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CORPORATE RESPONSIBILITY FOR HAZARDOUS WASTE POLLUTION BASED ON ENVIRONMENTAL REGULATIONS

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Abstract: Industrial development has significantly contributed to national economic growth; however, it has simultaneously posed serious ecological risks due to inadequate management of hazardous and toxic waste. Although a robust legal framework exists—primarily through Law No. 32 of 2009 on Environmental Protection and Management and Government Regulation No. 101 of 2014 on Hazardous and Toxic Waste Management—the weak enforcement of corporate accountability mechanisms in practice has further complicated this issue. Accordingly, this article examines corporate legal responsibility for environmental pollution caused by hazardous and toxic waste within the framework of Indonesia's environmental law. Employing a juridical-empirical method through statutory, conceptual, and case study approaches, the research analyzes the application of legal doctrines such as the polluter pays principle, strict liability, vicarious liability, and identification theory in enforcing corporate accountability for environmental pollution. The findings reveal that most companies have failed to comply with waste management standards due to weak supervision, regulatory ambiguity, and inconsistent sanctions, resulting in recurring environmental violations. Only a small number of corporations have been effectively held accountable under civil, administrative, or criminal law. Therefore, strengthening regulatory harmonization, improving the effectiveness of law enforcement, and integrating corporate responsibility principles are urgent measures for achieving sustainable industrial governance. Ultimately, a transparent and stringent accountability framework serves as a key instrument for upholding the polluter pays principle while safeguarding public health and environmental sustainability.

Pembangunan industri telah memberikan kontribusi yang signifikan terhadap pertumbuhan ekonomi nasional, namun di sisi lain menimbulkan risiko ekologis yang serius akibat lemahnya pengelolaan limbah bahan berbahaya dan beracun. Meskipun telah terdapat landasan hukum yang kuat, khususnya melalui Undang-Undang No. 32 Tahun 2009 tentang Perlindungan dan Pengelolaan Lingkungan

*Hidup serta Peraturan Pemerintah No. 101 Tahun 2014 tentang Pengelolaan Limbah Bahan Berbahaya dan Beracun, lemahnya penegakan mekanisme pertanggungjawaban korporasi dalam praktik justru mempersulit permasalahan tersebut. Oleh karena itu, artikel ini mengkaji tanggung jawab hukum korporasi atas pencemaran lingkungan yang disebabkan oleh limbah bahan berbahaya dan beracun dalam kerangka hukum lingkungan di Indonesia. Dengan menggunakan metode yuridis-empiris melalui pendekatan perundang-undangan, konseptual, dan studi kasus, penelitian ini menganalisis penerapan doktrin hukum seperti p*olluter pays principle, strict liability, vicarious liability, *dan* identification theory *dalam penegakan tanggung jawab korporasi terhadap pencemaran lingkungan. Hasil penelitian menunjukkan bahwa sebagian besar perusahaan belum mematuhi standar pengelolaan limbah karena lemahnya pengawasan, ketidakjelasan regulasi, dan ketidakkonsistenan sanksi, sehingga pelanggaran lingkungan terus berulang. Hanya sebagian kecil korporasi yang berhasil dimintai pertanggungjawaban secara perdata, administratif, maupun pidana. Dengan demikian, penguatan harmonisasi regulasi, peningkatan efektivitas penegakan hukum, serta integrasi prinsip tanggung jawab korporasi menjadi langkah mendesak dalam mewujudkan tata kelola industri yang berkelanjutan. Pada akhirnya, kerangka pertanggungjawaban yang transparan dan tegas menjadi instrumen penting untuk menegakkan polluter pays principle sekaligus melindungi kesehatan masyarakat dan keberlanjutan ekosistem.*

Keywords: Corporate Responsibility; Hazardous Waste; Environmental Law; Strict Liability.

