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THE VALIDITY OF REVOCATION OF REGIONAL REGULATION ATTACHMENTS THROUGH MAYORAL REGULATIONS AS REVIEWED FROM THE HIERARCHY OF REGULATIONS LEGISLATION

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Abstract

This study aims to analyze the validity of revocation of attachments to regional regulations through mayoral regulations, reviewed from the hierarchy of legislation, and to analyze the legal consequences of revocation of attachments to regional regulations through mayoral regulations, reviewed from the hierarchy of legislation. The method used is normative legal research. Based on the research results, it is known that the Validity of Revocation of Attachments to Regional Regulations Through Mayoral Regulations, reviewed from the Hierarchy of Legislation, in principle, does not have legal validity. Attachments to Regional Regulations are an inseparable part of Regional Regulations and therefore have the same legal standing as the main body of Regional Regulations. Therefore, any changes, deletions, or revocations of attachments must be carried out through the mechanism of forming a new Regional Regulation or a Regional Regulation on changes, not through the Mayor's Regulation. Reviewed from Hans Kelsen's norm hierarchy theory (Stufenbau Theory), Adolf Merkl's two-faced norm theory (Das Doppelte Rechtsantlitz), A. Hamid S. Attamimi's theory of the formation of legal regulations, and Maria Farida Indrati's theory of legal science, the Mayor's Regulation as an implementing regulation does not have the authority to change or revoke norms that are at the Regional Regulation level. This action is contrary to the principle of lex superior derogat legi inferiori, the principle of contrarius actus, the principle of legality, and the principle of conformity between types, hierarchies, and material contents as regulated in Law Number 12 of 2011 concerning the Formation of Legislation as last amended by Law Number 13 of 2022. Thus, the revocation of the attachment to the Regional Regulation through the Mayor's Regulation is an action that contains a flaw in authority (bevoegdheidsgebrek) and a flaw in hierarchy so that it does not fulfill the principles of the formation of good legislation.

Keywords: Validity, Revocation, Regional Regulations

INTRODUCTION

The Republic of Indonesia is a state based on law (rechtstaat) as stated in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia. The consequence of the principle of the state based on law is that every government action, including the actions of state administrative officials and regional heads, must be based on the authority granted by statutory regulations and must not conflict with higher legal norms. The concept of a state based on law requires that there be limitations on power through statutory regulations so that all actions of state administrators must be subject to the principles of legality and legal certainty.(Asshiddiqie, 2018).

In a state governed by the rule of law, the principle of legality is the primary foundation of governance, ensuring that every public policy must be formulated based on legitimate authority, proper procedures, and substance that does not conflict with applicable laws and regulations. Therefore, every regional legal product issued by a regional head must align with the hierarchy of laws and regulations and must not diminish, alter, or revoke norms at a higher regulatory level.

In the Indonesian constitutional system, the existence of Regional Regulations holds a strategic position because they are legal products created jointly by the regional head and the Regional People's Representative Council (DPRD). Regional Regulations are legal instruments used to implement regional autonomy and serve as the legal basis for regional governments in regulating and managing government affairs within their jurisdiction.(Huda, 2021). The position of Regional Regulations in the hierarchy of statutory regulations is emphasized in Article 7 paragraph (1) of Law Number 12 of 2011 as last amended by Law Number 13 of 2022, which places Provincial Regional Regulations and Regency/City Regional Regulations as part of the national hierarchy of statutory regulations. This provision indicates that Regional Regulations are part of the hierarchy of statutory regulations that have binding legal force. Thus, every regulation under it must comply with and must not conflict with Regional Regulations (Indrati S., 2020).

The hierarchy of legal norms as proposed by Hans Kelsen (2007) in his Stufenbau des Recht theory explains that legal norms are structured in a hierarchical and layered manner, where lower norms must be derived from and must not conflict with higher norms. Thus, the validity of a lower regulation is highly dependent on its conformity with the norms above it. This theory then became the basis for the birth of the principle of lex superior derogat legi inferiori, namely that higher regulations override lower regulations if there is a conflict of norms.(Asshiddiqie & Safa'at, 2018). Therefore, the Mayor's Regulation as a legal product of the regional head has a lower status than the Regional Regulation so that legally it is not permitted to revoke or delete the substance of the norms that have been stipulated in the Regional Regulation.

The issue regarding the relationship between Regional Regulations and Mayoral Regulations has become very interesting to study after the issuance of Pekanbaru Mayoral Regulation Number 2 of 2025 concerning the Review of Public Service Retribution Tariffs for Parking Services on Public Roads. In the consideration of the regulation, it is stated that the basis for its formation is Article 93 paragraph (1) and paragraph (3) of Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments and Article 70 paragraph (3) and paragraph (5) of Pekanbaru City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Retributions. The Mayoral Regulation was issued as a basis for adjusting parking retribution tariffs on public roads, which became one of the policies of the Pekanbaru City Government during the early period of the elected Mayor's administration as a result of the 2024 Regional Head Election.

The legal issue arises because Article 2 of the Pekanbaru Mayor's Regulation Number 2 of 2025 expressly states that with the determination of the review levy rates, Appendix I

point 3 of the Parking Levy Tariff on the Side of Public Roads in the Pekanbaru City Regional Regulation Number 1 of 2024 concerning Regional Taxes and Regional Levies is revoked and declared invalid. This provision raises fundamental questions regarding the validity of the Mayor's legal action to revoke part of the Regional Regulation through the Mayor's Regulation. In fact, Appendix I is an inseparable part of the Regional Regulation as stated in Article 70 paragraph (2) of the Pekanbaru City Regional Regulation Number 1 of 2024 which states that the structure and amount of the Public Service Levy tariff are listed in Appendix I which is an inseparable part of the Regional Regulation. Thus, legally, the attachment has the same legal standing as the body of the Regional Regulation.

From the perspective of the hierarchy of laws and regulations, the revocation of attachments to Regional Regulations through Mayoral Regulations has the potential to create normative conflicts. This is because Mayoral Regulations are implementing regulations established based on the delegation of authority from Regional Regulations or higher-level laws and regulations. As implementing regulations, the function of Mayoral Regulations should only further regulate the provisions mandated by Regional Regulations and not eliminate or revoke norms established by Regional Regulations. If Mayoral Regulations are permitted to revoke parts of Regional Regulations, this will create irregularities in the legal hierarchy system and potentially create legal uncertainty for the public.

If we systematically examine the provisions of Article 70 of Pekanbaru City Regional Regulation Number 1 of 2024, there are several conditions that must be met before a review of the levy rates is carried out. Article 70 paragraph (3) states that levy rates are reviewed at most once every three years. Furthermore, Article 70 paragraph (4) emphasizes that the tariff review is carried out by taking into account the price index and economic development without adding objects for public service levies. After the review process is carried out, Article 70 paragraph (5) gives the Mayor the authority to determine the tariff results of the review through a Mayoral Regulation. Thus, paragraph (5) cannot be separated from paragraph (4) because both are a series of norms that regulate the tariff review mechanism. This means that the Mayor's authority to determine the tariff results of the review can only be carried out if a review of the price index and economic development has previously been carried out.

