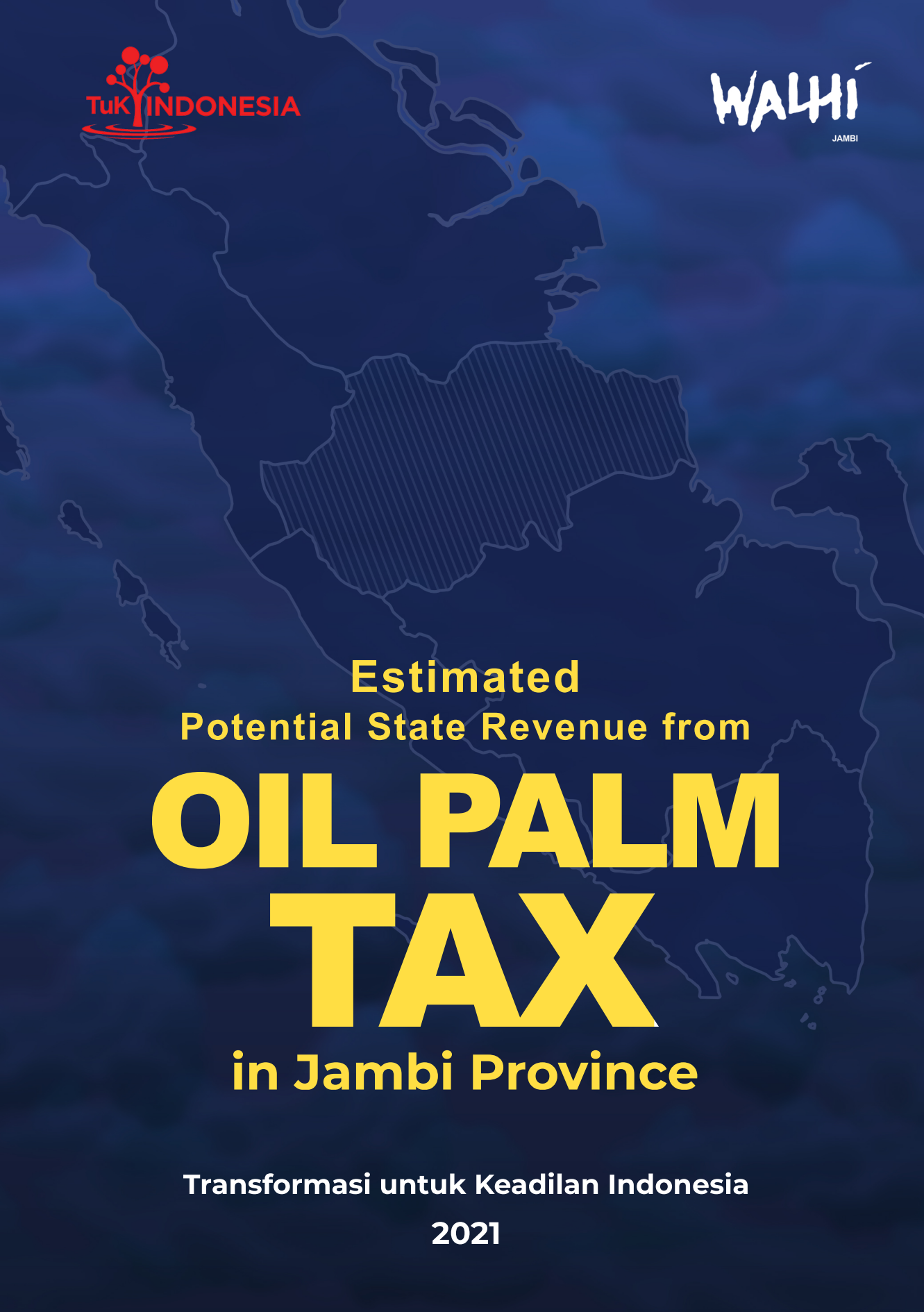


TuK INDONESIA

WALHI JAMBI

Estimated Potential State Revenue from OIL PALM TAX in Jambi Province

Transformasi untuk Keadilan Indonesia

2021

Estimated Potential State Revenue from Oil Palm Tax in JAMBI PROVINCE

Authors :

Linda Rosalina

Irlan

Muhammad Rizal

Rudiansyah

Reviewer :

Prof. Dr. Ir. Hariadi Kartodihardjo, MS (IPB University)

Dwi Hastuti, SE., M.Sc (Jambi University)

This publication is supported by:

PRAKARSA

Welfare Initiative for Better Societies

Disclaimer :

The views expressed in this publication are not representations of The Prakarsa

FOREWORD

This is the second study conducted regarding the potential State revenue from palm oil tax. The first study was conducted in Central Sulawesi in 2020. This scope of the second study in 2021 was for Jambi with updated data collection methods. We conducted field observations for data validation, and we used high-resolution imagery for case study analysis. The goal is to produce the closest tax calculation value.

As stated in the first study, the background of this study development was optimization of tax revenues by the Government. The gap between the data on the potential for palm oil tax and its target and realization is an issue to be explored. At this point, transparency is key, and the first items to improve are capacity and use of technology.

Jambi is a province with high industrial potential in the land-based sector. In the palm oil sector context, Jambi is in the top 10 palm oil producing provinces in Indonesia. Unfortunately, Jambi's Own Regional Revenue *(Pendapatan Asli Daerah - PAD)* remains low, the largest of which comes from vehicle taxes. Jambi is also included in the list of recurring forest and land fires *(Kebakaran Hutan dan Lahan - Karhutla)*, along with extensive peat damage and high tenurial conflicts. This portrait shows that the exploitation of resources in Jambi is not commensurate with the State and regional revenues.

We realize that in order to make the right decisions, complete and accountable data and information is needed. Therefore, we believe it is important to observe the Jambi oil palm potential as a whole by presenting the baseline information regarding the existing portrait of palm oil in Jambi. We hope that this can be an alternative source of information, as a trigger for the data custodians' willingness to be open, and most importantly, for local governments to be more serious regarding collecting and integrating data through synergy between governments and government levels. We also encourage local governments to have policies aiming to increase local revenues.

The baseline of this study presents six important and indicative (alleged) information. The six information baselines consist of: (1) cover and status of oil palm plantations, (2) production of fresh fruit bunches, (3) State revenue on oil palm taxes, (4) oil palm plantation concessions, (5) oil palm in forest areas, and (6) oil palm on peatlands.

We would like to thank all those who have participated in making this study into reality. Thank you to the authors who worked diligently in the data collecting and processing. In particular, our thanks to Mr. Hariadi Kartodihardjo from IPB University, Ms. Dwi Hastuti from Univeristas Jambi and Mr. Budi Arifandi from the Directorate General of Taxes, for willing to be discussion partners in the process of completing this study. Thanks to The Prakarsa for providing financial support for this study. Our deepest gratitude also goes to our friends, who we cannot all acknowledge by name, mention by friends, for devoting their time in discussing this study. We fully realize that this study is not perfect, therefore it is crucial to have critiques and input as part of improving this study of potential tax revenue in the next series.

Thank you and enjoy all the following information.

Bogor, August 2021

Edi Sutrisno
Executive Director, TuK INDONESIA

Contents

Foreword *iii*

Contents *v*

List of Tables *vi*

List of Illustrations *vi*

CHAPTER I. Introduction *1*

A. Background *1*
B. Objective *3*

CHAPTER II. Method *5*

A. Location and Time *5*
B. Data Collection *5*
C. Data Analysis *5*

CHAPTER III. Finding & Discussion *11*

A. Oil Palm Plant Coverage and Status *11*
B. Oil Palm Plantation Productivity *13*
C. State Revenue from Oil Palm Plantation Taxes *15*
1. Land and Building Tax (PBB) *15*
2. Value Added Tax (VAT) *16*
3. Tax Potential, Target, and Actual Revenue *17*
D. Oil Palm Plantation Business *18*
1. Large Plantations *18*
2. Smallholder Plantations (Independent Plantations) *23*
3. Data Gaps *24*
4. Palm Oil Development Environmental, Social and Governance Risks *25*
E. Palm Oil in Forest Areas *30*
1. Palm Oil Cover in Forest Areas *30*
2. Concession Area in Forest Area *32*
F. Oil Palm on Peatland *34*
1. Oil Palm on Peatland *34*
2. Concessions on Peatland *36*

CHAPTER IV. Conclusion *39*

A. Conclusion *39*
B. Recommendations *40*

BIBLIOGRAPHY *41*

List of Tables

Table 1. Oil Palm Cover by Regency in Jambi Province for 2019 *11*

Table 2. Oil Palm Cover Based on Plant Status for Jambi Province, 2019 *13*

Table 3. Potential of FFB Production (tons) in Jambi Province *14*

Table 4. State Revenue from Oil Palm Taxes in 2020 *15*

Table 5. Potential State Revenue from Land and Building Tax by Regency/Municipality in 2020 *16*

Table 6. Potential State Revenue from Value Added Tax in 2020 *17*

Table 7. Comparison between Tax Potential, Targets and Actual in Jambi Province, 2020 *18*

Table 8. Number of Concession Holders by Regency in 2018 *18*

Table 9. List of Concession Holders by Regency and Size *19*

Table 10. Oil Palm Cover by Concession are in 2019 *22*

Table 11. PBN Concession Area in Jambi Province *23*

Table 12. Smallholder/Independent Plantation Area in Jambi Province, 2019 *23*

Table 13. Plantation Business Data Gaps in Jambi Province, 2019 *24*

Table 14. PT. Erasakti Wiraforestama Tax Object Area, 2020 *29*

Table 15. Potential Tax Revenue for PT. Erasakti Wiraforestama in 2020 *30*

Table 16. Oil Palm Coverage in Forest Areas, 2019 *31*

Table 17. Concession area in Forest Areas, 2018 *32*

Table 18. List of Concessions in Forest Areas, 2018 *33*

Table 19. Oil Palm Cover by Soil Type, 2019 *34*

Table 20. List of Concession Permit Holders on Peatland, 2018 *36*

List of Illustrations

Illustration 1. Study Flow *8*

Illustration 2. Oil Palm Cover Distribution, Jambi Province, 2019 *11*

Illustration 3. Oil Palm Distribution by Plant Status, 2019 *12*

Illustration 4. CPO Productivity Level in Sumatera Island in 2020 (Source: Ministry of Agriculture – processed) *13*

Illustration 5. (a) Oil Palm Cover Distribution by Concession Area; (b) PT. Inti Indosawit Subur; (c) PT. Sawit Jambi Lestari; (d) Combination of Several Concessions *22*

Illustration 6. Company Profile for PT. Erasakti Wiraforestama (Source: Directorate General of General Law Administration/Ditjen AHU accessed on 9 July 2021) *25*

Illustration 7. Conditions in Rukam Village, Taman Rajo Sub-District, Muaro Jambi District, After the Presence of PT EFW (Source: WALHI Jambi 2018) *29*

Illustration 8. Differences in Quality between the Images used in the Visual Interpretation Process *30*

Illustration 9. Oil Palm coverage in Forest Areas *31*

Illustration 10. Concession distribution in Forest Areas *33*

Illustration 11. Distribution of Oil Palm Cover on Peatland *35*

CHAPTER I
Introduction

A. Background

Tax is the largest source of State revenue in Indonesia. Tax sourced revenue in 2020 reached IDR 1,282.77 trillion, much larger than the Non-Tax State Revenue (PNBP) and grants which only reached IDR 338.53 trillion and IDR 12.29 trillion (Ministry of Finance/MoF, 2021).

The contribution of tax revenue from land-based sectors such as agriculture, livestock, forestry and fisheries, as well as mining and quarrying is the lowest. This sector's contribution only ranges between 12–13% in the 2015–2019 period (MoF, 2021). The low tax revenue requires the government to optimize tax revenue, especially in the land-based sector.

One of the land-based sectors that must be considered is the agricultural sector. Agriculture is a key sector for Indonesia, especially as the third largest contributor to the Gross Domestic Product (GDP) at 12.81% (Central Bureau of Statistics/Statistics Indonesia/BPS, 2019). Oil palm plantations are the mainstay of the agricultural sector, placing Indonesia as the world's largest producer of palm oil (Mundi Index, 2020). World palm oil prices, which is showing a good trend, supported the growth of this sector amid the sluggish economy due to the COVID-19 pandemic (Jambi Province Treasury Directorate General/DJPb Office, 2020).

Oil palm plantations in Indonesia continues to increase. In 2020, the oil palm plantations in Indonesia reached 14.86 million hectares or an increase of 401,000 hectares from the previous year (BPS, 2019). The increase in land area for oil palm plantations does not have a direct positive correlation to an increase in State revenues from taxes from the sector (the Corruption Eradication Commission/KPK, 2016). The results of a study by the Corruption Eradication Commission (2016) stated that tax revenues from oil palm plantations in 2015 only reached IDR 22.27 trillion. Meanwhile, the alleged potential state revenue from taxes from oil palm plan tations ranges between IDR 45–50 trillion (KPK, 2016).

Jambi Province is a potential area for plantation development in terms of geographical conditions (Jambi Province DJPb Office, 2020). Currently, based on area and production, Jambi is in the top ten palm oil producing provinces in Indonesia (Ministry of Agriculture, 2019).

