

121-Article_Text-609-1-10- 20220317.pdf

by

Submission date: 18-May-2023 02:59PM (UTC+0700)

Submission ID: 2096089078

File name: 121-Article_Text-609-1-10-20220317.pdf (225.39K)

Word count: 4953

Character count: 27985

REGIONAL LEVIES IN SPECIAL AUTONOMY PROVINCE: A CASE STUDY OF EXECUTIVE REVIEWS ON REGIONAL REGULATIONS

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Abstract: In implementing Special Autonomy, various provinces in Indonesia compete to increase their Regional Levies. These efforts have encouraged the governments to create regulations that can add value to their provinces. However, these regulations sometimes experience disharmony and asynchronous with the higher regulations, both in terms of contents and technically. This issue has resulted in an increasing number of Regional Regulations being annulled or revised after being evaluated by the Ministry of Home Affairs. At least 7500 Regional Regulations from 2002 to June 2009, originating from all regencies/cities and provinces in Indonesia, have been evaluated by the Ministry of Home Affairs. Nearly half of these Regional Regulations were annulled because they contradicted the principles of the formation. It is assumed that this number will continue to rise with the increasing legislative process in the regions.

Keywords: Regional Levies, Regional Regulations, Executive Review

Abstrak: Dalam upaya pelaksanaan otonomi khusus, berbagai provinsi di Indonesia bersaing dalam upaya peningkatan retribusi daerahnya masing-masing. Hal ini telah mendorong provinsi-provinsi untuk membuat peraturan (regulasi) yang dapat mendatangkan nilai tambah bagi provinsinya. Peraturan tersebut kadangkala mengalami ketidakharmonisan dan ketidaksinkronan dengan regulasi yang lebih tinggi baik dari segi materi muatan maupun dari segi teknis pembuatannya. Hal ini mengakibatkan meningkatnya jumlah peraturan daerah yang dibatalkan atau yang perlu di revisi kembali setelah diuji oleh Departemen Dalam Negeri. Hingga saat ini, Depdagri telah mengevaluasi sedikitnya 7500 perda sejak 2002 hingga Juni 2009, yang berasal dari seluruh kabupaten/kota dan provinsi di Indonesia. Dari jumlah tersebut, hampir setengah dari jumlah perda tersebut dibatalkan karena bertentangan dengan prinsip pembentukan perda. Jumlah tersebut diasumsikan akan terus bertambah seiring dengan semakin meningkatnya proses legislasi di daerah.

Kata Kunci: Retribusi Daerah, Peraturan Daerah, Eksekutif Review.

Introduction

The Central Government established a mechanism and function for drafting and supervising Regional Regulations to oversee and ensure that their formation follows the hierarchy of laws principle. This mechanism and function are known as Executive Review. In this case, as the executive, the Central Government reviewed the regulations made by Regional Governments to prevent contradiction with the higher regulations. Executive

Review is also known as the process of internal government oversight of the regulations under it.¹ Meanwhile, public oversight of Regional Regulations is known as a Judicial Review mechanism. People who object to Regional Regulations in a province can file their objections with the Judicial Review mechanism at the Supreme Court.

After the amendment of the 1945 Constitution, the position of provinces with Special Autonomy status got a firm place in the constitution. It is very clearly stated in Article 18B paragraph 1 of the 1945 Constitution: The State recognizes and respects units of regional authorities that are special and distinct, which shall be regulated by law.² However, in its implementation, Special Autonomy in a province often creates problems, especially in implementing regional laws and regulations.

A more explicit and detailed elaboration further strengthens the position of Special Autonomy in Law No. 32 concerning Regional Government.³ The law emphasizes the relationship between the region's executive, legislature, and judiciary, whether related to the internal province and its relationship with the Central Government. One of the Regional Government authorities is the right to stipulate Regional Regulations and other regulations in carrying out autonomy and co-administration tasks.⁴

The government has prepared supporting laws juridically to prevent problems in implementing regulations in the regions. It is hoped that overlapping and hierarchical conflicts can be prevented to a minimum. These laws include Law No. 10 of 2004 concerning the Legislation and Regulation Establishment of the Minister of Home Affairs No. 15 of 2006 concerning Types and Forms of Regional Legal Products.

