

Implementation of Environmental and Licensing Regulations in the Palm Oil Industry: A Case Study of PT Hutan Sawit Lestari, Central Kalimantan

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Abstract

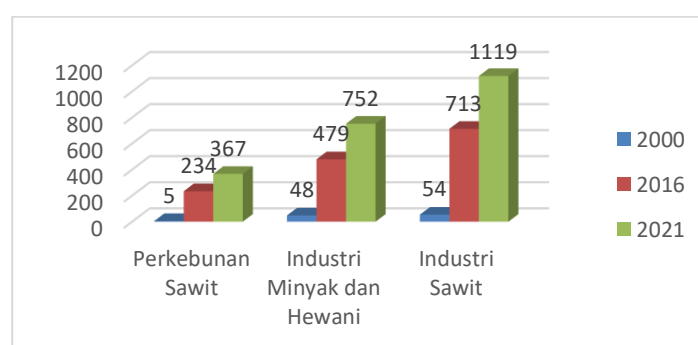
The palm oil industry is one of Indonesia's most strategic economic sectors, contributing significantly to foreign exchange earnings, employment, and regional development. Despite its importance, the sector continues to face significant environmental and social issues, including deforestation, land-use change, and community conflicts. According to data from the Directorate General of Plantations (2023), Central Kalimantan is the second-largest palm oil-producing province in Indonesia after Riau, contributing 18.19% to national production. This study aims to analyze the implementation of environmental regulations and licensing practices in the palm oil company PT Hutan Sawit Lestari (HSL) and their implications for environmental sustainability and regional employment. Using a qualitative descriptive approach and a case study method, data were collected through the analysis of licensing documents (AMDAL, DELH, Adendum ANDAL, HCV/HCS, and SIA) and in-depth interviews. The results show that environmental regulations play a crucial role in ensuring business practices align with sustainability principles. PT HSL actively updated its environmental documents (DELH 2019, Adendum 2022–2023), implemented eco-friendly initiatives such as methane capture (2×1.2 MW) and palm empty fruit bunch composting to reduce waste and emissions. These efforts demonstrate the company's compliance with sustainability standards and its operational alignment with industry best practices. The implications extend beyond ecological performance, revealing the company's broader socioeconomic contributions through PNPB and tax payments of approximately IDR 5–6 billion annually, the creation of more than 1,400 jobs, and the implementation of CSR and SIA programs that support surrounding communities.

Keywords – Palm Oil Industry, Environmental Regulation, Business Licensing, Sustainability, AMDAL, HCV/HCS, CSR, Central Kalimantan

INTRODUCTION

The palm oil industry is one of Indonesia's strategic economic sectors that plays an important role in supporting national growth. As a leading commodity, palm oil contributes significantly to foreign exchange earnings, employment, and economic development, especially in regions outside Java (Harefa et al., 2025). In addition to being a major source of exports, this industry also supports various downstream sectors such as food, cosmetics, and energy, making it an integral part of Indonesia's growing economic structure.

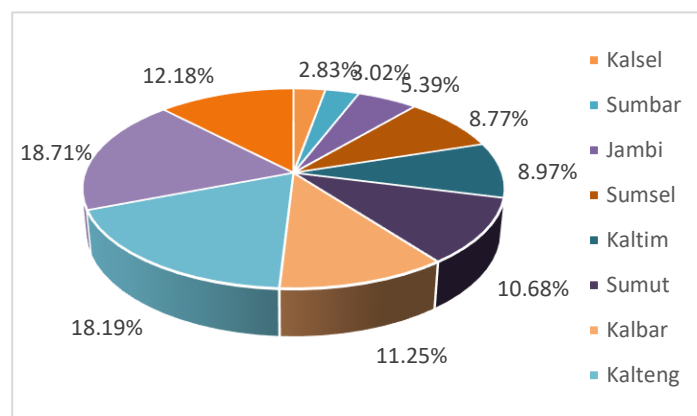
Figure 1.1 Growth of Palm Oil Output, Oil and Fat Industry, and Palm Oil Industry in Indonesia's GDP for the Periods 2000, 2016, and 2021