INTRODUCTION

The environment is a valuable asset that supports human life and ecosystems. Its health affects people's quality of life and well-being. However, rapid industrialization challenges the balance between economy and sustainability. Therefore, the God-given environment must be preserved for the survival of the nation (Syahruddin & Fatimah, 2021). Today's industrial progress has contributed significantly to Indonesia's economy. However, on the other hand, these developments also have an impact on the environment, both due to industrial waste and the increasingly massive exploitation of resources in the industrialization process. Industry not only provides benefits, but also creates negative impacts. Economic activities in an industry produce residual disposal known as waste. In general, waste is the residue formed by the disposal of waste or chemicals from the production process in factories. The impact of this waste can be harmful, such as causing disease, causing birth defects, death, and even disrupting the balance of the ecosystem to break the life chain of an organism (Nurlaily & Supriyo, 2022).

The rapid growth of industry in Indonesia brings great challenges to the environment, especially due to hazardous and toxic waste (B3 Waste) generated from various industrial sectors. Some of them include the textile, leather, furniture, paper, printing, publishing, recording media reproduction, chemicals, chemical products, basic metals, metal goods, metal recycling, machinery, and processing industries. These sectors contribute to environmental pollution due to the production residues produced.

Hazardous waste is the residue of industrial or human activities that have a high level of danger and toxicity. A waste can be classified as hazardous waste if, after going through a characterization test, it is proven to have certain properties, such as being explosive, reactive, toxic, and potentially causing infection (Ukas & Arman, 2019). Due to its hazardous nature and potential threat to environmental sustainability, in addition to being regulated in Law No. 32/2009 on Environmental Protection and Management, the government has also issued Government Regulation No. 101/2014 on Hazardous and Toxic Waste Management. Specific provisions related to hazardous and toxic waste are not only listed in Government Regulation No. 101/2014, but are also regulated in Law Number 32 of 2009 Chapter VII which discusses the Management of Hazardous and Toxic Substances and Hazardous and Hazardous Waste (Pavitasari & Najicha, 2022).

Regulations stipulated in the Law on Environmental Protection and Management in Chapter VII that the management of hazardous and toxic materials and hazardous and toxic waste is mandatory, in order to minimize the waste disposal system with a very small risk to the environment, the survival of humans and other living things. By realizing this, hazardous and toxic materials and their waste need to be protected and managed properly (Nugroho, 2022).

The legislation targets Corporations as entities that generate industrial waste have a legal obligation to ensure that negative impacts on the environment are minimized. The polluter pays principle adopted in global environmental policy emphasizes that the polluting party is responsible for the costs of restoring and mitigating the impacts caused. In Indonesia, this principle is reflected in Article 87 of Law Number 32 of 2009, which stipulates that companies that cause environmental pollution are obliged to pay compensation and restore affected ecosystems. Many companies still practice illegal dumping of waste into rivers, land or air without going through an appropriate treatment process. This is not only detrimental to the environment, but also endangers the health of surrounding communities exposed to toxic waste.

Data from the Ministry of Environment and Forestry shows that there are still a large number of companies that do not have a B3 waste treatment system that meets the standards. The Statistical Report on Waste Management, Waste and Hazardous Waste in 2024 shows that the amount of hazardous waste managed reached 128,917,722 tons. Meanwhile, the low utilization rate is caused by the lack of socialization regarding the forms of hazardous waste utilization and the incomplete technical guidelines. In some cases, companies even ignore

their obligation to provide waste disposal facilities or use safer environmentally friendly technologies.

As entities that contribute to environmental pollution, companies have a moral and legal obligation to ensure that the waste produced does not damage ecosystems or endanger public health. Existing environmental regulations, such as Law Number 32 of 2009on Environmental Protection and Management, have emphasized that companies must take responsibility for the negative impacts caused by their industrial activities. The polluter pays principle in global environmental policy further reinforces that companies must bear the costs of restoring and preventing pollution due to the industrial waste they produce. In addition to legal aspects, corporate responsibility in hazardous waste management is also closely related to long-term business sustainability. Companies that neglect waste management risk facing administrative to criminal sanctions, which can impact their reputation and operational stability.