However, in practice, there is an allegation that the reduction in parking rates stipulated in Mayoral Regulation Number 2 of 2025 is based more on the realization of the political promises of the regional head after the inauguration than on the results of an objective study as mandated by Article 70 paragraph (4) of Pekanbaru City Regional Regulation Number 1 of 2024. If this allegation is true, then there is a problem regarding the abuse of discretion and deviation from the objectives of establishing statutory regulations. Because administrative law requires that every public policy must be based on the public interest, empirical data, and rational studies, not solely political considerations.

In addition to raising normative issues, the parking fee reduction policy also has the potential to have a financial impact on Pekanbaru City's Regional Original Revenue (PAD). Parking fees are a source of regional revenue used to finance government administration and regional development. Therefore, tariff changes implemented without adequate review could impact the achievement of regional revenue targets. Based on data circulating in the public sphere, Pekanbaru City's 2025 parking fee revenue target is approximately IDR 17 billion, but actual revenue after the tariff reduction policy was implemented shows that the achievement is far below the target. This situation raises concerns about the potential reduction in PAD, which could ultimately affect the local government's ability to finance public services and regional development.

From a state financial law perspective, reduced regional revenues caused by policies that do not comply with statutory provisions can be a serious problem. This is because all

regional fiscal policies must be implemented based on the principles of efficiency, effectiveness, transparency, accountability, and compliance with the law. If a policy results in a significant reduction in regional revenues without an adequate legal basis, it can raise questions about the legal accountability of the officials who implemented it.

The revocation of a Regional Regulation or part of a Regional Regulation must, in principle, be carried out through a Regional Regulation, as only a legal product of equal standing has the authority to amend or revoke norms at the same level. Therefore, the Mayor's Regulation's action of revoking an attachment to a Regional Regulation raises questions about the validity of the Mayor's authority to issue such policies. This issue becomes increasingly important because the Mayor's Regulation is essentially only an implementing regulation created to implement the provisions of the Regional Regulation and not to abolish the substance of the Regional Regulation itself.(Hadjon et al., 2019).

This issue is increasingly important to examine because it concerns the relationship between regional executive and legislative authority. Regional regulations are legal products jointly created by the Regional People's Representative Council (DPRD) and the regional head. Therefore, changes to the substance of Regional Regulations must, in principle, be made through a Regional Regulation amendment mechanism that also involves the DPRD. When a Mayoral Regulation unilaterally revokes parts of a Regional Regulation, questions arise regarding respect for the DPRD's legislative function as a representative of the regional people. If allowed to continue, this action could create a precedent that allows regional heads to change the substance of Regional Regulations without going through the mechanism for establishing regional regulations as stipulated in statutory regulations.

From the theoretical aspect of authority, every action of a government official must be based on attribution, delegation, or mandate. The Mayor's authority to determine the tariff based on the results of the review is indeed granted by Article 70 paragraph (5) of Pekanbaru City Regional Regulation Number 1 of 2024. However, this authority is limited to determining the tariff based on the results of the review and is not the authority to revoke the attachment to the Regional Regulation. In other words, the authority to determine the tariff does not automatically give rise to the authority to remove norms that are at a higher level of regulation. Therefore, it is necessary to examine whether the action of revoking Attachment I of the Regional Regulation through Article 2 of Mayor Regulation Number 2 of 2025 has exceeded the limits of authority granted by the Regional Regulation.

From the perspective of state administrative law, actions by officials that exceed their authority are known as ultra vires. An action can be categorized as ultra vires if it is carried out beyond the limits of authority granted by statutory regulations. If the revocation of an attachment to a Regional Regulation through a Mayoral Regulation is deemed ultra vires, the legal consequence is that such action can be declared invalid and null and void. This concept is important to examine because it is directly related to the legitimacy and validity of Mayoral Regulation Number 2 of 2025.

Furthermore, there is the issue of legal certainty. One of the primary goals of establishing laws and regulations is to create legal certainty for the public. When two conflicting norms exist—a Regional Regulation that sets a specific tariff and a Mayoral Regulation that revokes an attachment to that Regional Regulation—the public will have difficulty determining which norm to comply with. This situation has the potential to give rise to legal disputes, both between the public and the local government and between government institutions themselves.

As a normative legal research, the main focus of the research is not on the existence of disputes or political events in the Regional People's Representative Council (DPRD) or the dynamics of the relationship between the regional head and the DPRD, but rather on the legal validity of the act of revoking attachments to Regional Regulations through the Mayor's

Regulation under the Indonesian positive legal system. Thus, the analysis is directed at the question of whether the Mayor's Regulation has the authority to amend, revoke, or replace the substance that is an inseparable part of the Regional Regulation. The study must be analyzed based on the principles of legality, the principle of lex superior derogat legi inferiori, the principle of the formation of good legislation, and provisions regarding the hierarchy of legislation as stipulated in Law Number 12 of 2011 concerning the Formation of Legislation as last amended by Law Number 13 of 2022.

Based on the description, it can be understood that the issuance of Pekanbaru Mayor Regulation Number 2 of 2025 not only raises issues regarding parking rates, but also concerns more fundamental issues regarding the validity of the revocation of attachments to Regional Regulations through Mayor Regulations, the limits of regional head authority, respect for the hierarchy of statutory regulations, protection of the legislative function of the DPRD, and its impact on Regional Original Income and legal certainty. The suspicion that the policy is based more on political considerations than on the study as mandated by Article 70 paragraph (4) of Pekanbaru City Regional Regulation Number 1 of 2024 further strengthens the urgency of this research.

Therefore, research on the "Legislation of the Revocation of Attachments to Regional Regulations Through Mayoral Regulations Reviewed from the Hierarchy of Legislation" is important to be conducted in order to analyze in depth whether Article 2 of Pekanbaru Mayoral Regulation Number 2 of 2025 which revokes Attachment I of Pekanbaru City Regional Regulation Number 1 of 2024 is in accordance with the principles of the hierarchy of legislation, the principle of legality, the theory of authority, and the principle of legal certainty in the Indonesian legal system. In addition, this research is also important to examine the legal and financial implications of the policy so that it can contribute to the development of state administrative law and regional government law in Indonesia.

Formulation of the problem

The formulation of the problem in this research is as follows:

1. How is the Validity of the Revocation of Attachments to Regional Regulations Through Mayoral Regulations Reviewed from the Hierarchy of Legislation?
2. What are the legal consequences of revoking attachments to regional regulations through mayoral regulations in terms of the hierarchy of statutory regulations?