Source: BPS, processed by PAPSI

Data from the Central Statistics Agency (BPS) and the Palm Oil Agribusiness Strategic Policy Institute (PASPI) show a rapid increase in this sector's contribution to Indonesia's Gross Domestic Product (GDP). The output value of the palm oil plantation sector jumped from IDR 5 trillion in 2000 to IDR 367 trillion in 2021. A similar increase also occurred in the vegetable and animal oil and fat industry, which increased from Rp48 trillion to Rp752 trillion in the same period. Overall, the output value of the palm oil industry increased sharply from Rp54 trillion to Rp1,119 trillion. Indonesia's palm oil exports also showed a positive trend. The export value in 2016 reached Rp 240 trillion, and the average growth of palm oil exports is estimated to reach around 36% per year (Ikhsan et al., 2025). This data confirms that the palm oil sector is not only important for agriculture, but also plays a major role as a driving force in the plantation sub-sector that supports the contribution of the agricultural sector to the national economy.

Figure 1.2 Percentage of Palm Oil Production per Province in Indonesia in 2023



Source: Analysis of Palm Oil Commodity Trade Performance, Vol. 14 No. 1F Year 2024, Center for Agricultural Data and Information Systems, Ministry of Agriculture.

Central Kalimantan is one of the key regions in this industry. Based on data from the Directorate General of Plantations (2023), this province contributes 18.19% of the national total production, making it the second largest palm oil producer in Indonesia after Riau. Data from the Center for Agricultural Data and Information Systems (2024) also shows that palm oil production in Central Kalimantan increased from 7.67 million tons in 2019 to 8.55 million tons in 2023 (Kementerian Pertanian, 2024). This figure reflects the enormous potential of the region's land and production capacity while confirming its strategic role in supporting the resilience and growth of the national palm oil industry.

However, despite its significant economic contribution, the palm oil industry faces a number of serious challenges, particularly those related to sustainability and the environment. Issues such as deforestation, land-use change, pollution, and the social impact on local communities have drawn increasing global scrutiny, demanding the implementation of more responsible and sustainable business practices. In response to these challenges, the government has introduced a series of policy reforms through stricter licensing procedures, enhanced environmental regulations, and improved land-governance transparency. At the local level, instruments such as the Indonesian Sustainable Palm Oil (ISPO) certification and the One Map Policy were strengthened to ensure legal compliance, reduce land conflicts, and promote environmentally sound production. At the international level, regulatory frameworks have also evolved, including the EU Deforestation Regulation (EUDR) and the tightening of standards under the Roundtable on Sustainable Palm Oil

(RSPO), both of which require traceability, deforestation-free supply chains, and stronger monitoring mechanisms. Together, these local and global regulatory developments reflect a converging effort to align palm oil production with contemporary sustainability standards while addressing long-standing environmental and social concerns. Although various regulations have been implemented, their implementation at the company level often faces technical and administrative obstacles. This dynamic raises the need to examine how these policies and licensing systems are implemented in the field and the extent of their impact on the environmental and social sustainability of companies. In this context, this study was conducted at PT Hutan Sawit Lestari (HSL), a company that has been operating since 2008 in East Kotawaringin Regency, Central Kalimantan. This company was chosen because it has a large land area, large production capacity, and a commitment to regulatory compliance through the preparation of various environmental documents such as AMDAL, DELH, ANDAL Addendum, HCV/HCS, and PROPER. These conditions provide an opportunity to directly observe the relationship between regulatory compliance, environmental management, and its implications for economic and social aspects.

Therefore, this study aims to analyze the implementation of environmental regulations and licensing practices in the palm oil plantation sector, with a case study on PT Hutan Sawit Lestari. In addition, this study also seeks to identify the implications of this implementation on environmental sustainability and regional employment. The results of this study are expected to provide empirical contributions to strengthening sustainable governance in Indonesia's palm oil sector, as well as input for the government in improving environmentally-based business licensing policies.