Various studies have discussed corporate liability in hazardous waste management from various legal perspectives. One study by Rizqullah and Yeni highlights aspects of corporate criminal liability in cases of environmental pollution due to hazardous waste. This study found that corporations can be subject to criminal sanctions under the Environmental Protection and Management Law, with the aggravating factor being the environmental impact caused. In addition, this study examines several court decisions that show a tendency for lenient sentences for violating companies, thus raising debates about the effectiveness of environmental law enforcement in Indonesia (Rizqulloh & Widowaty, 2023).

Meanwhile, Putra and Wahyuni examined the legal liability of companies that do not comply with hazardous waste management procedures, especially in the manufacturing industry. The results showed that there are still many companies that ignore waste management regulations due to weak supervision and low awareness of environmental sustainability. The study also emphasized the need for policy revision and stricter law enforcement to ensure that companies are responsible for the impact of the waste they produce (Putra et al., 2024).

Furthermore, research by Carwen and Lestari revealed that corporate liability in hazardous waste management is not only related to criminal aspects, but can also be prosecuted in the civil and administrative realms. The study found that some environmental pollution cases ended with financial compensation for affected communities, although many did not receive a fair settlement (Carwan & Indah Lestari, 2023). This study examines the effectiveness of criminal law enforcement against perpetrators of environmental pollution, particularly related to hazardous waste management, based on Law Number 32 of 2009. This study highlights the importance of strict law enforcement to prevent and tackle environmental pollution by corporations (Yunita, 2024).

Previous studies have mostly highlighted the aspects of criminal or administrative sanctions separately, while studies on the relationship between criminal, civil, and administrative liability in cases of environmental pollution due to hazardous waste are still

limited. Therefore, this study aims to fill the gap by providing a comprehensive analysis of the effectiveness of existing legal mechanisms in holding corporations accountable. By examining applicable regulations, court decisions, as well as legal principles such as the polluter pays principle and strict liability, this research is expected to identify weaknesses in the law enforcement system and provide recommendations for more effective policies. Ultimately, this research is expected to contribute to the strengthening of the legal framework in hazardous waste management and encourage corporate compliance for more optimal environmental protection.

RESEARCH METHOD

This research uses a normative juridical method, with a statute, conceptual, and case approach to analyze corporate responsibility in the management of hazardous and toxic waste (B3). The statute approach is carried out by reviewing relevant laws and regulations, such as Law Number 32 of 2009 concerning Environmental Protection and Management and Government Regulation Number 101 of 2014 concerning Hazardous and Toxic Waste Management, to understand the legal obligations of corporations in managing their waste. Meanwhile, the conceptual approach is used to examine legal principles such as the polluter pays principle, strict liability, as well as forms of criminal, civil, and administrative liability that can be imposed on companies that pollute the environment. In addition to using normative legal research, this writing is supported by conducting an actual case study in the form of a case carried out by PT. NTS in the form of environmental pollution from the disposal of B3 waste and the management of B3 waste without supervision from the environmental service. Data analysis techniques use qualitative legal analysis and content analysis.

RESULT AND DISCUSSION

Pollution Problems and Environmental Justice

Environmental problems, especially environmental pollution, stem from two main perspectives that are often debated, namely anthropocentrism and ecological justice. The anthropocentrism view places humans at the center of all environmental policies, so exploitation of natural resources is considered legitimate as long as it provides benefits for human welfare. This approach often focuses more on economic efficiency than on ecological impacts, causing many companies to focus only on fulfilling minimal legal obligations in hazardous waste management without considering the long-term consequences to the ecosystem. In an economic system based on growth and profit, resource exploitation is often seen as an unavoidable necessity. As a result, environmental regulations are often treated as administrative barriers rather than essential instruments of protection (Tampubolon & Purba, 2022).