Oil palm plantations in Indonesia continues to increase



Data: BPS, 2019

The magnitude of the potential of oil palm plantations in Jambi does not yet provide an overview of the contribution of state revenues from this sector.

The availability of data on potential tax revenues from oil palm plantations on a regular basis is very important to anticipate the potential loss of State revenue. Data on State revenues from taxes in the oil palm sector can also help control land expansion and support a more sustainable business model (CPI, 2015). In addition, the data on potential tax revenues can be used as a reference in determining compensation for the negative impacts arising from the palm oil business (CPI 2015).

Constraints in determining the potential for tax revenues are the availability of data on the area of oil palm cover and the status of oil palm plantations. Differences in data on oil palm cover and status of oil palm plantations between government agencies are a problem in calculating the potential tax on oil palm plantations (Rosalina et al. 2020). Data on the area of oil palm cover and status of oil palm plantations determine the Tax Object Sale Value (Nilai Jual Obyek Pajak/NJOP) and Plant Investment Standards (Standar Investasi Tanaman/SIT) (Trisakti et al. 2013, Soedomo et al. 2015 & Rosalina et al. 2020).

Identification of oil palm cover area and age of oil palm plantations can be done by utilizing remote sensing technology. Research related to the use of remote sensing technology in identifying the area of oil palm cover and the age of oil palm plantations has been carried out. Trisakti et al. (2013) also succeeded in determining the area and age of oil palm plantations to calculate the Tax Object Sale Value or NJOP of oil palm plantations using Landsat TM satellite imagery. Carolita et al. (2014) iden tified the age of oil palms and the growth pattern of oil palms using Landsat 8 in Tanah Laut District, South Kalimantan.

Research related to the use of remote sensing in the oil palm plantation sector is currently still limited to determining the area of coverage, age and growth patterns, and production levels, when in fact, data obtained from the use of remote sensing technology can be used in estimating the potential tax revenue for oil palm plantations.

This study uses a remote sensing-based approach to determine oil palm cover and oil palm plantation status in Jambi Province. **Data on the cover and status of oil palm plantations will be used to calculate state revenues for taxes, especially Land and Building Tax (Pajak Bumi dan Bangunan/PBB), and Value Added Tax (VAT). This data is essential in determining the potential State revenue from oil palm plantations.**

Jambi is in the top ten palm oil producing provinces in Indonesia

(Ministry of Agriculture, 2019)

Identification of oil palm cover area and age of oil palm plantations can be done by utilizing remote sensing technology.

B. Objective

The objectives to be achieved in this study are as follows:

a. ▶ **To prepare a tax potential study in the palm oil sector to assist the government in increasing State revenues; and**

b. ▶ **To disseminate the results of the estimation of potential taxes in the oil palm plantation sector to encourage transparency in increasing state revenues.**

CHAPTER II
Method

The method used in this study is developed from the Rosalina et al. study (2020) regarding State Revenues from the Oil Palm Plantation Sector in Central Sulawesi. The method development referred to in this study is conducting field observations for data validation and using high-resolution imagery for case study analysis. The goal is to produce the nearest tax calculation value.

A. Location and Time

This study was conducted in the Jambi Provvince from February to June 2021.

B. Data Collection

This study includes primary and secondary data. Primary data consists of a 2019 recording of Landsat Imagery 8, Google Satellite Imagery for the year of 2019–2020, and a 2020 year of recording Spot Imagery. Secondary data includes maps of the Right of Exploitation (Hak Guna Usaha/HGU), forest area maps, peat area maps, administration maps, Crude Palm Oil (CPO) production and productivity data, land price data, and Plant Investment Cost (Biaya Investasi Tanaman/BIT) data.

C. Data Analysis

Data analysis employed in this study includes:

1. Oil Palm Coverage

The analysis used to obtain data on oil palm cover in Jambi Province is visual interpretation (delineation). The images used in the delineation process are Google Satellite images for the year 2019–2020 with a resolution of 1.5 meters and SPOT-6 images for the year 2020. The image interpretation method used in this study is manual interpretation (on screen digitization). This method can produce high accuracy if carried out carefully and by experienced interpreters.

In this study, oil palm cover is categorised based on the plantation business scale to determine the palm cover of independent Smallholders (Perkebunan Rakyat/PR). The Regulation of the Minister of Agriculture of the Republic of Indonesia Number 98/Permentan/OT.140/9/2013 on Guidelines for Plantation Business Licensing states that independent smallholder plantations are less than 25 hectares.

2. Oil Palm Plant Status Analysis

Plant status is a variable which determines the Tax Object Selling Value (NJOP) for the plantation sector. Data on oil palm status can be obtained by knowing the age of the plant. A remote

sensing-based method is used to determine the status of the oil palm plantation. One remote sensing method for determining the age of oil palm plants is the vegetation index. The vegetation index used to determine the status or age of oil palm plants in this study is the Normalize Differential Vegetation Index (NDVI).

The steps carried out in this analysis include:

(i) creation of a Normalize Differential Vegetation Index (NDVI) synthetic image,

(ii) determining the threshold value for the status or oil palm plant based on the NDVI image pixel value;

(iii) overlay the NDVI image on the existing oil palm coverage; and

(iv) calculation of the area of each oil palm plant class status.

3. Determining the Oil Palm Fresh Fruit Bunch Productivity

The Taxable Goods (Barang Kena Pajak/BKP) for oil palm plantations are Fresh Fruit Bunches (FFB). Determination of FFB productivity is carried out using two approaches, which are based on the level of CPO extraction or oil extraction rate (OER) and FFB productivity levels based on the results of field interviews. CPO production data issued by the Ministry of Agriculture (2020) will be converted into 2020 FFB productivity data in Jambi Province. The OER level used to determine the FFB production is 20%. Meanwhile, FFB productivity data obtained from interviews used the lowest value. The two FFB productivity data will be used to calculate the value added tax (VAT) for oil palm plantations in Jambi Province.

4. Oil Palm Plantation Tax Calculation

This study analyses the Land and Building Tax *(Pajak Bumi dan Bangunan/PBB)* and the Value Added Tax (VAT). Income Tax *(Pajak Penghasilan/PPh)* is not analysed due to limitations in data access for determining the gross turnover.

a) Land and Building Tax (PBB)

Land and Building Tax is material in nature, or a tax determined by the condition of the object, namely land and/or buildings (Sudomo et. al 2018). Land and Building Tax rates is regulated in Law Number 12 of 1985 concerning Land and Building Tax and Law Number 12 of 1994 Amendment to Law Number 12 of 1985 concerning Land and Building Tax.

Calculating the PBB amount employs the following equation:

PBB = Tarif PBB × NJKP × (NOJP - NOJPTKP)

PBB = PBB Rate x Taxable Sale Value (NKJP) x (Sale Value of Taxable Object – Non-taxable Tax Object Sale Value)

PBB rate has been set at 0.5%. NJKP tariff is the Taxable Sale Value set at 40% of the Sale Value of the Taxable Object (NJOP).

The NJOP price for plantation land has been established through the Appendix to the Republic of Indonesia Minister of Finance Regulation Number: 139/PMK.03/2014 concerning Classification and Determination of Sales Value of Tax Objects as the Basis for Imposition of Land and Building Tax. The selling price the plantation area land used in this study is IDR 10,000 per m2 (class 147) based on observations as of April 2021.

The PBB calculation of PBB is for land NJOP and is for building NJOP. Based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 186/PMK.03/2019 concerning Classification of Tax Objects and Procedures for Determining the Sale Value of Land and Building Tax Objects, Plantation Sector NJOP covers five areas namely productive, not yet productive, unproductive, safety/buffer and emplacement. The PBB value calculation in this study was carried out in the oil palm plantation productive areas. Productive areas are those which have been planted with plantation crops, including land and land development in the form of plants consisting of immature plants *(Tanaman Belum Menghasilkan/*TBM*)*, mature plants *(Tanaman Menghasilkan/*TM*)* and no longer productive plants *(Tanaman Tidak Menghasilkan/*TTM*)*.

b) Value Added Tax (VAT)

VAT calculation employs the following equation:

PPN = Tarif × Produksi TBS × Harga TBS per satuan

VAT= Tarriff x FFB Production x FFB unit price

Where VAT is the amount of value added tax (rupiah), Tariff is the percentage of VAT costs (10%), FFB production is the number of fresh oil palm fruit bunches in tons and FFB price is the price of fresh fruit bunches per ton assuming planting, maintenance and miscellaneous costs have been deducted. Meanwhile, the FFB price used in this study is IDR 2,200 per kilogram based on observations as of April 2021.

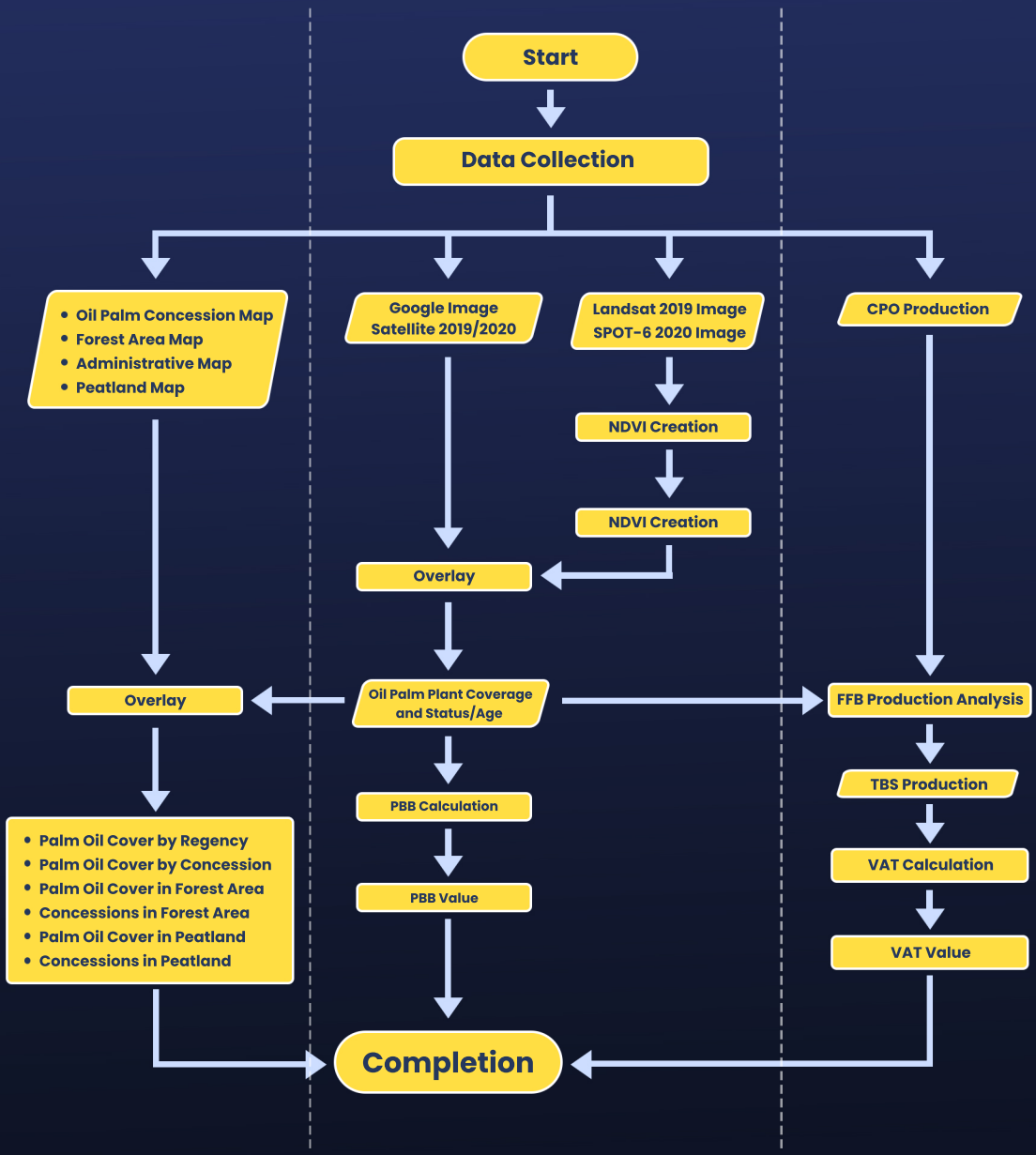


Illustration 1. Study Flow

CHAPTER III

Findings & Discussion

A. Oil Palm Plant Coverage and Status

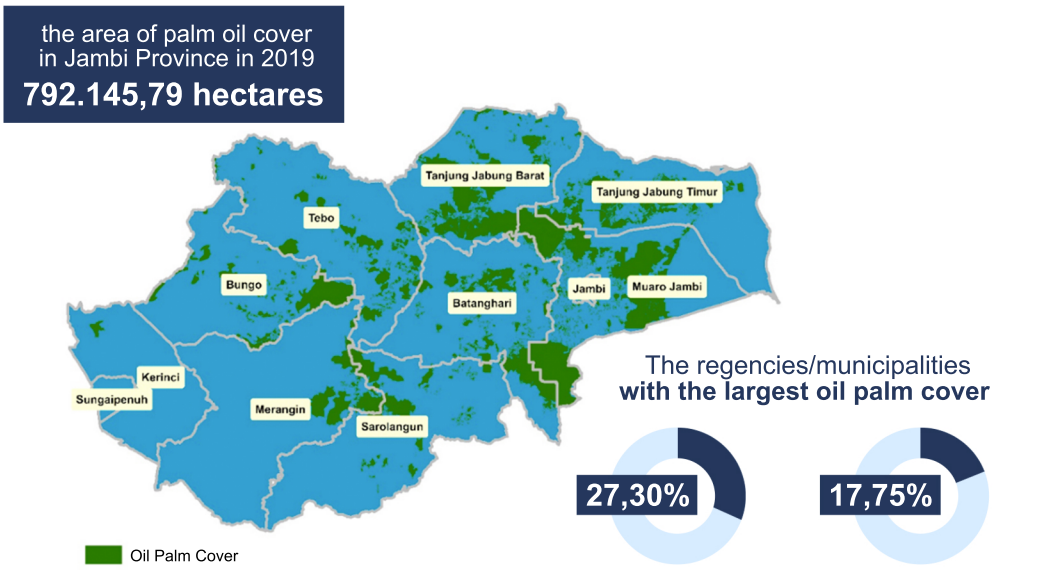


Illustration 2. Oil Palm Cover Distribution, Jambi Province, 2019

The identification of oil palm cover shows that the area of palm oil cover in Jambi Province in 2019 is 792,145.79 hectares. The regencies/municipalities with the largest oil palm cover are Muaro Jambi (27.30%) and West Tanjung Jabung (17.75%). Meanwhile, the only area that does not have oil palm cover is Sungaipenuh City. Table 1 and Figure 2 shows the area and distribution of oil palm cover by district/city in Jambi Province in more detail.

