

Analysis of the Conflict of Provisions Between Law No. 7 Of 2021 And Government Regulation No. 49 of 2022 Regarding the Imposition of Value-Added Tax in the Mining Sector

Vinanda Langgeng Kencana¹, Rezi², Widi Nugrahaningsih³
Universitas Duta Bangsa Surakarta, Indonesia

Article Info

Article history:

Accepted: 17 July 2026

Publish: 1 September 2026

Keywords:

Value Added Tax;

Nickel Ore;

Legal Certainty;

Integrated Mining Companies.

Abstract

*This study analyzes the conflict of norms between Law Number 7 of 2021 on the Harmonization of Tax Regulations and Government Regulation Number 49 of 2022 concerning the imposition of Value Added Tax (VAT) in the mining sector, as well as its legal implications for legal certainty and the implementation of tax obligations by integrated mining companies in Indonesia. It employs normative legal research using statutory, conceptual, and case approaches. Primary, secondary, and tertiary legal materials are analyzed qualitatively through descriptive-analytical, grammatical, and systematic interpretation. The findings demonstrate a vertical conflict of norms regarding the VAT treatment of nickel ore supplies. Law Number 7 of 2021 places nickel ore supplies within taxable transactions subject to VAT, whereas Government Regulation Number 49 of 2022 grants a VAT exemption for certain strategic taxable goods, including nickel ore. The different legal constructions create regulatory disharmony that may conflict with the principles of *lex superior derogat legi inferiori*, legality, and legal certainty. The conflict generates uncertainty concerning VAT treatment, input VAT crediting, tax administration, and the risk of fiscal corrections and tax disputes. Harmonization is therefore required to ensure legal certainty and the effective implementation of the VAT system in the mining sector.*

This is an open access article under the [Lisensi Creative Commons Atribusi-BerbagiSerupa 4.0 Internasional](#)



Corresponding Author:

Vinanda Langgeng Kencana

Universitas Duta Bangsa, Indonesia

Email: vinandakencana@gmail.com

1. INTRODUCTION

The mining sector is one of the strategic sectors that makes an important contribution to the national economy. In addition to providing industrial raw materials and energy sources, this sector serves as one of the pillars of state revenue through taxes, Non-Tax State Revenue, royalties, and various other levies (Al Idrus, 2022). The capital-intensive and high-risk characteristics of the mining industry, along with its need for long-term investment, make legal certainty a determining factor for business sustainability and investment (Andaresta et al., 2022). Because business actors must invest capital from the exploration stage through to production with a relatively long payback period, a clear, consistent, and predictable tax system is a fundamental requirement (Salamor, 2021).

In the formation of tax law, legal certainty is directly related to the principle of tax legality. Because taxation restricts citizens' economic rights, the essential elements of a tax—including the subject, object, tax base, rate, and collection mechanism—must be established by statute (Putri & Muhasan, 2021). A Government Regulation essentially

functions to implement statutory provisions and may only regulate technical aspects for which authority has been delegated (Harjunawati & Addin, 2022). Within the Indonesian system of laws and regulations, every lower-ranking regulation must derive from, and must not conflict with, higher-ranking regulations. Accordingly, a Government Regulation should not establish substantive policy that alters a tax design already determined by the legislature (Lestari & Rosnawati, 2024).

Prior to the enactment of Law Number 7 of 2021, Article 4A paragraph (2) letter a of Law Number 42 of 2009 classified goods resulting from mining or drilling taken directly from their source as goods not subject to VAT (Ridwansyah et al., 2025). This category included crude oil, certain natural gas, geothermal energy, various minerals and rocks, coal prior to processing into briquettes, as well as iron, tin, gold, copper, nickel, silver, and bauxite ores. The phrase “taken directly from their source” indicates that the exemption was directed at mining output in its natural form that had not yet undergone processing or significant value addition (Rohmana et al., 2024).

Law Number 7 of 2021 on the Harmonization of Tax Regulations subsequently repealed that exemption. This repeal is understood as an expansion of the VAT base to cover goods resulting from mining. However, Article 6 paragraph (2) letter s of Government Regulation Number 49 of 2022 reintroduced goods resulting from mining or drilling taken directly from their source, other than coal, as certain strategic Taxable Goods eligible for a VAT exemption facility (Alfaruq & Pertiwi, 2025). Nickel ore is included in that list of commodities. This difference in regulation does not merely concern rates or facilities, but touches the legal construction of the transaction's status itself: the statute expands the scope of VAT objects, while the government regulation grants an exemption for the very same object (Istanto, 2024).

