement project-by-project reporting obligations as a primary strategy to

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71 Gudrun Franken and Philip Schütte, 'Current Trends in Addressing Environmental and Social Risks in Mining and Mineral Supply Chains by Regulatory and Voluntary Approaches', *Mineral Economics*, 35.3–4 (2022), 653–71 <https://doi.org/10.1007/s13563-022-00309-3>.

72 RUI GUO and Xiaoli (Shaolee) Tian, 'Regulatory Transparency and Regulators' Effort: Evidence from Public Release of the SEC's Review Work', *Journal of Accounting Research*, 62.1 (2024), 229–73 <https://doi.org/10.1111/1475-679X.12513>.

73 Oludolapo Makinde and Philippe Le Billon, 'Artificial Intelligence and the Extractive Industries Transparency Initiative as Anti-Corruption Tools for Canadian Extractive Companies', *Journal of Energy & Natural Resources Law*, 41.1 (2023), 27–48 <https://doi.org/10.1080/02646811.2022.2087340>.

74 Fayez A. Elayan and others, 'The Market Response to Mandatory Disclosure of Payments to Foreign Governments', *The British Accounting Review*, 55.6 (2023), 101177 <https://doi.org/10.1016/j.bar.2023.101177>.

75 Eva Labro and Jochen Pierk, 'Accounting Regulation in the European Union', *Review of Accounting Studies*, 30.4 (2025), 3177–3217 <https://doi.org/10.1007/s11142-025-09909-0>.

76 Lisa Nicole Mills, 'Getting Closure? Mining Rehabilitation Reform in Queensland and Western Australia', *The Extractive Industries and Society*, 11 (2022), 101097 <https://doi.org/10.1016/j.exis.2022.101097>.

77 Guillaume Fontaine, Camila Carrasco and Carlos Rodrigues, 'How Transparency Enhances Public Accountability: The Case of Environmental Governance in Chile', *The Extractive Industries and Society*, 9 (2022), 101040 <https://doi.org/10.1016/j.exis.2021.101040>.

78 Prianto Budi Saptono and others, 'Tax Complexity and Firm Tax Evasion: A Cross-Country Investigation', *Economies*, 12.5 (2024), 97 <https://doi.org/10.3390/economies12050097>.

improve tax transparency in the mining sector.[79] Under this scheme, every mining company is required to disclose all forms of payments remitted to the state—ranging from taxes, royalties, signature bonuses, and licensing fees to infrastructure development contributions—in detail for each project or concession area they manage.[80] Such disaggregated reporting will provide a substantially more accurate fiscal overview compared to the aggregate reports currently utilised, as aggregate reports frequently obscure the distinctions between profitable and unprofitable projects.[81] With project-level details, the government can identify potential payment discrepancies, assess whether the tax burden accurately reflects the actual output and production value, and detect early indications of transfer pricing practices and cost manipulation, which are frequently employed to reduce tax liabilities.[82] Furthermore, project-by-project reporting will enhance mining companies' accountability to the public and investors, while simultaneously strengthening the government's position in conducting risk-based audits. Ultimately, this mechanism not only augments state revenue but also cultivates a more equitable and competitive business environment within the national mining industry.[83]

Second, standardising reporting formats and categories in accordance with EITI and OCDS standards constitutes a crucial step to ensure consistency, data comparability, and ease of cross-verification among companies within the mining sector.[84] Currently, the variance in reporting formats across companies renders data difficult to compare, susceptible to divergent interpretations, and complicates auditors' efforts to comprehensively assess fiscal compliance. By adopting international standards such as the EITI and OCDS, the government can mandate companies to present information in a uniform structure, encompassing mandatory payment categories, elucidations of calculation methodologies, operational cost classifications, as well as contract details and other financial obligations.[85] This standardisation further facilitates data integration across ministries and agencies, such as the Directorate General of Taxes, the Ministry of Energy and Mineral Resources, the Supreme Audit Agency, and the Corruption Eradication Commission, thereby streamlining the monitoring of financial flows from upstream to downstream.[86] Furthermore, the utilisation of standardised formats expedites big data analysis to detect anomalous patterns, such as payments incongruent with production volumes or cost disparities between projects sharing similar characteristics. With structured and comparable data, the government not only bolsters its oversight and audit mechanisms but also elevates Indonesia's credibility among international investors and global financial institutions. Ultimately, the

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[79] Trissia Wijaya and Alvin Camba, 'The Politics of Public–Private Partnerships: State–Capital Relations and Spatial Fixes in Indonesia and the Philippines', *Territory, Politics, Governance*, 11.8 (2023), 1669–88 <https://doi.org/10.1080/21622671.2021.1945484>.