No.	Regency/City	Oil Palm Cover (ha)	Percentage (%)
1.	Batanghari	94.435,87	11,92
2.	Bungo	71.204,89	8,99
3.	Kerinci	3.150,41	0,40
4.	Merangin	48.286,35	6,10
5.	Muaro Jambi	216.274,75	27,30
6.	Sarolangun	55.928,00	7,06
7.	West Tanjung Jabung	140.607,40	17,75
8.	East Tanjung Jabung	85.160,12	10,75
9.	Tebo	77.033,74	9,72
10.	Jambi	64,26	0,01
11.	Sungaipenuh	-	-
	Total	***792.145,79***	***100,00***

Source: Processing results (2019)

Table 1. Oil Palm Cover by Regency in Jambi Province for 2019

Oil palm cover data obtained from image interpretation is used to analyze the status of oil palm plantations in Jambi Province. Oil palm plantation status describes the age phase of oil palm plantations which will be used as the basis for determining the plant investment cost (BIT) for oil palm plantations. Based on the Circular Letter of the Director General of Taxes Number SE-149/PJ/2010 appendix on Instructions for Implementing the Regulation of the Director General of Taxes Number PER-64/PJ 2010, the oil palm plantation phases include the immature plants (TBM) and mature plants (TM). Meanwhile, the NJOP price for no longer productive plants (TTM) or for the over 25-year-old plant category is calculated based on the assumption of land prices (Soedomo et al. 2018).

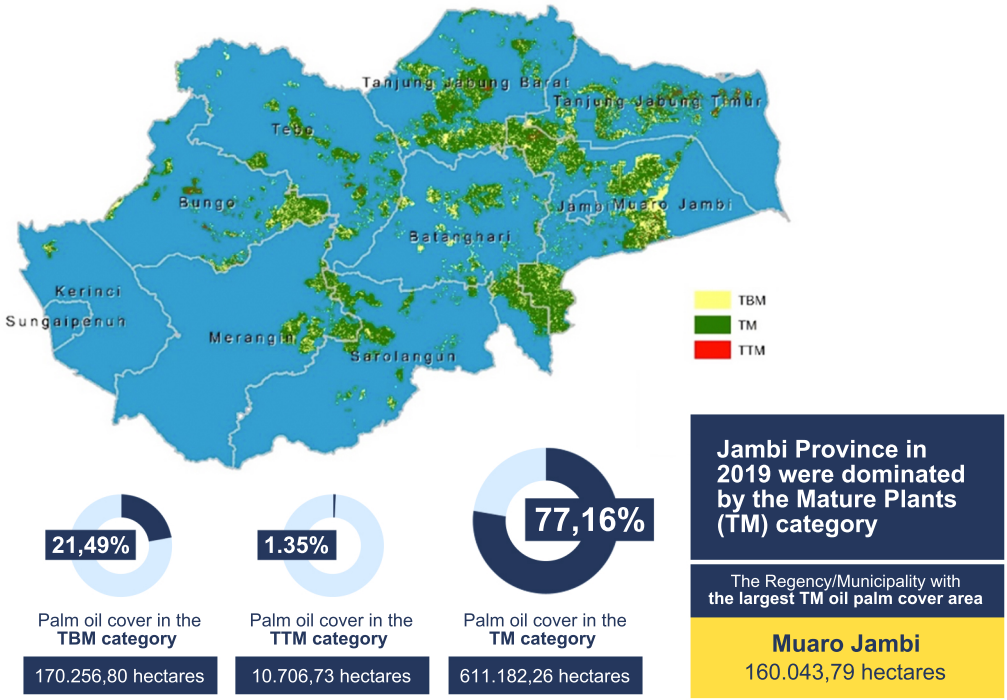


Illustration 3. Oil Palm Distribution by Plant Status, 2019

The classification of oil palm cover based on the status of oil palm plantations results indicate that the oil palm plantations in Jambi Province in 2019 were dominated by the Mature Plants (TM) category. Palm oil cover in the TM category is 611,182.26 hectares (77.16%). The Regency/Municipality with the largest TM oil palm cover area is Muaro Jambi Regency (160,043.79 hectares). Oil palm cover in the TBM and TTM categories are respectively 170,256.80 hectares (21.49%) and 10,706.73 hectares (1.35%). Table 2 and Illustration 3 show the area and distribution of oil palm plantation status by Regency/Municipality in more detail.

Table 2. Oil Palm Cover Based on Plant Status for Jambi Province, 2019

Regency / Municipality	Plant Status (Ha)*			
	TBM	TM	TTM	Total
Batanghari	23.343,34	70.829,09	263,44	94.435,87
Bungo	15.655,50	53.619,80	1.929,59	71.204,89
Kerinci	851,84	2.198,66	99,90	3.150,41
Merangin	8.532,14	39.651,23	102,98	48.286,35
Muaro Jambi	53.558,52	160.043,79	2.672,45	216.274,75
Sarolangun	7.428,93	48.237,22	261,85	55.928,00
West Tanjung Jabung	26.642,12	113.160,31	804,98	140.607,40
East Tanjung Jabung	19.991,36	61.608,60	3.560,16	85.160,12
Tebo	14.243,27	61.779,32	1.011,15	77.033,74
Jambi	9,78	54,24	0,24	64,26
Sungaipenuh	-	-	-	-
Total (ha)	***170.256,80***	***611.182,26***	***10.706,73***	***792.145,79***
Percentage (%)	***21.49***	***77.16***	***1.35***	***100***

* **Immature** (Tanaman Belum Menghasilkan/TBM),
mature plants (Tanaman Menghasilkan/TM),
no longer productive plants (Tanaman Tidak Menghasilkan/TTM).

Source: Processing Results (2019)

B. Oil Palm Plantation Productivity

The productivity of oil palm plantations on the island of Sumatra is very diverse. The productivity of oil palm plantations is largely determined by several factors such as land suitability, seed quality, management and harvesting techniques and environmental factors (Salmiyati et al. 2014). Based on data from the Ministry of Agriculture (2020), the Bangka Belitung Islands Province has the highest FFB productivity (25.90 tons/ha). Meanwhile, the productivity of FFB for oil palm plantations in Jambi Province only reached 18 tons/ha. Illustration 4 shows data on the area and productivity of FFB for all provinces on the island of Sumatra in more detail.

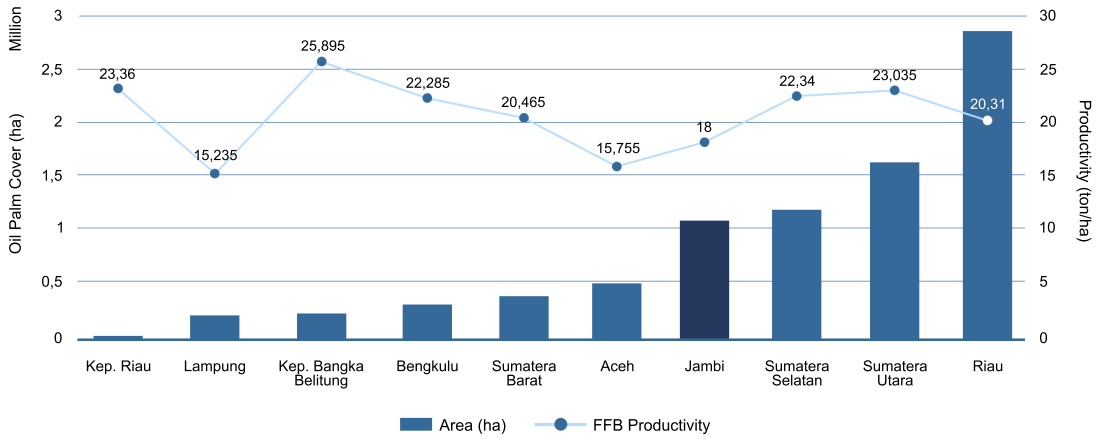


Illustration 4. CPO Productivity Level in Sumatera Island in 2020
(Source: Ministry of Agriculture – processed)

FFB production for oil palm plantations in Jambi Province can be seen in Table 3. The results of the calculation of FFB production in Jambi Province are based on productivity data released by the Ministry of Agriculture (2020) which is 11,001,280.69 tons. If based on the assumption of FFB productivity obtained from field interviews, FFB produced from palm oil plantations in Jambi Province is 12,317,287.23 tons in 2020. Muaro Jambi Regency produces the largest FFB production in Jambi Province. FFB production in Muaro Jambi Regency ranges from 22.20 – 26.19 percent of the total FFB production.

Table 3. Potential of FFB Production (tons) in Jambi Province

No.	Regency / Municipality	FFB Production (ton)*	FFB Production (ton)**
1.	Batanghari	1.274.923,70	1.699.898,27
2.	Bungo	965.156,32	1.286.875,10
3.	Kerinci	39.575,92	52.767,89
4.	Merangin	713.722,05	900.208,42
5.	Muaro Jambi	2.880.788,15	2.733.944,30
6.	Sarolangun	868.270,02	894.217,76
7.	West Tanjung Jabung	2.036.885,60	2.386.268,97
8.	East Tanjung Jabung	1.108.954,87	879.135,53
9.	Tebo	1.112.027,67	1.482.669,14
10.	Jambi	976,39	1.301,85
11.	Sungaipenuh	-	-
	Total	***11.001.280,69***	***12.317.287,23***

Source: Processing results (2020)

Remarks:

** FFB production based on oil palm plant productivity data from the Ministry of Agriculture in 2020 (18 tons/ha-processed)*

*** FFB production based on oil palm plant productivity from field interview results as of April 2021 (mineral: 24 tons/ha & peatland: 1,2 tons/ha)*

The difference in Jambi Province's FFB production in Table 3 is due to differences in the use of FFB productivity values. FFB productivity data in Jambi Province obtained from field interviews are divided into two, namely productivity on mineral land (24 tons/ha) and peat (1.2 tons/ha). Oil palm plantations on peatlands have lower productivity than on mineral lands. The same result was also obtained by Budianto (2016) where the productivity of palm oil on peatlands is lower than on mineral lands. Management of oil palm plantations on peatlands has higher costs compared to oil palm plantations on mineral lands (Sari et al. 2019). Therefore, less than optimal management causes low FFB production.

C. State Revenue from Oil Palm Plantation Taxes

State revenues calculated in this study are those sourced from PBB and VAT. The potential state revenues from PBB and VAT in Jambi Province in 2020 can be seen in Table 4.

The total potential state revenues from PBB and VAT for palm oil plantations in Jambi Province

IDR 2.916.966.486.273,45

The largest contribution of potential tax revenue is obtained from VAT

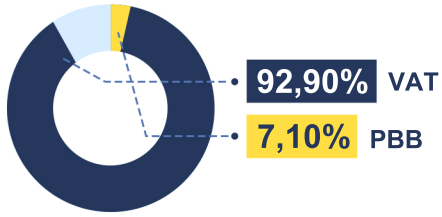


Table 4. State Revenue from Oil Palm Taxes in 2020

Type of Tax	Tax Value (IDR)	Percentage (%)
PBB	207.163.296.563,79	7,10
VAT	2.709.803.189.709,66	92,90
Total	***2.916.966.486.273,45***	***100,00***

Source: Processing results (2020)

This study only calculates potential PBB revenue based on productive area tax objects, namely areas that have been planted with oil palm. Other PBB tax objects as stated in the Regulation of the Minister of Finance of the Republic of Indonesia Number 186/PMK.03/2019 concerning Classification of Tax Objects and Procedures for Determining the Sale Value of Land and Building Tax Objects are not counted. **This makes the potential value of PBB revenue still low (under-estimated).**

1. Land and Building Tax (PBB)

The potential PBB revenue for palm oil plantations in Jambi Province in 2020 can be seen in Table 5.