RESEARCH METHODS

This research is a normative legal research that examines law as a norm (law in books) through an analysis of laws and regulations, doctrines, legal principles, and court decisions related to the validity of the revocation of attachments to Regional Regulations through Mayoral Regulations. The approaches used include: a statute approach to examine laws and regulations that regulate the hierarchy and authority of the formation of regional legal products; a conceptual approach to examine the theory of norm hierarchy, theory of authority, the principle of legality, legal certainty, and lex superior derogat legi inferiori; an analytical approach to analyze the conformity of Pekanbaru Mayoral Regulation Number 2 of 2025 with Pekanbaru City Regional Regulation Number 1 of 2024; and a comparative approach by comparing similar practices in other regions and relevant court decisions.

The research uses secondary data consisting of: primary legal materials, namely the 1945 Constitution of the Republic of Indonesia, Law Number 12 of 2011 as amended by Law Number 13 of 2022, Law Number 23 of 2014, Law Number 1 of 2022, Government Regulation Number 35 of 2023, Pekanbaru City Regulation Number 1 of 2024, and Pekanbaru Mayor Regulation Number 2 of 2025; secondary legal materials, in the form of

books, journals, research results, and expert opinions; and tertiary legal materials, such as legal dictionaries, encyclopedias, and indexes of laws and regulations.

The collection of legal materials was conducted through library research by inventorying, identifying, classifying, and reviewing various laws and regulations, literature, scientific journals, and official documents relevant to the research object. The analysis was conducted qualitatively using legal interpretation and legal reasoning methods. The analysis focused on the conformity of the Mayor's Regulation with Regional Regulations and provisions of higher laws and regulations, including testing the limits of the Mayor's authority in forming Mayoral Regulations. Conclusions were drawn deductively, namely from general provisions in the form of theories, legal principles, and laws and regulations to an analysis of specific cases regarding the validity of the revocation of attachments to Regional Regulations through Mayoral Regulations based on the principles of the hierarchy of laws and regulations, authority, legality, and legal certainty.

RESULT AND DISCUSSION

A. The Validity of the Revocation of Attachments to Regional Regulations Through Mayoral Regulations Reviewed from the Hierarchy of Legislation

Indonesia is constitutionally affirmed as a state of law as stated in Article 1 paragraph (3) of the 1945 Constitution of the Republic of Indonesia which states that "The State of Indonesia is a state of law." The consequence of this provision is that all actions of state administrators must be based on law, not on the will of power (government by law, not by men). This principle requires that every use of government authority has a clear legal basis, is carried out according to the specified procedures, and does not conflict with the national legal system.(Asshiddiqie, 2022).

In the Indonesian legal system, the revocation of a regulation is part of the legal formation process, which must be carried out based on the principles of legality, normative hierarchy, and the authority of the regulator. Revocation is not only interpreted as an act of removing the validity of a legal norm, but also a legal action that changes the legal status of a regulation so that from the moment of revocation, the norm no longer has binding force. Therefore, the revocation of a regulation cannot be done freely, but must follow the mechanisms determined in the legal formation system.

In the context of regional government, a Regional Regulation is a product of regional legislation jointly created by the Regional People's Representative Council (DPRD) and the regional head, as stipulated in Law Number 23 of 2014 concerning Regional Government. Meanwhile, a Regional Head Regulation is a legal product created by the regional head as an implementation of the Regional Regulation or based on the authority granted by higher-level legislation. These differences in character indicate that Regional Regulations and Regional Head Regulations have different functions, positions, and formation mechanisms, thus their legal consequences are also different.

Problems arise when a Regional Head Regulation is used to revoke a Regional Regulation or part of a Regional Regulation, including attachments that are legally an integral part of the main body of the Regional Regulation. Theoretically, such an action creates a conflict within the normative hierarchy system because the Regional Head Regulation derives its legitimacy from the Regional Regulation. Therefore, there is no relationship that allows the implementing norm to override its parent norm.

According to Nurfaqih Irfani (2020), the principles of normative conflict resolution, such as lex superior derogat legi inferiori, lex posterior derogat legi priori, and lex specialis derogat legi generali, cannot be applied freely without considering the hierarchical relationship between regulations. Derogation from a norm can only be carried out if there is authority granted by the legal system. Therefore, a lower-level regulation cannot be used as a

basis for revoking the validity of a higher-level regulation simply because of the existence of a newer regulation.

In Indonesian constitutional practice, the relationship between Regional Regulations and Regional Head Regulations is one of implementing regulation. This means that Regional Head Regulations are created to implement the norms established in Regional Regulations. Therefore, if a Regional Head Regulation revokes a Regional Regulation or an attachment that is part of a Regional Regulation, a deviation in regulatory function has occurred because the implementing regulation has been transformed into a regulation that corrects the regional legislative product.

This issue has become increasingly important following Constitutional Court Decisions No. 137/PUU-XIII/2015 and No. 56/PUU-XIV/2016, which affirmed that the cancellation of Regional Regulations is no longer carried out through executive review by the Central Government, but rather through judicial review by the Supreme Court. Therefore, changes to or revocation of Regional Regulations must be carried out through a mechanism that is in accordance with the legal regulation formation system so as not to cause disharmony in norms.(Sihombing, 2017).

The validity of revoking attachments to Regional Regulations through Mayoral Regulations is a crucial legal issue in the Indonesian legislative system. This issue concerns not only the technical aspects of regulatory drafting but also fundamental principles of the rule of law, such as the principle of legality, constitutional supremacy, the hierarchy of norms (stufenbau theory), the distribution of authority, and legal certainty. In the practice of regional governance, it is not uncommon for regional heads to amend or even revoke provisions contained in attachments to Regional Regulations through Mayoral Regulations for reasons of policy adjustment, bureaucratic efficiency, or public service needs. However, such actions raise legal questions about whether the Mayoral Regulation has the authority to revoke sections that are legally an integral part of the Regional Regulation.

The validity of the revocation of the Attachment to Pekanbaru City Regional Regulation Number 1 of 2024 through Pekanbaru Mayor Regulation Number 2 of 2025 must be analyzed based on the construction of norms contained in both regulations, not solely based on general theories regarding the hierarchy of statutory regulations. Analysis of positive norms shows that Regional Regulation Number 1 of 2024 has expressly determined the position of the attachment as an inseparable part of the Regional Regulation. This provision can be found in Article 70 paragraph (2) which states that the structure and amount of the General Service Retribution tariff are listed in Attachment I which is an inseparable part of the Regional Regulation, while Article 81 paragraph (6) determines that the structure and amount of the Business Service Retribution tariff are listed in Attachment II which is also an inseparable part of the Regional Regulation. This formulation has the legal consequence that the attachment cannot be viewed as a stand-alone administrative document, but rather is a legal norm that has the same status as the body of the Regional Regulation. Thus, changes or revocation of the attachment legally constitutes a change to the Regional Regulation itself.

The principle of lex posterior derogat legi priori is one of the principles for resolving normative conflicts, stating that a newer regulation overrides an older regulation if both regulations regulate the same material, have the same hierarchical position, and are established by institutions with the same authority. This principle aims to maintain the dynamics of the law so that it can always keep up with the development of societal needs without having to maintain old, irrelevant norms.

