

ANALYSIS OF THE IMPLEMENTATION OF INCOME TAX CALCULATION BASED ON GOVERNMENT REGULATION NUMBER 15 OF 2022 ON TAXATION TREATMENT AND/OR NON-TAX STATE REVENUE IN THE COAL MINING BUSINESS

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Abstract

The coal mining sector is a business sector that is one of the important contributors to meeting the state revenue targets through income tax. Government Regulation Number 15 of 2022 (PP 15/2022) concerning Tax Treatment and/or Non-Tax State Revenue in the Coal Mining Business Sector is one of the government's tools to provide legal certainty for entrepreneurs engaged in the coal mining sector, especially for taxpayers holding business licenses related to coal mining. With the enactment of PP 15/2022, the government expects an increase in state revenue from the coal mining sector. The purpose of this writing is to analyze the differences in the calculation of taxable income and tax payable for coal mining companies as a result of the implementation of PP 15/2022, which is effective starting from the 2022 tax year. The object of this research is PT Bukit Asam Tbk., which is one of the companies engaged in the coal mining sector. The research results show that taxable income and tax payable due to the implementation of PP 15/2022 at PT Bukit Asam Tbk. for the 2023 tax year are higher compared to using the rate from Article 17 of the HPP Law.

Keywords: Coal mining, PP 15/2022, Tax Treatment

INTRODUCTION

Indonesia is one of the largest coal producers in the world, with a production output reaching 563.73 million MT throughout 2023. The government specifically establishes various regulations related to coal, starting from research activities, exploration, production, sales, to post-mining activities. According to Amanah (2018), the government can optimize state revenue for domestic development through taxes. One type of tax that contributes to state revenue is Income Tax, including Income Tax from the mining, oil, gas, and renewable energy sectors. In general, tax treatment in Indonesia is regulated by laws that have been amended several times into the Tax Regulation Harmonization Law.

In order to implement the provisions of Article 31D of the Tax Regulation Harmonization Law (UU HPP) and to increase state revenue from both taxes and non-tax sources, the government has enacted Government Regulation No. 15 of 2022 (PP 15/2022) concerning Tax Treatment and/or Non-Tax State Revenue in the Coal Mining Business Sector. This regulation applies to holders coal mining business agreements (PKP2B), holders of mining business licenses (IUP), holders of special mining business licenses (IUPK), and holders of special mining business licenses as a continuation of contract/agreement operations. Under Government Regulation No. 15 of 2022 (PP 15/2022), the government highlights that taxable income for holders of mining licenses—such as IUP, IUPK, extended IUPK contracts/agreements, and PKP2B—includes all income earned from both mining operations and other sources, regardless of the label or form. Specifically, business-related income refers to revenue from selling or transferring coal, which must be valued using the highest amount among: (1) the minimum Coal Benchmark Price (HPB), (2) the coal price index at the time of transaction, and (3) the actual or estimated selling price.

In general, the object of income tax according to Article 4 of Law Number 7 of 1983, which has been amended several times into the HPP Law, is all income or additional economic capacity received or obtained by the Taxpayer from any source that can be used for consumption or to increase wealth. According to Resmi (2011:74), "Income tax is a tax imposed on taxpayers on the income received or earned within one tax year."

The principle of *lex specialis derogate legi generali*, or more specific regulations superseding more general regulations, is applied to tax treatment for taxpayers in the coal mining business. The hierarchy of legislation in Indonesia stipulates that the position of Laws/Regulations in lieu of Laws is higher than that of Government Regulations. However, PP 15/2022 specifically regulates tax treatment in the coal mining business sector as mandated by Article 31D of the HPP Law. Therefore, every taxpayer in the coal mining business sector should

implement PP 15/2022, which has been in effect since April 18, 2022, taking into account the transitional provisions that have been stipulated within it.

The Head of the Fiscal Policy Agency in 2022 stated in his official remarks that PP 15/2022 marks an important milestone as the legal basis for contract convergence, which will eventually transition into a licensing regime in an effort to increase state revenue. In addition, the implementation of PP 15/2022 is expected to maintain a balance between efforts to increase state revenue and efforts to ensure the sustainability of business operators. Thus, the research on the analysis of the implementation of income tax calculations based on Government Regulation number 15 of 2022 regarding tax treatment and/or non-tax state revenue in the coal mining business is expected to provide relevant information for increasing state revenue from income tax.