The total potential PBB revenue for oil palm plantations in Jambi Province ▶ **IDR 207.163.296.563,79** with PBB value per area **IDR 261.651,31 per hectare**

Muaro Jambi Regency
The area contributing the most to the potential PBB revenue for palm oil plantations in Jambi Province
27,24%

Sarolangun Regency
The area with the highest PBB value per area
Rp 263.837,16 per hectare

Table 5. Potential State Revenue from Land and Building Tax by Regency/Municipality in 2020

No.	Regency	PBB (IDR)	PBB (IDR/ha)
1.	Batanghari	24.700.867.728,14	261.562,33
2.	Bungo	18.549.500.990,03	260.508,81
3.	Kerinci	816.393.954,54	259.139,01
4.	Merangin	12.703.489.198,55	263.086,56
5.	Muaro Jambi	56.428.759.429,51	260.912,38
6.	Sarolangun	14.755.884.232,73	263.837,16
7.	West Tanjung Jabung	36.920.370.775,68	262.577,72
8.	East Tanjung Jabung	22.074.507.678,07	259.211,78
9.	Tebo	20.196.590.858,03	262.178,51
10.	Jambi	16.931.718,52	263.498,79
11.	Sungaipenuh	-	-
	Total	***207.163.296.563,79****	***261.651,31****

Source: Processing results (2020)

Remarks:

** Total PBB in 2020*

*** Average PBB per hectare in 2020*

Estimation of potential PBB revenue for oil palm plantations based on productive areas has been carried out in several provinces in Indonesia. Soedomo et al. (2018) succeeded in calculating the PBB of West Kalimantan Province, which was IDR 197.64 billion with the value of PBB per area of IDR 178,016.67 per hectare. Rosalina et al. (2020) also succeeded in estimating the potential PBB revenue for palm oil plantations in Central Sulawesi Province of IDR 2.41 billion with a PBB value per area of IDR 36,764.11 per hectare.

Thus, the potential for PBB revenue from palm oil plantations in Jambi Province is still greater than the two regions.

2. Value Added Tax (VAT)

Potential VAT revenue from oil palm FFB production based on Regency/Municipality areas can be seen in Table 6. The region with the largest potential VAT revenue in 2020 is Muaro Jambi Regency, which is 601,467,745,488.78 or 22.20 percent of the total potential VAT revenue of Jambi Province.

Muaro Jambi Regency

The region with the largest potential VAT revenue in 2020

▼

601.467.745.488,78 or 22,20%

of the total potential VAT revenue of Jambi Province

Table 6. Potential State Revenue from Value Added Tax in 2020

No.	Regency	VAT (IDR)
1.	Batanghari	373.977.618.626,50
2.	Bungo	283.112.521.861,37
3.	Kerinci	11.608.935.841,55
4.	Merangin	198.045.852.717,66
5.	Muaro Jambi	601.467.745.488,78
6.	Sarolangun	196.727.907.389,66
7.	West Tanjung Jabung	524.979.173.119,35
8.	East Tanjung Jabung	193.409.816.533,50
9.	Tebo	326.187.211.041,87
10.	Jambi	286.407.089,40
11.	Sungaipenuh	-
	Total	***2.709.803.189.709,66***

Source: Processing results (2020)

Value Added Tax (VAT) is strongly influenced by the productivity level of oil palm plantations and the price of FFB. The higher the productivity and price of FFB, the greater the potential for state revenue from VAT for oil palm plantations (Rosalina et al. 2020).

3. Tax Potential, Target, and Actual Revenue

Agriculture, Forestry and Fisheries are among the five biggest tax contributor sectors in Jambi Province in 2020 and 2019 (Treasury Directorate General Regional Office/DJPb Jambi Province, 2020). The amount of actual tax revenue and tax targets for all sectors for PBB and VAT in Jambi Province can be seen in Table 7.

There is a gap between the actual PBB and VAT revenue for all sectors in Jambi Province in 2020 with the targeted value. The actual PBB and VAT revenue for all sectors was IDR 120.02 billion and IDR 1.96 trillion, respectively, lower than the target. In fact, the gap between actual tax revenue and targets of all sectors is wider than the potential value of (only) one sector, namely the palm oil sector (Table 7).

Table 7 shows that the exploration of potential taxation in Jambi Province is not optimal. According to the Regional DJPb Office of Jambi Province (2020), low awareness of taxpayers (Wajib Pajak/WP) in paying their taxes, low supporting technology infrastructure, low added value in business, difficulty in accessing taxpayers, lack of human resources, and high risks in tax extensification including death threats from business players when surveyed, are factors causing the less-than-optimal tax extraction in Jambi Province.

The cash flow analysis of the Jambi Province DJPb Regional Office (2020) states that during the 2018–2020 period, Jambi has always been the recipient of subsidies and not a donor providing cross subsidies to other provinces. Thus, the vast oil palm plantations and the wealth of other natural resources owned by Jambi has not contributed optimally to state revenues and expenditures.

Table 7. Comparison between Tax Potential, Targets and Actual in Jambi Province, 2020

Tax	Palm Oil Sector Potential (IDR)	Entire Sector Target (IDR)	Entire Sector Actual (IDR)
PBB	207,16 billion	174,10 billion	120,02 billion
VAT	2,70 trillion	1,99 trillion	1,96 trillion

Source: Processing results (2020), Kanwil DJPb Provinsi Jambi (2020)

D. Oil Palm Plantation Business

Broadly speaking, the exploitation of oil palm plantations based on business scale in Indonesia consists of large plantations (private or state) and smallholder plantations. The scale of the plantation business based on the Republic of Indonesia Minister of Agriculture Regulation Number 98/Permentan/OT.140/9/2013 on Guidelines for Plantation Business Licensing is determined by size of land, type of crop, technology, labor, capital and/or factory capacity required to have a business license.

1. Large Plantations

Large-scale plantation businesses in Jambi Province were identified based on the ownership of Right to Cultivate/Concessions (*Hak Guna Usaha*) obtained from the Indonesian Forum for the Environment (WALHI) Jambi in 2018. This is because the legitimacy of a large-scale plantation business on state land is determined by proof of concession/HGU ownership.

118 oil palm plantation concession holders have been identified in Jambi Province with a total area of 286,762.67 hectares. The areas with the highest number of concession holders are in Muaro Jambi Regency (35 concessions) and Batanghari Regency (24 concessions). The concessions and area by Regency/Municipality in Jambi Province can be seen in more detail in Table 8.

Table 8. Number of Concession Holders by Regency in 2018

No.	Regency	Concessions	Area (ha)
1.	Batanghari	24	65.396,18
2.	Bungo	7	24.969,72
3.	Kerinci	1	3.081,61
4.	Merangin	3	11.185,07
5.	Muaro Jambi	35	67.428,23
6.	Sarolangun	12	36.865,08
7.	West Tanjung Jabung	14	36.072,01
8.	East Tanjung Jabung	13	17.327,84
9.	Tebo	9	24.436,91
10.	Jambi	-	-
11.	Sungaipenuh	-	-
	Total	***118***	***286.762,67***

Source: WALHI Jambi (2018)

a. Large Private Plantations

Large-scale oil palm plantations in Jambi Province are dominated by Large Private Plantations *(Perkebunan Besar Swasta/PBS)*. Of the 118 concessions identified, 113 of them are in the PBS category. The total concession area included in the PBS category in Jambi Province is 260,603.68 hectares or 90.88 percent of the total identified concession area. The company holding the largest oil palm plantation concession is PT. Asiatic Persada with 20,670.73 hectares. A more detailed list of oil palm plantation concession holders in Jambi Province can be seen in Table 9.

Table 9. List of Concession Holders by Regency and Size

No	Concession Holder	Regency	Area (ha)
1	Bina Bersama Cooperative	Muaro Jambi	269,93
2	Indah Jaya Cooperative	Muaro Jambi	80,90
3	Mekar Jaya Cooperative	Muaro Jambi	895,41
4	Olak Gedang Melako Intan Cooperative	Tebo	639,69
5	Perkebunan Maju Bersama Cooperative	West Tanjung Jabung	120,81
6	Puding Sejahtera Cooperative	Muaro Jambi	828,01
7	Sinar Mulia Rezeki Cooperative	Sarolangun	970,95
8	Tiga Sekawan Cooperative	Batanghari	603,79
9	Wahana Jaya Village Cooperative	Muaro Jambi	1.591,98
10	PT. Agrotamex Sumindo Abadi	Muaro Jambi	198,49
11	PT. Abdilla Kesuma	East Tanjung Jabung	191,65
12	PT. Adimulia Palmo Lestari	Batanghari	3.227,50
13	PT. Agrindo Panca Tunggal Perkasa	Sarolangun	2.135,90
14	PT. Agro Makmur Abadi Sejahtera	East Tanjung Jabung	96,12
15	PT. Agro Tumbuh Gemilang Abadi	East Tanjung Jabung	1.231,60
16	PT. Agrotamex Sumindoabadi	East Tanjung Jabung	334,07
17	PT. Agrowiyana	West Tanjung Jabung	3.901,04
18	PT. Aneka Multikerta	West Tanjung Jabung	507,22
19	PT. Aneka Pura Multikerta	Muaro Jambi	723,52
20	PT. Asiatic Persada	Batanghari	20.670,73
21	PT. Bahari Gembira Ria	Muaro Jambi	3.046,73
22	PT. Bara Eka Prima	Muaro Jambi	572,04
23	PT. Bintang Selatan Agro	Tebo	306,91
24	PT. Borneo Karya Cipta	Muaro Jambi	992,04
25	PT. Brahma Bina Bakti	Batanghari	241,86
		Muaro Jambi	7.344,18
26	PT. Bukit Barisan Indah Prima	Muaro Jambi	1.740,64
		East Tanjung Jabung	1.506,05
27	PT. Bukit Bintang Sawit	Muaro Jambi	212,16
28	PT. Bukit Kausar	West Tanjung Jabung	5.306,35
29	PT. Bukit Tambi	West Tanjung Jabung	282,04

30	PT. Cahaya Mitra Sawit Sarolangun	Sarolangun	346,20
31	PT. Cakrawala Agro Persada	Muaro Jambi	159,35
32	PT. Cipta Prasasti Lestari	Batanghari	429,08
33	PT. Citra Koprasindo Tani	West Tanjung Jabung	2.147,36
34	PT. Citra Sawit Harum	Bungo	5.279,24
35	PT. Citramulia Manunggal	Batanghari	1.914,25
36	PT. Dasa Anugrah Sejati	West Tanjung Jabung	8.991,89
37	PT. Dhamasraya Palma Sejahtera	Batanghari	1.097,13
38	PT. Era Mitra Agro Lestari	Sarolangun	10.100,42
39	PT. Erasakti Wiraforestama	Muaro Jambi	6.314,99
		East Tanjung Jabung	585,46
40	PT. Fajar Pematang Indah Lestari	Muaro Jambi	1.100,11
41	PT. Felda Indo Mulia	West Tanjung Jabung	587,00
42	PT. Graha Cipta Bangko Jaya	Merangin	410,49
		Sarolangun	298,01
43	PT. Hazrin Nurdin Nusaphala	East Tanjung Jabung	468,27
44	PT. Humusindo Makmur Sejati	Batanghari	63,72
45	PT. Hutan Alam Lestari	Batanghari	732,34
46	PT. Indo Kebun Unggul	Batanghari	511,97
47	PT. Indonusa Agromulia	East Tanjung Jabung	1.797,10
48	PT. Inti Indosawit Subur	Batanghari	1.266,25
		West Tanjung Jabung	4.559,34
49	PT. Jambi Agro Wiyana	Sarolangun	11.847,69
50	PT. Jambi Batanghari Plantation	Muaro Jambi	1.952,23
51	PT. Jamika Raya	Bungo	4.773,15
52	PT. Kaswari Unggul	East Tanjung Jabung	3.215,30
53	PT. Kedaton Mulia Primas	Batanghari	1.231,88
		Sarolangun	670,72
54	PT. Ketaling Utama Sejahtera	Muaro Jambi	348,72
55	PT. Kharisma Kemingking	Muaro Jambi	1.545,08
56	PT. Kresna Duta Agroindo	Merangin	10.556,26
		Sarolangun	1.044,71
57	PT. Kumala Jambi Perkasa	West Tanjung Jabung	522,32
58	PT. Kurnia Sawit Yanto Bersaudara	Muaro Jambi	1.028,56
59	PT. Ladang Sawit Sejahtera	East Tanjung Jabung	242,06
60	PT. Lubuk Lancang Kuning	Sarolangun	202,04
61	PT. Megasawindo Perkasa	Bungo	4.080,87
62	PT. Mekar Agro Sawit	Batanghari	386,43
63	PT. Mendahara Agro Jaya Industri	East Tanjung Jabung	3.235,20
64	PT. Menderang Planta Karpusa	East Tanjung Jabung	2.394,69
65	PT. Metro Yakin Jaya	East Tanjung Jabung	2.030,29

