



GOVERNOR OF CENTRAL JAVA PROVINCE

REGIONAL REGULATION OF THE PROVINCE OF CENTRAL JAVA

NUMBER 12 OF 2023

ON

REGIONAL TAX AND RETRIBUTION

BY THE BLESSINGS OF ALMIGHTY GOD

GOVERNOR OF CENTRAL JAVA PROVINCE,

Considering : that in order to apply the provision of Article 94 of Law Number 1 of 2022 on Financial Relationship between Central Government and Regional Government, it is necessary to enact Regional Regulation on Regional Tax and Retribution;

Observing : 1. Article 18 paragraph (6) of the 1945 Constitution of the Republic of Indonesia;

2. Law Number 12 of 2011 on the Establishment of Law and Regulation (State Gazette of the Republic of Indonesia Number 82 of 2011, Supplement to the State Gazette of the Republic of Indonesia Number 5234) as amended several times and recently with Law Number 13 of 2022 on Second Amendment on Law Number 12 of 2011 on the Establishment of Law and Regulation (State Gazette of the Republic of Indonesia of 2022 Number 143, Supplement to the State Gazette of the Republic of Indonesia Number 6801);

3. Law Number 23 of 2014 on Regional Government (State Gazette of The Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times and recently with Law Number 6 of 2023 on Determination of Governmental Regulation as the Replacement of Law Number 2 of 2022 on Working Creation to be Law (State Gazette of The Republic of Indonesia of 2023 Number

- 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
4. Law Number 1 of 2022 on Financial Relationship between Central and Regional Government (State Gazette of the Republic of Indonesia of 2022 Number 4, Supplement to the State Gazette of the Republic of Indonesia Number 6757);
 5. Law Number 11 of 2023 on Central Java Province (State Gazette of the Republic of Indonesia of 2023 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 6867);
 6. Government Regulation Number 69 of 2010 on the Procedure of Giving and Utilization of Incentive of Regional Tax and Retribution Collection (State Gazette of the Republic of Indonesia of 2010 Number 119, Supplement to the State Gazette of the Republic of Indonesia Number 5161);
 7. Government Regulation Number 12 of 2019 on the Management of Regional Budget (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to the State Gazette of the Republic of Indonesia Number 6322);
 8. Government Regulation Number 34 of 2021 on Foreign Worker Utilization (State Gazette of the Republic of Indonesia of 2021 Number 44, Supplement to the State Gazette of the Republic of Indonesia Number 6646);
 9. Government Regulation Number 35 of 2023 on General Provision on Regional Tax and Retribution (State Gazette of the Republic of Indonesia of 2023 Number 85, Supplement to the State Gazette of the Republic of Indonesia Number 6881).

With join approval of

REGIONAL HOUSE OF REPRESENTATIVES OF

CENTRAL JAVA PROVINCE

AND

GOVERNOR OF CENTRAL JAVA PROVINCE

HAVE DECIDED:

To enact : REGIONAL REGULATION ON REGIONAL TAX AND RETRIBUTION.

CHAPTER I
GENERAL PROVISIONS

First Part

Definition

Article 1

In this Regional Regulation:

1. Region means Central Java Province.
2. Regional Government means the Government of Central Java Province.
3. Governor means the Governor of Central Java Province.
4. Regional House of Representatives, hereinafter referred to as *DPRD* means Regional House of Representatives of Central Java Province.
5. Territory of Regency/City means territory of Regency/City at Region.
6. Regional Apparatus means the Regional Apparatus within the regional Government.
7. Regional Budget, hereinafter referred to as *APBD* means Regional Budget and Income of Central Java Province.
8. Regional Tax, hereinafter referred to as Tax means mandatory contribution to region which is owed by individual or institution which is coercive according to Law, with no direct reward and it is used for regional interest for the biggest public's prosperity.
9. Regional Retribution, hereinafter referred to as Retribution means regional collection as the payment for the service or giving certain license which is specially provided and/or given by regional government for individual or group interest.
10. Tax subject means individual or group of people which are able to be charged by tax.
11. Taxpayer means individual or institution includes tax payer, tax cutter, tax collector which has right and duty of tax according to the provision of law and regulation.
12. Retribution subject means individual or institution that use/get the service of good, service, and/or licensing.
13. Retribution payer means individual or institution which according to law and regulation is obliged to pay retribution, including certain retribution collection.