Prior studies show that disharmony in mining regulation can affect legal certainty, taxpayer compliance, business costs, and investment sustainability. Research on vertical conflicts of norms has likewise affirmed the function of the principle of *lex superior derogat legi inferiori* in determining which norm must take precedence (Akmaliah et al., 2025). Nevertheless, studies specifically analyzing the relationship between the repeal of the non-VAT-object status under Law Number 7 of 2021 and the VAT exemption facility under Government Regulation Number 49 of 2022—particularly concerning the supply of nickel ore by integrated mining companies—remain limited (Pratama & Nugroho, 2025).

Research on tax treatment and Non-Tax State Revenue in coal mining businesses shows that regulatory clarity affects corporate compliance, while research on the reform of mining law emphasizes the importance of clear regulation in supporting the sustainable management of natural resources (Putong, 2025). This article distinguishes itself by focusing its analysis on the vertical conflict between the statute and the government regulation in the imposition of VAT on nickel ore, and its consequences for legal certainty and the fulfillment of tax obligations by integrated nickel mining companies (Widyaningrum, 2024).

Based on this problem, the research addresses two questions. First, what is the nature of the conflict of norms between Law Number 7 of 2021 and Government Regulation Number 49 of 2022 in the imposition of VAT in the mining sector? Second, what are the legal implications of that conflict for legal certainty and the fulfillment of tax obligations by integrated mining companies in Indonesia? The analysis is directed at identifying the character of the conflict, assessing the position of each norm based on the hierarchy of laws and regulations, and formulating the need for regulatory harmonization.

2. METHOD

This research is a normative or juridical-normative legal study. Its focus is placed on the norms, principles, doctrines, and laws and regulations governing Value Added Tax, as well as the hierarchy of regulatory formation. The approaches employed include the statutory approach, the conceptual approach, and the case approach (Marzuki, 2005). The statutory approach was carried out by examining the 1945 Constitution of the Republic of Indonesia, Law Number 12 of 2011 as amended by Law Number 13 of 2022, Law Number 7 of 2021, and Government Regulation Number 49 of 2022. The conceptual approach was used to analyze conflicts of norms, the hierarchy of norms, delegated authority, the principle of *lex superior derogat legi inferiori*, and legal certainty (Ibrahim, 2012).

Legal materials consist of primary, secondary, and tertiary sources. Primary legal materials comprise the constitution, statutes, government regulations, and other provisions relevant to the judicial review of laws and regulations (Nasution, 2008). Secondary legal materials comprise books, scholarly journals, research findings, and expert opinions explaining the primary legal materials (Soekanto, 2007). Tertiary legal materials comprise dictionaries and other supporting sources. Legal materials were collected through library research. All materials were analyzed qualitatively using a descriptive-analytical method, applying grammatical interpretation to ascertain the meaning of words and phrases within the provisions, and systematic interpretation to connect norms within one regulation with norms in other regulations belonging to the same legal system (Soeroso, 2008).

3. RESULTS AND DISCUSSION

Theoretical Framework on Conflict of Norms and Legal Certainty

The theory of the hierarchy of norms explains that a norm derives its basis of validity from a higher norm. Adolf Merkl viewed legal norms as possessing a relative binding force, since their existence depends on the norm above them. Hans Kelsen later developed the *Stufentheorie*, which depicts legal norms as arranged in tiers and layers up to a basic norm (*Grundnorm*). Consequently, the validity of a norm at a lower level is determined by the norm at a higher level (Farida, 2025; Yuliandri, 2022; Farida, 2025).

Within the Indonesian legal system, the arrangement of norms is understood as a single, interrelated whole. The basic norm serves as the foundation for constitutional provisions, statutes elaborate higher provisions, while government regulations function to implement statutes (Soeprapto, 2010). This structure places statutes above government regulations, such that the substantive content of a government regulation must derive its legitimacy and the limits of its authority from the statute (Bisri, 2024).