66	PT. Muaro Kahuripan Indonesia	Muaro Jambi	1.008,68
67	PT. Palma Sukses Abadi	Batanghari	804,67
68	PT. Persada Alam Hijau	Tebo	942,97
69	PT. Persada Harapan Kehidupan	Tebo	408,51
70	PT. Petaling Bungo Gading	Muaro Jambi	492,44
71	PT. Petaling Mandraguna	Batanghari	761,39
		Muaro Jambi	3.184,74
72	PT. PP Bajabang Indonesia	Tebo	1.475,29
73	PT. Pratama Agro Sawit	Batanghari	2.328,93
74	PT. Pratama Sawit Mandiri	Batanghari	289,65
75	PT. Prima Mas Lestari	Bungo	2.785,61
76	PT. Produk Sawitindo Jambi	West Tanjung Jabung	1.286,56
77	PT. Puri Hijau Lestari	Muaro Jambi	3.274,64
78	PT. Putra Muda Brothers	Batanghari	965,44
79	PT. Ratna Seruni	West Tanjung Jabung	480,32
80	PT. Rickim Mas Jaya Sakti	Muaro Jambi	2.561,07
81	PT. Ricky Kurniawan Kertapersada	Muaro Jambi	3.817,62
82	PT. Rigunas Agri Utama	Tebo	5.108,57
83	PT. Rudi Agung Laksana	West Tanjung Jabung	2.022,25
84	PT. Sari Aditya Loka	Sarolangun	5.404,86
85	PT. Satya Kisma Usaha	Bungo	1.747,48
		Tebo	1.388,54
86	PT. Sawit Desa Makmur	Batanghari	13.567,53
87	PT. Sawit Harum Makmur	Bungo	2.483,90
88	PT. Sawit Jambi Lestari	Batanghari	2.488,39
89	PT. Sawit Mas Plantation	Muaro Jambi	1.176,55
90	PT. Sinar Agung Persada Mas	Sarolangun	476,61
91	PT. Sukses Maju Abadi	Bungo	3.819,47
92	PT. Sumbertama Nusa Pertiwi	Muaro Jambi	7.240,97
93	PT. Sungai Bahar Pasifik	Muaro Jambi	2.524,84
94	PT. Sungai Bahar Pasifik Utama	Batanghari	739,27
		Muaro Jambi	1.221,25
95	PT. Surya Kencana Nusantara	Muaro Jambi	383,71
96	PT. Taman Sari Agro Lestari	Muaro Jambi	75,87
97	PT. Tebo Indah	Tebo	7.032,00
98	PT. Trimitra Lestari	West Tanjung Jabung	5.357,53
99	PT. Tunjuk Langit Sejahtera	Batanghari	2.716,72
100	PT. Velindo Aneka Tani	Batanghari	1.948,58
		Muaro Jambi	1.643,50
101	PT. Wana Seponjen Indah	Muaro Jambi	1.709,98
102	PT. Kresna Duta Agroindo	Merangin	218,32
		Total	***260.603,68***

Source: WALHI Jambi (2018)

The results of the oil palm cover and concession area overlay indicate there is large-scale oil palm cover outside the concession area. Overall, the palm oil cover outside the concession area is a larger area than the oil palm cover within the concession area. Table 10 shows oil palm cover inside and outside the concession area in more detail.

Table 10. Oil Palm Cover by Concession are in 2019

Oil Palm Cover	Area (ha)	Percentage (%)
Within Concession	192,789.33	24.94
Outside Concession	580,293.46	75.06
Total	***773,082.79***	***100.00***

Source: Processing results (2019)

There are two categories of oil palm cover outside concession areas in Jambi Province, easy and hard to identify. The easily identifiable category is oil palm cover is a single stretch and merges with the concession oil palm cover and not with another concession's oil palm cover. The hard to identify category is oil palm which overlaps with more than one concession area. The distribution of oil palm cover outside the concession area can be seen in Figure 5.

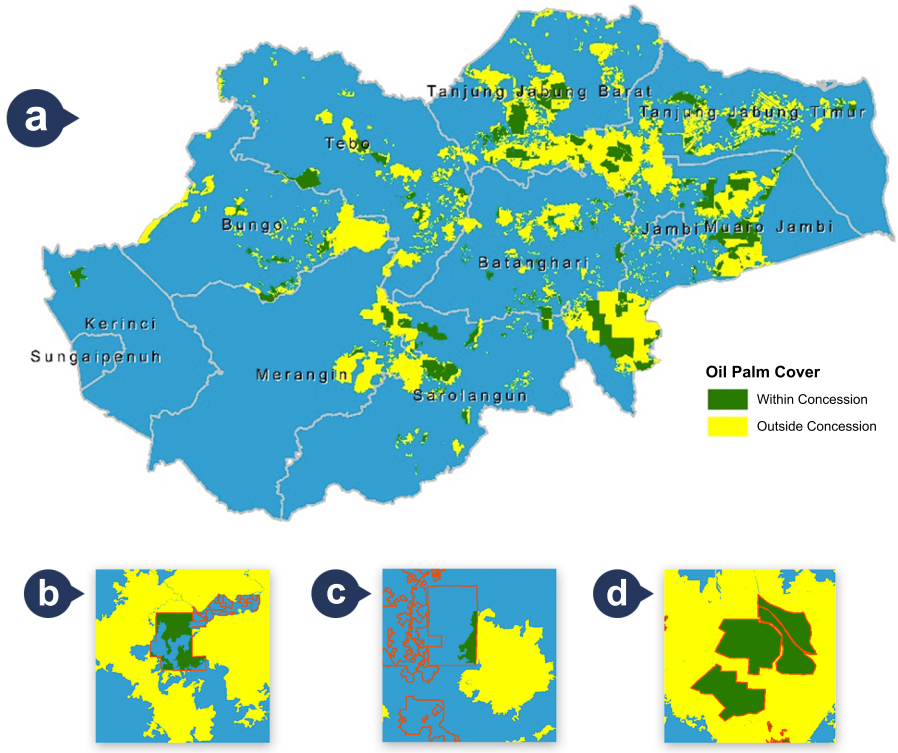


Illustration 5. (a) Oil Palm Cover Distribution by Concession Area; (b) PT. Inti Indosawit Subur; (c) PT. Sawit Jambi Lestari; (d) Combination of Several Concessions

b. Large State Plantations

Large State Plantations (Perkebunan Besar Negara/PBN) in Jambi Province are operated by a State-Owned Enterprise (SOE) or *Badan Usaha Milik Negara (BUMN)* which is PT. Perkebunan Nusantara VI (Persero).

PT. Perkebunan Nusantara VI (Persero) has HGU concessions in five regencies ▶ **TOTAL AREA 26.158,98 hectares**

Table 11. PBN Concession Area in Jambi Province

Rights Holder	Regency	Area (ha)
PT. Perkebunan Nusantara VI (Persero)	Batanghari	6.408,68
	Kerinci	3.081,61
	Muaro Jambi	6.167,29
	Sarolangun	3.366,96
	Tebo	7.134,44
	Total	***26.158,98***

Source: WALHI Jambi (2018)

PT. Perkebunan Nusantara VI (Persero) tends to have minimal oil palm cover outside the concession. PT. Nusantara VI (Persero) plantations which are outside the HGU area under the difficult to identify categories are only found in Batanghari Regency. The condition of oil palm cover outside the HGU area of PT. Perkebunan Nusantara VI (Persero) in Batanghari Regency overlaps with PT. Asiatic Persada.

2. Smallholder Plantations (Independent Plantations)

The smallholder/independent plantations identification findings carried out in this study were based on the less than 25 hectares criteria using visual interpretation of oil palm cover data. The total number of smallholder plantations identified in 2019 was 16,914.95 hectares. The independent plantations by Regency/Municipality can be seen in Table 12 in more detail.

Table 12. Smallholder/Independent Plantation Area in Jambi Province, 2019

Regency/Municipality	Smallholders (ha)
Batanghari	2.375,96
Bungo	510,21
Merangin	365,49
Muaro Jambi	4.833,26
Sarolangun	520,86
West Tanjung Jabung	2.115,01

East Tanjung Jabung	4.545,71
Tebo	1.611,11
Jambi	37,35
Sungaipenuh	-
Total	***16.914,95***

Source: Processing results (2019)

Based on the Republic of Indonesia Minister of Agriculture Regulation Number 98/Permentan/OT.140/9/2013 on Guidelines for Plantation Business Licensing, plantation companies with an area of 250 hectares or more have an obligation to facilitate the development of smallholder plantations with an area of at least 20 percent Plantation Business for Cultivation License (IUP-B) or IUP (Integrated cultivation and processing plantation business license) area. Based on this assumption, there are at least 154,616.56 hectares of smallholder plantations or 20 percent of the total palm oil cover of large-scale companies.

3. Data Gaps

The status of plantation concessions is important in tax calculations. Rosalina et al. (2020) states that errors in informing the status of plantation concessions have the potential to cause failure in identifying tax objects and tax subjects. So that it will have an impact on the higher value of lost revenue.

Table 13 shows the data gaps in the exploitation of oil palm plantations in Jambi Province in 2019 from various sources. Data published by the Jambi Province Plantation Service (Dinas Perkebunan/Disbun) and the Jambi Provincial Office of the Directorate General of Treasury (Kantor Wilayah Ditjen Perbendaharaan/Kanwil DJPb) stated that the total area of large plantations (total area of PBS and PBN) in Jambi is 263,726 hectares. This figure is almost the same as the palm oil concessions in Jambi covering an area of 286,762.67 hectares (Table 8).

Meanwhile, the results of the consolidation of WALHI Jambi data with the Head of the Jambi Province Plantation Service stated that until 2018 there were 1,368,000 hectares of location permits, 248,000 hectares of HGU, and 962,000 hectares of IUP for oil palm plantation companies in Jambi (WALHI Jambi 2019). Thus, referring to the official publications of the Jambi Disbun, Regional DJPb Jambi, and the Ministry of Agriculture in 2019, many palm oil companies in Jambi currently operate without HGU/concession rights but are not categorized as large plantations.

Table 13. Plantation Business Data Gaps in Jambi Province, 2019

Plantation Business	Study Findings (Ha)	Province Plantation Office and Regional Treasury Office (Ha)	Ministry of Agriculture (Ha)	Statistics Indonesia (Ha)
Private Large Plantations		239.917		362.662
State Large Plantations		23.809		20.430
Smallholder Plantations		467.573		682.175
Total	***792.145,79***	***791.025***	***1.134.640***	***1.065.267***

Source: Processing results (2019), Jambi Province Plantation Office (2019), Jambi Province Regional Treasury Directorate General Office (2020), Ministry of Agriculture (2019), Statistics Indonesia/BPS (2019)

4. Palm Oil Development Environmental, Social and Governance Risks

The expansion of oil palm plantations and mills will have an impact, both directly and indirectly. This study identifies and analyzes the impact of environmental, social and governance (ESG) risks on oil palm cultivation and processing. The description of the impact of ESG risks is based on the results of monitoring oil palm plantations on peatlands, namely the case of PT Erasakti Wiraforestama.



PT. Erasakti Wiraforestama

Company Deed Number/Date	01 / 01 Agustus 2019
Notary	Nova Herwawati, SH
Number of Ratification Decree	AHU-0046465.AH.01.02.Tahun 2019
Company Type	Non-Facility Domestic Investment
Company Taxfile Number	01.654.687.1-331.000
Address	Jl. WR. Supratman No.75, Kota Jambi

Illustration 6. Company Profile for PT. Erasakti Wiraforestama
(Source: Directorate General of General Law Administration/Ditjen AHU accessed on 9 July 2021)

a. Field Findings

Monitoring results conducted in Rukam Village, Taman Rajo Sub-District, Muaro Jambi Regency produced the following findings:

No	Social Aspects
1.	The reduced livelihoods of the Rukam Village community in the fisheries business. This is because fish-catching areas such as lakes and small ponds (lopaks) have been converted into oil palm plantations, rivers are polluted by chemicals from palm fertilizers dumped through canals built by the company [1].
2.	The people of Rukam Village can no longer utilize the rice fields because the company built a barrier embankment as high as approximately 8 meters between the oil palm plantations and the community's rice fields/farms, as a result, during in the dry season the area becomes dry and floods during the rainy season [2].

1 https://www.dw.com/id/ironi-desa-rukam-kampung-nelayan-tanpa-air-dan-ikan/a-50795335-0
2 https://www.mongabay.co.id/2020/10/07/cerita-warga-desa-rukam-kala-perusahaan-sawit-datang/

3.	Due to reduced livelihoods in fisheries and agriculture, many people become Casual Daily Workers (BHL) in the company as oil palm area cleaning and fertilizing workers.
4.	Generally, the people of Rukam Village experience many health problems, such as diarrhea and itching which are triggered by the poor quality of the water they consume. This is because the community's main water source, which comes from the Batanghari River or wells, is polluted by chemicals from palm fertilizer which are dumped into canals leading to rivers and catchment areas for community settlements. Another issue is due to the lack of guaranteed occupational health and safety, casual workers for the company often experience upper respiratory tract infections.