14. Agency means group of people and/or capital which includes unity, both doing business and not doing business which involves incorporated company, limited liability company, other companies, state owned business enterprises, region owned business enterprises, or village owned business enterprises, using any name and form, firm, joint venture, cooperation, pension budget, associations, organizations, foundations, mass organizations, socio-political organizations, or other organizations, institutions and other forms of agencies, including collective investment contracts and permanent business form.
15. Tax of motor vehicle, hereinafter referred to as Motor Vehicle Tax (*PKB*) means tax of the ownership and/or possession of motor vehicle.
16. Transfer Fee of Motor Vehicle, hereinafter referred to as Motor Vehicle Title Transfer Fee (*BBNKB*) means tax for transferring the ownership of motor vehicle as the effect of the agreement of two parties or act of one party or situation which happens because of trading, exchanging, gift, inheritance, or income inside the business entity.
17. Motor vehicle means all of wheeled vehicles and their trailers that are used on all of land road or vehicles which are operated on water that are moved by technical equipment such as motor or other equipment that have function to change a certain energy power into dynamical power of related motor vehicle.
18. Tax of heavy equipment, hereinafter referred to as Heavy Equipment Tax (*PAB*), means tax for the ownership and/or the possession of heavy equipment.
19. Heavy equipment means an equipment which is created to help construction job and other civil technical jobs that are heavy when it is done by using human power, operated using motor with wheel or no-wheel, it is not permanently attached and operated at certain area, includes but it is not limited for construction, plantation, forest and mining area.
20. Tax of motor vehicle fuel, hereinafter referred to as Tax for Utilizing Motor Vehicle Fuel (*PBBKB*) means tax for using fuel for motor vehicle and heavy equipment.
21. Motor vehicle fuel, hereinafter referred to as Motor Vehicle Fuel (*BBKB*) means all types of liquid or gas fuel which is used for motor vehicle and heavy equipment.
22. Tax of surface water, hereinafter referred to as Tax of Surface Water (*PAP*) means tax for taking and/or utilization of surface water.
23. Surface water means all of water which are located on the surface of the ground.

24. Tax of cigarette means collection for cigarette excise which is collected by government.
25. *Opsen* means additional collection for tax according certain percentage.
26. *Opsen* tax of non-metal mineral and rock, hereinafter referred to as *Opsen* Tax of non-metal mineral and rock (*MBLB*) means *Opsen* which is charged by province toward main tax of *MBLB* according to the provision of law and regulation.
27. Tax year means period of time for 1 (one) year calendar, excepts when tax payer uses book year which is not similar to calendar year.
28. Public service means service which is provided or given by regional government for the purpose of interest and public benefit as well as enjoyed by individual or institution.
29. Business service means service which is provided or given by regional government for the purpose of making benefit because it is also able to be provided by private party.
30. Particular Licensing means certain activity of regional government in order to giving licensing toward individual or institution which is meant to be coaching, organizing, controlling, and supervising for activity, space utilization, as well as the utilization of natural resources, goods, facilities, or certain facilities to protect public necessity and to maintain sustainability environment.
31. Regional Tax Assessment Letter hereinafter referred to as *SKPD* means tax assessment letter which determines the amount of main amount of payable tax.
32. Insufficient Payment of Regional Tax Assessment Letter, hereinafter referred to as *SKPDKB* means tax assessment letter which determines the total of principal amount of tax, the amount of tax credit, the amount of the shortfall in principal tax payments, the amount of administrative sanction, and the total of tax which shall be paid.
33. Additional Insufficient Payment of Regional Tax Assessment Letter, hereinafter referred to as *SKPDKBT* means tax assessment letter that determines the additional amount of the determined total tax.
34. Regional Tax Bill, hereinafter referred to as *STPD* means a receipt which is used by tax payer to report the calculation and/or paying tax, tax object and/or non-object tax, and/or
35. Regional Tax Notification Letter hereinafter referred to as *SPTPD* means the letter which is used by tax payer to report calculation and/or tax payment, tax object and/or non-tax object, and/or property and responsibility according to the provision of law and regulation on regional tax.

36. Regional Tax Deposit Letter, hereinafter referred to as *SSPD* means receipt of payment or tax deposit which has been done using form or other systems to regional cash through appointed payment point by Governor.
37. Nil Regional Tax Assessment Letter, hereinafter referred to as *SKPDN* is tax assessment letter which determines the amount of principal tax is equal to the amount of tax credit or not payable tax and there is not credit tax.
38. Overpayment Regional Tax Assessment Letter, hereinafter referred to as *SKPDLB* is tax assessment letter which determines the amount of overpayment tax because of the amount of tax credit is bigger from the payable tax or it should be not payable.
39. Correction Determination Letter means decision letter which corrects writing mistake, calculation mistake, and/or mistake in applying particular provision in law and regulation of regional tax which there are *SPPT*, *SKPD*, *SKPDKB*, *SKPDKBT*, *SKPDN*, *SKPDLB*, *STPD*, Correction Determination Letter, or Objection Determination Letter.
40. Objection Determination Letter means decision letter for the objection to *SPPT*, *SKPD*, *SKPDKB*, *SKPDKBT*, *SKPDN*, *SKPDLB* or to cutting or collection by third party which is submitted by tax payer.
41. Warning letter means the letter issued by the officer to warn tax payer or retribution payer to pay owed tax and retribution.
42. Forced letter means instruction letter to pay tax debit and tax collection budget.
43. Regional Retribution Determination Letter, hereinafter referred to as *SKRD* means retribution determination letter which determines the amount of main payable retribution.
44. Tax debt is tax which shall be paid including administrative action such as interest, fine, and/or rising which mentioned in tax assessment letter or similar type of letter according to the provision of law and regulation on regional tax.
45. Investigation means series of activity to collect and to process data, information, and/or evidence which is done objectively and professionally based on the standard of investigation to check the compliance of responsibility of tax and retribution and/or for other purposes in order to apply the law and regulation of regional tax and retribution.
46. Business man is every person or business institution, both in the form of legal and non-legal institution that is established and placed or doing activity at law area of the state of the Republic of Indonesia, both

unaccompanied and together through the agreement to organize business activity in various economy subjects.