This principle cannot be applied absolutely. Its validity requires equality or hierarchy between the two conflicting regulations. Therefore, this principle cannot be used as a basis for justifying the revocation of a Regional Regulation by a Regional Head Regulation, as the two types of regulations exist at different levels within the legal system.

According to Nurfaqih Irfani (2020), a common mistake in practice is the use of the lex posterior principle without considering the requirement for equality of norm levels. However, if two norms are at different levels, the solution is not to use the lex posterior principle, but rather the principle of lex superior derogat legi inferiori. Therefore, the lex posterior principle cannot override the hierarchical structure established in the Indonesian positive legal system.

In the case of the revocation of attachments to Regional Regulations through Mayoral Regulations, the existence of Mayoral Regulation Number 2 of 2025 as a newer regulation does not automatically override Regional Regulation Number 1 of 2024. This is because the two regulations do not have the same status. Regional Regulations are products of regional legislation, while Mayoral Regulations are implementing regulations. Thus, the main requirement for the application of the principle of lex posterior derogat legi priori is not met.

Improper application of this principle has the potential to create legal uncertainty, as it opens the door for implementing regulations to override higher-level norms simply by claiming they were issued later. This clearly contradicts the systematic principle of legislative formation.

Problems then arose when the Mayor of Pekanbaru issued Mayoral Regulation Number 2 of 2025, amending Mayoral Regulation Number 41 of 2022 and revoking the regulation on parking rates, which had been included in the Regional Regulation Appendix when Regional Regulation Number 1 of 2024 came into effect. From both administrative and constitutional law perspectives, this action raises fundamental questions regarding the limits of the regional head's authority to formulate Mayoral Regulations. The legal issue lies not in changing parking rates as a policy substance, but rather in whether the Mayoral Regulation has the authority to revoke norms that have become part of the Regional Regulation.

A systematic examination reveals that Regional Regulation Number 1 of 2024 does indeed grant the Mayor the authority to review retribution rates. However, this regulation does not delegate the authority to revoke attachments to Regional Regulations. Tariff review is an administrative authority to adjust tariffs according to economic developments, inflation, or service delivery costs. Conversely, revoking attachments constitutes a legislative act because it nullifies the validity of legal norms jointly established by the Regional People's Representative Council (DPRD) and the regional head. These two actions have different legal characteristics and cannot be equated.

Grammatically, the phrase "tariff review is determined by a Mayoral Regulation" only grants the authority to determine the results of the tariff evaluation based on the delegation granted by the Regional Regulation. This phrase cannot be interpreted as granting the authority to revoke attachments to the Regional Regulation. If this phrase is interpreted broadly to include the authority to revoke attachments to the Regional Regulation, it would constitute an expansion of authority that contradicts the principle of legality in state administrative law.

Article 7 paragraph (1) of Law Number 12 of 2011 as last amended by Law Number 13 of 2022. This article places Regency/City Regional Regulations as one type of statutory regulation that is above the Mayor's Regulation in the hierarchy system of statutory regulations. This different position not only indicates the formal order, but also indicates the limits of the authority of each regulation maker. Consequently, Mayoral Regulations can only be formed to implement Regional Regulations, not to change or revoke the norms contained therein.

From the perspective of the Stufenbau des Recht theory proposed by Hans Kelsen (2019), the validity of a Mayoral Regulation derives from the Regional Regulation that serves as the basis for its formation. Therefore, it is theoretically impossible for an implementing norm to nullify the validity of the norm that serves as the source of its own validity. If this

were allowed, the legal hierarchy would lose consistency, as lower norms would control higher norms. Such a situation contradicts the basic principle of a state based on the rule of law, which requires that every norm be subject to higher norms.

In the author's opinion, the appendix is an integral part of the legislation and has the same legal force as the main body. Therefore, changes to the appendix cannot be made through lower-level regulations, but must be made through regulations of equal standing. In the context of Pekanbaru City Regional Regulation Number 1 of 2024, if the regional government intends to remove or change the parking rates contained in Appendix II, the mechanism must be the formation of a Regional Regulation concerning amendments to Regional Regulation Number 1 of 2024, not through a Mayoral Regulation.

Philipus M. Hadjon (2019) explains that government authority can only be exercised to the extent granted by statutory regulations through attribution, delegation, or mandate. In this case, there is no norm that provides attribution or delegation to the Mayor to revoke attachments to Regional Regulations. Therefore, the issuance of Mayoral Regulation Number 2 of 2025, which removes the contents of the attachments to Regional Regulations, constitutes an action that exceeds authority (ultra vires) and contains a flawed authority (bevoegdheidsgebrek).

Bagir Manan (1992) also emphasized that Regional Head Regulations are executive regulations that only function to implement Regional Regulations. Due to their nature as implementing regulations, Regional Head Regulations may not reduce, add, or delete material that has been determined through joint approval of the DPRD and the regional head in the form of Regional Regulations. Thus, the action of Mayoral Regulation Number 2 of 2025 which revokes material that has been in the Appendix to Regional Regulation Number 1 of 2024 has changed the function of the Mayoral Regulation from an implementing instrument to a legislative instrument. This change in function is not permitted in the Indonesian legal regulation formation system.

Legally, the existence of Mayoral Regulation Number 2 of 2025 does not result in the loss of validity of the Attachment to Regional Regulation Number 1 of 2024. The Attachment remains legally binding because it has never been revoked through a Regional Regulation regarding amendments or canceled through the judicial review mechanism in the Supreme Court. Thus, normatively, there is a conflict between the Regional Regulation that still stipulates tariffs in the Attachment and the Mayoral Regulation that states that the Attachment is no longer valid. This conflict of norms is a form of vertical disharmony that contradicts the principles of lex superior derogat legi inferiori and the principle of contrarius actus, so that Mayoral Regulation Number 2 of 2025 has the potential to be declared not legally binding if tested in the Supreme Court.

This issue must be analyzed based on the hierarchical system of statutory regulations as stipulated in Law Number 12 of 2011 concerning the Formation of Legislation, as last amended by Law Number 13 of 2022. In this system, Regency/City Regional Regulations are at a higher level than Regent Regulations or Mayor Regulations. Consequently, each Mayoral Regulation can only be formed in order to implement Regional Regulations or implement the provisions of higher statutory regulations. Mayoral Regulations do not have the status of regulations that can change, revoke, or reduce the content of Regional Regulations because such actions contradict the principle of the hierarchy of norms that form the basis of the national legal system.

From the perspective of the hierarchy of norms theory (Stufenbau des Recht), Hans Kelsen (2018) explains that the legal system is structured in stages, where each norm derives its validity from a higher norm, culminating in a basic norm (Grundnorm). The validity of a norm depends not only on the procedure for its formation but also on its conformity with the higher norm. Therefore, norms at a lower level do not have the authority to change or abolish

norms at a higher level, as such actions would damage the hierarchical structure of the legal system itself.