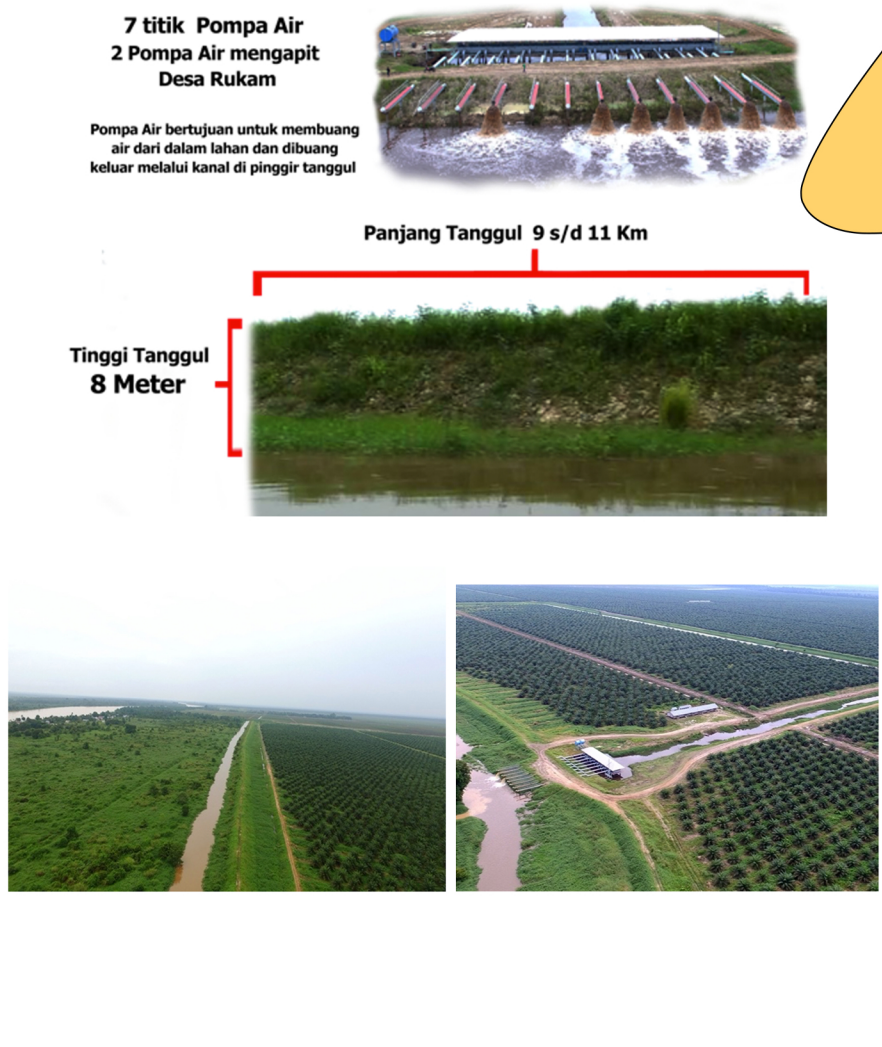
No	Environmental Governance Aspects
1.	PT. EWF builds a lot of secondary and primary canals, because its concessions are located in peat areas with an average depth of 2-5 meters. This has an impact on peat drainage and forest and land fires [3].
2.	PT. EWF monopolizes water by using large-scale water pumping equipment to regulate water and plantation water discharge levels and discharges the water into agricultural and residential areas [4].
3.	Rukam Village is a peat area located on the banks of the Batanghari River. According to the community, every year floods occur in Rukam village, the intensity of the flooding that occurs depends on the intensity of rain in the upstream to downstream areas of the Batanghari River. Prior to the company embankment, major floods usually occurred once every 5 years, but in current conditions, major floods occur almost every year. The overflow of the Batanghari River usually spreads through the plimer (big canals created by the government in 1982 with the aim of spreading the overflow of the Batanghari River into the plimer), but the plimer has now been closed by the company embankment. Thus, the overflowing water of the Batanghari River is blocked by the embankment which is only 200 meters from the community settlements.

3 https://www.walhi-jambi.com/2015/10/siaran-pers-penyelidikan-polda-jambi-di.html

4 https://www.walhi-jambi.com/2019/05/press-rilis-temuan-pelanggaran.html

4.	Water is the most affected due to levee construction activities. During the rainy season, the water pumped out of the embankment into the Batang Hari River contains hazardous chemicals such as palm oil fertilizers, pesticides, and palm oil processing waste. The community uses the water for bathing, washing, and latrines (Mandi, Cuci, Kakus/MCK). Meanwhile, during the dry season, well water is rusty and pungent, so people buy refillable gallons of water for daily consumption.

Conditions in Rukam Village






Pompa Air 12
- Pompa air terletak ± 2 Km setelah Desa Rukam
- Pencemaran Air
- Pembuangan air ini selain berdampak di Desa Rukam, juga berdampak ke Desa - desa lainnya
Lahan Perkebunan PT. EWF
- Dahulu adalah kawasan Rawa Dalam
- Tempat masyarakat mencari kayu
- Salah Satu tempat masyarakat mencari ikan
Desa Rukam
130 m
Area ini sebelum didirikan tanggul dan kanal adalah lahan persawahan masyarakat. namun tidak bisa lagi digunakan karena kondisi lahan yang tidak bisa ditanam lagi.
Saat musim hujan di area ini banjir, dan disaat musim kemarau area ini kering dikarenakan air tanah yang turun ke aliran kanal perusahaan.







Illustration 7. Conditions in Rukam Village, Taman Rajo Sub-District, Muaro Jambi District, After the Presence of PT EFW (Source: WALHI Jambi 2018)

b. Tax Revenue

The results of the identification of tax objects using SPOT 6 images indicate that the concession area of PT. Erasakti Wiraforestama (PT. EWF) is still dominated by productive areas. PT. EWF has a productive area of 4,308.90 hectares (75.78%) consisting of TBM, TM and TTM. The details on PT. Erasakti Wiraforestama's taxable object area can be seen in Table 14.

No.	Tax Object	Area (ha)	Percentage (%)
1.	Productive Area	4,308.90	75.78
	TBM	*4.292,01*	
	TM	*13,18*	
	TTM	*3,71*	
2.	Not yet Productive Area	1.074,91	18.90
3.	Unproductive Area		-
4.	Buffer Area	294,93	5.19
5.	Emplacement Area	7,22	0.13
	Total	***5.685,96***	***100.00***

Table 14. PT. Erasakti Wiraforestama Tax Object Area, 2020 Source: Processing results (2020)

The overall potential tax revenue of PT. Erasakti Wiraforestama has been calculated at IDR 290,809,436.19. The potential for PBB revenue is IDR 221,200,350.27 (76.06%). Meanwhile, the potential for VAT revenue is IDR 69,609,085.92 (98.11%).

Table 15. Potential Tax Revenue for PT. Erasakti Wiraforestama in 2020

Rights Holder	Type of Tax	Tax Value (IDR)	Percentage (%)
PT. Erasakti Wiraforestama	PBB	221.200.350,27	76,06
	VAT	69.609.085,92	23,94
Total		*290.809.436,19*	*100.00*

Source: Processing results (2020)

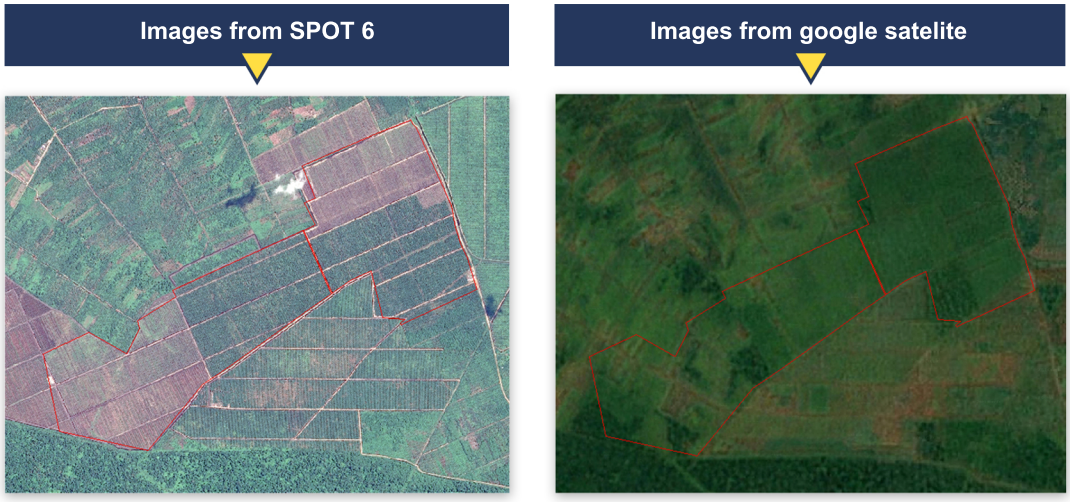
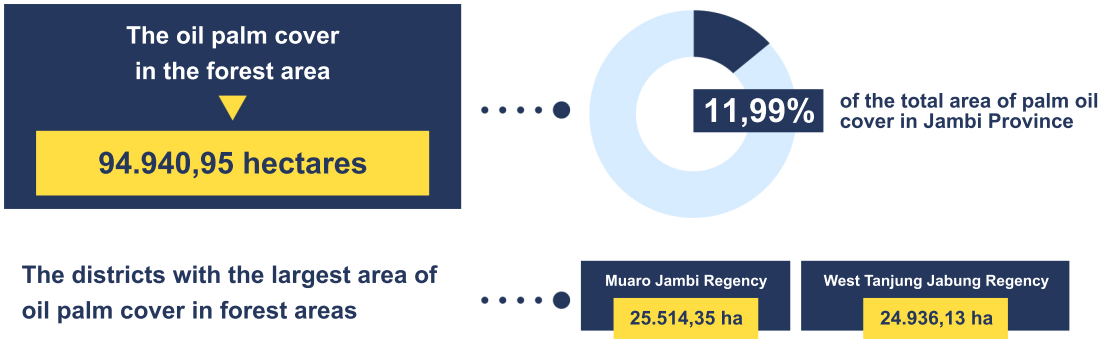


Illustration 8. Differences in Quality between the Images used in the Visual Interpretation Process

E. Palm Oil in Forest Areas

1. Palm Oil Cover in Forest Areas

Oil palm cover and forest area overlay results show that there remains oil palm cover in the forest area.



The oil palm cover in the forest area is 94,940.95 hectares or about 11.99 percent of the total area of palm oil cover in Jambi Province. The districts with the largest area of oil palm cover in forest areas are Muaro Jambi Regency (25,514.35 ha) and West Tanjung Jabung Regency (24,936.13 ha).

Table 16. Oil Palm Coverage in Forest Areas, 2019

No	Regency/Municipality	Forest Areas (ha)					
		HL	HP	HPK	HPT	KK	Total
1	Batanghari		5.948,30	62,11	6.817,97	2.483,13	15.311,50
2	Bungo		1.804,39	1.000,18			2.804,57
3	Kerinci		1,29				1,29
4	Merangin		25,79				25,79
5	Muaro Jambi		18.277,69	5.811,13	1.263,32	162,21	25.514,35
6	Sarolangun		2.459,47		68,99	137,40	2.665,86
7	West Tanjung Jabung	3.013,87	19.750,38	0,17	1.492,63	679,08	24.936,13
8	East Tanjung Jabung	212,23	7.643,43	645,97		372,98	8.874,61
9	Tebo	49,96	11.940,22		2.789,40	27,26	14.806,83
	Total	***3.276,05***	***67.850,97***	***7.519,55***	***12.432,31***	***3.862,06***	***94.940,95***

Source: Processing results (2019)

Based on the classification of forest area functions, the majority of oil palm cover in forest areas are in production forest areas (Hutan Produksi/HP). The classification results show that 67,850.97 hectares or about 71.44 percent of the area of oil palm cover is in HP areas. The area and distribution of oil palm cover in forest areas in Jambi Province can be seen in Table 16 and Illustration 9.