Second Part

SCOPE

Article 2

Scope of this Regional Regulation including:

- a. Tax;
- b. Retribution;
- c. Collecting Tax and Retribution;
- d. Reduction, relief, exemption, abolition or postponement of payment of principal taxes/retributions and/or sanctions;
- e. Auditing Tax and Retribution;
- f. Confidentiality of the data of Tax Payer and Retribution Payer;
- g. System of Integrated Information of Tax and Retribution;
- h. Incentive of Tax and Retribution Collection;
- i. Institution;
- j. Synergy of Collecting Tax and Retribution;
- k. Coaching and Supervising;
- l. Other provisions.

CHAPTER II

TAX

First Part

Type of Tax

Article 3

Type of tax which is collected by region consists of

- a. Motor Vehicle Tax (*PKB*);
- b. Motor Vehicle Title Transfer Fee (*BBNKB*);
- c. Heavy Equipment Tax (*PAB*);
- d. Tax for Utilizing Motor Vehicle Fuel (*PBBKB*);
- e. Tax of Surface Water (*PAP*);

- f. Cigarette tax; and
- g. Tax *Opsen* of non-metal mineral and *rock tax (MLB)*.

Article 4

- (1) Type of tax as referred to in article 3 which is collected according to the Governor's decision including:
 - a. *PKB*
 - b. *BBNKB*;
 - c. *PAB*; and
 - d. *PAP*.
- (2) Type of tax as referred to in article 3 which is collected according to self-calculation by tax payer consist of:
 - a. *PBBKB*;
 - b. Cigarette tax; and
 - c. Tax *Opsen* of *MLB*.

Second Part

Motor Vehicle Tax (*PKB*)

Article 5

- (1) The object of *PKB* is the ownership and/or the control of motor vehicle.
- (2) The object of *PKB* as referred to in paragraph (1) is motor vehicle which shall be registered at regional area according to the provision of law and regulation.
- (3) The exception from the object of *PKB* as referred to in paragraph (1) means the ownership and/or the control for:
 - a. train;
 - b. motor vehicle which are used only for the need of defend and security of the state.
 - c. Motor vehicle for embassy, consulate, representatives of foreign countries with mutual principle, and international institution which gains facility of tax exemption from government.
 - d. renewal energy based motor vehicle; and
 - e. water operated motor vehicle.

Article 6

- (1) The subject of *PKB* is an individual or agency which has and/or controls the motor vehicle.
- (2) *PKB* Payer is an individual or agency which has motor vehicle.

Article 7

- (1) Motor vehicle tax base is the result of the multiplication between two basic elements as below:
 - a. Sale value of motor vehicle; and
 - b. Quantity which describes relatively the level of broken road and/or environmental pollution because of motor vehicle usage.
- (2) Sale value of motor vehicle as referred to in paragraph (2) point a is determined according to the general market price of a motor vehicle.
- (3) Sale value of motor vehicle as referred to in paragraph (2) is determined according to the general market price on the first week of December of the previous tax year.
- (4) General market price as referred to paragraph (3) is the average price which is collected from various accurate data sources.
- (5) In term of general market price of motor vehicle is unknown, sale value of motor vehicle can be determined according to part or all factors as below:
 - a. Price of motor vehicle with cylinder fill and/or similar power unit;
 - b. motor vehicle usage for public or private;
 - c. motor vehicle price with similar mark;
 - d. motor vehicle price with similar year of production;
 - e. motor vehicle price with producer of motor vehicle;
 - f. motor vehicle price with similar type;
 - g. motor vehicle price according to imported good document
 - h. motor vehicle price according to document of goods imported information.
- (6) Quality as referred to in paragraph (1) point b is expressed in coefficient with the provision as below:
 - a. coefficient is equal to 1 (one) means broken road and/or environmental pollution by motor vehicle utilization is still considered in the limitation of tolerance; and
 - b. coefficient is bigger than 1 (one) means broken road and/or environmental pollution by motor vehicle utilization is considered to cross the limitation of tolerance.