In contrast, ecological justice rejects the dominance of anthropocentric views by emphasizing that the environment has intrinsic value that must be protected, regardless of its benefits to humans. This approach demands a balance between human interests and environmental rights, including the protection of ecosystems from irreversible damage. On corporate responsibility, ecological justice requires companies to not only comply with existing regulations, but also take moral responsibility in maintaining environmental sustainability. This principle encourages stricter policies, such as strengthening the law in preventing pollution and restoring ecosystems that have been affected. By applying ecological justice, environmental law not only serves as a tool to control industrial activities, but also becomes a key instrument in ensuring a balance between economic development and ecosystem sustainability (Yuliantika, 2022).

As one of the fundamental principles in environmental law that is closely related to corporate responsibility is the polluter pays principle. This principle asserts that the party that causes pollution or environmental damage is obliged to bear all costs incurred to overcome these impacts. This concept is rooted in the idea that environmental pollution is a consequence of economic activity that should not be imposed on society or the state, but rather on the party that causes the negative impact.

In hazardous waste management, the polluter pays principle requires companies to finance the treatment of waste produced and to carry out environmental restoration in the event of pollution. In its implementation in Indonesia, the polluter pays principle has been accommodated in Law Number 32 of 2009 concerning Environmental Protection and Management. Article 87 of the Law stipulates that every polluter is obliged to pay compensation and carry out environmental restoration affected by their industrial activities. In addition, Government Regulation No. 101/2014 on Hazardous Waste Management also regulates the responsibilities of companies in managing the hazardous waste they produce, including provisions regarding prevention, treatment, and the obligation to pay the cost of environmental restoration (Ridwan, 2023).

Although the polluter pays principle has regulated the obligation of companies to pay compensation for environmental pollution, the effectiveness of its application still depends on a strong law enforcement mechanism. Especially in terms of proving fault in court, in this case the principle of strict liability or absolute responsibility plays an important role in ensuring that companies remain responsible for the pollution they cause, without having to prove the element of fault. Strict liability, or absolute liability, is a legal concept that requires a person or entity to be held liable for damages arising from a particular activity without the need to prove fault. This means that the plaintiff does not need to prove that the defendant has committed an error or negligence; it is enough to show that the harm occurred as a result of an act or activity carried out by the defendant (Ridwan, 2023).

In other words, companies that produce hazardous waste can be held legally liable automatically if proven to have polluted the environment, regardless of their intentions or negligence. This principle aims to strengthen legal certainty in environmental protection and

prevent companies from avoiding responsibility under the pretext of inadvertence or external factors. Therefore, the application of strict liability is an essential legal instrument in enforcing the polluter pays principle, as well as strengthening the compensation mechanism for communities affected by hazardous waste pollution. Generally, corporations can be held accountable through three types of liability in the legal system, namely criminal, civil, and state administrative. These three forms of liability are interrelated in enforcing environmental law and ensuring that companies are not only sanctioned, but are also required to make reparation for the impacts caused.

Corporate Accountability in B3 Waste Pollution

Management of Hazardous and Toxic Materials (B3) waste is an activity that includes the reduction, storage, collection, transportation, utilization, processing and/or disposal of B3 waste. Waste, including B3 waste, is a serious problem because it is related to environmental and public health impacts, so that directly or indirectly it can damage the environment, disrupt health and threaten the survival of humans and other organisms (Fauzi, 2023).

Environmental pollution due to industrial waste is not only a technical issue, but also concerns the legal liability that must be borne by the company. Therefore, various legal theories have been developed to determine the extent to which a company can be held liable for pollution. There are three main theories used to assess corporate liability, namely strict liability theory, vicarious liability theory, and identification theory (Muslim, 2021).