Law of the Republic of Indonesia No. 10/2004 concerning the Establishment of Legislation stated that the power of laws and regulations is based on their hierarchy. The order of the hierarchy is a. the 1945 Constitution, b. Laws/Government Regulations in Lieu of Laws, c. Government Regulations, d. Presidential Regulations, and e. Regional Regulations.⁵ Thus, from a hierarchical point of view, Regional Regulations have power under the existing laws above. Therefore, Regional Regulations must not conflict with the content material or forming techniques of the laws above.

To facilitate the implementation of legal formulating in the regions, the government has prepared supporting laws in the form of Regulation of the Minister of Home Affairs (Permendagri) No. 16 of 2006 concerning Procedures for Regional Legal Products Preparation. It is reaffirmed that the Regional Legal Products are Regional Regulations issued by Regional Heads in regulating Regional Government administration.⁶ This Permendagri was formed to elaborate the procedures for forming Regional Regulations, which are regulated more specifically in Law No. 32 of 2004 concerning Regional Government.⁷

1 Muhammad Siddiq Tgk.Armi dan M.Yakob.Ak, *Epistemologi Perundang-Undangan Studi Legislasi Hukum Nasional Dan Hukum Internasional* (Yayasan PeNA 2009), p 76; Alexander Latham-Gambi, 'Political Constitutionalism and Legal Constitutionalism—an Imaginary Opposition?' (2020) 40 Oxford Journal of Legal Studies 737 <<https://academic.oup.com/ojls/article/40/4/737/5939843>>.

2 Indonesia, Undang-Undang Dasar 1945, Pasal.18B ayat.1.

3 Undang-Undang Tentang Pemerintah Daerah, UU No.32, LN No. 125 tahun 2004, TLN. No.4389.

4 Indonesia, Undang-Undang Tentang Pemerintah Daerah, UU No.32, LN No. 125 tahun 2004, TLN. No.4389, Pasal.136-149.

5 Indonesia, Undang-Undang Dasar 1945..., Pasal.18 ayat.6.

6 Indonesia, Undang-Undang Tentang Pembentukan Peraturan Perundang-Undangan, UU No.10, LN No. 53 tahun 2004, TLN. No.4389, Pasal.7, ayat 1.

7 'Departemen Dalam Negeri, Peraturan Menteri Dalam Negeri Tentang Prosedur Penyusunan Produk Hukum Daerah, Permendagri No.16, Tahun 2006, Pasal.1, Ayat 2.'

Provinces that were given Special Autonomy authority include Aceh and Papua. The establishment of Special Autonomy for Aceh Province is based on Law No. 11 of 2006 concerning the Government of Aceh and Law No. 21 of 2001 concerning Special Autonomy for the Province of Papua. These two laws have given more authority when compared to other provinces in Indonesia. In terms of legislation, new terminologies were born instead of Regional Regulations (Perda). In Aceh province, the term Qanun is implemented.⁸ While in Papua, the terms Special Regional Regulation (Perdasus) and Provincial Regulation (Perdasi) were born.⁹ In terms of the hierarchy of laws, these new terms are still equated with Regional Regulations (Perda). However, these special autonomous regional regulations are sometimes unharmonious and asynchronous with the higher regulations, both in content and technical aspects. Therefore, Regional Regulations must always be overcome or overruled by the Central Government Regulations in practice.¹⁰

The Special Autonomy provinces sampled in this paper are Aceh and Papua, considering their particular characteristics in implementing Special Autonomy compared to other provinces in Indonesia.

Material Content Problems

According to Maria Farida Indrati Soeprapto, the term Material Content of the Law was introduced by A. Hamid S. Attamimi in Law and Development Magazine No.3. IX year, May 1979, as a translation of *het eigenaardig onderwerp der wet*.¹¹ Furthermore, the term Material Content was formalized in Law No. 10 of 2004 concerning the Establishment of Legislations as the material contained in Legislations according to the type, function, and hierarchy.¹² Meanwhile, the content of Regional Regulations is defined as all content materials in implementing regional autonomy and its assistance tasks, accommodating special regional conditions, and further elaboration of higher laws and regulations.¹³

The Material Content for Regional Regulations has been clarified specifically in Law No. 32 concerning Regional Government, where it must contain the following principles: a. shelter; b. humanity; c. nationality; d. kinship; e. archipelago; f. unity in diversity (Bhinneka Tunggal Ika); g. justice; h. equal position in law and government; i. order and legal certainty; j. balance, suitability, and harmony.¹⁴ The Material Contents become a problem in forming regional legislation if it contradicts the higher legislation, the basic principles of the Regional Regulations formation, the public interest, and other Regional Regulations. The cases are generally related to Central Government finance, such as levies or taxes. Even these problems can occur in the determination of criminal sanctions and fines.