- (7) Quality as referred to in paragraph (6) is counted according to factors as below:
 - a. axle pressure, which is differentiated according to the number of axis, wheel, and the weight of motor vehicle;
 - b. type of fuel of motor vehicle, which is differentiated based on fuel of gasoline, diesel, or other type of fuel beside renewal energy based of fuel; and
 - c. type, utilization, year of production and characteristics of motor vehicle machine which is differentiated according to cylinder fill.
- (8) Motor Vehicle Tax Base for motor vehicle is based on the ministerial regulation which manages domestic governmental issue on the *PKB* collection base.
- (9) Motor Vehicle Tax Base for excepted new motor vehicle which is determined by Governor by guidance of ministerial regulation which manages domestic government issue as referred to in paragraph (8) by considering sale value reduction of motor vehicle and weight as referred to in paragraph (1).
- (10) Motor Vehicle Tax base as referred to in paragraph (8) and (9) is reviewed for the longest every 3 years by considering price index and economic development.

Article 8

- (1) Motor Vehicle Tax Rate for the ownership and/or the first possession of motor vehicle is determined for 1,05 % (one point zero five percent).
- (2) Motor Vehicle Tax Rate for the ownership and/or the first possession of motor vehicle is used for public transportation for public, worker, school, ambulance, fire fighter, religious social, social institution and religion, government, and regional government, is determined for 0,5% (zero point five percent).
- (3) The ownership and/or the second possession of motor vehicle and etc. for two wheels with machine capacity for 200 (two hundreds) cc above, 3 (three) wheel and 4(four) wheel is charged by progressive rate.
- (4) The amount of progressive rate as referred to in paragraph (3) as below:
 - a. The second possession is for 1,40 % (one point forty percent);
 - b. The third possession for 1,75 % (one point seventy five percent);
 - c. The forth possession for 2,10 % (two point ten percent); and
 - d. The fifth possession and etc. is for 2,45 % (two point forty five percent).
- (5) The ownership and/or the possession of motor vehicle as referred to in paragraph (3) is based on name, identity card, and/or similar address.

- (6) Procedure of the implementation progressive rate is determined by Governor regulation.

Article 9

- (1) The amount of owed Motor vehicle tax base is counted by using multiplication *PKB* collection base as referred to in article 7 paragraph (8) or (9) by *PKB* rate as referred to in article 8.
- (2) The owed *PKB* is determined in the time when the ownership and/or the possession of motor vehicle.
- (3) The area of owed *PKB* collection which is territorial location of registered motor vehicle.

Article 10

- (1) Motor Vehicle Tax is charged for 12 (twelve) months in line since the date of the registration of motor vehicle.
- (2) In term of force majeure condition so that the ownership and/or the possession of motor vehicle is not until 12 (twelve) months, based on the request of the tax payer, it is able to process returning the paid tax for the period of time which has not yet passed.

Third Part

BBNKB

Article 11

- (1) The Object of *BBNKB* means the first submission for the motor vehicle.
- (2) Motor vehicle as referred to in paragraph (1) means motor vehicle has to be registered at territorial area according to the provision of law and regulation.
- (3) The exceptions from *BBNKB* Object as referred to paragraph (1) is the submission for:
 - a. train
 - b. motor vehicle which is used for the need of state defence and security.
 - c. Motor vehicle for embassy, consulate, representatives of foreign countries with mutual principle, and international institution which gains facility of tax exemption from government;
 - d. Motor vehicle with renewal energy based; and
 - e. motor vehicle which is operated on water.
- (4) It includes motor vehicle as referred to in paragraph (1) means entering motor vehicle from abroad to be used permanently at Indonesia, excepts:
 - a. for sale
 - b. for remove from the customs area of Indonesia; and

c. for exhibition, research object, example, and international sport activity.

- (5) Exception as referred to in paragraph (4) point b and c is not enforced if during 12 (twelve) months in line of motor vehicle is not removed from the customs area of Indonesia.

Article 12

- (1) Tax subject of *BBNKB* is individual or agency which receives the submission of motor vehicle.
- (2) Tax payer of *BBNKB* is individual or agency which receives the submission of motor vehicle.

Article 13

BBNKB collection base is sale value of motor vehicle which is determined in Ministerial Regulation which manages domestic governmental issue which controls about sale value of motor vehicle.

Article 14

BBNKB rate is determined to be 10% (ten percent).

Article 15

- (1) The main amount of owed *BBNKB* is counted by multiplication *BBNKB* collection base as referred to in article 13 with *BBNKB* rate as referred to in article 14.
- (2) The period of owed *BBNKB* is determined at the time of first submission of motor vehicle.
- (3) The area of *BBNKB* collection which is owed is territorial area where motor vehicle is registered.
- (4) *BBNKB* payment is done before the registration of motor vehicle.
- (5) The receipt of *BBNKB* payment becomes the requirement in registration of new motor vehicle according to the provision of law and regulation.

Forth Part

Heavy Equipment Tax (*PAB*)

Article 16

- (1) *PAB* object is the ownership and/or the possession of heavy equipment.
- (2) It is excepted from *PAB* object which is referred to in paragraph (1) means the ownership and/or the possession for:
 - a. Heavy equipment which is owned and/or possessed by central government, regional government, and National Army of Indonesia/ Police of the Republic of Indonesia; and

- b. Heavy equipment which is owned and/or possessed by embassy, consulate, representatives of foreign countries with mutual principle, and international institution which gains facility of tax exemption from central government;
- c. Heavy equipment which is owned and/or possessed by government of regency/city.