Previous research related to the implementation of PP 15/2022 within the period from 2022 to 2025 has not been found. However, there are several studies related to the implementation of applicable and/or newly enacted regulations as reference sources for the theoretical foundation of this research. Therefore, the purpose of this research is to determine the impact of changes in the calculation of taxable income and payable tax due to the implementation of PP 15/2022 on PT Bukit Asam Tbk. (PTBA) and to trace the implementation of PP 15/2022 by coal mining companies listed on the IDX.

PT Bukit Asam Tbk. (PTBA) and its subsidiaries operate in the coal mining industry and associated sectors, and have been granted a Mining Business License (IUP). As part of meeting its 2023 tax obligations, PTBA documented its tax expense calculations in the Notes to the Financial Statements, which form an essential component of the company's audited Consolidated Financial Statements for the year 2023. In this case, for the tax year 2023, PTBA should have applied the calculation of taxable income and tax payable using PP 15/2022, which has been in effect since 2022.

In order to understand the application of PP 15/2022 in other companies also engaged in the coal mining sector, this study took 5 (five) samples of the 2023 Financial Statements of companies listed on the IDX, including PT Adaro Energy Indonesia Tbk (ADRO), PT Harum Energy Tbk (HRUM), PT Indika Energy (INDY), PT Bumi Resources (BUMI), and PT Bayan Resources Tbk (BYAN). These five companies were selected based on the criterion of selling coal to third parties throughout 2023. Due to the limited availability of secondary data on the official BEI website and the financial statements of each company, the criteria for determining the application of PP 15/2022 are based on the income tax expense account and its details, which indicate the presence of a sales adjustment account related to the implementation of PP 15 or similar accounts.

METHODS

This research employs a descriptive qualitative method by analyzing secondary data obtained through a literature review. The calculation of the difference in taxable income and the income tax payable can be conducted through a simulation comparison between the calculation of the tax payable using PP 15/2022 and the calculation of the tax payable without applying PP 15/2022 or using Article 17 of the HPP Law. This study utilizes secondary data sourced from the audited Consolidated Financial Statements of PT Bukit Asam Tbk, dated December 31, 2023.

RESULTS AND DISCUSSIONS

Results of the Implementation of Income Tax Calculation according to PP 15 of 2022

Figure 1 shows that the Income Tax Expense account has been recorded in PTBA's Income Statement for the year ended December 31, 2023. Details of the total Income Tax Expense amounting to Rp 1,861,792 million are available in note number 17c in the Notes to the Financial Statements for the year 2023.

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PT BUKIT ASAM Tbk DAN ENTITAS ANAKNYA/AND ITS SUBSIDIARIES				
Lampiran 2/1 Schedule				
LAPORAN LABA RUGI DAN PENGHASILAN KOMPRESIF LAIN KONSOLIDASIAN UNTUK TAHUN-TAHUN YANG BERAKHIR PADA TANGGAL 31 DESEMBER 2023 DAN 2022 (Dinyatakan dalam jutaan Rupiah, kecuali laba per saham dasar dan dilusi)			CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEARS ENDED 31 DECEMBER 2023 AND 2022 (Expressed in millions of Rupiah, except for basic and diluted earnings per share)	
	Catatan/ Notes	31 Desember/ December 2023	31 Desember/ December 2022	
Pendapatan	26	38,488,867	42,648,590	Revenue
Beban pokok pendapatan	27a	(29,331,562)	(24,682,304)	Cost of revenue
Laba bruto		<u>9,157,305</u>	<u>17,966,286</u>	Gross profit
Beban umum dan administrasi	27b	(1,936,635)	(2,390,336)	General and administrative expenses
Beban penjualan dan pemasaran	27c	(656,362)	(953,120)	Selling and marketing expenses
Penghasilan lainnya, neto	27d	638,401	522,591	Other income, net
Laba usaha		<u>7,202,709</u>	<u>15,145,421</u>	Operating profit
Penghasilan keuangan	28a	584,339	428,033	Finance income
Biaya keuangan	28b	(204,038)	(200,203)	Finance costs
Bagian atas keuntungan neto entitas asosiasi dan ventura bersama	9b	571,303	829,063	Share in net profit of associates and joint ventures
Laba sebelum pajak penghasilan		<u>8,154,313</u>	<u>16,202,314</u>	Profit before income tax
Beban pajak penghasilan	17c	(1,861,792)	(3,422,887)	Income tax expense
Laba tahun berjalan		<u>6,292,521</u>	<u>12,779,427</u>	Profit for the year

