International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

Mining Heavy Equipment C: Illegal Phenomenon And Tax Evasion

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Abstract

This study aims to investigate the phenomenon of heavy equipment in illegal Excavation C mining activities and analyze its effect on the loss of potential regional revenue due to tax evasion. The methodology applied in this study is qualitative descriptive, with data obtained through the analysis of regional regulatory documents. The results of the study can show the existence of large mining activities using heavy equipment without official permits (IUP), which causes environmental damage as well as the loss of Regional Original Revenue (PAD).

Keywords: ***Excavation C, Heavy Equipment, Ilegal Mining, Regional Taxes***

INTRODUCTION

Mining C is one of the mining sectors that has a strategic role in the supply of construction materials in Indonesia. By referring to Law No. 1 of 2022 concerning Financial Relations between the Central and Regional Governments, taxes imposed on mining activities are now included in the category of Non-Metallic Minerals and Rocks (MBLB) Taxes, which are one of the contributors to Regional Original Revenue (PAD). Excavated materials include sand, stone, gravel, gravel, limestone, and various similar materials that are used directly for infrastructure and construction needs. Mining activities in excavation C generally take place in rivers, hillsides, and lowlands that are rich in rock and sediment materials. Mining C creates many jobs, both for direct mine workers and supporting businesses such as the provision of building materials and transportation

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services, so that many families get additional income from this sector (Cahyanti et al., 2025).

The operational success of excavation C mining is highly dependent on the selection and use of appropriate heavy equipment. The use of heavy equipment is an ideal solution to complete tasks in ongoing projects, considering that the use of human labor with traditional tools is no longer effective. Heavy equipment commonly used in excavation C mining activities include excavators (excavation and loading tools), dump trucks (transport tools), bulldozers (pushing and displacement tools), and vibro rollers (compacting tools) (Sidiq, 2022). Heavy machinery productivity is the most important measure in the management of C material mines because it directly impacts the amount of production, labor time, and operational costs.

Excavation and stockpiling jobs rely heavily on the use of heavy machinery such as excavators, transport trucks, vibrating rollers, and bulldozers, where the choice of these heavy machines has a great influence on the smooth running of a construction project. Excavators serve as the main equipment in the excavation process as well as move materials into transport trucks, while bulldozers are used to clear and level mining areas (Seftiana Putri & Soebandono, 2024). The machine is not only measured by the power of the machine, but also by the suitability of the capacity between units (synchronization). An imbalance between the number of excavators and the means of transport often leads to waiting times (*Delay*) which leads to fuel wastage and decreased *Output*. In addition, the condition of the Excavation C minefield, which often has steep slopes and unstable transport roads, requires strict preventive maintenance to maintain the machine's level of mechanical availability (*Mechanical Availability*) high.

Mining of excavated material C without a valid Mining Business License (IUP) is a problem that not only violates the provisions of the law, but also causes a continuous impact that harms many sectors. From an economic point of view, this illegal action results in huge losses to the Regional Original Revenue (PAD) because these business actors avoid the tax obligation of Non-Metallic Minerals and Rocks (MBLB). The absence of this financial contribution is contrary to the burden that the government has to bear, where public infrastructure, such as highways, often suffers faster damage due to large mining material transportation activities in the absence of maintenance responsibilities from miners (Arjuna et al., 2024).

The absence of permits signifies a loss of technical oversight of operational standards in mining activities, leading to serious environmental damage. Without guarantees for reclamation, previously mined areas are left abandoned and damaged,

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which increases the potential for natural disasters such as landslides, erosion, and loss of water sources for the surrounding community. This imbalance reflects the existence of negative externalities in which financial gains are enjoyed by only a handful of individuals, while the burden of restoring environmental conditions and social losses must be borne by the wider community together with the government. To overcome this issue, an approach is needed that is not only repressive through law enforcement, but also prevention by simplifying the licensing bureaucratic process and providing education on sustainable mining management (Mukaromah et al., 2024).