The Ministry of Home Affairs has evaluated at least 7,500 Regional Regulations from 2002 to June 2009, originating from all regencies/cities and provinces in Indonesia. Nearly half

- 8 Istilah Qanun dibagi dua yaitu Qanun Aceh untuk peraturan daerah provinsi dan Qanun kabupaten/kota untuk peraturan daerah kabupaten/kota. Lihat lagi Indonesia, lihat lebih lanjut dalam Undang-Undang Nomor Republik Indonesia Nomor 11 Nomor 2006 Tentang Pemerintahan Aceh.
- 9 Undang-Undang Tentang Otonomi Khusus Bagi Provinsi Papua, UU.No.21, LN No. 135 tahun 2001, LN. No. 4151.
- 10 Jimly Asshiddiqie, *Pokok-Pokok Hukum Tata Negara Indonesia Pasca Reformasi* (1st edn, Bhuana Ilmu Populer 2007), p. 248; Anang Dony Irawan, 'Nationalism In A State Based On Pancasila' (2020) 5 Petita: Jurnal Kajian Ilmu Hukum dan Syariah <<http://petita.ar-raniry.ac.id/index.php/petita/article/view/85>>.
- 11 Maria Farida Indrati S, *Ilmu Perundang-Undangan: Jenis, Fungsi, Dan Materi* (Kanisius 2007), p. 234-236.
- 12 Indonesia, Undang-Undang Tentang Pembentukan Peraturan Perundang-Undangan, UU No.10, LN No. 53 tahun 2004, TLN. No.4389, Pasal.7, ayat 1 (n 6).
- 13 ibid.
- 14 Undang-Undang Tentang Pemerintah Daerah, UU No.32, LN No. 125 tahun 2004, TLN. No.4389. (n 3).

of these regulations were annulled because they contradicted the principles of Regional Regulations formation.¹⁵ This number will continue to grow in line with the increasing legislative process in the regions.

Increased Regional Levies and Regulatory Problems

Along with the spirit of regional autonomy, provinces in Indonesia are competing to increase their own Regional Government Revenue (PAD). It prompted the provinces to make regulations that benefit the regions. These regulations generally regulate financial matters, particularly those involving taxes and levies. The spirit of increasing PAD has made the regional authorities sometimes forget the legal system in Indonesia, which adheres to the hierarchy theory. The Decree of the Minister of Home Affairs (Kepmendagri) regarding the Cancellation of Regional Regulations almost dominated by problems of taxes and levies in the regions also indicated this phenomenon.

One example case is the Qanun No. 33 of 2004 concerning the Granting of a Business Place Permit (SITU) for Aceh Jaya Regency. The Ministry of Home Affairs canceled this Qanun because the granting of business place permits to businesses that can cause disruption and harm has been included in the Nuisance Permit under the Government Regulation No. 66 of 2001 concerning Regional Levies Article 4 paragraph (2) letter c, and for businesses which do not cause harm or disturbance are included in the Trading Business Permit (SIUP).¹⁶ The regulation on Nuisance Permits in the Qanun contradicted the material content of Government Regulation No. 66 of 2001 concerning Regional Levies.¹⁷

The cancellation of the Levies Qanun in Aceh province was not the first time. In 2008, the Minister of Home Affairs also canceled the Qanun of Nagan Raya Regency No. 19 of 2004 concerning Levy for Motorized Vehicle Transportation Business Permits.¹⁸ The Qanun was canceled because it contradicted Law No. 18/1997 on Regional Taxes and Levies as amended by Law No. 34/2000 and Government Regulation No. 66/2001 on Regional Levies. In this Kepmendagri, it is explained that the Transportation Business License is administrative so that tariff determination is not imposed annually based on business volume.¹⁹ The imposition of a levy permit annually based on the volume of business (units) is taxable and contrary to the levies criteria regulated in Law No. 34 of 2000 concerning Regional Taxes and Regional Levies.²⁰

Meanwhile, in West Papua province, the Minister of Home Affairs canceled the Manokwari Regency Level II Regional Regulation No. 4 of 1998 concerning Tax for Collection and Processing of Group C Minerals.²¹ The regulation annulation happened because the field activities were not intended to extract class C minerals and were not used economically. Other activities excluded from tax objects must be regulated in a Regional Regulation

15 'http://Www.Depdagri.Go.Id/Konten.Php?Nama=Berita&op=detail_berita&id=2178', Accessed on 11 January 2010.