The principle of *lex superior derogat legi inferiori* requires that a lower norm be set aside where it conflicts with a higher norm (Asshiddiqie & Safaat, 2016). This principle operates alongside the principles of *lex specialis derogat legi generali* and *lex posterior derogat legi priori*, though its application first requires determining the level or hierarchy of each regulation (Kelsen, 2016). A lower rule must derive from a higher rule, may not alter its essential substance, and in principle may only be revoked or amended by a rule of equal or higher rank (Hadisapoetro, 2022). The practice of judicially reviewing regulations below the level of statute likewise proceeds from this principle, including where internal or administrative regulations are found to deviate from a statute (Triwulan, 2020; Soemardi, 2023).

Legal certainty demands norms that are clear, consistent, accessible, and predictable in their application. Utrecht linked legal certainty to an individual's ability to know which acts are permitted, as well as to protection from arbitrary government action (Radjab, 2025). Gustav Radbruch emphasized that positive law must be formulated clearly on the basis of facts and must not be easily altered. Jan M. Otto further stressed the importance of consistent

application by state institutions and the concrete enforcement of decisions (Manan, 2022; Siahaan, 2022; Lubis, 2025).

Legal certainty also requires conceptual clarity, hierarchical clarity, and consistency among norms (Seidman, 2022). Sudikno Mertokusumo regarded certainty as a guarantee that law is implemented in accordance with its wording, while thinking on the internal structure of norms affirms that rules governing the same subject matter must not conflict with one another (Kelsen, 2017). In the tax context, this requirement becomes even more important because tax obligations arise from a compulsory act of the state. Uncertainty regarding the status of a tax object will directly affect the rights and obligations of taxpayers (Kansil, 2016; Chaidir & Fahmi, 2020).

The Form of Conflict of Norms in the Imposition of VAT on Nickel Ore

The findings show that the conflict between Law Number 7 of 2021 and Government Regulation Number 49 of 2022 constitutes a vertical conflict. This conflict is found in the regulation of the status of nickel ore supplies within the VAT system. Law Number 7 of 2021 amended the previous regime by removing mining output taken directly from its source from the category of goods not subject to VAT. As a result of that removal, the supply of nickel ore falls within the scope of supplies of Taxable Goods subject to VAT.

Government Regulation Number 49 of 2022 establishes a different construction. Through its provisions on certain strategic Taxable Goods and their transitional arrangements, the supply of nickel ore is positioned as a transaction that remains within the VAT system but receives an exemption facility. Conceptually, the status of “not subject to VAT” differs from “subject to VAT but exempted.” Under the first status, the transaction falls outside the scope of VAT. Under the second, the transaction is a VAT object, but its collection is waived under a specific facility.

Table 1. Comparison of the Normative Construction of VAT on Nickel Ore

Aspect	Law No. 42 of 2009	Law No. 7 of 2021	GR No. 49 of 2022
Status of nickel ore	Goods not subject to VAT if taken directly from their source.	Exemption removed; supply falls within the scope of Taxable Goods.	Certain strategic Taxable Goods.
VAT treatment	Non-VAT object.	Subject to VAT under the general regime.	Subject to VAT, but granted an exemption facility.
System consequence	Not part of the VAT mechanism.	Falls within the VAT collection and crediting mechanism.	Falls within the VAT system, but Input VAT related to exempted supplies is, in principle, non-creditable.
Normative position	Statute.	Statute.	Government Regulation as an implementing regulation.

This difference produces real legal consequences. Under the taxable regime, a Taxable Entrepreneur collects VAT and, in principle, may credit Input VAT so long as the applicable requirements are met. Under the exempted regime, the seller does not collect VAT, while Input VAT relating to the exempted supply is, in principle, non-creditable. The shift from “subject to VAT” to “exempted from VAT” is therefore not merely an administrative technicality, but affects the tax burden, cash flow, record-keeping, and business costs.

The conflict arises because Law Number 7 of 2021 does not specifically mandate a change in the status of nickel ore supplies from “subject to VAT” to “subject to VAT but exempted” through the construction formulated in Government Regulation Number 49 of 2022. In the end, the Government Regulation does not merely elaborate procedure but creates a different legal effect for the same object. Because a Government Regulation ranks below a statute, this discrepancy must be assessed on the basis of the principle of *lex superior derogat legi inferiori*.

From the perspective of authority to form norms, Article 23A of the 1945 Constitution of the Republic of Indonesia affirms that taxes and other compulsory levies must be regulated by statute. Article 5 paragraph (2) grants the President authority to issue Government Regulations to implement statutes as appropriate. Both provisions indicate that an implementing regulation may not alter fundamental policy choices concerning the object and consequences of a tax without an adequate basis of delegation.