Figure 1

Consolidated Statements of Profit or Loss PT Bukit Asam Tbk. at 2023

Source: Consolidated Financial Statement of PT Bukit Asam Tbk. at 2023

Figure 2 shows the total details of the Income Tax Expense value in note number 17c in the Notes to the Financial Statements for the year 2023. In note number 17c related to Income Tax Expense, two reconciliation processes are carried out, with the first involving an adjustment of profit before income tax to estimate the taxable income for the fiscal year ending December 31, 2023. Then, the reconciliation between the tax expense calculated using the applicable tax rate from accounting profit before income tax benefits and the tax expense as reported in the profit and loss statement to calculate the amount of income tax payable. One of the components in performing the reconciliation in calculating the amount of taxable income and the income tax payable at PTBA is the Sales Adjustment Account based on the PP 15 Regulation.

PT BUKIT ASAM Tbk DAN ENTITAS ANAKNYA/AND ITS SUBSIDIARIES			
Lampiran 5/74 Schedule			
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN 31 DESEMBER 2023 DAN 2022 (Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)		NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS AS AT 31 DECEMBER 2023 AND 2022 (Expressed in millions of Rupiah, unless otherwise stated)	
17. PERPAJAKAN (lanjutan)		17. TAXATION (continued)	
c. Beban pajak penghasilan (lanjutan)		c. Income tax expenses (continued)	
Rekonsiliasi antara laba sebelum pajak penghasilan Perusahaan dengan takiran penghasilan kena pajak Perusahaan untuk tahun yang berakhir pada tanggal 31 Desember 2023 dan 2022 adalah sebagai berikut:		The reconciliation between the profit before income tax of the Company and the Company's estimated taxable income for the year ended on 31 December 2023 and 2022 is as follows:	
	31 Desember/ December 2023	31 Desember/ December 2022	
Laba konsolidasi sebelum pajak penghasilan	8,154,313	16,202,314	Consolidated profit before income tax
Dikurangi:			Less:
Laba sebelum pajak penghasilan - entitas anak	(804,255)	(880,532)	Profit before income tax - subsidiaries
Laba sebelum pajak penghasilan - Perusahaan	7,350,058	15,321,782	Profit before income tax - the Company
Koreksi pajak:			Fiscal corrections:
Provisi reklamasi lingkungan dan penutupan tambang	316,946	639,678	Provision for environmental reclamation and mine closure
Provisi penambangan	(447,635)	(697,401)	Mining properties
Liabilitas imbalan pascakerja	126,659	(47,514)	Post-employment benefit liabilities
Perbedaan nilai buku aset tetap komersial dan fiskal	327,370	222,418	Difference between commercial and tax net book value of fixed assets
Selisih labilitas sewa dengan pembayaran labilitas sewa	5,420	(21,005)	Difference between lease liabilities and payment of lease assets
Penyisihan untuk persediaan usang dan penurunan nilai piutang	(96,025)	(59,709)	Provision for obsolete inventories and impairment of receivables
Sumbangan	102,346	218,227	Donations
Bagian atas keuntungan neto entitas asosiasi dan ventura bersama	(571,303)	(829,063)	Share in net profit of associates and joint ventures
Penghasilan kena pajak final	(581,149)	(437,743)	Income subject to final tax
Penyesuaian penjualan atas pendapatan PP 15	1,133,882	-	Sales adjustment upon application of PP 15
Lainya	181,785	97,775	Others
	<u>494,196</u>	<u>(914,337)</u>	
Takiran penghasilan kena pajak - Perusahaan	<u>7,844,254</u>	<u>14,407,445</u>	Estimated taxable income - the Company
Beban pajak penghasilan - kini Perusahaan	<u>1,726,736</u>	<u>3,169,638</u>	Current income tax expenses - the Company