[80] Ekpen J. Omonbude, 'Metals Streaming and Royalty Financing: A Framework for Assessing Mining Sector Financial Benefit–Sharing Implications for Governments', *Revue Internationale de Politique de Développement*, 17 (2024) <https://doi.org/10.4000/11q98>.

[81] Jennifer Zeppenfeld, 'Narcissists and Their Influence on Firm Performance and Reporting Practices – a Systematic Literature Review and Future Research Agenda', *Management Review Quarterly*, 2025 <https://doi.org/10.1007/s11301-025-00538-0>.

[82] Akash Kalra and Munshi Naser Ibne Afzal, 'Transfer Pricing Practices in Multinational Corporations and Their Effects on Developing Countries' Tax Revenue: A Systematic Literature Review', *International Trade, Politics and Development*, 7.3 (2023), 172–90 <https://doi.org/10.1108/ITPD-04-2023-0011>.

[83] Peter Vaz da Fonseca, Michele Nascimento Jucá and João Paulo da Torre Vieito, 'Tax Havens and Transfer Pricing Strategies: Insights from Emerging Economies', *Thunderbird International Business Review*, 66.3 (2024), 301–20 <https://doi.org/10.1002/tie.22380>.

[84] Ahmet Soylu and others, 'Data Quality Barriers for Transparency in Public Procurement', *Information*, 13.2 (2022), 99 <https://doi.org/10.3390/info13020099>.

[85] Mailvina Jibladze and Giga Phartenadze, 'Advancing Economic Progress Through Open Governance: A Situational Analysis of Public Administration in Georgia', *DESIGN, CONSTRUCTION, MAINTENANCE*, 4 (2024), 228–39 <https://doi.org/10.37394/232022.2024.4.25>.

[86] Sulaeman Rachmat and others, 'Fraud in Public Procurement : Governance, Internal Supervision and Political-Economic Challenges in the Indonesian Context', *Public Governance, Administration and Finances Law Review*, 10.2 (2025), 115–36 <https://doi.org/10.53116/pgaflr.8408>.

standardisation of reporting serves as a vital foundation for cultivating a more transparent, accountable, and high-integrity mining ecosystem.[87]

Third, Indonesia should develop a national open data-based extractive portal capable of presenting information regarding payments, production, exports, and mining contracts in a readily accessible, standardised, and publicly downloadable format.[88] This portal would serve not merely as an official information hub but also as an instrument of public accountability, enabling citizens, researchers, journalists, and supervisory bodies to monitor state revenue flows in real time.[89] Through open and integrated data, the potential for report manipulation and misappropriation practices can be mitigated, as every figure can be cross-verified against alternative sources and scrutinized by multiple stakeholders.[90] Furthermore, the establishment of this portal will fortify inter-agency coordination among entities such as the Ministry of Energy and Mineral Resources, the Ministry of Finance, the Directorate General of Taxes, and regional governments, given that all critical information is consolidated within a singular, uniform system.[91] In the long term, this open data portal can elevate the quality of mining sector governance, enhance fiscal transparency, and bolster public trust in the management of natural resources. Consequently, the extractive data portal serves as a pivotal pillar for Indonesia in cultivating a more modern, transparent, and responsive mining ecosystem.[92]

Furthermore, the implementation of independent verification and audit mechanisms is crucial to ensure the reliability of the data companies report.[93] The publication of contracts and summaries of fiscal terms, including royalty rates and incentive structures is also imperative to prevent opaque negotiations that could potentially result in state financial losses.[94] Strengthening coordination among the Directorate General of Taxes, the Ministry of Energy and Mineral Resources, the Ministry of Finance, the Supreme Audit Agency, and the Corruption Eradication Commission is equally vital to ensure data integration and eliminate tax administration loopholes.[95] Subsequently, compliance with transparency regulations should be established as a primary prerequisite in the issuance and renewal of mining licenses, reinforced by explicit sanction and incentive schemes for corporations.[96]

[87] Gilbert Simson Gattang and Heap-Yih Chong, 'Enhancing Audit Quality through Research-Based Practices: A Comparative Study of China and Indonesia', *Public Money & Management*, 2025, 1–13 <https://doi.org/10.1080/09540962.2025.2561174>.