Tax evasion in the extraction industry is an effort in which taxpayers consciously hide or alter their actual income so that they are not visible to tax institutions (Maron et al., 2025). Tax evasion occurs when individuals deliberately alter their actual income to avoid the knowledge of the tax authorities in Indonesia by not following the transfer pricing regulations set by the government. Unlike tax avoidance which uses legal loopholes in a legal way, tax avoidance is an illegal act and falls into the category of economic crimes. The Organisation for Economic Co-operation and Development (OECD) even categorizes tax evasion as a criminal act that endangers a country's strategic, political, and economic interests (Irmayanti et al., 2024). This action undermines the country's tax base which leads to a loss of revenue for the government in supporting infrastructure and public services. Both from a strategic and political point of view, these actions create inequities in competition between multinational corporations that can shift profits to low-tax areas and local companies that comply with regulations, potentially creating social instability and reducing public trust in the legal system.

The mining and quarrying sector in Indonesia is known to have high risks related to tax evasion in various ways. Research shows that there are six main ways of tax evasion in the mining sector: unlicensed mining, income and expenditure arrangements, bribery for documents, distortion of transactions, and document forgery that significantly reduce state revenues and undermine the reliability of the mining sector. (Irmayanti et al., 2024) Indonesia Audit Watch (IAW) identified two main ways: first, direct tax avoidance with a value that can reach nearly Rp 2 trillion from one company; and second, mining companies usually manipulate and ignore the amount and source of funds used as costs or production costs for exploration and exploitation.

The phenomenon of tax evasion and the low level of provision in the mineral tax sector (MBLB) can be seen clearly from the significant difference between the annual target and the actual regional cash receipt. This discrepancy is not just a number on paper, but an important sign of a leak in the system. The potential of natural resources

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that should be able to encourage local development is actually lost due to suboptimal management. This condition shows that the economic potential of the excavation has not been utilized efficiently. The phenomenon of unofficial mineral extraction is not only a personal violation of the law, but also reflects a shortcoming in the regional financial supervision system that is unable to combine information on production, permits, and tax reports (Fitriani et al., 2025). False One main cause is the lack of supervision in the field, which provides opportunities for Some employers to report lower production figures than reality. In the absence of a strict and transparent verification system, the difference between The materials taken and the taxes issued create a dark space that is detrimental to the state's finances. In addition, the integration of data between licensing authorities and tax collection agencies exacerbates this problem. The practice of dishonesty in reporting production volumes is often seen as an "efficiency cost" by employers, given the low risk of sanctions (Oktaviani dan Kumala, 2024). If supervision is only administrative in nature in the absence of a field inspection and a thorough audit in energy or logistics, then tax revenues from the realization of excavation taxes will continue to lag behind their original potential.

Research Methods

This study uses a qualitative method with a type of policy analysis combined with normative-empirical review. This methodology was chosen to explore the problem of illegal mining of excavation C and tax avoidance practices from the perspective of regulation, tax compliance, and supervision from local governments. The data collection process is carried out through a literature review that includes laws and regulations (such as Law No. 1 of 2022 concerning Financial Relations between the Central and Regional Governments and regulations in the mining sector), documents from international institutions (OECD), and research articles from journals indexed in SINTA and Scopus. In the data analysis, content analysis and thematic analysis were used to find patterns of relationships between heavy equipment use, mining production potential, and tax avoidance behavior. The validity of the data is maintained through triangulation of sources and alignment between empirical data and the applicable regulatory frameworkhis article intends.

Results And Discussion

1. Overview of C Mining and Heavy Equipment Use

   Mining C is one of the most widely applied forms of natural resource extraction at the

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local level in Indonesia. In accordance with Law Number 3 of 2020, the materials included in this category are sand, stone, gravel, uruk soil, and limestone, which are directly used for construction and infrastructure purposes. The frequency of mining activities in Excavation C continues to increase along with the rapid development of national infrastructure in the last ten years (Mambi et al., 2023). The effectiveness of heavy equipment is a key benchmark in the operational success of an excavated mine, where excavators and dump trucks are the most frequently used combinations of tools. The compatibility between the capacity of the excavator and the transport equipment (balance factor) directly affects the efficiency of production costs as well as the amount of material that can be removed at one time. The combination of these two types of tools often leads to lead times that end up with wasted fuel and reduced overall output.