16 Departemen Dalam Negeri, Keputusan Menteri Dalam Negeri Tentang Pembatalan Qanun Kabupaten Aceh Jaya Nomor 33 Tahun 2004 Tentang Pemberian Surat Izin Tempat Usaha (SITU) Kabupaten Aceh Jaya, Kepmendagri No. 67/2009.

17 Indonesia, Peraturan Pemerintah Tentang Retribusi Daerah, PP No.66 Tahun 2001, LN No.119, TLN.4139, Pasal.4.

18 Departemen Dalam Negeri, Keputusan Menteri Dalam Negeri Tentang Pembatalan Qanun Kabupaten Nagan Raya Nomor 19 Tahun 2004 Tentang Retribusi Izin Usaha Angkutan Kendaraan Bermotor, Kepmendagri No. 229/2008.

19 ibid.

20 Undang-Undang Tentang Perubahan Atas Undang-Undang Republik Indonesia Nomor 18 Tahun 1997 Tentang Pajak Daerah Dan Retribusi Daerah, UU No.34 Tahun 2000, LN 246, TLN.4048.

21 Departemen Dalam Negeri, Keputusan Menteri Dalam Negeri Tentang Pembatalan Peraturan Daerah Kabupaten Daerah Tingkat II Manokwari Nomor 4 Tahun 1998 Tentang Pajak Pengambilan Dan Pengolahan Bahan Galian Golongan C, Kepmendagri No.18/2008.

following Article 63 of Government Regulation No. 65 of 2001 concerning Regional Taxes. The Regulations concerning Regional Taxes that conflict with Government Regulations shall be adjusted within a period of no later than one year under Article 81 paragraph (4) of Government Regulation No. 65 of 2001.²² The disharmony of the laws and regulations concerning the efforts to increase PAD in the regions is assumed due to the lack of the laws and regulations socialization from the central level. Considering that establishing a regulation takes time and energy, this phenomenon should not last long.

Problems in Determining Sanctions

The determination of imprisonment and fines in Regional Regulations has been regulated in Law No. 32 of 2004 concerning Regional Government. The maximum penalty of imprisonment is six months, and the verdict of a fine is IDR 50,000,000.00 (fifty million rupiahs).²³ The determination of criminal sanctions that exceed the provisions determined from the higher legislation has placed a Regional Regulation into a weak position so that higher authorities can easily cancel it. One example is the controversy over the draft Qanun Hukum Jinayat enforced in Aceh. This Qanun draft accommodated the stoning/death penalty for married couples.²⁴ It conflicted with the higher laws regarding the content and the maximum limit for applying criminal verdicts in the regions. Only the state can regulate the death penalty in the form of law, not in Qanun or Regional Regulations. In addition, the implementation of stoning in the Positive Law of Indonesia is generally unknown. Even the stoning and cutting off hands penalty accommodated by the Qanun has been criticized by human rights activists both nationally and internationally.

Community Participation Problems

Article 53 of Law No. 10 of 2004 concerning the Establishment of Legislation emphasized that the public has the right to provide input orally or in writing to prepare or discuss the draft of laws and Regional Regulations.²⁵ It means that the laws must ensure public participation in every legislative process. Several things are expected with community participation, including:

1. Regional Regulations are based primarily on the interests and needs of the community. Various regulations will be more in line with reality and may meet the expectations of local communities if there is community participation.
2. Encouraging local communities to comply more with regulations and be socially responsible. Communities will tend to be more obedient to regulations whose drafting process involves them actively.
3. Empower the Regional Governments to democratize the policy-making process, and become more accountable to their voters. The government holds open consultations with stakeholders, such as universities, non-governmental organizations (NGOs), and the general public, and also allows the principles of check and balance to be part of the policy-making process.

Several things might be categorized as a form of community participation. *First*, there is an obligation for influential publication in terms of medium, time, and target. *Second* is the obligation of good, free, and easily accessible information and documentation. *Third*, guarantee procedures and forums that are open and effective for the community to be

²² ibid.