Grammatically, the phrases “not subject to VAT,” “subject to VAT,” and “exempted from the imposition of VAT” carry different meanings. Systematically, this difference must be read together with the mechanism for crediting Input VAT, the obligation to issue tax invoices, and VAT reporting. Accordingly, GR Number 49 of 2022 cannot be understood merely as reinstating the former exemption. It instead creates a new status: the object remains a Taxable Good, but an exemption is granted. This is precisely the point of normative conflict that produces misalignment between the statute's intent to broaden the tax base and the implementing regulation's exemption facility.

Under the theory of the hierarchy of norms, the validity of a Government Regulation derives from the statute. A Government Regulation may only operationalize a norm that has already been established and may not replace the legislature's policy choice. Where the content of a Government Regulation produces a legal effect inconsistent with the statute,

the lower norm needs to be harmonized, interpreted narrowly, or reviewed through the mechanism for judicial review of laws and regulations.

Thus, the form of the conflict of norms addressed in this study does not lie merely in the existence of a VAT exemption facility. A tax facility may, in principle, be granted so long as it has a legal basis and remains within the scope of delegated authority. The conflict lies in the difference in legal construction and legal effect between the statutory norm that broadens the imposition of VAT and the government-regulation norm that grants an exemption for the same object, giving rise to uncertainty as to which norm taxpayers and tax authorities must use as their reference.

Legal Implications for Legal Certainty and Tax Obligations

This conflict of norms generates legal uncertainty because the two prevailing regulations attach different consequences to the supply of nickel ore. Law Number 7 of 2021 directs the transaction toward the general VAT regime, while Government Regulation Number 49 of 2022 directs it toward the exempted VAT regime. Taxpayers face not only the problem of choosing which norm to apply, but also of determining the administrative and economic consequences of that choice.

This uncertainty becomes more pronounced for integrated nickel mining companies. Such companies may carry out mining, processing, refining, and sales activities within a single business group. The supply of nickel ore may occur between divisions, between business entities within the same group, or to other parties. The difference in VAT status affects the determination of when tax becomes due, the issuance of tax invoices, the collection and remittance of VAT, the crediting of Input VAT, the allocation of shared costs, and reporting in the Periodic VAT Return.

Under the exemption regime, Input VAT related to exempted supplies is, in principle, non-creditable. For an integrated company that uses goods and services to produce several types of supplies, this condition can create problems in allocating Input VAT. An error in determining the proportion or the cost relationship with the exempted supply can result in fiscal corrections, additional tax assessments, administrative sanctions, and differing interpretations with the tax authority (Waluyo, 2024).

The disharmony also increases the risk of tax disputes. A taxpayer may argue that the facility under the Government Regulation applies and must be applied, while a tax auditor may find that a particular construction is inconsistent with the statute or that the requirements for the facility have not been met. Such a difference may proceed to an objection, an appeal, or judicial review of the regulation. In the mining context, a regulatory conflict that is not promptly resolved can also affect the protection of rights, business stability, and investor confidence (Hanum & Zaman, 2024).

From the perspective of legal certainty, a norm must enable business actors to anticipate the legal consequences of a transaction. When the statute and its implementing regulation produce inconsistent treatment, companies find it difficult to draft contracts, cash-flow projections, and compliance policies with stability. This condition runs contrary to the needs of a capital-intensive, long-term industry such as mining.

From the perspective of the hierarchy of norms, the statute must serve as the primary reference. Kelsen's theory affirms that a lower norm derives its validity from a higher norm. Accordingly, a Government Regulation must be interpreted as implementing the statute and may not be used to negate or alter substance already chosen by the legislature (Kelsen, 2006).

Resolving the conflict requires normative harmonization. The government may clarify the basis of delegation and the scope of the facility through an amendment to the statute or an adjustment to the government regulation. In addition, consistent administrative guidelines are needed regarding VAT treatment, the crediting of Input VAT, transaction

documentation, and the transition period. However, administrative guidelines must not become a means of creating a new tax norm; guidelines may only explain the implementation of a norm that has already obtained its basis from the applicable laws and regulations.