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LITERATURE REVIEW

Several previous studies have examined environmental policies in the palm oil sector, yet they still leave notable analytical gaps. For example, (Komarudin & Afgani, 2023) investigated the implementation of HCV and HCS in oil palm plantations in South Sumatra and found that only a portion of the six companies studied fully applied conservation-area

management practice. Although the results were encouraging, the study did not sufficiently address how HCV/HCS compliance is monitored over time or how economic pressures influence corporate decision-making.

Another study by (Nasution et al., 2021) in Musi Banyuasin Regency highlighted persistent challenges in implementing sustainable environmental policies at the company level, particularly regarding ISPO certification and the practical application of AMDAL requirements in daily operations. In addition, (Juliawan et al., n.d.) showed in their literature review that environmental policy evaluations in the palm oil industry often emphasize formal regulatory aspects without deeply examining administrative and institutional barriers encountered in the field.

By incorporating this critical examination of earlier research, the present study seeks to fill the empirical gaps by not only assessing whether documents such as AMDAL, HCV/HCS, and PROPER are prepared, but also analyzing how these instruments are implemented in company management practices, the technical and administrative challenges encountered, and how these processes ultimately influence environmental and social sustainability outcomes.

Environmental regulations

Environmental regulations are a set of rules established to prevent, control, and restore environmental damage caused by human activities, particularly business activities. In Indonesian regulations, the main legal basis is Law No. 32 of 2009 concerning Environmental Protection and Management, which is reinforced by Government Regulation No. 22 of 2021 as its technical implementation.

Environmental Impact Assessment (AMDAL)

EIA (Environmental Impact Assessment) is a study of the significant and important impacts of a planned business/activity on the environment, which is required in the licensing decision-making process. According to (Salim, 2013), EIA is an important instrument in Indonesia's environmental legal system that provides space for public participation and a scientific basis for policy makers to prevent environmental damage before it occurs. The

EIA is prepared by the initiator of the activity and must undergo an assessment process by the EIA Assessment Commission.

Environmental Evaluation Document (DELH)

The DELH is prepared when a business activity undergoes significant changes, but does not require the preparation of a new EIA. The function of the DELH is to evaluate the consistency between the previously approved activity plan and the actual implementation in the field. According to (Sofyan, 2020), DELH is a practical solution for detecting and correcting inconsistencies in environmental documents, as well as demonstrating the good intentions of business actors in fulfilling legal and environmental ethics aspects.

High Conservation Value (HCV)

The High Conservation Value (HCV) concept is a conservation approach that identifies important areas with high ecological, social, or cultural value, which must be preserved and managed wisely within a business area. According to (Subagyo, 2018), HCV plays an important role in the context of sustainable development because it preserves the habitat of rare species, vital ecological functions, and the cultural values of local communities. Recognition of HCV has become a global standard in sustainability certification, including in the RSPO and ISPO systems.

High Carbon Stock (HCS)

The protection of High Carbon Stock (HCS) areas represents a scientific approach used to identify forest zones containing significant carbon reserves that must be conserved to prevent greenhouse gas emissions. Within Indonesia's regulatory context, HCS conservation supports the country's Nationally Determined Contribution (NDC) targets for emission reduction. Beyond its global climate relevance, safeguarding HCS areas also provides local ecological advantages, including water conservation, soil protection, and community-based environmental services (Wahyudi, 2020). Comparative experiences from other palm-oil-producing countries further illustrate the broader relevance of this approach. In Malaysia, major plantation companies have incorporated HCS assessments into zero-deforestation commitments and implemented HCS recovery plans to restore degraded high-carbon landscapes (HCSA, 2021). Thailand has integrated HCS–HCV considerations into its national interpretation of sustainability standards, particularly through RSPO guidelines

that emphasize the identification and protection of forested areas with high conservation and carbon values (RSPO, 2021). These regional examples highlight the importance of policy coherence, supply-chain monitoring, and incentive structures in ensuring effective HCS implementation while also revealing persistent challenges that warrant further critical examination