²³ Undang-Undang Tentang Pemerintah Daerah, UU No.32, LN No. 125 tahun 2004, TLN. No.4389. (n 3).

²⁴ Qanun Aceh Nomor 6 Tahun 2014 tentang Hukum Jinayat 2014. Dalam Qanun ini dinyatakan bahwa *setiap orang yang dengan sengaja melakukan zina diancam dengan 'uqubat hudud 100 (seratus) kali cambuk bagi yang belum menikah dan 'uqubat rajam/hukuman mati bagi yang sudah menikah*

²⁵ Undang-Undang RI Nomor 10 Tahun 2004 tentang pembentukan Peraturan Perundang-undangan, Jakarta: Indonesia Legal Center Publishing, 2006.

involved and oversee the process since the planning stage. *Fourth*, the public has the right to submit draft laws. *Fifth*, the basic documents such as academic texts or draft laws and regulations must be available and freely accessible. *Sixth*, there is a right of appeal for the public if the process of making laws and regulations is not following the basic rules regulated by law.

Community participation in the preparation of laws and regulations is recommended, so there will be no legal consequences if this is not implemented. Law No. 10 of 2004 concerning the Establishment of Legislations does not mention the administrative or criminal sanctions for parties who do not participate in community participation. The issue has resulted in the lack of community participation in the laws and regulations formation process in the regions. Participation is only limited to fulfilling the recommendations in higher laws and regulations. It impacted the mass rejection of the community towards a policy of legislation. Therefore, regulating the legal consequences that bind the House of Representatives(DPR)/Regional House of Representatives (DPRD) and the government regarding community participation is necessary.

For future improvements, community participation needs to be regulated in a clear format. There must be a standard mechanism that regulates how a statutory regulation in the region has accommodated community participation. Because inviting all people with various educational and occupational backgrounds in drafting laws and regulations is also not an effective action. The form of measurement to determine the existence of community participation is not only a process but can also be tested from the essence regulated in the legislation itself.

Academic Draft of a Bill Requirements

Based on the Regulation of the Minister of Law and Human Rights of Republic Indonesia, the Academic Draft of a Bill are manuscripts that can be scientifically justified regarding the conception that includes the background, purpose of preparation, targets to be realized, and the scope, range, object, or direction of setting the substance of the legislation draft.²⁶ The Academic Draft of a Bill at least contains the philosophical, sociological, juridical, subject matter, and scope of the material to be regulated.²⁷ There are several objectives of making the Academic Draft of a Bill: first, describing various aspects of a draft regulation in-depth. Before a law is formed, the subject matter of the regulations must be studied in-depth, both in terms of social, economic, political, and so on. So that a law will be sharp, weighty, and durable because it has passed several strict filters and stages in its preparation. Secondly, the main ideas that will become the material and basis for preparing a draft regulation can be formulated.

In practice, the preparation of the Academic Draft of Bill is carried out by different methods. Needs, situations, and conditions influence the stages taken in preparing the Academic Draft of Bill. Some draft requires in-depth field research. Meanwhile, another draft is sufficient to do library research and document studies. This Academic Draft of a Bill will later lead to the legislative process in the parliament.

In drafting laws and regulations, preparing the Academic Draft of a Bill is only a compliment, not an obligation. Article 5 paragraph 1 of Presidential Regulation No. 68

26 Departemen Hukum dan Hak Asasi Manusia, Peraturan Menteri Hukum Dan Hak Asasi Manusia Tentang Pedoman Penyusunan Naskah Akademik Rancangan Peraturan Perundang-Undangan, Permenkumham No. M.HH-01.PP.01.01, tahun 2008, Pasal.1. ayat.1.

27 Peraturan Presiden Tentang Tata Cara Mempersiapkan Rancangan Undang-Undang, Rancangan Peraturan Pemerintah Pengganti Undang-Undang, Rancangan Peraturan Pemerintah, dan Rancangan Peraturan Presiden, Perpres No.68 tahun 2005, Pasal.5.

of 2005 concerning Procedures for Preparing the Bills, Draft of Government Regulations in Lieu of Laws, Draft of Government Regulations, and Draft of Presidential Regulations emphasized that "The initiator may first prepare the Academic Draft of a Bill regarding the material to be regulated in the Bills".²⁸ The word 'may' in verse indicates that the preparation process of the Academic Draft of a Bill is not an obligation.