Hans Kelsen's thinking was later developed by Adolf Merkl through the theory of Das Doppelte Rechtsantlitz, which explains that every norm has two faces (double legal face): a norm that derives legitimacy from a higher norm and also serves as the basis for the formation of lower norms. Thus, the Mayor's Regulation derives legitimacy from the Regional Regulation, so that the existence of the Mayor's Regulation is entirely dependent on the Regional Regulation that serves as the basis for its formation. Therefore, theoretically, it is impossible for an implementing norm to erase the norm that is the source of its own legitimacy.

In this context, appendices to Regional Regulations have the same legal standing as the main body of the Regional Regulation. Based on Appendix II of Law Number 12 of 2011, as most recently amended by Law Number 13 of 2022, appendices are an integral part of a statutory regulation if explicitly stated as an appendix with legally binding force. Attachments are used to contain technical details, regional maps, drawings, lists, tables, forms, classifications, or other materials that, due to their nature, are more appropriately placed as appendices than included in the main body of the regulation.

Because the appendix is an integral part of the Regional Regulation, any action that changes, deletes, adds, or revokes the contents of the appendix is essentially an amendment to the Regional Regulation itself. Therefore, changes or revocation of an appendix must be carried out through the same mechanism as amendments to the Regional Regulation, namely through the creation of a new Regional Regulation or a Regional Regulation concerning amendments to the Regional Regulation. If an appendix is revoked solely through a Mayoral Regulation, then legally such action is the same as changing the substance of the Regional Regulation by a regulation of a lower status.

From the perspective of the principle of legality (legaliteitsbeginsel), every government action must have a clear basis for authority. In state administrative law, the principle of "geen bevoegdheid zonder verantwoordelijkheid" is recognized, meaning there is no authority without a legal basis and accountability. Regional heads may only exercise authority explicitly granted by statutory regulations. If there is no provision authorizing the mayor to revoke attachments to Regional Regulations through a Mayoral Regulation, then such action constitutes an excessive use of authority (ultra vires).

Jimly Asshiddiqie (2022) also emphasized that in a state governed by the rule of law, the legal system must be built on the principle of hierarchical consistency. Each lower-level regulation serves only to implement the norms contained in the higher-level regulation and must not diminish, narrow, or eliminate the substance of the norms established by the higher-level regulation's creators. Violating this principle will result in chaos in the legal system and a loss of legal certainty for the public.

The concept of ultra vires is crucial in analyzing the legitimacy of governmental action. In administrative law, actions taken beyond authority can not only be declared unlawful (onrechtmatig) but also lose their legitimacy as legitimate administrative actions. Therefore, the revocation of attachments to Regional Regulations by a Mayoral Regulation not only raises procedural issues but also concerns the legitimacy of the authority of the issuing official.

From the perspective of authority theory, Philipus M. Hadjon (2019) explains that all government authority must be derived from attribution, delegation, or mandate. Attribution is the direct granting of authority by law, delegation is the transfer of authority from a governmental organ to another organ, while a mandate is the implementation of authority on behalf of the mandate giver. In the context of the formation of a Mayoral Regulation, the regional head obtains attribution authority to form implementing regulations, not the authority

to amend or revoke norms contained in the Regional Regulation. Therefore, if the Mayoral Regulation is used to revoke an attachment to the Regional Regulation, such action does not have a valid basis for attribution or delegation.

Pekanbaru City Regional Regulation Number 1 of 2024 does contain a provision granting the Mayor the authority to review retribution rates through a Mayoral Regulation. However, upon systematic analysis, this delegation relates only to tariff adjustments as part of the implementation of the Regional Regulation's norms, not the authority to revoke attachments, which are an integral part of the Regional Regulation. The distinction between "determining the results of a tariff review" and "revoking attachments to the Regional Regulation" is fundamental. Tariff reviews are administrative and operational in nature. Conversely, revoking attachments constitutes a legislative act because it removes the validity of legal norms. Therefore, the Regional Regulation never provides any attribution or delegation to the Mayor to remove these attachments.

Philipus M. Hadjon (1998) asserted that if an administrative official uses authority beyond the attribution or delegation granted by statutory regulations, then the action is an action that exceeds authority (ultra vires) and contains a flawed authority (bevoegdheidsgebrek). This opinion is reinforced by Ridwan HR who stated that abuse of authority does not only occur when officials use authority for different purposes, but also when officials use a form of authority that was never granted by statutory regulations. In such circumstances, the issued legal product loses its legal basis and can be revoked through the statutory regulatory review mechanism (HR, 2023). Thus, Mayoral Regulation Number 2 of 2025 does not meet the requirements for validity from the aspect of authority because the authority to revoke attachments to Regional Regulations is not an authority held by the Mayor.

The validity of revoking attachments to Regional Regulations must also be analyzed based on the principle of conformity between the type, hierarchy, and content of the material as stipulated in Article 5 of Law Number 12 of 2011. This principle requires that the material regulated in a type of regulation be in accordance with the position of the regulation in the hierarchy. Mayoral Regulations are only permitted to regulate operational or technical material as the implementation of Regional Regulations. Conversely, revocation of the content of Regional Regulations constitutes a change in norms that are at the regional legislative level and therefore must be carried out through the regional legislative mechanism together with the Regional People's Representative Council.

If the Mayor's Regulation revokes an attachment to a Regional Regulation, it violates the principle of hierarchical conformity because the lower norm nullifies the validity of the higher norm. This condition also contradicts the principle of lex superior derogat legi inferiori, which states that higher regulations override lower regulations. This principle implies that lower regulations must comply with higher regulations, not vice versa.

In addition to contradicting the principle of lex superior derogat legi inferiori, the revocation of attachments to Regional Regulations through Mayoral Regulations also contradicts the principle of contrarius actus. The principle of contrarius actus teaches that officials or institutions authorized to formulate a decision or regulation are in principle also authorized to amend or revoke it, as long as it is not stipulated otherwise by statutory regulations. Because Regional Regulations are formulated by the Regional People's Representative Council (DPRD) together with the regional head, their amendments or revocation must also be carried out by both institutions through regional legislative mechanisms, not unilaterally by the regional head through Mayoral Regulations.

Furthermore, Bagir Manan (2004) explains that the authority of regional governments to create Regional Head Regulations is administrative in nature, while the authority to create Regional Regulations is regional legislative in nature. Therefore, Regional Head Regulations

only function as implementation instruments and do not have the power to change legal political decisions agreed upon with the DPRD through Regional Regulations.

Another perspective worth considering is the theory of legal certainty. Gustav Radbruch (2017) states that one of the primary objectives of law is to provide legal certainty (Rechtssicherheit). Legal certainty not only means the existence of clear rules, but also certainty regarding the procedures for establishing, amending, and revoking a legal norm. If attachments to Regional Regulations can be revoked at any time through a Mayoral Regulation, the public will have difficulty determining which norms actually apply because there is a conflict between the Regional Regulation and the Mayoral Regulation. This situation clearly contradicts the legal objective of creating certainty and protecting public rights.