Figure 2

Notes 17c dalam Notes to the Financial Statements of PT Bukit Asam Tbk. at 2023

17. PERPAJAKAN (lanjutan)

c. Beban pajak penghasilan (lanjutan)

Rekonsiliasi antara beban pajak yang dihitung dengan menggunakan tarif pajak yang berlaku dari laba akuntansi sebelum manfaat pajak penghasilan dan beban pajak seperti yang dilaporkan dalam laba rugi adalah sebagai berikut:

	31 Desember/ December 2023	31 Desember/ December 2022
Laba sebelum pajak penghasilan konsolidasian	8,154,313	16,202,314
Beban pajak penghasilan dengan tarif pajak yang berlaku sebesar 22%	1,793,949	3,564,509
Penghasilan kena pajak final	(218,490)	(193,904)
Sumbangan	22,516	48,010
Bagian atas keuntungan neto entitas asosiasi dan ventura bersama	(125,687)	(182,394)
Penyesuaian penjualan atas penetapan PP 15	249,454	-
Penyesuaian tahun lalu	42,578	120,684
Beban pajak yang tidak dapat dikurangkan secara pajak	97,472	65,982
Beban pajak penghasilan konsolidasian	1,861,792	3,422,887

Perhitungan pajak penghasilan kini dilakukan berdasarkan taksiran penghasilan kena pajak. Nilai tersebut mungkin disesuaikan saat SPT tahunan disampaikan ke DJP.

17. TAXATION (continued)

c. Income tax expenses (continued)

The reconciliation between tax expenses computed using the prevailing tax rates on the accounting profit before income tax benefit and the tax expenses as reported in profit or loss is as follows:

Consolidated profit before income tax
Tax expense computed using the prevailing tax rate of 22%
Income subject to final tax
Donations
Share in net profit of associates and joint venture
Sales adjustment upon application of GR 15
Prior year adjustment
Non-deductible expense
Consolidated corporate income tax

Current income tax computations are based on estimated taxable income. The amounts may be adjusted when annual tax returns are submitted to DGT.

Source: Consolidated Financial Statement of PT Bukit Asam Tbk. at 2023

Based on Figure 1 and Figure 2-3, the simulation of the calculation of taxable income and the income tax payable in accordance with PP 15/2022 is as follows:

Table 1. Simulation of Taxable Income and Tax Payable Calculation According to PP 15 of 2022 and Article 17 of the HPP Law

No.	Uraian	Laporan Keuangan		Selisih
		PP 15 / 2022	Pasal 17 UU HPP	
1.	Penghasilan Neto Komersial Dalam Negeri :			
a.	PEREDARAN USAHA	38,488,867,000,000	38,488,867,000,000	0
b.	HARGA POKOK PENJUALAN	29,331,562,000,000	29,331,562,000,000	0
c.	BIAYA USAHA LAINNYA	1,954,596,000,000	1,954,596,000,000	0
d.	PENGHASILAN NETO DARI USAHA (1a - 1b - 1c)	7,202,709,000,000	7,202,709,000,000	0
e.	PENGHASILAN DARI LUAR USAHA	1,155,642,000,000	1,155,642,000,000	0
f.	BIAYA DARI LUAR USAHA	204,038,000,000	204,038,000,000	0
g.	PENGHASILAN NETO DARI LUAR USAHA (1e - 1f)	951,604,000,000	951,604,000,000	0
h.	JUMLAH (1d + 1g)	8,154,313,000,000	8,154,313,000,000	0
2.	Penghasilan Neto Komersial Luar Negeri	0	0	0
3.	Jumlah Penghasilan Neto Komersial (1h + 2)	8,154,313,000,000	8,154,313,000,000	0
4.	Penyesuaian Fiskal Positif	2,190,308,000,000	1,056,426,000,000	-1,133,882,000,000
5.	Penyesuaian Fiskal Negatif	2,500,367,000,000	2,500,367,000,000	0
6.	Fasilitas Penanaman Modal Berupa Pengurangan Penghasilan Neto	0	0	0
7.	Penghasilan Neto Fiskal (3 + 4 - 5 - 6)	7,844,254,000,000	6,710,372,000,000	-1,133,882,000,000
8.	Kompensasi Kerugian Fiskal	0	0	0
9.	Penghasilan Kena Pajak (8 - 9)	7,844,254,000,000	6,710,372,000,000	-1,133,882,000,000
10.	PPh Terutang	1,725,735,880,000	1,476,281,840,000	-249,454,040,000
11.	Pengembalian / Pengurangan Kredit Pajak Luar Negeri (PPh Ps. 24) Yang Telah Diperhitungkan Tahun Lalu		0	0
12.	Jumlah PPh Terutang (11 + 12)	1,725,735,880,000	1,476,281,840,000	-249,454,040,000