If harmonization through the formation of regulations is not promptly carried out, interested parties may pursue a material review of the Government Regulation before the Supreme Court. Such review is necessary to assess whether the content of GR Number 49 of 2022 still falls within the scope of delegation under Law Number 7 of 2021. A judicial review decision can provide certainty regarding which norm applies, but resolution through legislative harmonization remains preferable as a preventive measure, since it can reduce compliance costs and disputes.

4. CONCLUSION

The conflict of norms between Law Number 7 of 2021 and Government Regulation Number 49 of 2022 in the imposition of VAT on nickel ore is a vertical conflict. Law Number 7 of 2021 removed the exemption for mining output taken directly from its source, so that the supply of nickel ore falls within the scope of Taxable Goods subject to VAT. Conversely, Government Regulation Number 49 of 2022 places nickel ore among certain strategic Taxable Goods that are granted a VAT exemption. The difference between the taxable regime and the exempted regime produces different legal effects, particularly with respect to the collection of VAT, the issuance of tax invoices, and the crediting of Input VAT.

The legal implication of this conflict is a decline in legal certainty for integrated nickel mining companies. Companies face uncertainty in determining the treatment of transactions, allocating Input VAT, organizing tax administration, and facing tax audits. The disharmony also increases the potential for fiscal corrections and disputes between taxpayers and the tax authority. Under the principle of *lex superior derogat legi inferiori*, the statutory norm must serve as the primary reference, while the Government Regulation needs to be interpreted and adjusted within the limits of the delegation granted by the statute.

5. ACKNOWLEDGMENTS

The author would like to express gratitude to all those who provided support during the course of this research. Special appreciation is extended to the informants who took the time to share their experiences, information, and perspectives, thereby enabling the successful completion of this research.

6. BIBLIOGRAPHY

Laws and Regulations

1. Undang-Undang Dasar Negara Republik Indonesia Tahun 1945.
2. Undang-Undang Nomor 14 Tahun 1985 tentang Mahkamah Agung sebagaimana telah diubah terakhir dengan Undang-Undang Nomor 3 Tahun 2009.
3. Undang-Undang Nomor 12 Tahun 2011 tentang Pembentukan Peraturan Perundang-undangan sebagaimana telah diubah terakhir dengan Undang-Undang Nomor 13 Tahun 2022.
4. Undang-Undang Nomor 42 Tahun 2009 tentang Perubahan Ketiga atas Undang-Undang Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan atas Barang Mewah.
5. Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan.
6. Peraturan Pemerintah Nomor 49 Tahun 2022 tentang Penyesuaian Pengaturan di Bidang Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah.