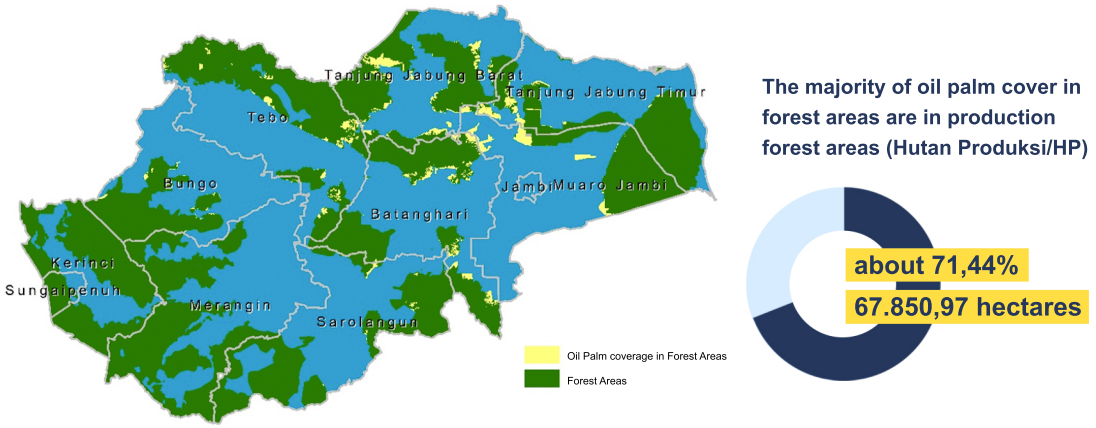
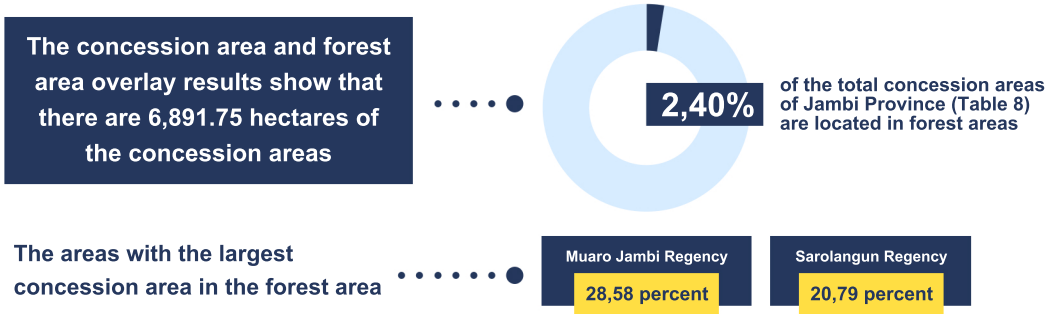


Illustration 9. Oil Palm coverage in Forest Areas

2. Concession Area in Forest Area



The concession area and forest area overlay results show that there are 6,891.75 hectares of the concession areas or 2.40 percent of the total concession areas of Jambi Province (Table 8) are located in forest areas. The areas with the largest concession area in the forest area are Muaro Jambi Regency (28.58 percent) and Sarolangun Regency (20.79 percent). The concession areas within the forest area by Regency/Municipality can be seen in Table 17.

Table 17. Concession area in Forest Areas, 2018

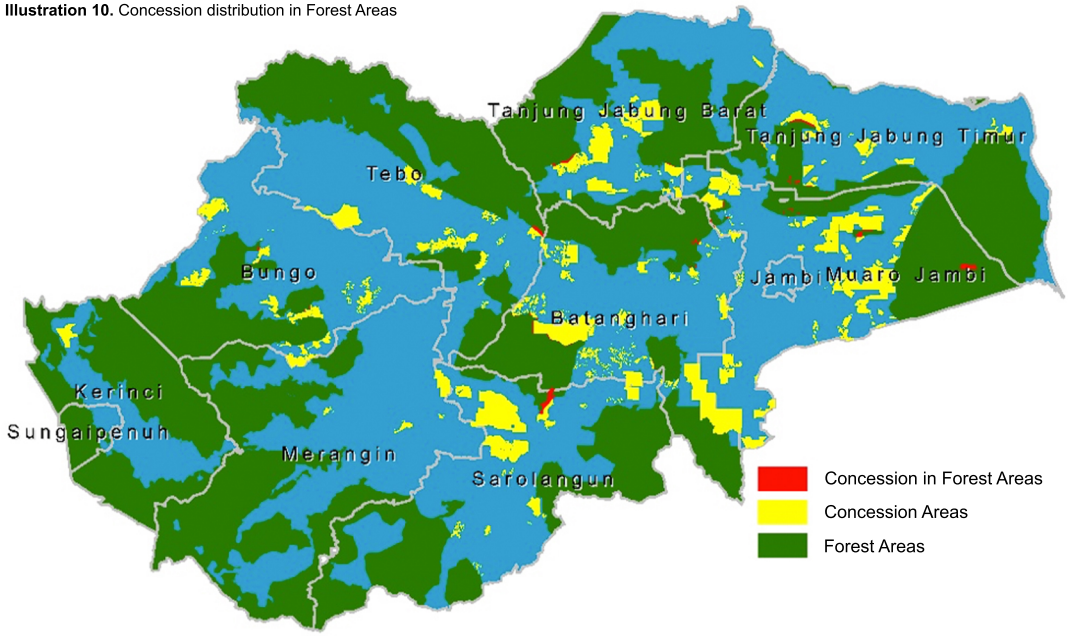
No	Regency/Municipality	Forest Area* (ha)					
		HL	HP	HPK	HPT	KK	Total
1	Batanghari		818,04		14,99	44,36	877,38
2	Bungo		104,53	146,18			250,71
3	Muaro Jambi	1.008,68	780,26	145,59	34,57	0,57	1.969,67
4	Sarolangun		1.433,42				1.433,42
5	West Tanjung Jabung		188,92		501,96	0,03	690,92
6	East Tanjung Jabung		1.027,49				1.027,49
7	Tebo		642,16				642,16
	Total	*1.008,68*	*4.994,82*	*291,77*	*551,52*	*44,96*	*6.891,75*

* Protection Forest (Hutan Lindung/HL); Production Forest (Hutan Produksi/HP); Convertible Production Forest (Hutan Produksi yang Dapat Dikonversi/HPK); Limited Production Forest (Hutan Produksi Terbatas/HPT); Conservation Areas (Kawasan Konservasi/KK).

Source: Processing results (2018)

Oil palm plantation concession in forest areas classification results show that the concession areas are spread over five area functions, namely protection forest (Hutan Lindung/HL), production forest (Hutan Produksi/HP), convertible production forest (Hutan Produksi yang Dapat Dikonversi/HPK), limited production forest (Hutan Produksi Terbatas/HPT), and conservation areas (Kawasan Konservasi/KK). The concession within HL is 1,008.68 hectares or 14.64 percent of the total concession area in forest areas. The concession areas in HP, HPK, HPT, and KK are 4,994.82 hectares, 291.77 hectares, 551.52 hectares, and 44.96 hectares, respectively.

Illustration 10. Concession distribution in Forest Areas



Concession holder classification was also implemented to identify companies with oil palm plantations in forest areas. The classification results show that there are 40 rights holders owning areas within the forest area. The largest holder of concession areas in the forest area, is PT. Era Mitra Agro Lestari (1,571.77 hectares) located in production forest.

Table 18. List of Concessions in Forest Areas, 2018

No	Concession Holders	Forest Area (ha)					
		HL	HP	HPK	HPT	KK	Total
1	Koperasi Mekar Jaya		6,70				6,70
2	Koperasi Olak Gedang Melako Intan		175,62				175,62
3	PT. Adimulia Palmo Lestari	1.008,68	118,06				118,06
4	PT. Aneka Multikerta		6,60				6,60
5	PT. Asiatic Persada				11,96		11,96
6	PT. Bintang Selatan Agro		0,31				0,31
7	PT. Brahma Bina Bakti		570,35	119,91			690,26
8	PT. Bukit Barisan Indah Prima			0,31			0,31
9	PT. Bukit Kausar		41,63		501,96		543,60
10	PT. Cipta Prasasti Lestari		226,39				226,39
11	PT. Citra Koprasindo Tani		0,97	5,37		0,03	6,38
12	PT. Citra Sawit Harum		65,22				65,22
13	PT. Citramulia Manunggal		0,00				0,00
14	PT. Era Mitra Agro Lestari		1.571,77				1.571,77
15	PT. Humusindo Makmur Sejati					6,79	6,79
16	PT. Inti Indosawit Subur				3,02		3,02
17	PT. Kaswari Unggul		94,90				94,90

18	PT. Ketaling Utama Sejahtera			19,99	8,67		28,66
19	PT. Ladang Sawit Sejahtera		49,77				49,77
20	PT. Lubuk Lancang Kuning		0,01				0,01
21	PT. Mendahara Agro Jaya Industri		603,31				603,31
22	PT. Muaro Kahuripan Indonesia	1.008,68					1.008,68
23	PT. Perkebunan Nusantara VI (Persero)		6,79				6,79
24	PT. Persada Alam Hijau		410,46				410,46
25	PT. PP Bajabang Indonesia		0,09				0,09
26	PT. Pratama Sawit Mandiri		53,74				53,74
27	PT. Puri Hijau Lestari		153,68				153,68
28	PT. Rickim Mas Jaya Sakti		1,89				1,89
29	PT. Ricky Kurniawan Kertapersada		338,52		24,73		363,24
30	PT. Rigunas Agri Utama		35,23				35,23
31	PT. Rudi Agung Laksana		103,39				103,39
32	PT. Satya Kisma Usaha		50,46	146,18			196,64
33	PT. Sawit Desa Makmur		281,28				281,28
34	PT. Sawit Harum Makmur		2,63				2,63
35	PT. Sungai Bahar Pasifik Utama					0,00	0,00
36	PT. Tebo Indah		6,66				6,66
37	PT. Trimitra Lestari		18,41				18,41
38	PT. Tunjuk Langit Sejahtera					37,56	37,56
39	PT. Wana Seponjen Indah				1,17	0,57	1,74
	Total	***1.008,68***	***4.994,82***	***291,77***	***551,52***	***44,96***	***6.891,75***

Source: Processing results (2018)

F. Oil Palm on Peatland

1. Oil Palm on Peatland

One of the important issues of oil palm plantations apart from deforestation is the use of peatlands as plantation areas. The establishment of oil palm plantations on peatlands is considered to exacerbate the impact of climate change and hinder efforts to mitigate climate change.

Jambi Province is one of the areas with the largest peatlands in Indonesia. On the other hand, Jambi Province is also one of the areas with the largest oil palm plantation area in Indonesia. There remains great potential for the establishment of oil palm plantations on peatlands in Jambi Province.

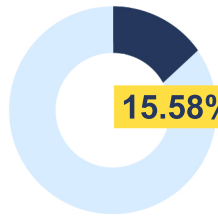
Table 19. Oil Palm Cover by Soil Type, 2019

No	Regency/Municipality	Soil Type (ha)		
		Mineral	Peat	Total
1	Batanghari	94,435.87		94,435.87
2	Bungo	71,204.89		71,204.89
3	Kerinci	3,150.41		3,150.41
4	Merangin	45,887.81	2,398.53	48,286.35
5	Muaro Jambi	139,491.64	76,783.11	216,274.75

6	Sarolangun	42,091.69	13,836.31	55,928.00
7	West Tanjung Jabung	123,147.69	17,459.71	140,607.40
8	East Tanjung Jabung	48,457.99	36,702.13	85,160.12
9	Tebo	77,033.74		77,033.74
10	Jambi	62.75	1.51	64.26
11	Sungaipenuh			
	Total	***644,964.49***	***147,181.30***	***792,145.79***

Source: Processing results (2019)

Oil palm cover on peatlands



15.58% of the total identified oil palm cover

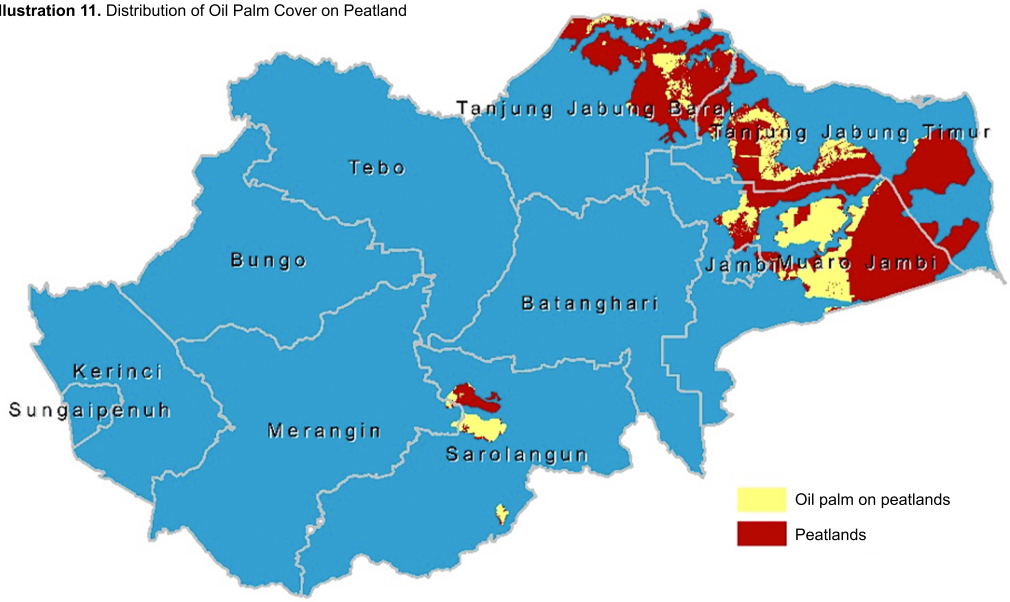
The largest oil palm cover on peatlands

Muaro Jambi Regency

76,783.11 hectares

The results of the overlay of oil palm cover and peatland cover show that the current oil palm cover on peatlands has reached 15.58 percent of the total identified oil palm cover. The largest oil palm cover on peatlands is in Muaro Jambi Regency with an area of 76,783.11 hectares. The area and distribution of oil palm cover on mineral lands and peatlands in Jambi Province can be seen in Table 19 and Illustration 11.

Illustration 11. Distribution of Oil Palm Cover on Peatland



2. Concessions on Peatland

The limited availability of land is one of the factors causing the opening of oil palm plantations on peatlands. Peatlands are an option even though they are considered to require a higher cost compared to oil palm plantations on mineral soils.