Article 17

- (1) *PAB* Subject is an individual or agency which is owned or possessed the heavy equipment.
- (2) *PAB* Payer is an individual or agency which is owned or possessed the heavy equipment.

Article 18

- (1) Basis of *PAB* collection is sale value of heavy equipment.
- (2) Sale value of heavy equipment as referred to in paragraph (1) is determined according to the general market average price of heavy equipment.
- (3) General market average price as referred to in paragraph (2) is determined according to average price which is got from various accurate data source in first week of December of Tax of the previous year.
- (4) Basis of *PAB* is based on the ministerial regulation which manages domestic government issue on the basis of *PAB* collection.

Article 19

PAB rate is determined as 0,2 5 (zero point two percent).

Article 20

- (1) Basis amount of owed *PAB* is counted by multiplication of basis of *PAB* collection as referred to in article 18 paragraph (4) with *PAB* rate as referred to article 19.
- (2) The owed *PAB* is determined when the ownership and/or the possession of heavy equipment.
- (3) The area of owed *PAB* collection is the territorial area of the possession of heavy equipment.

Article 21

- (1) *PAB* for the ownership and/or the owed of the possession of heavy equipment is counted since the tax payer is acknowledged officially to have and/or possess the heavy equipment.
- (2) *PAB* for ownership and/or possession of heavy equipment is charged for the period of 12 (twelve) months in a row.

- (3) *PAB* for ownership and/or possession of heavy equipment is payed once in front.
- (4) In terms of force majeure condition so that ownership and/or possession of heavy equipment is not until 12 (twelve) months, based on the request of tax payer, it is able to return the payed tax for the period of time portion which is not yet passed.

Fifth Part

PBBKB

Article 22

PBBKB object is the submission of BBKB by the BBKB provider toward consumer or user of motor vehicle.

Article 23

- (1) *PBBKB* subject means the BBKB consumer.
- (2) *PBBKB* payer means an individual or BBKB Provider agent who submits BBKB.
- (3) *PBBKB* collection is done by BBKB provider.
- (4) BBKB provider means producer and/or importer of motor vehicle fuel both for sale and for ourselves use.

Article 24

Base of *PBBKB* collection is *BBKB* sale value before tax of value addition is charged.

Article 25

- (1) *PBBKB* rate is determined for 10 % (ten percent).
- (2) Especially for *PBBKB* rate for fuel of public vehicle for 50 % (fifty percent) from *PBBKB* rate for private vehicle.

Article 26

- (1) Main base of owed *PBBKB* is counted by multiplication of base *PBBKB* collection as referred to in article 24 with *PBBKB* rate as referred to in article 25 paragraph (1) and (2).
- (2) The period of owed *PBBKB* is determined when the submission of BBKB by provider of the fuel of motor vehicle.
- (3) The area of owed *PBBKB* collection is the territorial area of fuel of motor vehicle submission toward consumer or user of motor vehicle.

Sixth Part

PAP

Article 27

- (1) *PAP* object means taking and/or utilization of surface water.
- (2) The exception from *PAP* object of taking and/or utilization for:
 - a. basic need of household;
 - b. irrigation of public agriculture;
 - c. public fishery;
 - d. religious need;
 - e. activity which takes and uses sea water both in the sea and/or in the land;
 - f. government institution;
 - g. fire fighter; and
 - h. plantation and public forestry.

Article 28

- (1) *PAP* subject is an individual or group which is taking and/or utilizing surface water.
- (2) *PAP* payer is an individual or group which is taking and/or utilizing surface water.

Article 29

- (1) *PAP* subject is surface water recovery value.
- (2) Water recovery value as referred to in paragraph (1) is the result of multiplication of basic price of surface water and its weight.
- (3) Basic price of surface water is determined in Rupiah based on the cost of maintaining and controlling surface water power resource.
- (4) The weight of surface water as referred to in paragraph (2) is stated in the coefficient which is based on the factors as below:
 - a. location of taking water;
 - b. water volume; and
 - c. the authority of water power resource management.
- (5) The amount of surface water recovery value as referred to in paragraph (1) is determined in Governor Regulation by the guidance of the provisions which are determined by the minister who manages governmental issue in public work and public housing.

Article 30

PAP rate is determined for 10 % (ten percent)

Article 31

- (1) The amount of basic owed *PAP* is counted by multiplication of base of *PAP* collection as referred to in article 29 paragraph (1) and *PAP* rate as referred to in article 30.
- (2) The period of owed *PAP* is determined when the time of taking and/or utilization of surface water.
- (3) The area of owed *PAP* collection is territorial area where the surface water existed.

Seventh Part

Cigarette Tax

Article 32

- (1) Cigarette Tax object is cigarette consumption.
- (2) Cigarette as referred to in paragraph (1) includes cigarette, cigar, leaves cigarette, and other form of cigarette which is charged by cigarette excise.
- (3) The exception from cigarette tax object as referred to in paragraph (1) is cigarette which is not charged by cigarette excise according to the provisions of law and regulation in excise issue.