7. Peraturan Mahkamah Agung Republik Indonesia Nomor 1 Tahun 2011 tentang Hak Uji Materiil.

Books, Journals, and Scholarly Works

- Akmaliah, Safara, Prihatin Effendi, dan Zakiah Noer. 2025. "Konflik Norma antara Peraturan Daerah dan Peraturan Perundang-undangan yang Lebih Tinggi dalam Perspektif Asas Lex Superior Derogat Legi Inferiori." *Al-Zayn: Jurnal Ilmu Sosial dan Hukum* 4(2). DOI: 10.61104/alz.v4i2.5021.
- Alfaruq dan Pertiwi. 2025. "Windfall Profit Taxation in the Mining Sector: Lessons from Indonesia's Policy Debate." *Tax Law Review Journal*.
- Al Idrus, Nur Fadilah. 2022. "Dampak Politik Hukum dan Respon Masyarakat atas Pembaharuan Undang-Undang Minerba." *Jurnal Penegakan Hukum dan Keadilan* 3(2). DOI: 10.18196/jphk.v3i2.14898.
- Andaresta, S. D., W. Choerunnisa, dan W. F. Janiyah. 2022. "Sinergitas Kebijakan antara Undang-Undang Harmonisasi Peraturan Perpajakan (UU HPP) dan Undang-Undang Pajak Pertambahan Nilai (UU PPN)." *Jurnal Perpajakan dan Keuangan Publik* 1(1): 44–50. DOI: 10.15575/jpkp.v1i1.20351.
- Asshiddiqie, Jimly. Perihal Undang-Undang. Jakarta: Rajawali Pers. Asshiddiqie, Jimly, dan M. Ali Safaat. 2016. *Teori Hans Kelsen tentang Hukum*. Jakarta: Sekretariat Jenderal dan Kepaniteraan Mahkamah Konstitusi Republik Indonesia.
- Bisri, Ilham. 2024. *Sistem Hukum Indonesia*. Jakarta: RajaGrafindo Persada.
- Chaidir, Ellydar, dan Sudi Fahmi. 2020. *Hukum Perbandingan Konstitusi*. Yogyakarta: Total Media.
- Firmansyah, R., dan P. Lestari. 2023. "Problematica Delegated Legislation dalam Perspektif Negara Hukum Indonesia." *Mimbar Hukum*.
- Hadisapoetro, Hartono. 2022. *Pengantar Tata Hukum Indonesia*. Yogyakarta: Liberty.
- Hadjon, Philipus M. 1997. *Tentang Wewenang*. Surabaya: Yuridika.
- Hanum, Willy Naresta, dan Muhamad Nafi Uz Zaman. 2024. "Existence of Human Rights Protection in Land and Mining Conflicts: Evidence from Indonesia." *Journal of Law, Environmental and Justice* 2(3). DOI: 10.62264/jlej.v2i3.107.
- Harjunawati, S., dan S. Addin. 2022. "Analisa Pengaruh UU HPP PPN terhadap PDB Indonesia Tahun 2010–2021." *Jurnal Akrib Juara* 7(2): 260–268.
- Ibrahim, Johnny. 2012. *Teori & Metodologi Penelitian Hukum Normatif*. Malang: Bayu Media Publishing.
- Istanto, Anas Puji. 2024. "Penyelesaian Konflik Norma berdasarkan Sistem Hukum Indonesia dalam Kaitannya dengan Konflik Keuangan Negara BUMN." *Jurnal Magister Hukum Udayana* 13(2). DOI: 10.24843/JMHU.2024.v13.i02.p11.
- Kansil, C. S. T. 2016. *Memahami Pembentukan Peraturan Perundang-undangan*. Jakarta: IKAPI.
- Kelsen, Hans. 2006. *General Theory of Law and State*. New Brunswick: Transaction Publishers.
- Kelsen, Hans. 2016. *Teori Umum tentang Hukum dan Negara*. Bandung: Nusamedia.
- Kelsen, Hans. 2017. *Teori Hukum Murni*. Bandung: Nusamedia dan Nuansa.
- Kurniawati, S. 2024. "Kepastian Hukum dalam Pembentukan Peraturan Pelaksana Pasca Omnibus Law." *Jurnal Konstitusi*.
- Lestari, Melati Indah, dan Emy Rosnawati. 2024. "Legal Evolution: Analyzing Minerba Law No. 3/2020 Amendments on Reclamation and Post-Mining Responsibilities." *Indonesian Journal of Law and Economics Review* 19(2). DOI: 10.21070/ijler.v19i2.1010.
- Lubis, Solly. 2025. *Landasan dan Teknik Perundang-undangan*. Bandung: Mandat Maju.
- Manan, Bagir. 2022. *Dasar-Dasar Perundang-undangan Indonesia*. Jakarta: Indo Hill.
- 883 | **Analysis of the Conflict of Provisions Between Law No. 7 Of 2021 And Government Regulation No. 49 of 2022 Regarding the Imposition of Value-Added Tax in the Mining Sector**
(Vinanda Langgeng Kencana)