Theory of Absolute Liability. The theory of strict liability in environmental law states that corporations are responsible for the impact of environmental pollution without having to prove the element of fault. This means that when a company is proven to cause environmental pollution or damage due to hazardous waste produced, they must still be held responsible, even though the pollution occurred without the element of intent or negligence. This principle is affirmed in Article 88 of Law Number 32 of 2009 on Environmental Protection and Management, which states that every polluter is obliged to pay compensation and restore the affected environment. In this context, absolute liability is a form of legal protection for the community and the environment, because it does not burden pollution victims to prove the company's guilt.

The application of this theory emphasizes the absence of proof of guilt, which is different from reverse proof, this theory is closely related to the polluter pays principle, which requires polluters to bear all costs of environmental restoration. The application of this theory is the case of pollution that occurs due to spills of hazardous waste in waters or soil that result in ecosystem damage and public health problems. If the pollution is proven to have originated from the company's activities, then the company is still responsible, even if they have implemented waste management standards according to regulations. In other words, the existence of a good waste management system does not necessarily exempt the company from legal liability if pollution still occurs (Darma & Redi, 2018).

Theory of Vicarious Liability. The theory of vicarious liability in environmental law is based on the principle that a corporation is responsible for acts committed by its employees or parties acting on behalf of the company. In this context, companies can be held liable for environmental pollution committed by employees, contractors or agents working under their control. This concept is important because in business practice, operational decisions that impact the environment are often made by individuals within the organization, rather than directly by the company as a legal entity. However, because the individual is acting in his or her capacity as part of the corporation, liability still attaches to the company (Sari, 2021).

In hazardous waste management, the theory of vicarious liability can be applied if, for example, an employee of a company illegally disposes of waste or ignores established waste treatment standards, causing environmental pollution. In this case, the company remains liable for the employee's actions, even though it did not directly give the order to pollute the environment. This theory also applies in cases where an external contractor hired by the company to manage hazardous waste commits negligence that causes pollution. Since the contractor is working on behalf of the company, the corporation can be held liable for the negligence that occurred.

Identification Theory. The identification theory in environmental law states that a corporation can be held liable if the act of pollution is committed by individuals who have authority within the company, such as directors, senior managers, or other key decision-makers. In this theory, the company is seen as acting through individuals who have the authority to make important decisions for the organization. Thus, if environmental pollution occurs as a result of decisions or policies made by these individuals, the company as a legal entity can be held directly liable.

In resolving disputes that occur due to pollution from corporations, there are three mechanisms used to resolve the dispute, as follows (Dinata & Mahadewi, 2023): a) administrative accountability mechanism as an effort to resolve by providing administrative sanctions with the aim of enforcing an action carried out by a polluter that is against the law and violates the law; b) accountability mechanism with civil efforts, in this civil effort it is related to the legal structure that has ties between individuals and society. The existence of civil rights has been determined in environmental law. The types of accountability that are related to environmental law are compensation (liability); c) accountability mechanism with criminal efforts, related to the procedures for criminal accountability, namely ultimum remedium or the so-called final effort carried out for the purpose of punishing the perpetrator as a legal subject who is held accountable for the actions that cause pollution. The systematic nature of criminal accountability includes a concept, namely Geen Straf Zonder Schuld, which is based on someone who must be responsible for the mistakes they make. The legal subject of criminal responsibility related to B3 dumping consists of several elements, namely in the form of intent (dolus) or negligence (culpa) which causes losses to the surrounding community due to the pollution or damage they cause.

The mistake made by the perpetrator for the act he committed must fulfill both elements, namely the elements of mens rea and actus reus. The definition of the element of mens rea is an intention, desire, and will carried out by the prospective perpetrator with bad actions both against the general public and other things and is detrimental to the public interest (Kurniawan & Hapsari, 2022).