The use of heavy machinery in the mining industry Excavation C not only shows the magnitude of the operation, but also serves as an important indicator to assess the legality of a mining activity. Heavy equipment such as excavators, bulldozers, vibro rollers, and transport trucks are vital parts that cannot be separated from the medium to large-scale mining process (Sidiq, 2022). If the existence of these heavy equipment at the location is not supported by a valid Mining Business Permit (IUP) document, this is a strong sign of unlicensed mining activities. The situation is made worse by the lack of oversight from the authorities on the ground, which allows the practice of illegal operations for long periods of time without being detected by the local government's official surveillance system.

2. The Phenomenon of Illegal C Mining and Its Impact on Regional Original Income

The phenomenon of illegal mining of Excavation C is taking place widely in various locations in Indonesia, including watersheds, hilly areas, and agricultural land that are illegally converted. (Arjuna et al., 2024) It was revealed that unlicensed mining activities in the watershed have resulted in severe ecosystem damage as well as potentially causing financial losses for local governments due to the loss of Non-Metallic Minerals and Rocks (MBLB) tax revenue. This finding confirms that the application of criminal law against illegal mining perpetrators is still very weak, so the deterrent effect caused is minimal. This situation causes a moral hazard among mining business actors who prefer to operate illegally, because they feel that the cost of obtaining a permit is much higher than the possibility of being sanctioned (Kurniawan & Arimbi, 2022). The low active involvement of local governments in field supervision has led to an increase in the practice of unlicensed mining.

The impact of the decline in Regional Original Revenue (PAD) due to illegal mining

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can be seen from the difference between the potential MBLB tax that should be received and the amount of revenue actually received in the regional treasury. Losses not only impact the fiscal sector, but also affect the ability of local governments to provide much-needed infrastructure and public services for local communities (M Mirza et al., 2025). The losses that occur are not only limited to financial aspects, but also have implications for the managerial ability of local governments in carrying out public responsibilities. The lack of tax revenue from the MBLB sector reduces the region's fiscal capacity to accommodate important projects, especially in the construction of road infrastructure which is often damaged by the activities of vehicles transporting illegal mining products. The low achievement of PAD from the poorly managed people's mining sector directly reduces the infrastructure development index at the district level, because funds for maintenance must be taken from other sectors which are also very urgent. The social and economic impact can be felt by local communities through the decline in public services. When regional budgets are in deficit due to the loss of potential tax revenue, critical sectors such as health, education, and strengthening the community's economy often receive underprivileged allocations (Abbasov, 2025).This situation creates a cycle of poverty and injustice, where ecosystems are damaged by illegal mining, while governments lack the necessary funds to restore or provide proper social services.

3. Tax Evasion Practices in the Mining Sector

Tax evasion practices in the Non-Metallic Minerals and Rocks (MBLB) or Mineral C mining sector are a significant threat to regional finances. The most common method used is illegal mining, where the perpetrators operate completely without the knowledge of the tax authorities, resulting in a total loss of potential Regional Original Revenue. In addition, modification of financial statements through reduced reported income and inflated costs is often carried out to create the illusion of low profits in order to reduce tax liability.

The mode of diversity is further complicated by the existence of corrupt practices, such as bribery to obtain false documents and irregularities in material buying and selling transactions. In many situations, there is a discrepancy between the actual production volume and the data listed in the official documents. This falsification of production documents not only harms the country financially, but also interferes with the accuracy of data on national natural resources. This action is in line with the OECD's classification that considers tax evasion to be a serious economic crime, as it systematically undermines national financial stability and hinders the equitable distribution of development (Zenza Flarini, 2021). The combined impact of these six patterns triggered

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a decline in public trust in the management of the mining industry. When oversight is reduced and loopholes in regulation are exploited by certain parties, the ability of local governments to strengthen important public services is disrupted. Without strong law enforcement, these tax avoidance practices will continue to cause problems that damage the local economic potential in mining-focused areas.