RESEARCH METHODS

This study uses a descriptive qualitative approach with a case study at PT Hutan Sawit Lestari (HSL) in East Kotawaringin Regency, Central Kalimantan. The stages of qualitative research according to (Qomaruddin & Sa'diyah, 2024) are determining the focus of the research or compiling a research protocol, including data collection instruments such as interview guidelines and observation, identifying key informants and relevant research locations, preparing an initial conceptual framework as a guide for data collection, and preparing the data recording and storage techniques to be used. This approach was chosen because it provides an in-depth understanding of the process of implementing environmental regulations and business licensing practices at the company level, as well as their implications for the social and economic aspects of the region.

Research Location and Object

The object of the research is PT Hutan Sawit Lestari (HSL), a company engaged in palm oil plantation and processing. The research location in East Kotawaringin Regency, Central Kalimantan, was chosen because this region is one of the main centers of national palm oil production.

Types and Sources of Data

This study focuses on the implementation and supervision of environmental policies and business licensing at PT Hutan Sawit Lestari. Therefore, this study uses two types of data sources, namely primary and secondary data. Primary data was obtained through in-depth interviews with informants, namely the Head of Legal and HRD of PT HSL, Mr. Syaifullah. Secondary data was obtained from company documents and supporting literature, such as AMDAL reports, DELH, AMDAL Addendum, HCV/HCS documents, SIA, and related laws and regulations. These secondary sources play a crucial role in complementing the interview findings by providing formal evidence of regulatory requirements, historical

records of environmental management practices, and documented compliance status. Government publications and regulatory guidelines further strengthen the analysis by offering authoritative benchmarks against which the company's practices can be evaluated.

RESULTS AND DISCUSSION

The results of this study were obtained through in-depth interviews with Mr. Syaifullah, Head of Legal and HRD at PT Hutan Sawit Lestari's Sampit Representative Office, as well as through analysis of supporting company documents such as AMDAL, DELH, PROPER, HCV/HCS, SIA, and AMDAL Addendum. The data is presented thematically based on the focus of the research, namely the implementation of environmental regulations and business licensing, environmental compliance and monitoring, and the socio-economic impacts of the company's policy implementation.

Land Ownership and Management

Interview findings indicate that PT Hutan Sawit Lestari (HSL) holds a land use right (Hak Guna Usaha/HGU) covering 6,200 hectares, with an additional $\pm 2,500$ hectares still under processing at the National Land Agency (Badan Pertanahan Nasional/BPN). The process of forest area release, which serves as the legal basis for HGU application, takes a considerable amount of time—approximately five years or more—since it requires approval from the central government. During this process, the company is obliged to pay Non-Tax State Revenue (Penerimaan Negara Bukan Pajak/PNBP) to the relevant ministries as part of the administrative requirements for forest area release. The company also acknowledged that the HGU administration is conducted in stages, as part of the land remains classified as forest area.

Fiscal Compliance and PNBP Payments

PT HSL has made a one-time PNBP payment during the forest area release process, with a substantial amount determined by the Ministry of Environment and Forestry (Kementerian Lingkungan Hidup dan Kehutanan/KLHK) based on the size and potential of the released area. In addition, the company routinely fulfills various tax obligations, including: (1) land and building tax (PBB) for plantations, (2) employee income tax (PPh 21), (3) value-added

tax (VAT/PPN) for operational activities, (4) PBB P2 for office buildings paid to local governments, and (5) heavy equipment and vehicle taxes paid to the Provincial Government of Central Kalimantan. The company's total annual tax contribution amounts to approximately IDR 5–6 billion.

Supporting Sustainability Documents (HCV, HCS, SIA, and PROPER)

PT HSL possesses several key documents related to environmental management, including High Conservation Value (HCV), High Carbon Stock (HCS), and Social Impact Assessment (SIA). The HCV document identifies areas of high biodiversity and habitats of protected species within the concession area, while the HCS document is used to manage areas with high carbon reserves to prevent indiscriminate deforestation.