Article 33

- (1) Cigarette Tax subject is cigarette consumer.
- (2) Cigarette tax payer means cigarette company businessman/producer and importer who has license such as main number of businessmen of excisable goods.
- (3) Cigarette tax is collected by authorized governmental institution who collects excise at the same time with the collection of cigarette excise.

Article 34

Base of cigarette tax collection such as excise which is determined by government toward cigarette.

Article 35

Cigarette tax rate which is determined is 10 % (ten percent) from cigarette excise

Article 36

- (1) Amount of Base of owed cigarette tax is counted by multiplication of the base of cigarette tax collection as referred to in article 34 and cigarette tax rate as referred to in article 35.
- (2) The period of owed cigarette tax is determined when the collection of cigarette excise toward cigarette company/producer businessman and cigarette importer which has license such as business card number of excisable goods.

- (3) Area of cigarette tax collection is the area of Indonesian customs.

Eighth Part

Opsen of Non-metal Minerals and Rocks (MLB) Tax

Article 37

Opsen of MLB Tax is charged for owed tax from MLB Tax

Article 38

- (1) Basis for imposition of *MLB Tax* object is owed *MLB Tax*.
- (2) Tax payer for *Opsen MLB Tax* is *MLB Tax* payer.
- (3) Imposition of *Opsen of MLB Tax* is done together with the collection of owed *MLB Tax*.
- (4) The period of *MLB Tax Opsen* is determined when the owed *MLB Tax* is charged.
- (5) The area of *Opsen of owed MLB Tax* is territorial area of *MLB* taking location.

Article 39

Opsen rate of MLB tax is determined for 25% (twenty five percent) is counted from the amount of owed tax.

Article 40

Basic amount of tax *Opsen of owed MLB tax* is counted by multiplication of base of the tax *Opsen of MLB* and tax *Opsen rate of MLB*.

Ninth Part

The Period of Tax and the Year of Tax

Article 41

- (1) The period of owed tax is determined when individual or group has fulfilled subjective and objective requirement for a tax type in 1 (one) period of certain period in tax period, within year of tax or part of year of tax according to the provisions of law and regulation on regional tax.
- (2) Tax period as referred to in paragraph (1) is period of time which becomes the base of tax payer to count, to submit, and to report the owed for tax type which is collected according to the calculation of taxpayer by himself or becoming the base for Governor to determine the owed tax for tax type which is collected according to Governor's determination.
- (3) Tax period which becomes the base for tax payer to count, to submit, and to report the owed tax for tax type which is collected according to the self-calculation of taxpayer as referred to in paragraph (2), is determined for

the period of 1 (one) month calendar or other period of time for longest 3 (three) months calendar.

- (4) Year of tax as referred to in paragraph (1) is period of time which is 1 (one) year calendar, except when tax payer uses different book of year from year of calendar.
- (5) Further provision on tax period, year of period, and part of year of tax as referred to in paragraph (1) is managed in Governor Regulation.

Tenth Part

Tax Revenue Sharing

Article 42

- (1) Result of *PAP*, *PBBKB*, and Cigarette tax collection is for regency/city at territorial area with the requirements as below:
 - a. Result of *PAP* collection is shared to regency/city for:
 1. 50% (fifty percent) if the water source location is at more than 1 (one) territory of regency/city: or
 2. 80% (eighty percent) if the water source location is only 1 (one) territory of regency/city.
 - b. Result of *PBBKB* collection is shared to regency/city for 70% (seventy percent); and
 - c. Result of cigarette tax collection is shared to regency/city for 70 % (seventy percent).
- (2) The amount of sharing of tax revenue per regency/city as referred to in paragraph (1) is determined by considering equality aspect and/or potency between regencies/cities.
- (3) The amount of tax revenue sharing per regency/city as referred to in paragraph (2) is specified in the amount of tax revenue sharing per regency/city at territorial area by the requirements as below:
 - a. *PAP* revenue sharing as referred to in paragraph (1) point a is divided proportionally at least according to river length variable and/or area of water catchment territory.
 - b. *PBBKB* revenue sharing as referred to in paragraph (1) point b is divided proportionally at least 70 % (seventy percent) according the number motor vehicle which is registered at related regency/city and the difference is divided fairly and similarly toward all of regencies/cities at Region; and
 - c. Cigarette tax revenue sharing as referred to in paragraph (1) point c is divided proportionally at least according to the number of residences of regency/city at region.

- (4) Allocation of the amount of tax revenue sharing per regency/city is determined by Governor's decision according to the provision of law and regulation.

Article 43

- (1) The distribution of tax revenue sharing as referred to in article 42 paragraph (2) is done through transfer from regional cash to regional cash of regency/city.
- (2) The distribution of *PAP* and *PBBKB* revenue sharing is done at least 7 (seven) days after the end of the period time which becomes the base of calculation of tax revenue.
- (3) The distribution of cigarette tax revenue is based on the provision of law and regulation on the procedure of collection and submission of cigarette tax.