In a more specific context, in the small and medium-sized mining sector such as Excavation C, the most common way to avoid taxes is to report a lower volume of production compared to the existing reality. The practice of fraudulent unreal fees and transfer price fixing is often carried out by business actors in the mining sector to illegally reduce the amount of tax they have to pay. These entrepreneurs take advantage of minimal on-the-ground supervision to achieve production figures that are much lower than the capacity of the heavy equipment they use. This situation is further exacerbated by the absence of a real-time data integration system between licensing agencies and the Regional Revenue Agency (Bapenda), making it difficult to cross-verify the amount of material taken and the taxes that have been paid correctly.

4. Environmental and Social Impacts of Illegal Mining

In addition to fiscal influences, unauthorized mining activities of Excavation C cause significant losses to the ecosystem and the social life of the surrounding communities. In illegal mining that has similarities with the mine, Excavation C found that without a stretching reclamation obligation, the former mining area was left in a severe state, creating risky landslides, severe soil erosion, and damage to water resources that were detrimental to the interests of the community(Mukaromah et al., 2024). The environmental restoration carried out by the government requires much greater expenditure compared to the taxes lost during the ongoing illegal mining operations. Therefore, the losses suffered by the state due to illegal mining are not only lost in tax revenue, but also responsible for environmental recovery which must be funded through a limited Regional Revenue and Expenditure Budget (APBD).

From a social point of view, the existence of illegal mining causes a striking difference between the profits owned by a handful of businesses and the social burden that society as a whole must bear. It was noted that public facilities such as roads traveled by vehicles transporting mining materials were damaged quickly, but there were no maintenance obligations borne by the illegal mining perpetrators. The responsibility for repairing this infrastructure lies entirely with local governments which, ironically, have lost the source of tax revenue that should have been used to fund the maintenance of the road. This situation reflects a cycle of mutual strengthening losses between weak law

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enforcement, loss of tax revenue, and declining quality of public infrastructure (George, 2025).

5. Research Conceptual Model

Based on the synthesis of literature and thematic analysis, this study developed a conceptual model to map the relationship between heavy equipment use, legality indicators, reporting gaps, and PAD loss. This model is based on three complementary theoretical frameworks: tax compliance theory, negative externality theory, and public supervision theory.