Source: Processed Secondary Data

Table 1 compares the simulation of calculating taxable income and tax payable using PP 15/2022 and the calculation using the Article 17 HPP Law rate. The figures in Table 1 refer to the PTBA Income Statement and/or Notes to the PTBA Financial Statements as of December 31, 2023. In the simulation of calculations using PP 15/2022, the value of the Sales Adjustment Account based on the PP 15 determination amounting to Rp 1,133,882 million is included in the total Positive Fiscal Adjustments. Meanwhile, in the column for calculations using the Article 17 UU HPP rate, the value of the sales adjustment account based on the PP 15 determination is not included to identify the difference. The simulation calculation results in a higher Taxable

Income for PTBA using PP 15/2022 compared to the calculation using the Article 17 HPP Law rate. The amount of Income Tax payable is proportional to the amount of Taxable Income; the amount of income tax due increases with the amount of taxable income. Thus, the results of the income tax calculation simulation also show that the calculation using PP 15/2022 is higher compared to the calculation using Article 17 of the HPP Law.

Analysis of the Implementation of PP 15/2022 in 5 (five) IDX-Listed Companies

Table 2 shows the results of the criteria search conducted to determine the implementation in 5 (five) coal companies listed on the IDX. The limitation of available secondary data makes the implementation of PP 15/2022 based on 3 (three) criteria formulated based on the results of the calculation simulation conducted on PTBA and the information available in the Financial Statements of each Company. The existence of the Sales Adjustment account due to the implementation of PP 15 and/or other similar accounts becomes an important criterion in ensuring the application of PP 15/2022 in other Companies.

Table 2. Results of the Research into the Implementation of PP 15/2022

Nama Perusahaan	Melakukan Penjualan/Pengalihan Batubara	Akun Penyesuaian Penjualan atas Penetapan PP 15 dan/atau akun sejenis	Informasi PP 15/2022
ADRO	Ya	Tidak Ada	Tidak Ada
HRUM	Ya	Tidak Ada	Tidak Ada
INDY	Ya	Tidak Ada	Tidak Ada
BUMI	Ya	Tidak Ada	Ada
BYAN	Ya	Tidak Ada	Ada

Source: Processed Secondary Data

Based on the 2023 Audited Financial Statements of PT Adaro Energy Indonesia Tbk (ADRO), PT Harum Energy Tbk (HRUM), PT Indika Energy (INDY), PT Bumi Resources (BUMI), and PT Bayan Resources Tbk (BYAN), they recorded revenue from the sale of both coal and non-coal products. All five companies conducted coal sales both domestically and internationally. The investigation of the five companies shows that there are no sales adjustment accounts for the establishment of PP 15 or similar accounts in their 2023 Financial Statements. Although there are no sales adjustment accounts for the establishment of PP 15 or similar accounts, BUMI and BYAN included information about the establishment of PP 15 of 2022.

Based on the discussion results by comparing the simulation of the Income Tax payable calculation using PP 15/2022 and the tariff of Article 17 of the HPP Law, as well as tracing 5 (five) other companies in the coal mining sector listed on the IDX in 2023, the author has drawn several conclusions. First, the implementation of Government Regulation Number 15 of 2022 concerning Tax Treatment and/or Non-Tax State Revenue in the Coal Mining Business Sector has a positive impact on the amount of Income Tax payable by PTBA, which increases in line with the rise in Taxable Income. Second, PP 15/2022 has been enacted and has been in effect since 2022, but in several companies engaged in the coal mining business, no indications of its application were found in the Financial Statements for the year ending December 31, 2023.

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