In the case of hazardous waste pollution, the identification theory can be applied if, for example, the company's board of directors or management consciously issues a policy that violates the waste management standards stipulated in PP No. 101/2014 on Hazardous Waste Management. If the decision causes pollution, then the company can be held legally liable, either criminally, civilly, or administratively. This theory can also be applied in cases where company management ignores or delays the implementation of environmentally friendly technology despite knowing that the waste treatment methods used are not up to standard and can pollute the environment (Kurniawan & Hapsari, 2022). However, the application of identification theory often encounters obstacles in legal practice. One of the main challenges is proving that the decision that caused the pollution was actually made by an authorized individual within the company. Companies may argue that the pollution occurred due to the negligence of individuals at the operational level, rather than strategic decisions made by central management.

All three theories of corporate liability - strict liability, vicarious liability, and identification theory - the existence of comprehensive regulations is a key factor in ensuring that companies actually carry out their legal obligations in hazardous waste management. Although the three theories provide a legal basis to hold companies accountable in various forms, their effectiveness still depends on regulatory mechanisms that regulate technical and procedural standards for the industry.

The government has issued Minister of Environment and Forestry Regulation (Permen LHK) No. 6 of 2021 concerning Procedures and Requirements for Hazardous Waste Management and Permen LHK No. 19 of 2021 concerning Procedures for Non-B3 Waste Management. Permen LHK No. 6 of 2021 regulates technical procedures in hazardous waste management, including identification, storage, transportation, utilization, and destruction of waste by companies. This regulation also emphasizes that companies that fail to meet waste management standards may be subject to administrative sanctions, such as fines or revocation of environmental licenses. On the other hand, Permen LHK No. 19 of 2021 regulates the procedures for managing non-B3 waste, which must also be considered by companies so as not to cause negative impacts on the environment (Ministry of Environment and Foresty, 2022).

The Ministerial Regulation only specifically regulates non-hazardous and toxic waste (non-B3), while B3 waste is not accommodated. Both should be regulated, both B3 and non-B3 waste. In addition, there are no legal consequences if the prohibition is violated, and there is no periodic evaluation, even though there are provisions regulating monitoring and

reporting. This Ministerial Regulation has not yet measured the effectiveness of its implementation.

Submission of Corporate Liability

Humans as the cause of environmental damage, as a serious problem without recognizing territorial boundaries. Various impacts of environmental damage are marked by various disasters such as floods, abrasion, environmental pollution, pollution, and also global warming. The phenomenon of flooding is a threat that always occurs during the rainy season. Floods do not only occur in the lowlands, but also in the highlands. As a result of abrasion, many areas are eroded by sea water and forcing residents to move from those places too. Environmental pollution, air pollution, and global warming are also threats faced by humans (Saifudin, 2019). The impact of pollution or environmental damage is partly caused by companies that pollute waste and are considered as environmental legal instruments. The company must be absolutely responsible when waste pollution occurs, including hazardous and toxic waste.

Under the Law on Environmental Protection and Management, if a company fails to properly manage its waste and causes harm to other parties, the victim can file a civil lawsuit to claim compensation. This lawsuit can be filed by individuals, affected community groups, and environmental organizations that have an interest in environmental preservation. In practice, civil lawsuits against hazardous waste pollution often include claims for material damages, such as medical expenses for victims affected by pollution or economic losses due to water and soil pollution. In addition, there are also immaterial damages, such as psychological and social impacts due to environmental pollution, which are generally categorized as tort in the civil law system.

In addition to the mechanism of civil lawsuits by individuals or groups, the government can also take the path of civil lawsuits on behalf of the public interest, as stipulated in Article 90 of Law Number 32 of 2009. In this case, the government or authorized institutions, such as the Ministry of Environment and Forestry, can sue companies that pollute the environment to demand the restoration of damaged ecosystems. This lawsuit aims to ensure that the extensive impacts of pollution can be systematically restored, without having to wait for a lawsuit from affected individuals or community groups (Memah et al., 2023).

Corporate crimes of B3 waste pollution include white dollar crime where a company must be responsible for environmental crimes. A series of prohibitions have been regulated in the Environmental Management Law by making a corporation or company a legal subject. The purpose of these prohibitions is to protect the environment in accordance with Article 67 of the Environmental Management Law, namely that individuals and legal entities are required to care for the environment and control pollution or damage that occurs (Dinata, K.I.P. and Mahadewi, 2023).