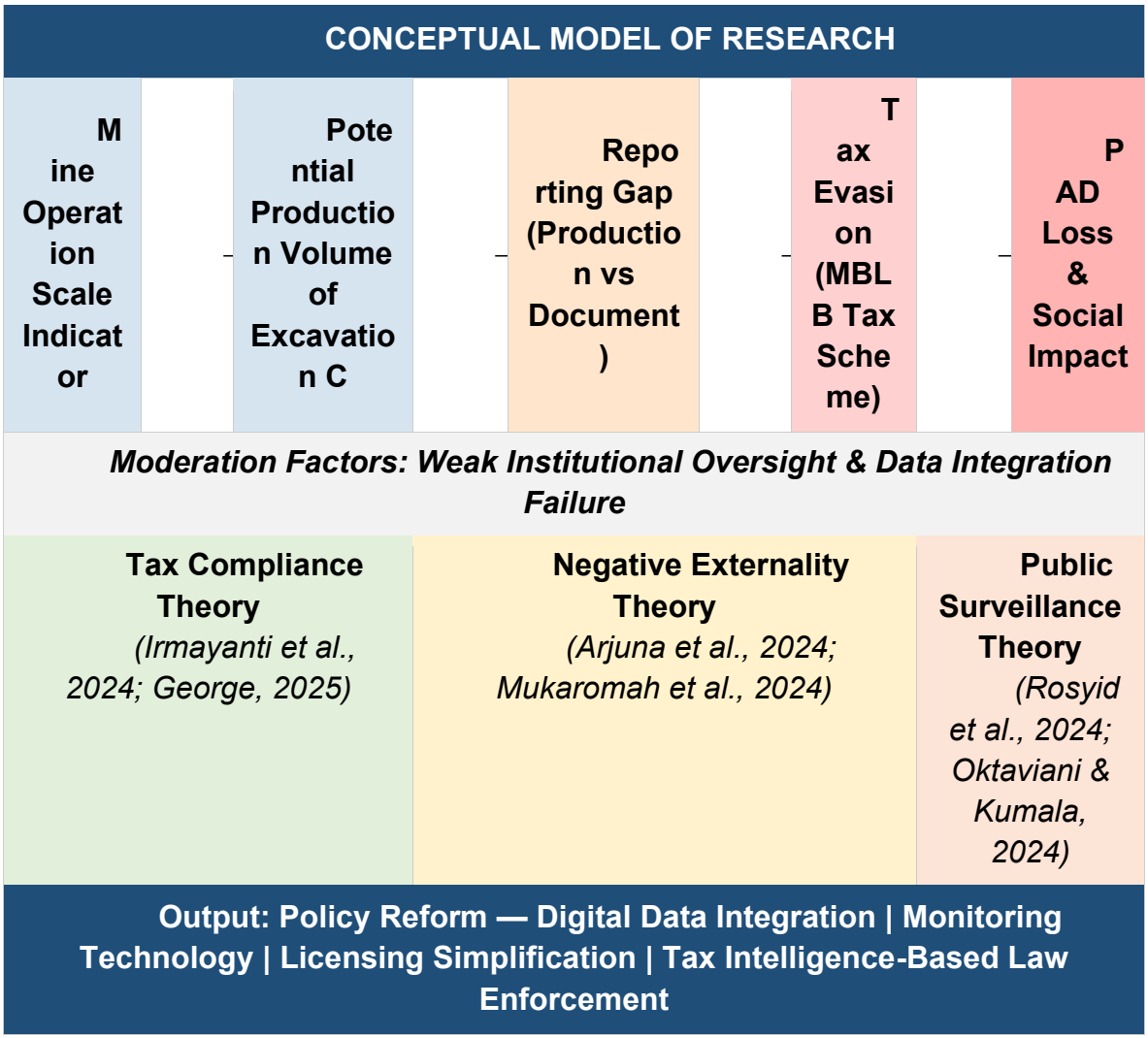


Figure 1. Conceptual Model: Heavy Equipment Causal Chain → PAD Loss

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The above conceptual model explains that the existence of large-scale heavy equipment (*excavators*, *dump trucks*, *bulldozers*) directly indicates the significant scale of mine operations and the potential for large production volumes. When the actual production volume is not accurately reported to the tax authorities, there is a reporting *gap* which is the main instrument of MBLB tax evasion. The moderation factor in the form of weak institutional supervision and the absence of data integration between agencies exacerbates this gap. The end result is a loss of PAD that is twofold: direct (unpaid taxes) and indirect (environmental restoration costs and infrastructure damage). The model also emphasizes that without systemic reforms that span the entire causal chain, partial interventions will not result in sustainable change.

6. Countermeasures and Policy Recommendations

Supervision in the people's mining industry is generally only administrative and often not in line with the situation in the field. Local governments need to strengthen the capabilities of their personnel and increase the number of direct inspections to be able to detect unlicensed mining activities early. The purpose of this increased supervision is not only to regulate licensing, but also to ensure that mining activities comply with established environmental standards and make a tangible contribution to the Regional Original Revenue through the payment of appropriate taxes (Farichatun & Ilmianto, 2023). The application of technology, such as monitoring systems that use satellites or drones, can be a solution to reach mine sites in remote areas that are difficult to reach with manual surveillance.

Success in combating illegal mining activities is greatly influenced by the balance between decisive action and ease of administration. On the one hand, the government needs to remain firm in applying criminal sanctions and administrative fines to business actors who violate the law. However, repressive measures alone will not be able to do so if the root of the problem lies in the difficulty of obtaining legal access. Therefore, the procedure for simplifying licensing is very important. When bureaucracy is made more open, faster, and more cost-efficient, the barriers for small businesses will decrease, so the enthusiasm to operate legally will increase. This is in line with the principle of Law No. 6 of 2023 which changes the Job Creation Regulation into a law, which emphasizes the importance of ease of doing business.