The concession and peatland in Jambi Province were overlaid to identify concession holders on peatlands. The overlay results show that 70,180.54 hectares of the concession areas or 24.47 percent of the total concession area (Table 7) are on peatlands. The largest concession area on peat is owned by PT. Kresna Duta Agroindo with an area of 9,085.25 hectares. A detailed list of concession holders on peatlands in Jambi Province can be seen in Table 20.

Table 20. List of Concession Permit Holders on Peatland, 2018

No	Concession Permit Holders	Area (ha)
1	Koperasi Bina Bersama	269,93
2	Koperasi Indah Jaya	75,65
3	Koperasi Mekar Jaya	895,41
4	Koperasi Puding Sejahtera	828,01
5	Koperasi Sinar Mulia Rezeki	970,95
6	KUD Wahana Jaya	1.226,68
7	PT. Agro Tumbuh Gemilang Abadi	1.231,60
8	PT. Agrotamex Sumindoabadi	268,28
9	PT. Aneka Pura Multikerta	703,95
10	PT. Bahari Gembira Ria	1.698,48
11	PT. Bara Eka Prima	572,04
12	PT. Borneo Karya Cipta	732,66
13	PT. Brahma Bina Bakti	453,35
14	PT. Bukit Bintang Sawit	154,72
15	PT. Cakrawala Agro Persada	159,35
16	PT. Era Mitra Agro Lestari	2.513,10
17	PT. Erasakti Wiraforestama	6.422,67
18	PT. Fajar Pematang Indah Lestari	703,98
19	PT. Felda Indo Mulia	586,22
20	PT. Hazrin Nurdin Nusaphala	468,27
21	PT. Indonusa Agromulia	1.756,71
22	PT. Jambi Agro Wiyana	6.989,63
23	PT. Jambi Batanghari Plantation	722,01
24	PT. Kaswari Unggul	2.828,88
25	PT. Kharisma Kemingking	856,72
26	PT. Kresna Duta Agroindo	9.085,25
27	PT. Kurnia Sawit Yanto Bersaudara	960,49
28	PT. Mendahara Agro Jaya Industri	3.235,19

29	PT. Menderang Planta Karpusa	34,88
30	PT. Metro Yakin Jaya	95,47
31	PT. Muaro Kahuripan Indonesia	1.008,68
32	PT. Petaling Mandraguna	1.588,85
33	PT. Puri Hijau Lestari	3.274,64
34	PT. Rickim Mas Jaya Sakti	2.532,85
35	PT. Ricky Kurniawan Kertapersada	3.817,62
36	PT. Sawit Mas Plantation	1.168,60
37	PT. Sumbertama Nusa Pertiwi	7.133,92
38	PT. Sungai Bahar Pasifik Utama	399,95
39	PT. Taman Sari Agro Lestari	27,67
40	PT. Trimitra Lestari	48,28
41	PT. Wana Seponjen Indah	1.678,97
Total		***70.180,54***

Source: Processing results (2018)

CHAPTER IV
Conclusion

A. Conclusion

The conclusions drawn from this study encompass:

1. The area of palm oil cover in Jambi Province in 2019 is 792,145.79 hectares with a potential FFB production in 2020 of 12,317,287.23 tons.

2. The potential for State revenue from PBB taxes and VAT from palm oil plantations in Jambi Province in 2020 is IDR 2,916,966,486,273.45.

3. There is a gap between the actual PBB and VAT revenue for all sectors in Jambi Province in 2020 and the targeted value. In fact, the gap between actual tax revenue and targets from all sectors is greater than the potential value for (only) one sector, namely the palm oil sector.

4. 118 oil palm plantation concessions have been identified in Jambi Province with a total area of 286,762.67 hectares. Concession holders are dominated by PBS with 113 concessions, and PBN with 5 concessions. Meanwhile, identified independent plantations is 16,914.95 hectares.

5. There are data gaps in oil palm plantations exploitation in Jambi Province. Many palm oil companies in Jambi currently operate without the concession permits (HGU) but are not categorized as large plantations.

6. The area of oil palm cover in the forest area is 94,940.95 hectares or about 11.99 percent of the total area of palm oil cover in Jambi Province. Meanwhile, the concession permits area within the forest area is 6,891.75 hectares or 2.40 percent of the total Jambi Province concession area.

7. Oil palm cover located on peat land covers an area of 147,181.30 hectares or 15.58 percent of the total identified oil palm cover. And the concession area on peat land is 70,180.54 hectares or 24.47 percent of the total Jambi Province concession area.

B. Recommendations

The recommendations from this study are outlined as follows:

Target:

Increasing palm oil sector tax revenue in the Jambi Province.

Indicators:

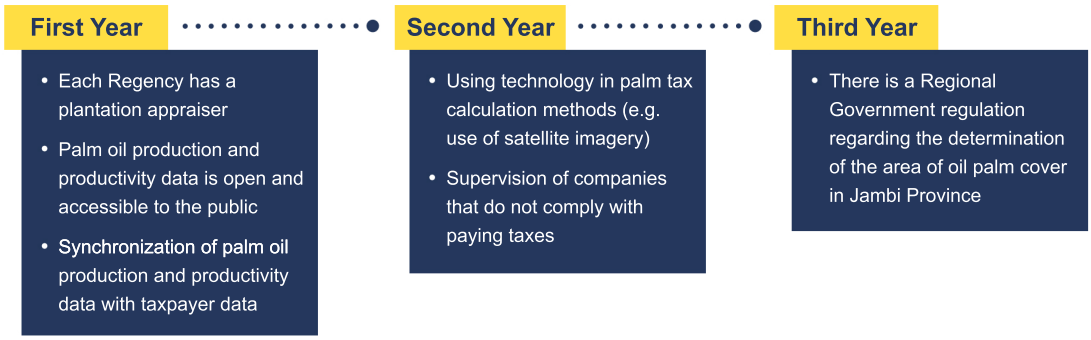
1. Transparency and availability of taxation and palm oil data and information. And the data is interconnected between government agencies and between levels of government (Local Government, Ministry of Agriculture through the Directorate General of Plantation, Provincial Plantation Service, Ministry of Finance through the Directorate General of Taxes, Ministry of Agrarian Affairs and Spatial Planning/National Land Agency).

2. Increased action and supervision of companies that do not comply with paying taxes (Directorate General of Taxes, Small Tax Service Office (Kantor Pelayanan Pajak Pratama/KPP), Plantation Appraisers).

3. Availability of tax realization reports in the palm oil sector every year (Directorate General of Taxes, Small Tax Service Office (KPP).

4. There is a benchmark for FFB productivity (Directorate General of Plantations, Provincial Plantation Services Office).

Timeline



BIBLIOGRAPHY

Badan Pusat Statistik Republik Indonesia. 2019. *Statistik Kelapa Sawit Indonesia 2019*. Url: https://www.bps.go.id/publication/2020/11/30/36cba77a73179202def4ba14/statistik-kelapa-sawit-indonesia-2019.html. Diakses pada pukul 10:05 tanggal 24 Juni 2021.

Badan Pusat Statistik Republik Indonesia. 2021. *Luas tanaman perkebunan menurut provinsi.* Url: https://www.bps.go.id/indicator/54/131/1/luas-tanaman-perkebunan-menurut-provinsi.html. Diakses pada pukul 11:14 tanggal 14 Juni 2021.

Budianto E, Rahayu E, Firmansyah E. (2016). *Kajian Produksi Dan Karakter Agronomi Kelapa Sawit Pada Lahan Mineral Dan Lahan Gambut Di PT Subur Arum Makmur 2. Jurnal Agromast, 1(2).*

Climate Policy Initiative. 2015. *Improving Land Productivity through Fiscal Policy: Early Insights on Taxation in the palm oil supply chain*. Climate Policy Initiative, San Francisco, CA.

Dinas Perkebunan Provinsi Jambi. 2019. Pembangunan Perkebunan Kelapa Sawit 2019. Url: http://jambi.litbang.pertanian.go.id/ind/images/PDF/2018/2018.04.27-Program-Pembangunan-Perkebunan-Provinsi-Jambi-Tahun-2019.pdf. Diakses pada pukul 10:16 tanggal 24 Juni 2021.

Ditjen AHU. 2020. *Profile Terakhir Perusahaan PT Erasakti Wiraforestama*. Diakses pada pukul 11:08 tanggal 9 Juli 2021.

Index Mundi. 2020. *Palm Oil Production by Country in 1000 MT*. Url: https://www.indexmundi.com/agriculture/?commodity=palm-oil. Diakses pada tanggal 9 Agustus 2020.

Kantor Wilayah Ditjen Perbendaharaan Provinsi Jambi. 2020. *Kajian FIskal Regional Triwulan I 2020*. Url: https://djpb.kemenkeu.go.id/portal/images/file_artikel/file_pdf/kfr/tw1_2020/06_kfr_tw1_2020_jambi.pdf. Diakses pada tanggal 24 Juni 2021.

Kantor Wilayah Ditjen Perbendaharaan Provinsi Jambi. 2020. *Kajian FIskal Regional Tahun 2020*. Url: https://djpb.kemenkeu.go.id/portal/images/file_artikel/file_pdf/kfr/tw3_2020/6-KFR_TW3_2020_Jambi-min.pdf. Diakses pada tanggal 24 Juni 2021.

Kementerian Keuangan Republik Indonesia. 2021. *APBN Kita Kinerja dan Fakta*. Edisi Januari.

Kementerian Pertanian Republik Indonesia. 2019. *Statistik Perkebunan Indonesia 2018-2020*. Jakarta: Direktorat Jenderal Perkebunan.

Keputusan Menteri Pertanian Nomor 833/KPTS/SR.020/M/12/2019 Tentang Penetapan Luas Tutupan Kelapa Sawit Indonesia Tahun 2019.

Komisi Pemberantasan Korupsi Republik Indonesia. 2016. *Kajian Sistem Pengelolaan Komoditas Kelapa Sawit*. Jakarta: Direktorat Penelitian Dan Pengembangan Kedeputian Bidang Pencegahan.

Peraturan Menteri Agraria Dan Tata Ruang/Kepala Badan Pertanahan Nasional Nomor 7 Tahun 2017 Tentang Pengaturan Dan Tata Cara Penetapan Hak Guna Usaha.

Peraturan Menteri Keuangan Republik Indonesia Nomor 186/PMK.03/2019 Tentang Klasifikasi Objek Pajak dan Tata Cara Penetapan Nilai Jual Objek Pajak Pajak Bumi dan Bangunan.

Peraturan Menteri Keuangan Republik Indonesia Nomor 139/PMK.03/2014 Tentang Klasifikasi dan Penetapan Nilai Jual Objek Pajak Sebagai Dasar Pengenaan Pajak Bumi dan Bangunan

Peraturan Menteri Pertanian Republik Indonesia Nomor 98/Permentan/OT.140/9/2013 Tentang Pedoman Perizinan Usaha Perkebunan

Peraturan Pemerintah No 128 Tahun 2015 Tentang Jenis Dan Tarif Atas Jenis Penerimaan Negara Bukan Pajak Yang Berlaku Pada Kementerian Agraria Dan Tata Ruang/Badan Pertanahan Nasional.

Pusat Pemanfaatan Penginderaan Jauh, Lembaga Penerbangan dan Antariksa Nasional (LAPAN). 2015. Litbang Pemanfaatan Data Penginderaan Jauh Untuk Identifikasi Perkebunan, Lapan. Jakarta.

Rosalina L, Irlan, Rizal M. 2020. *Optimalisasi Penerimaan Negara Sektor Perkebunan Sawit Sulawesi Tengah*. Jakarta: TuK INDONESIA.

Salmiyati, Heryansyah A, Idayu I, Supriyanto E. (2014). *Oil Palm Plantations Management Effects on Productivity Fresh Fruit Bunch (FFB)*. APCBEE procedia. 8:282–286.

Sari DAP, Falatehan AF, Ramadhonah RY. (2019). *The Social And Economic Impacts of Peat Land Palm Oil Plantation in Indonesia*. *Journal of Physics: Conference Series* 1364(1): 1–8.

Soedomo S, Kartodihardjo H, Hendrayanto, Wibowo AB, Adinugraha AG, Hadijah S, Prihatmaja H, Lewenussa A dan Prasetyo AR. 2018. *Tata Kelola Perkebunan Sawit di Indonesia: Studi Kasus di Provinsi Riau dan Kalimantan Barat*. Bogor: Forci Development.

Surat Edaran Direktur Jenderal Pajak Nomor SE-149/PJ/2010 tentang Petunjuk Pelaksanaan Peraturan Direktur Jenderal Pajak Nomor PER-64/PJ 2010.

Undang-undang Nomor 12 Tahun 1985 tentang Pajak Bumi dan Bangunan.

Undang-undang Nomor 12 Tahun 1994 Perubahan Atas Undang-Undang Nomor 12 Tahun 1985 Tentang Pajak Bumi Dan Bangunan.

WALHI Jambi. 2019. *Potret Lingkungan Hidup Jambi 2019*. Jambi: WALHI Jambi.

Transformasi untuk Keadilan Indonesia
Jl. Arzimar 1 No.26 RT 001 RW 009, Tegal
Gundil, Kecamatan Bogor Utara, Kota Bogor
Jawa Barat, 16153 - Indonesia
Phone: +62 251 836 7837
E-Mail: office@tuk.or.id
www.tuk.or.id