Because the preparation of the Academic Draft of a Bill is not a must, it resulted in a very minimal process of preparing an Academic Draft of a Bill in the region's legislative activities. Thus, it is feared that a regulation that will be issued will have more political than academic nuances. The Academic Draft of a Bill for some statutory regulations may not be needed, such as regulations concerning the annual budget preparation. However, the Academic Draft of a Bill is essential for some other laws and regulations that can bind many people. Therefore, in improving the regulatory system in the future, a precise mechanism for the need of Academic Draft of a Bill in statutory regulation is required. It is crucial to classify which types of legislation require the Academic Draft of a Bill and just complementary.

Technical Guidelines for the Preparation of Statutory Regulation

The forming technique of legislation has been regulated in the attachment of Law No. 10 of 2004. Then, it has become a guideline for preparing the legislation from the Central Government level to the regional level. Based on a study conducted by the Directorate of Facilitation for the Regional Regulations draft, the Directorate General of Legislation, Ministry of Law and Human Rights on Provincial Regulations in 31 Provinces (1500 Perda) and Regency/City Regional Regulations in 50 Regencies/Cities (2500 Perda) enacted in 2004 and 2005, it was found that most of the Regional Regulations have not followed the technique of drafting legislation as regulated in the Attachment of Law No. 10 of 2004 concerning the Establishment of Legislations.²⁹ This phenomenon illustrated the problems that must be resolved immediately in establishing regional regulations. Disharmony and asynchrony with higher regulations may continue if this problem is left unsettled.

Conclusion

The problems of Regional Regulation must be viewed comprehensively because they are a series of state systems where one component with other components has a close relationship. The regional government is an extension of the Central Government so that its administrative role is more dominant than others. Legislative function in the regions serves as a supporter of development in the regions. On the other hand, it also supports the Central Government policies. Therefore, the problem with Regional Regulations in Special Autonomy provinces is not only the fault of the Provincial Government but is also a result of the lack of harmonization and synchronization efforts from the Central Government. In addition, the increase in the legislative process in the regions can also cause the process of harmonization and synchronization of regulations in the regions to be slow.

Most laws and regulations disharmony concerning efforts to increase PAD in the regions can be assumed due to the lack of socialization of regulations at the central level. This problem should not last long. Considering that establishing a regulation takes time and

28 *ibid.*

29 Departemen Hukum dan Hak Asasi Manusia Bekerjasama dengan United Nation Development Programme, *Panduan Praktis Memahami Perancangan Peraturan Daerah* (CAPLER Project 2008), p. 15; Lau KH, 'No Oral Modification Clauses: Autonomy, Certainty Or Presumption?' (2021) 80 *The Cambridge Law Journal*.

energy, more intensive socialization is needed because these kinds of regulations issues can cause many problems in the field. It is necessary to arrange a particular form in dealing with community participation matters. There must be standard provisions that regulate how a statutory regulation in the region can be said to have accommodated community participation or not. Because inviting all people with various educational and occupational backgrounds to prepare laws and regulations is also not effective. The form of measurement to determine the existence of community participation is not only in the process but can also be tested from the essence regulated in the legislation itself.

Concerning the formation of an Academic Draft of a Bill, a special mechanism is needed to determine whether a regulation requires it or not. Some regulations may not need it, such as the annual budget preparation. However, for regulations that bind many people, especially criminal sanctions, preparation is necessary. It can even be an obligation to have an Academic Draft of a Bill. Therefore, precise regulation is crucial to improve the regulatory system in the future. It is necessary to classify which types of legislation require an Academic Draft of a Bill and just complementary. Techniques for drafting laws and regulations in the regions need to be socialized more often by Central Government. It aims to avoid various interpretations of implementing Special Autonomy in the regions, especially those supporting regulations.

In anticipating the problems mentioned above, the Central Government has prepared the primary reference in Law No. 10 of 2004 concerning the Establishment of Legislation and Law No. 32 of 2004 concerning Regional Government as a reference in the region's legislative process. In addition, the Director-General of Legislation, Ministry of Law and Human Rights, has also provided guidelines for drafting regional regulations in 2008. However, these supporting regulations still require more socialization to all provinces in Indonesia, particularly those with Special Autonomy.

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