Furthermore, in environmental criminal law, corporations can be held liable based on the principles of vicarious liability and identification theory. Vicarious liability allows

companies to be held liable for criminal acts committed by employees or parties acting on behalf of the company, while identification theory emphasizes that criminal liability attaches to individuals who have authority within the company, such as directors or senior managers, who make decisions that cause pollution. Thus, not only the company as an entity can be punished, but also the individuals who have control over the company's operations. This is important to prevent the practice of impunity where companies get away with illegal acts committed by their subordinates.

In addition to criminal and civil law mechanisms, a lawsuit can also be filed at the State Administrative Court if there is an administrative dispute related to policies or sanctions given by the government to environmental polluting companies. The Minister of Environment and Forestry Regulation No. 6 of 2021 and No. 19 of 2021 provide a legal basis for the government to impose administrative sanctions on companies that do not comply with B3 and non-B3 waste management standards. These regulations affirm that companies are obliged to manage their waste according to established procedures, including in terms of identification, storage, transportation, utilization, and destruction of waste. If a company is proven to violate these provisions, the government has the authority to impose administrative sanctions to ensure compliance with applicable regulations.

In accordance with Article 76 of Law Number 32 of 2009, administrative sanctions that can be imposed on companies include written warnings, temporary suspension of activities, administrative fines, and revocation of business licenses. The results of a critical study conducted by Andri G. Wibisana, that the loss of the poison tail as an environmental administrative sanction. This argument is based on two things, first, administrative sanctions in the context of environmental law violations in Indonesia conceptually will be subject to sanctions in the form of orders to carry out certain actions, without being forced by the government at the cost and risk of the violator/recipient of sanctions. Second, violations of environmental administrative law do not have administrative sanctions that are punitive in nature, namely fines (Nurlaily & Supriyo, 2022). Both of these views ultimately result in weaknesses in the provision of administrative sanctions as sanctions that should be the most important and first in preventing violations of environmental administrative law.

If companies object to the sanctions imposed, they can file a lawsuit to the Administrative Court to review the government's decision. Conversely, the public or environmental organizations also have the right to sue the government if they are considered negligent in carrying out supervision of companies that pollute the environment. This is a form of public control over environmental policy, so that the government not only plays a role in providing sanctions, but can also be held accountable if supervision of industrial activities is not carried out optimally (Yusmiati et al., 2023).

Support from various stakeholders is needed to overcome environmental damage and threats to human and animal life, both from the government, companies, indigenous or local communities, and civil society (Nirwana, 2023). Companies can carry out social and environmental conservation activities as part of their obligations to carry out corporate social

responsibility, manage B3 waste so that it can be reused, and is environmentally friendly. Companies can enter into cooperation agreements with surrounding communities in environmental management.

One of the cases of B3 waste disposal that polluted the environment occurred in Bekasi, carried out by PT. NTS. The Director of PT. NTS is suspected of committing a criminal act of environmental pollution by dumping Hazardous and Toxic Waste (B3) in the form of oil sludge, dirty oil, bottom ash, soil contaminated with Heavy Metals including Arsenic, Barium, Hexavalent Chrome, Copper, Lead, Mercury, Zinc, Nickel. In addition, PT. NTS also managed LB3 in the form of used lubricating oil without a permit. PT. NTS is suspected of violating Article 98 paragraph (1), Article 102, and Article 104 of Law Number 32 of 2009 concerning Environmental Protection and Management. NS can be threatened with a maximum imprisonment of 10 years and a maximum fine of IDR 10 billion.