Eleventh Part

The Utilization of Tax Revenue for the Determined Activity

Article 44

- (1) *PKB* revenue as referred to in article 4 paragraph (1) point a, is allocated at least 10% (ten percent) for road development and/or road maintenance as well as increasing public modes and means of transportation.
- (2) Cigarette tax revenue sharing as referred to in article 4 paragraph (2) point b, is allocated at least 50 % (fifty percent) to fund public health service and law enforcement.

CHAPTER III

RETRIBUTION

First Part

Type of Retribution

Article 45

Type of retribution consists of:

- a. Retribution of Public Service;
- b. Retribution of Business Service; and
- c. Retribution of Particular Licensing.

Second Part

Retribution of Public Service

Paragraph 1

General

Article 46

- (1) Type of service which is the object of retribution of public service as referred to in article 45 point a consists of
 - a. Health service; and
 - b. Cleaning service.
- (2) Service as referred to in paragraph (1) is provided or given by Regional Government according to regional authority as referred to in law and regulation.
- (3) Service as referred to in paragraph (2) including service which is given by Region Public Facility Agency (*BLUD*).
- (4) In term of there is adaptation in details of object description on service which is given by *BLUD* as referred to in paragraph (3), adaptation in details of object description is regulated in Governor Regulation according to the provision of law and regulation.
- (5) Retribution of details of object description is regulated in Governor Regulation as referred to in paragraph (4) is done with the provision as below:
 - a. it is not contrary with higher law and regulation;
 - b. it does not detain investment climate at region; and
 - c. it is not caused high cost economy.
- (6) Governor Regulation as referred to in paragraph (4) is submitted to minister which is managed government issue in finance subject, minister who manages government issue in domestic subject and regional house of representative at least 7 (seven) days since Governor Regulation is determined.
- (7) It is excepted from Public service retribution object as referred to in paragraph (1) that is public service which is done by central government, regency/city government, state owned enterprise, region owned enterprise and private party.
- (8) Public service retribution subject is individual or group that uses/enjoys the public service facility.
- (9) Public service retribution payer is individual or group which is according to law and regulation is required to pay retribution for public service facility.

Paragraph 3

Cleaning Service Retribution

Article 48

Cleaning service as referred to in article 46 paragraph (1) point b is cleaning service which is managed by regional government that consists of:

- a. Providing the location of disposal or processing or final destruction; and
- b. processing liquid waste of household, office, and industry.

Article 49

It is excepted from cleaning service consists of cleaning service of public road, garden, worship place, social, and other public facilities.

Paragraph 4

Service Utilization Level

Article 50

Service utilization level for public service facility is the number of service utilization which is being the base of allocation of cost load that is covered by regional government for related service management.

Article 51

Service utilization level for public service facility as referred to in article 50 is determined by requirements as below:

- a. Health service is measured according to type of service, service frequency, and/or period of time of service;
- b. cleaning service is measured according to type of service, service frequency, volume and/or type of disposal/toilet waste/liquid waste.

Paragraph 5

Principle and Target of Public Service Retribution Rate Determination

Article 52

- (1) Principle and target in determining public service retribution rate is determined by considering the cost of concerned service providing, public competency, justice aspect, and effectivity for controlling the mentioned service.
- (2) Cost as referred to in paragraph (1) consists of operational and maintenance cost, interest cost, and capital cost.
- (3) In term of rate determination completely considering the cost of providing facility, determining rate is only to pay half of the cost.

- (4) Principle and target in determining public service retribution rate is given by *BLUD* which is determined according to the provision of law and regulation on *BLUD*.

Paragraph 6

Structure and Amount of Public Service Retribution Rate

Article 53

- (1) The amount of owed public service retribution is counted by multiplication the service utilization level as referred to in article 51 and retribution rate.
- (2) Structure and amount of public service retribution rate is mentioned in Appendix I which is unseparated part of this Regional Regulation.
- (3) Retribution rate is reviewed for the longest period of once in 3 (three) years.
- (4) Retribution rate review as referred to in paragraph 3 is done by considering price index and the economic development without adding the object of public service retribution.
- (5) Retribution rate as referred to in paragraph (3) is determined by Governor Regulation.

Third Part

Business Service Retribution

Paragraph 1

General

Article 54

- (1) Facility of Good and/or service providing/facility which is Business service retribution object as referred to in article 45 point b consists of:
 - a. providing location of business activity such as wholesale market, shops and other location of business activity;
 - b. providing location for forest product auction including other facilities in around the location of auction;
 - c. providing designated parking location outside the road;
 - d. harbour service facility;
 - f. facility for recreation, tourism, and sport centre;
 - g. selling business production result of regional government; and
 - h. regional asset utilization which does not disturb the management of task and function of regional apparatus organization and/or optimization regional asset by does not change the ownership status as referred to in the provisions of law and regulation.