Furthermore, the SIA document assesses the social impacts of the company's activities on surrounding communities, including socio-economic aspects and community relations. The company also participates in the Environmental Performance Rating Program (PROPER) conducted by the Ministry of Environment and Forestry, and was awarded a "Blue" rating for the 2023–2024 period, indicating that the company has met all fundamental environmental management requirements.

Labor and Corporate Social Aspects

PT HSL employs more than 1,400 workers, consisting of permanent and daily employees. The company provides health insurance (BPJS Kesehatan), death benefits, workplace accident coverage, and employment insurance for all workers. The primary difference lies in the payment system—daily workers are paid based on attendance, while permanent employees receive a fixed monthly salary.

In addition, for positions at the assistant manager level and above, the company offers a pension program with higher contributions compared to the standard BPJS Employment scheme. The company's 2019 Environmental Impact Document (DELH) highlights the importance of local community participation, particularly through the recruitment of local labor, development of village infrastructure, and establishment of two-way communication between the company and nearby communities. Such measures are crucial to preventing social conflicts that often arise from a lack of direct benefits to local residents (PT Hutan Sawit Lestari, 2019a).

Environmental regulations play an important role in ensuring that business practices in the palm oil sector are in line with sustainability principles. PT Hutan Sawit Lestari (HSL) demonstrates this compliance through the preparation of AMDAL (2008), DELH (2019), and ANDAL-RKL-RPL Addendum (2022–2023) documents, which were prepared to accommodate business expansion covering an area of 18,099.88 hectares. The process of updating these documents reflects the dynamics of adaptation to changes in business activities and compliance with Government Regulation No. 22 of 2021. In addition, the regulation encourages companies to pay attention to the suitability of the location with the Spatial Plan (RTRW), where 99.36% of the area is in a cultivation area, although 57.48% is still classified as a forest area and requires release through the Ministry of Environment and Forestry (KLHK).

The regulation also encourages the industry's role in environmental conservation through High Conservation Value (HCV), High Carbon Stock (HCS), and Social Impact Assessment (SIA) documents. PT HSL has designated an HCV area of 848.21 hectares since 2019 and supplemented it with an HCS document to protect areas with high carbon reserves. This step is in line with the RSPO principles and Minister of Agriculture Regulation No. 38 of 2020 concerning Sustainable Palm Oil Plantation Certification (Kementerian Pertanian Republik Indonesia, 2020). The company has also developed a Social Impact Assessment (SIA) to assess the social impact on the surrounding community through plasma partnership programs, training, and corporate social responsibility (CSR). The implementation of SIA is a preventive measure so that social conflicts arising from land acquisition and economic structural changes can be managed proportionally (PT Hutan Sawit Lestari, 2019b).

In line with the spirit of sustainability, PT HSL has also developed environmentally friendly activities such as the construction of methane capture and empty fruit bunch composting. These two initiatives are outlined in the 2023 ANDAL Addendum as a form of solid and liquid waste management oriented towards energy efficiency and greenhouse gas emission reduction (PT Hutan Sawit Lestari, 2023). The methane capture project has the potential to generate 2 x 1.2 MW of electricity, which will be used for internal operations and lighting for the surrounding community. This demonstrates the contribution of the plantation sector in reducing emissions while supporting SDGs 7 and 13.

The administrative sanctions imposed by the East Kotawaringin Regency Environment Agency due to the discrepancy between the 2008 AMDAL and the actual conditions actually strengthen the position of regulations as a tool for sustainability control. According to (Pasaribu et al., 2025), AMDAL and DELH documents serve not only as predictive tools but also as instruments for adapting to the dynamics of business activities. In practice, PT HSL followed up on the sanctions by revising the DELH and Addendum as a form of data correction and harmonization.