In the practice of drafting legislation in Indonesia, changes to the appendices to laws, government regulations, or regional regulations are almost always made through equivalent regulations. This demonstrates the consistent application of the principle of normative hierarchy. Attachments are considered to have the same legal force as the main body of the regulation, so changes to appendices cannot be made through implementing regulations.

Maria Farida Indrati's (2020) opinion supports this view. According to her, appendices are legally integral parts of statutory regulations, so any changes to them are tantamount to changes to the regulations themselves. Therefore, changes to or revocation of appendices must follow the procedures for establishing regulations that are on a par with the original regulations. If done through lower-level regulations, such actions contradict the theory of normative hierarchy and sound statutory regulation-making techniques.

Thus, when analyzed based on Hans Kelsen's norm hierarchy theory, Adolf Merkl's two-faced norm theory, Philipus M. Hadjon's authority theory, the principle of lex superior derogat legi inferiori, the principle of contrarius actus, the principle of legality, and the provisions of Law Number 12 of 2011 as last amended by Law Number 13 of 2022, then the revocation of attachments to Regional Regulations through Mayoral Regulations in principle does not meet the requirements of legal validity. Attachments are an integral part of Regional Regulations so they can only be changed or revoked through new Regional Regulations or Regional Regulations concerning amendments. Mayoral Regulations only function as implementing regulations and do not have the authority to delete the material content of Regional Regulations. Therefore, the revocation of attachments to Regional Regulations through Mayoral Regulations is contrary to the hierarchical system of statutory regulations, exceeds the authority of the former, and has the potential to create legal uncertainty in the implementation of regional government.

B. Legal Consequences of Revocation of Attachments to Regional Regulations Through Mayoral Regulations Reviewed from the Hierarchy of Legislation

The revocation of attachments to Regional Regulations through a Mayoral Regulation not only raises questions regarding the legitimacy of the authority of the regulator, but also gives rise to various legal consequences that impact the validity of norms, legal certainty, the implementation of regional government, and the protection of community rights. From the perspective of constitutional law and legal science, legal consequences are the legal consequences that arise because a legal action is carried out in a manner inconsistent with the procedures, authority, or hierarchy of statutory regulations. Therefore, when a Mayoral Regulation revokes an attachment to a Regional Regulation, the analysis does not stop at the question of the validity or invalidity of the action, but must continue to the legal consequences that arise for the entire legal system.

Hans Nawiasky (1948) refined Hans Kelsen's theory by classifying legal norms into four levels: Staatsfundamentalnorm, Staatsgrundgesetz, Formell Gesetz, and Verordnung and

Autonome Satzung. In the Indonesian legal system, the 1945 Constitution of the Republic of Indonesia is the Staatsfundamentalnorm, while laws are at the Formell Gesetz level. Regional Regulations and Mayoral Regulations are included in the Verordnung and Autonome Satzung groups, but both still have a hierarchical relationship.

Regional Regulations are a form of autonomous Satzung (Regulation of the Regional People's Representative Council) created jointly by the Regional People's Representative Council (DPRD) and the regional head based on autonomous authority. Conversely, Mayoral Regulations are implementing Verordnung (Regulation of the City Council). If a Mayoral Regulation revokes the Attachment to a Regional Regulation, the function of Verordnung shifts to creating new norms, eliminating Autonome Satzung. This contradicts Hans Nawiasky's theory because it disrupts the systematic relationship between levels of norms.

This issue becomes increasingly important because the appendix to a Regional Regulation is not a stand-alone administrative document, but rather an integral part of the main body of the Regional Regulation. The appendix has the same legal force as the articles contained in the main body of the regulation. Therefore, revoking an appendix essentially revokes part of the content of the Regional Regulation. Therefore, if such action is carried out through a Mayoral Regulation, which has a lower status in the hierarchy of laws and regulations, it will have various legal consequences that affect the validity of norms, the authority of the regulator, legal certainty, and even the mechanism for reviewing laws and regulations.

From a constitutional state perspective, the Mayor's Regulation is an administrative legal instrument established to implement Regional Regulations. Therefore, the existence of the Mayor's Regulation cannot be separated from the Regional Regulation that serves as the basis for its formation. When Mayor's Regulation Number 2 of 2025 revoked the attachment that had been part of Pekanbaru City Regional Regulation Number 1 of 2024, this action changed the function of the Mayor's Regulation from an implementing regulation (executive regulation) to a regulation that corrects regional legislative products. This shift in function contradicts the principles of the constitutional state because it grants the executive body the authority to revoke norms established through the joint approval of the Regional People's Representative Council (DPRD) and the Mayor.

According to Friedrich Julius Stahl (2021), the main elements of a state based on the rule of law include the protection of human rights, the division of powers, government based on law (wetmatigheid van bestuur), and the existence of administrative courts that oversee government actions. In this context, the Mayor's action of revoking the attachment to the Regional Regulation through a Mayoral Regulation violates the principle of wetmatigheid van bestuur, as such authority is not granted by the Regional Regulation or higher legislation.

Jimly Asshiddiqie (2021) explains that one of the main characteristics of a modern constitutional state is the supremacy of law, meaning that all government actions must comply with the law and must not exceed the authority stipulated in laws and regulations. Therefore, although the purpose of issuing Mayoral Regulation Number 2 of 2025 is to improve the effectiveness of parking services or adjust regional policies, this objective cannot be used as a basis for ignoring the principles of legality and the hierarchy of laws and regulations.

In legislation theory, the creation, amendment, or revocation of a norm must always take into account the relationship between the type of regulation, hierarchy, and content. This relationship is expressly regulated in Articles 5 and 7 of Law Number 12 of 2011 concerning the Formation of Legislation, as most recently amended by Law Number 13 of 2022. This provision emphasizes that the content of a regulation must be in accordance with its type and position in the hierarchy. Regulations at a lower level may only implement norms at a higher level and are not permitted to change or abolish the norms that form the basis of their validity.

If the Mayor's Regulation is used to revoke an attachment to a Regional Regulation, this action violates the construction of the legal regulatory system based on the theory of norm hierarchy (Stufenbau Theory). According to Hans Kelsen (2019), each norm derives its validity (geltung) from a higher norm, while lower norms must comply with the norm that serves as the source of legitimacy for its formation. Therefore, if a lower norm actually abolishes a higher norm, the legal hierarchy structure becomes reversed (reversed hierarchy), so that the validity of the established norms loses its legal legitimacy.

This view was further developed by Adolf Merkl through the theory of Das Doppelte Rechtsantlitz, which explains that every norm has two functions at once: gaining legitimacy from the norm above it and becoming the basis for the formation of the norm below it. Therefore, the Mayor's Regulation as an implementing norm cannot possibly have the authority to revoke the attachment to the Regional Regulation because the existence of the Mayor's Regulation itself derives legitimacy from the Regional Regulation. If the implementing norm revokes its parent norm, the validity relationship in the legal system will be broken, thus creating uncertainty regarding the basis for the validity of the implementing norm.