[88] Ausma Bernot and others, 'Institutional Dimensions in Open Government Data: A Deep Dive Into Indonesia's Satu Data Initiative and Its Implications for Developing Countries', *Public Performance & Management Review*, 47.6 (2024), 1399–1429 <https://doi.org/10.1080/15309576.2024.2377609>.

[89] Artha Dermawan, 'Text and Data Mining Exceptions in the Development of Generative AI Models: What the EU Member States Could Learn from the Japanese "Nonenjoyment" Purposes?', *The Journal of World Intellectual Property*, 27.1 (2024), 44–68 <https://doi.org/10.1111/jwip.12285>.

[90] Aditya Dhariwal and others, 'Fraud, Deception, and Subversion: Recommendations for Maintaining Data Integrity', *Archives of Physical Medicine and Rehabilitation*, 106.11 (2025), 1770–78 <https://doi.org/10.1016/j.apmr.2025.07.016>.

[91] Naqib Ullah Khan and others, 'A Comprehensive Evaluation of Sustainable Mineral Resources Governance in Pakistan: An Analysis of Challenges and Reforms', *Resources Policy*, 88 (2024), 104383 <https://doi.org/10.1016/j.resourpol.2023.104383>.

[92] Michael Effah Asamoah, Mawuena Akosua Cudjoe and Teddy Ossei-Kwakye, 'Accountability and Transparency of Management of Natural Resources in Africa: Is the Information Sharing the Solution?' (Springer, Cham, 2024), pp. 109–31 <https://doi.org/10.1007/978-3-031-58124-3_6>.

[93] Navitha Singh Sewpersadh, 'Adaptive Structural Audit Processes as Shaped by Emerging Technologies', *International Journal of Accounting Information Systems*, 56 (2025), 100735 <https://doi.org/10.1016/j.accinf.2025.100735>.

[94] Andrea Muehlebach, 'Contract as Frontier Device, or, the Political Publics of Water Infrastructures', *Journal of Cultural Economy*, 16.3 (2023), 363–76 <https://doi.org/10.1080/17530350.2023.2176342>.

[95] Anton Prasetyo and KMS Herman, 'Strengthening the Role of the Corruption Eradication Commission in Combating Corruption Crimes and Evaluating Its Effectiveness in Addressing Corruption Cases', *Devotion : Journal of Research and Community Service*, 6.7 (2025), 584–691 <https://doi.org/10.59188/devotion.v6i7.25475>.

[96] Primi Suharmadhi Putri, 'Local Communities and Transparency in Indonesian Mining Legislation', *Journal of Energy & Natural Resources Law*, 41.4 (2023), 431–55 <https://doi.org/10.1080/02646811.2022.2136336>.

Additionally, capacity-building for regional governments, particularly in mining-producing regions that receive Revenue Sharing Funds, is essential to empower them to conduct effective fiscal assessments and monitor data.[97] The engagement of civil society, academia, and multi-stakeholder forums modelled after the EITI framework can significantly enhance accountability and the optimal utilisation of transparency data. Finally, Indonesia must mandate beneficial ownership disclosure to prevent the misuse of shell companies and tax avoidance practices, while aligning domestic regulations with international Base Erosion and Profit Shifting standards.[98] By adopting this comprehensive suite of policies, Indonesia can establish a mining taxation system that is more transparent, accountable, and capable of supporting sustainable development.

Conclusion

This study concludes that, first, mining tax regulations in Indonesia have undergone an extensive evolution and are designed to enhance state revenue while overseeing mining activities. However, these regulations continue to grapple with various vulnerabilities, ranging from gaps in legal substance and weak supervisory structures to a deficient culture of transparency, which collectively create loopholes for tax avoidance practices. Second, tax transparency has proven to be a key element in enhancing the effectiveness of mining tax policies, as demonstrated by various international standards and the practices of developed jurisdictions such as the United States, Canada, and the European Union. These jurisdictions have successfully minimised tax avoidance through detailed reporting obligations, data standardisation, and public information disclosure. By adopting comparable measures, ranging from project-by-project reporting, format standardisation in accordance with EITI and OCDS, and open data portals, to independent audits and beneficial ownership disclosure, Indonesia can strengthen its fiscal accountability and cultivate a mining governance framework that is more transparent, responsive, and sustainable. Consequently, transparency-based tax policy reforms and the reinforcement of accountable supervisory mechanisms constitute an urgent necessity to enhance corporate compliance and guarantee the sustainable management of natural resources.

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