In addition to administrative aspects, the company also manages waste in accordance with Government Regulation No. 101 of 2014 concerning Hazardous Waste Management, with a permit for hazardous waste storage and the use of empty palm fruit bunches (TKKS) as organic compost. This approach not only reduces dependence on chemical fertilizers but also improves soil structure and maintains moisture, in line with the findings (Asy-Syifaa & Hasibuan, 2023) which emphasize the importance of utilizing biomass waste as an input efficiency strategy in sustainable plantations.

Although the implementation of regulations has been going well, challenges remain, particularly in terms of consistency in reporting, limitations in advanced waste processing technology, and human resource capacity in environmental monitoring. Therefore, collaboration between local governments, companies, and local communities is key to ensuring that environmental regulations not only function formally but are also effective in maintaining a balance between economic growth and ecological sustainability.

Implications of Regulations on Regional Fiscal and Employment

The implementation of regulations in the palm oil plantation sector not only serves to regulate environmental aspects, but also has a real impact on regional fiscal and employment. In the context of PT Hutan Sawit Lestari (HSL), the application of fiscal and social regulations creates a multiplier effect, namely an increase in regional revenue through taxes and non-tax state revenue (PNBP), as well as an improvement in community welfare through job creation and the provision of social facilities.

PT HSL has paid non-tax state revenue (PNBP) in the process of releasing forest areas, as well as fulfilling its annual tax obligations of approximately Rp5-6 billion, which includes land and building tax (PBB), income tax (PPh 21), value added tax (PPN), and heavy

equipment tax. This fiscal contribution is an important source of revenue for the East Kotawaringin Regency and Central Kalimantan Province, while also strengthening the company's social legitimacy.

In terms of employment, the company employs more than 1,400 workers with a social protection system that complies with labor regulations, such as BPJS Health, Death Insurance, and Work Accident Insurance. These facilities are also extended to daily workers, reflecting the company's principles of inclusiveness and social responsibility. In addition, PT HSL runs various capacity building programs through job training, community skills improvement, and corporate social responsibility (CSR) programs as outlined in DELH (2019) and the ANDAL Addendum (2022) (PT Hutan Sawit Lestari, 2023).

A scientific study by (Dhamayanti, 2021) states that the implementation of corporate social responsibility based on a stakeholder approach can strengthen social relations between companies and surrounding communities. The practices carried out by PT HSL are in line with this view, where active community involvement in CSR activities strengthens social legitimacy and creates stable social conditions around the business area. Thus, the AMDAL and related environmental documents not only serve as administrative documents, but also as ethical and moral guidelines in building sustainable business governance.

CONCLUSION

This study shows that the implementation of environmental regulations and licensing plays an important role in ensuring that the palm oil industry operates in line with sustainability principles. A case study of PT Hutan Sawit Lestari (HSL) shows that strict regulations are not only an administrative obligation, but also serve as instruments of accountability, adaptation, and continuous improvement in environmental management. Company compliance through the preparation of environmental documents such as AMDAL, DELH, and ANDAL Addendum reflects a dynamic response to business expansion and regulatory demands. In addition, the existence of supporting documents such as HCV, HCS, and SIA further strengthens environmental protection and corporate social responsibility.

From an economic perspective, the implementation of regulations also has a significant impact on fiscal and social aspects, and regulations are able to create shared value between companies, the government, and the community. The programs implemented by companies not only improve the welfare of local communities but also strengthen social stability around plantation areas.

These findings confirm that effective regulatory implementation can balance economic growth with environmental sustainability and social justice. To replicate PT HSL's successful initiatives, other companies can adopt several key strategies, including developing comprehensive environmental documentation aligned with regulatory updates, investing in periodic ecological and social assessments, institutionalizing community engagement mechanisms, and integrating sustainability standards into operational decision-making. At the policy level, regulators can strengthen enforcement by improving monitoring systems, ensuring consistency in licensing procedures, enhancing the capacity of local environmental agencies, and establishing incentives for companies that demonstrate measurable environmental and social performance.

Overall, well-enforced regulations supported by strong corporate commitment do not hinder industrial development; instead, they guide it toward long-term sustainable development that benefits all stakeholders.

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