The principle of lex superior derogat legi inferiori is a fundamental principle in the hierarchical system of laws and regulations, which stipulates that higher regulations override or trump lower regulations in cases of conflicting norms. This principle is a key instrument in maintaining the consistency of the legal system, ensuring that all norms are structured harmoniously based on levels of authority.

In the Indonesian legal system, this principle is legitimized through Article 7 of Law Number 12 of 2011, as most recently amended by Law Number 13 of 2022, which regulates the hierarchy of laws and regulations. This hierarchy not only indicates the formal order but also defines the limits of the authority of the regulator of each type of regulation.

According to research by Safara Akmaliah and Prihatin Effendi (2026), the application of the principle of lex superior derogat legi inferiori is crucial in resolving conflicts between Regional Regulations and subordinate regulations. This research shows that most normative conflicts in regions arise from misunderstandings about the limits of the authority of the regulator, resulting in Regional Head Regulations often containing material that should only be regulated through Regional Regulations.

Suko Prayitno (2017) also explains that the principle of lex superior serves not only as a guideline for resolving normative conflicts but also as a control mechanism for regional legal products to ensure they remain within the national legal system. Violations of this principle can lead to the potential annulment of a regulation due to its conflict with a higher norm.

When linked to Pekanbaru City Regional Regulation Number 1 of 2024 and Mayoral Regulation Number 2 of 2025, the principle of lex superior derogat legi inferiori clearly indicates that the Mayoral Regulation does not have the authority to revoke attachments to the Regional Regulation. Conversely, if there is a conflict between the two, the norms in the Regional Regulation must still be prioritized because they have a higher position in the hierarchy of statutory regulations. Thus, the application of the lex superior principle in this case leads to the conclusion that provisions in the Mayoral Regulation that conflict with the Regional Regulation cannot eliminate the validity of the norms in the Regional Regulation and have the potential to be declared not legally binding through a judicial review mechanism in the Supreme Court.

The first legal consequence is the disruption of the validity of the Mayor's Regulation containing the revocation provision. In authority theory, a government action is only valid if it meets three main elements: authority, procedure, and substance. Philipus M. Hadjon (1998) explains that government authority can only be obtained through attribution, delegation, or

mandate. Regional heads do indeed have attribution authority to create Mayoral Regulations as implementing regulations. However, this authority does not include changes to or revocation of the content of Regional Regulations because this authority rests with the Regional People's Representative Council (DPRD) and the regional head through regional legislative mechanisms.

Thus, if the Mayor's Regulation is used to revoke an attachment to a Regional Regulation, an ultra vires act has occurred, that is, an action taken beyond the authority granted by statutory regulations. Consequently, the revocation provision loses its legal basis and can be declared invalid under both administrative and constitutional law.

The next legal consequence concerns the validity of attachments to Regional Regulations declared revoked through Mayoral Regulations. According to Hans Kelsen's theory of normative validity, a norm only loses its binding force if it is revoked by a norm of the same or higher rank, according to a specified mechanism. Therefore, revocation by a lower-ranking norm does not cause the higher-ranking norm to lose its validity.

Consequently, the appendix to the Regional Regulation remains legally binding even if the Mayor's Regulation states that the appendix has been revoked. In other words, the revocation provision in the Mayor's Regulation has no legal effect on the validity of the appendix to the Regional Regulation because it was made by a drafter who lacked the authority.

This situation creates a dualism of norms. On the one hand, the Regional Regulation remains valid, while on the other, the Mayor's Regulation mandates that the attachment be deemed invalid. This situation creates a norm conflict that has the potential to cause uncertainty in the implementation of regional governance.

One of the primary goals of establishing legislation is to provide legal certainty. Gustav Radbruch (2013) places legal certainty as a fundamental value, alongside justice and utility. According to him, laws that fail to provide certainty will lose their function as guidelines for societal behavior.

If the attachments to the Regional Regulation are revoked through a Mayoral Regulation, the public will have difficulty determining which norms apply. Some government officials may use the Regional Regulation as the legal basis, while others use the Mayoral Regulation. This difference has the potential to create inconsistencies in public services, government administration, and law enforcement. This legal uncertainty contradicts the principle of legal certainty as stipulated in Article 5 of Law Number 12 of 2011. This principle requires that every regulation be formulated based on clear procedures so that the public can be certain of their rights and obligations.

In the context of revoking regulations, legal certainty concerns not only clarity regarding when a norm expires, but also the authority to carry out the revocation. If the revocation is carried out by an unauthorized official, a dualism of norms will arise, making it difficult for both the public and government officials to determine which regulation should be implemented.(Irfani, 2020).

Research in the Indonesian Legislation Journal confirms that normative conflicts not resolved based on statutory principles will result in legal uncertainty because two conflicting norms remain in effect simultaneously. Therefore, resolving normative conflicts must always consider aspects of hierarchy, the authority of the legislator, and the technique for revoking regulations.(Akmaliah et al., 2026).

If the practice of revoking attachments to Regional Regulations through Mayoral Regulations is allowed to continue, the broader legal consequence will be the disruption of the hierarchical system of legislation. According to the theory of norm hierarchy, the relationship between various types of regulations not only indicates formal order but also a

relationship of authority. A lower norm does not have the power to revoke a higher norm because such an action violates the principle of lex superior derogat legi inferiori.

In the legal theory developed by Maria Farida Indrati (2020), hierarchy is not simply a sequence of levels of regulations, but a system of controlling their content. This means that every regulation must comply with higher norms, both in terms of its formulation, substance, and revocation. Therefore, the revocation of attachments to Regional Regulations through Mayoral Regulations undermines the consistency of the hierarchical system that underpins the formation of legislation in Indonesia.

In legal science, the contrarius actus principle is known, namely the principle that states that the official or institution authorized to create a legal product is in principle also authorized to change or revoke the legal product. Regional Regulations are created by the Regional People's Representative Council (DPRD) together with the regional head. Therefore, changes or revocation of the attachments to Regional Regulations can only be done through the same mechanism, namely the formation of a Regional Regulation concerning changes or revocation of Regional Regulations. If the Mayor's Regulation revokes the attachments to Regional Regulations, the contrarius actus principle has been violated because the regional head acted alone without involving the DPRD as a co-former of Regional Regulations. Violation of this principle not only causes a flaw in authority, but also eliminates the democratic legitimacy inherent in the formation of Regional Regulations as regional legislative products.

Based on Article 24A paragraph (1) of the 1945 Constitution of the Republic of Indonesia and Law Number 14 of 1985 concerning the Supreme Court as last amended by Law Number 3 of 2009, the Supreme Court has the authority to test laws and regulations below the law against the law.

Because the Mayor's Regulation is a statutory regulation under the law, if its contents conflict with Law Number 12 of 2011 and Law Number 23 of 2014 concerning Regional Government, these provisions can be tested at the Supreme Court. If the Supreme Court declares that the revocation provisions conflict with higher regulations, then the provisions in the Mayor's Regulation lose their binding legal force.