From the perspective of the tax system, (Rosyid et al., 2024) proposes the creation of a verification system based on digital data, which brings together licensing information, production reports, and tax payments in a single platform that can be accessed by various agencies. This system is designed to address the problem of manipulation in production

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volume reports, which has been the main way for tax evaders. The use of technology such as Global Positioning System (GPS) on heavy equipment and drones to monitor mine locations directly can also serve as an efficient and effective monitoring tool. In the aspect of law enforcement, the pressure is on the need for collaboration between the Police, the Prosecutor's Office, the Energy and Mineral Resources Office, and the Regional Revenue Agency to form a law enforcement system that is not only random, but also organized and based on solid tax intelligence. With this step, the increase in MBLB tax revenue from the Excavation C sector can only be implemented through comprehensive reforms that cover all stages of supervision, from initial licensing to tax collection at the final stage.

Table 1. Summary of Current Conditions and Policy Recommendations

Aspects	Current Conditions	Policy Recommendations
Licensing (IUP)	Many businesses operate without an IUP	Simplification of licensing procedures in accordance with Law No. 6 of 2023
Field surveillance	Administrative, no routine inspections	Drones/satellites monitoring & periodic inspections
MBLB tax reporting	Production volume is reported to be lower	Real-time digital verification system (Rosyid et al., 2024)
Data integration	Licensing & Bapenda not connected	Multi-agency integrated platform
Law enforcement	Low sanctions, high moral hazard	Collaboration between the Police, the Prosecutor's Office, Energy and Mineral Resources, Bapenda
Reclamation	No post-mining reclamation obligation	Reclamation obligation as a condition of IUP

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In the realm of regional tax studies and natural resource economics, this paper contributes by combining three theoretical frameworks at once. First, this article strengthens the theory of tax compliance by revealing that the low level of compliance in the Excavation C sector is not only due to the economic rationality of individuals, but is also influenced by the weak ability of institutions to carry out supervision and the high cost of complying with regulations due to licensing sensitivity. Second, findings related to environmental damage, deterioration in the quality of public infrastructure, and loss of social services caused by illegal mining support the theory of negative externalities in the natural resource economy, where the social costs that must be borne by the community are much greater than the personal benefits received by illegal business actors. Third, the analysis of the mismatch between the potential and realization of MBLB tax revenues enriches the development of public supervision theory, especially in the context of local governments that face obstacles in data verification capacity and information communication systems between agencies. Thus, this article serves as an empirical-descriptive study that covers the regulatory approach and the incentive approach in regional taxation that focuses on natural resources in Indonesia.

The phenomenon of illegal mining extraction is not only a violation of the law by individuals, but also reflects a weakness in the regional tax supervision system that is incapable of combining data on production, permits, and tax reports. This research presents a new feature by using heavy equipment as the main operational marker in recognizing illegal mining activities, as well as being directly related to tax evasion actions and the possibility of loss of Regional Original Revenue (PAD). This method provides an integrative perspective that has not been widely covered in previous research, which usually only highlights the legality or environmental impact side in isolation. The author argues that this phenomenon is an indication of institutional failure, in a country that already has good enough rules, but is less effective in its implementation, especially in supervising production activities and tax collection in the mining sector.

CONCLUSION

Mining of C excavated materials in Indonesia, especially those using heavy equipment such as excavators and dump trucks, is experiencing serious problems due to the high number of illegal activities that take place without mining business permits (IUP). This situation encourages the practice of tax avoidance through modification of production volume reports that do not reflect the real capacity of the heavy equipment, which ultimately results in significant losses to the Regional Original Revenue (PAD). The

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effects are not only related to financial aspects, but also include considerable environmental damage without reclamation efforts, as well as social impacts in the form of damage to public infrastructure that must be repaired using limited government funds. The phenomenon of mining excavation C without a permit and tax evasion is not only an individual act, but also shows a systematic failure in the supervision and management of regional finances. Therefore, a more integrated strategy is needed through: Digitization of supervision that relies on heavy equipment, Integration of production and tax data directly, Improved audits supported by technology. In this way, local governments can improve the effectiveness of supervision and maximize Regional Original Revenue (PAD) revenue.

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