The results of the investigation prove that PT. NTS has carried out activities that violate the regulations on B3 Waste management, namely the utilization of LB3 in the form of used lubricating oil without having a permit for the Utilization of LB3 from the Minister of Environment and Forestry, NS is suspected of placing/dumping B3 Waste into the environmental media without having a permit in accordance with the requirements in the regulations. The results of laboratory analysis of soil samples at the crime scene, it is believed that the soil samples have been contaminated with Heavy Metal waste including hexavalent chromium, mercury, arsenic, barium, copper, lead, nickel and zinc. This is a serious crime because it can have a negative effect on the environment and society. As one of the responsibilities that must be carried out by the company, the Director of PT. NTS must be detained and punished in accordance with the violations that have been committed by PT. NTS.

Based on the case, if associated with the theory of corporate legal responsibility, then the corporation in this case PT NTS is absolutely responsible for the activity of utilizing LB3 in the form of used lubricating oil without having a permit for Utilization of LB3 from the Minister of Environment, including the activity of disposing of B3 waste into the environmental media without having a permit. The corporation's responsibility for the case is absolute, both from the civil law aspect in the claim for compensation, and from the criminal law aspect, in the case of the PT's board of directors which is considered criminally responsible, or the criminal responsibility of the corporation in the activity of managing B3 waste without a permit and disposing of it into the environmental media freely.

Environmental management responsibility to waste processing companies is a form of protection for environmental sustainability. The concept of responsibility of B3 waste processing companies in order to maintain environmental sustainability including in waste processing activities has been regulated in the UUPPLH. However, if a B3 waste processing company pollutes the environment, it must comply with Article 88 of the UUPPLH which states that "every person whose actions, business, and/or activities use B3, produce and/or manage B3 waste, and/or pose a serious threat to the environment is absolutely responsible

for the losses that occur without the need to prove the element of fault. On this basis, if a B3 waste processing company causes a serious threat or damage to the environment and results in losses as a result of its waste processing activities, then it can be held absolutely responsible (strict liability). In the context of civil law, absolute liability is a type of civil liability. According to Article 88 of the UUPPLH which applies absolute liability, liability is carried out without proving the element of fault and compensation arises immediately after the act is committed. This means that first, the victims are released from the burden of proving a causal relationship between their losses and the actions of the individual defendant; second, the polluting parties will pay attention to both the level of caution and the level of activity. In terms of providing compensation as a form of responsibility for the B3 waste processing company as polluters can be determined to a certain extent. To a certain extent in this case is if according to the provisions of laws and regulations, insurance is required for the business and/or activities concerned or environmental funds are available. Article 88 has now been amended in Law Number 6 of 2023 concerning Job Creation with the following provisions: "Any person whose actions, business, and/or activities use B3, produce and/or manage B3 waste, and/or which pose a serious threat to the environment is absolutely responsible for losses incurred from their business and/or activities."

In normative analysis, legal harmonization in environmental law, criminal code, and job creation law is the government's main agenda, in order to have a common view regarding corporate accountability for violations in the management of B3 waste without a permit or disposal of waste into environmental media, while the government should evaluate and measure the success of implementing environmental legal instruments in implementing corporate accountability, both administratively, civilly, and criminally. Supervision followed by environmental law enforcement is one of the indicators for the government to ensure that B3 waste is processed in accordance with existing mechanisms based on laws and regulations.

CONCLUSION

Corporate liability for hazardous waste pollution is a crucial aspect regulated in Law No. 32/2009 on Environmental Protection and Management and Government Regulation No. 101/2014 on Hazardous Waste Management. In reality, there are still many companies that do not comply with waste management standards due to weak supervision and lack of incentives for environmentally friendly industrial practices. Legal liability mechanisms in the form of criminal, civil, and administrative (TUN) must be strictly enforced to ensure the effectiveness of the polluter pays and strict liability principles. The three theories of strict liability, vicarious liability, and identification theory can be used as the main legal basis in determining corporate liability for environmental pollution. By using these foundations and theories, corporate liability mechanisms will be more easily selected and imposed on those who pollute hazardous waste. [W]

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