In the theory of legislation, a good regulation must meet three main dimensions: the authority of the legislator, the procedure for its formation, and the content. A. Hamid S. Attamimi (1990) explains that the formation of legislation must always consider the relationship between the principles of the rule of law, the hierarchy of norms, the authority of the legislator, and the content. According to him, the quality of a regulation is determined not only by the content of the norms, but also by the suitability between the legislator and the authority granted by the legal system.

Maria Farida Indrati (2020) added that the theory of legislative formation places conformity of type, hierarchy, and content as one of the primary requirements for regulatory validity. If any of these elements is not met, the regulation contains a legal defect that could result in the invalidation of the norm in question.

Jimly Asshiddiqie (2021) argues that the primary objective of a hierarchical system of laws and regulations is to maintain consistency, harmony, and integration of all legal norms within a unified system. Therefore, if a lower-level regulation is allowed to revoke the content of a higher-level regulation, the national legislative system will lose its certainty and order as a coherent legal system.

Bagir Manan (1997) emphasized that every legal product must be created in accordance with the competence of its creator. Deviations from this competence cause the legal product to experience a flaw in authority (bevoegdheidsgebrek), which has implications for the invalidity of legal actions taken by the official who created it.

Legal certainty is one of the primary objectives of establishing legislation. Any regulation that is revoked must be done through a clear mechanism, by an authorized institution, and based on established procedures. This is crucial to ensure the public has certainty regarding which norms remain in effect and which have lost their binding force.(Yuliandri, 2019).

Eka NAM Sihombing also explained that following the change in the mechanism for annulling Regional Regulations through the Constitutional Court Decision, legal certainty increasingly depends on the consistency of regulators in adhering to the hierarchical system of statutory regulations. Deviations from this system not only create normative conflicts but also reduce public trust in the law as an instrument that provides protection and certainty. In the case of the revocation of the Attachment to Pekanbaru City Regional Regulation Number 1 of 2024 through Mayoral Regulation Number 2 of 2025, the principle of legal certainty becomes highly relevant. If the Mayoral Regulation is deemed capable of revoking the attachment to the Regional Regulation, while the Regional Regulation itself has never been amended or revoked through regional legislative mechanisms, then two conflicting norms will arise regarding the same regulatory object.

Such conditions result in uncertainty in the application of the law, disrupt the administration of regional government, and potentially give rise to legal disputes in the implementation of regional policies. Therefore, to ensure legal certainty, the revocation of Regional Regulations and their attachments must be carried out through Regional Regulations of the same level or through a regulatory review mechanism in accordance with the national legal system.(Pahlevi & Bustomi, 2023).

Based on the above description, it can be concluded that the revocation of the attachment to the Regional Regulation through the Mayor's Regulation has various very fundamental legal consequences, namely the invalidity of the revocation action because it was carried out by an unauthorized official, the legal validity of the attachment to the Regional Regulation remains, the emergence of norm conflicts and legal uncertainty, disruption of the hierarchy system of statutory regulations, violation of the principle of contrarius actus and the principle of lex superior derogat legi inferiori, and the opening of the possibility of testing the Mayor's Regulation in the Supreme Court. Viewed from the theory of the formation of statutory regulations, this action also contains defects in authority, defects in content material, and hierarchical defects so that it does not fulfill the principles of the formation of good legislation. Therefore, changes or revocation of the attachment to the Regional Regulation must be carried out through a new Regional Regulation or a Regional Regulation concerning changes, not through the Mayor's Regulation which legally only functions as an implementing regulation.

CONCLUSIONS

The Validity of Revocation of Attachments to Regional Regulations Through Mayoral Regulations Reviewed from the Hierarchy of Legislation, in principle, it does not have legal validity. Attachments to Regional Regulations are an inseparable part of Regional Regulations so that they have the same legal standing as the main body of Regional Regulations. Therefore, any changes, deletions, or revocations of attachments must be carried out through the mechanism of forming new Regional Regulations or Regional Regulations regarding changes, not through Mayoral Regulations. Reviewed from Hans Kelsen's norm hierarchy theory (Stufenbau Theory), Adolf Merkl's two-faced norm theory (Das Doppelte Rechtsantlitz), A. Hamid S. Attamimi's theory of the formation of legislative regulations, and Maria Farida Indrati's theory of legal science, Mayoral Regulations as implementing regulations do not have the authority to change or revoke norms that are at the Regional Regulation level. This action is contrary to the principle of lex superior derogat legi inferiori,

the principle of contrarius actus, the principle of legality, and the principle of conformity between types, hierarchies, and material contents as regulated in Law Number 12 of 2011 concerning the Formation of Legislation as last amended by Law Number 13 of 2022. Thus, the revocation of attachments to Regional Regulations through the Mayor's Regulation is an action that contains a flaw in authority (bevoegdheidsgebrek) and a flaw in hierarchy so that it does not fulfill the principles of the formation of good legislation.

Legal Consequences of Revocation of Attachments to Regional Regulations Through Mayoral Regulations Reviewed from the Hierarchy of Legislation is the absence of valid legal consequences for the validity of attachments to Regional Regulations because the revocation is carried out by regulations that do not have the authority. Legally, attachments to Regional Regulations remain legally binding until revoked through Regional Regulations of equal standing or through the mechanism of judicial review of legislation by the Supreme Court in accordance with the provisions of legislation. On the other hand, Mayoral Regulations containing provisions for revocation have the potential to be declared contrary to law because they exceed the authority of their drafters (ultra vires). This condition creates conflicting norms, legal uncertainty, inconsistencies in the implementation of regional government, and has the potential to disrupt the effectiveness of public services. Reviewed from the theory of the formation of legislation, a regulation that does not fulfill the aspects of authority, procedure, type, hierarchy, and content will experience legal defects and thus lose legitimacy as part of the national legal system. Therefore, to maintain legal certainty, regulatory harmonization, and consistency of the statutory regulatory system, any changes or revocation of attachments to Regional Regulations must be carried out through regional legislative mechanisms in accordance with the provisions of Law Number 12 of 2011 as last amended by Law Number 13 of 2022 and Law Number 23 of 2014 concerning Regional Government as last amended by Law Number 6 of 2023.

District/city governments and regional heads should always refer to the hierarchical system of statutory regulations and regulatory drafting techniques as stipulated in Law Number 12 of 2011 as last amended by Law Number 13 of 2022 when making changes or revocations to Regional Regulations. Changes to Regional Regulation attachments should be made through Regional Regulations concerning changes or revocations, not through Mayoral Regulations, so as not to cause authority defects or legal uncertainty.

To strengthen the regional legislative function, evaluate and harmonize each draft Regional Regulation and Mayoral Regulation before they are enacted. The harmonization process must ensure that each content complies with the type, hierarchy, and principles of proper legislative formation, and does not exceed the authority granted by higher-level legislation.

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