- Maria Farida Indrati Soeprapto. 2010. Ilmu Perundang-undangan: Jenis, Fungsi, dan Materi Muatan. Yogyakarta: Kanisius.
- Maria Farida Indrati Soeprapto. 2020. Ilmu Perundang-undangan: Dasar-Dasar dan Pembentukannya. Yogyakarta: Kanisius.
- Maria Farida. 2025. Ilmu Perundang-undangan: Dasar-Dasar dan Pembentukannya. Yogyakarta: Kanisius.
- Marzuki, Peter Mahmud. 2005. Penelitian Hukum. Jakarta: Kencana Prenada Media Group.
- Maulana, H., dan E. Cahyono. 2025. "Konflik Vertikal Norma dalam Regulasi Fiskal Indonesia: Analisis Teori Stufenbau Hans Kelsen." Jurnal Ius Quia Iustum.
- Merkel, Adolf Julius. 1927. Allgemeines Verwaltungsrecht. Wien: Springer.
- Nasution, Bahder Johan. 2008. Metode Penelitian Ilmu Hukum. Bandung: Mandar Maju.
- Nawiasky, Hans. 1966. Allgemeine Rechtslehre als System der Rechtlichen Grundbegriffe. Einsiedeln-Zürich-Köln: Benziger Verlag.
- Pataniari Siahaan. 2022. Politik Hukum Pembentukan Undang-Undang Pasca Amandemen UUD 1945. Jakarta: Konpres.
- Pratama, R., dan A. Nugroho. 2025. "Penerapan Asas Lex Superior Derogat Legi Inferiori dalam Penyelesaian Disharmoni Peraturan Perundang-undangan di Indonesia." Jurnal RechtsVinding.
- Putong, Alvin Obed Leonard. 2025. "Tinjauan Hukum terhadap Perlakuan Perpajakan dan/atau Penerimaan Negara Bukan Pajak di Bidang Usaha Pertambangan Batu Bara Berdasarkan Undang-Undang yang Berlaku." Skripsi.
- Putra, F., dan I. Rahman. 2023. "Disharmoni Regulasi Perpajakan dan Dampaknya terhadap Kepatuhan Wajib Pajak." Jurnal Rechtsidee.
- Putri, N. A., dan I. Muhasan. 2021. "PPN atas Penyerahan Batu Bara dalam Undang-Undang Cipta Kerja." Jurnal Pajak Indonesia 5(2): 108–113.
- Radbruch, Gustav. 1950. Legal Philosophy. Diterjemahkan oleh Kurt Wilk. Cambridge, MA: Harvard University Press.
- Radjab, Dasril. 2025. Hukum Tata Negara Indonesia. Jakarta: Rineka Cipta.
- Ridwansyah, Muhammad, Zainal Abidin, dan Zakyyah. 2025. "Disharmony in Mineral and Coal Mining Regulation in Aceh: A Critical Review of the Basic UUPA, UU Minerba and MoU Helsinki." Dusturiyah: Jurnal Hukum Islam, Perundang-undangan dan Pranata Sosial 14. DOI: 10.22373/pzetqv38.
- Rohmana, Arif, Hartiwiningsih, dan Muhammad Rustamaji. 2024. "Improving Ecological Justice Orientation Through a Typological Approach to Illegal Mining in the Criminal Justice System." Cogent Social Sciences 10(1). DOI: 10.1080/23311886.2023.2299083.
- Salamor, D. D. 2021. "Penerapan Tarif PPN terhadap Peraturan Nomor 7 Tahun 2021 tentang UU HPP." Jurnal Pitis AKP 4(2). DOI: 10.32531/jakp.v4i2.564.
- Sari, N., dan B. Prakoso. 2024. "Asas Kepastian Hukum dalam Kebijakan Perpajakan Pasca Undang-Undang Harmonisasi Peraturan Perpajakan." Jurnal Hukum dan Pembangunan.
- Seidman, Ann. 2022. Penyusunan RUU dalam Perubahan Masyarakat yang Demokratis. Jakarta: Elips.
- Setiawan, D., dan M. Hidayat. 2024. "Hierarki Norma dan Delegasi Kewenangan Pembentukan Peraturan Pemerintah dalam Sistem Hukum Indonesia." Jurnal Legislasi Indonesia.
- Soekanto, Soerjono. 2007. Pengantar Penelitian Hukum. Jakarta: UI-Press.
- Soemardi, Dedi. 2023. Sumber-Sumber Hukum Positif. Bandung: Alumi.
- Soeroso, R. 2008. Pengantar Ilmu Hukum. Jakarta: Sinar Grafika.

- Triwulan, Titik. 2020. *Konstruksi Tata Negara Indonesia Pasca Amandemen UUD 1945*. Jakarta: Kencana.
- Waluyo. 2024. *Perpajakan Indonesia*. Jakarta: Salemba Empat.
- Wibowo, A., dan T. Harjono. 2025. "Pengujian Peraturan Pemerintah terhadap Undang-Undang dalam Perspektif Judicial Review Mahkamah Agung." *Jurnal Yudisial*.
- Widyaningrum, Tuti. 2024. "Pembaruan Hukum Pertambangan Mineral dan Batubara Menuju Keadilan dan Kepastian Hukum yang Berkelanjutan untuk Masyarakat Indonesia." Skripsi, Universitas 17 Agustus 1945 Jakarta.
- Yuliandri. 2022. *Asas-Asas Pembentukan Peraturan Perundang-undangan yang Baik*. Jakarta: RajaGrafindo Persada.