- (2) Providing/service as referred to in paragraph (1) is provide or given to regional government according to service/facility which is given and the authority of region as regulated in the provision of law and regulation.
- (3) Facility as referred to in paragraph (2) includes the facility which is given by *BLUD*.
- (4) In term of adaptation in detail of object feature of facility given by *BLUD* as referred to in paragraph (3), detail of object feature of facility is regulated in Governor Regulation according to the provision of law and regulation.
- (5) Detail of object feature of retribution is regulated in Governor Regulation as referred to in paragraph (4) is organized by the requirements as below:
 - a. It is not on the contrary of the higher law and regulation;
 - b. It does not obstruct the investment climate;
 - c. It does not cause high economy budget.
- (6) Governor regulation as referred to in paragraph (4) is submitted to Minister who manages the government issue in financial subject, the Minister which manages government issue in the domestic affair and regional house of representative at least 7 (seven) working days since the Governor Regulation is determined.
- (7) It is excepted Business Service Retribution Object as referred to in paragraph (1) i.e. public service facility which is done by central government, government of regency/city, state owned enterprise, region owned enterprise and private party.
- (8) Business Service Retribution Subject in individual or group that uses/experiences the business service facility.
- (9) Business Service Retribution Payer means an individual or group that is according to the provision of law and regulation is obligated to pay retribution or type of business service facility.

Paragraph 2

Retribution of Providing Location of Business Activity

Article 55

Providing location business activity such as wholesale market, shops, and other location of business activity as referred to in article 54 paragraph (1) point a is providing location business activity such as wholesale market, market facility or shops which is contracted or managed by regional government.

Paragraph 3

Retribution of Auction Location

Article 56

- (1) Providing the auction location for forest production including other facility in the auction location environment as referred to in article 54 paragraph (1) point b is providing the auction location especially providing by regional government to manage forest production auction including auction service as well as other facilities which are provide at auction location.
- (2) Including the providing of auction location as referred to in paragraph (1) is the place that is rented by regional government from other party to be auction location.

Paragraph 4

Retribution of Designated Parking Area outside Road

Article 57

Provision of designated parking location outside the road as referred to in article 54 paragraph (1) point c is providing designated parking location outside road which is provided, owned, and/or managed by regional government.

Paragraph 5

Retribution of Accommodation/Guest House/Villa

Article 58

Providing accommodation or guest house or villa as referred to in article 54 paragraph (1) point d in providing location of accommodation or guest house or villa that is provided, owned, and/or managed by regional government.

Paragraph 6

Retribution of Harbour Service

Article 59

Harbour service retribution as referred to in article 54 paragraph (1) point e in harbour service at harbour that is provided, owned, and/or managed by regional government.

Paragraph 7

Retribution of Recreation, Tourism, and Sport Centre

Article 60

Facility of recreation, tourism, and sport centre as referred to in article 54 paragraph (1) point f is facility of recreation, tourism, and sport centre that is provided, owned, and/or managed by regional government.

Paragraph 8

Retribution of Sale of Business Production

Article 60

Sale of Business Production of Regional Government as referred to in article 54 paragraph (1) point g in sale of regional business production by regional government.

Paragraph 9

Retribution of Regional Asset Utilization

Article 62

Utilization of Regional Asset which does not obstruct the organization of task and function of regional apparatus organization and/or optimization of regional asset by not changing the ownership status as referred to in article 54 paragraph (1) point h including regional asset utilization according to the provision of law and regulation on management of regional asset.

Paragraph 10

Level of Service Utilization

Article 63

- (1) Level of service or facility utilization of business service is the number of service utilization which becomes base allocation of cost burden which is carried by regional government to related service management.
- (2) Level of service or facility utilization of business service as referred to in paragraph (1) is determined by requirements as below:
 - a. providing business activity location is counted according to the wide of business location, service frequency, and/or period of time of facility utilization of wholesale market, shops, and/or other business location;
 - b. providing auction location is measured according to the wide of the place, service frequency, and/or period of time of facility utilization;

- c. providing designated parking area outside road is measured according to type of vehicles, service frequency, and/or period of time of facility utilization;
- d. providing accommodation/guest house/villa is measured according to type of facility, service frequency, and/or period of time of facility utilization;
- e. harbour service facility is measured according to service frequency, and/or period of time of harbour facility utilization, type of service, and/or volume of facility utilization;
- f. facility for recreation, tourism, and sport centre is measured according to type of service, service frequency, and/or period of time of facility utilization;
- g. selling regional business production is measured according to type and/or volume of regional business production; and
- h. utilization of regional asset is measured according to type of asset utilization, type of service, service frequency, and/or period of time of regional asset utilization.

Paragraph 11

Principle and Target of Business Service Retribution Rate Determination

Article 64

- (1) Principle and target in determining the amount of business service retribution rate is to get proper profit.
- (2) Proper profit as referred to in paragraph (1) is the profit which is gotten if business service facility is done efficiently and orientated to market price.
- (3) Principle and target in determining the amount of business service retribution rate by *BLUD* is determined according to the provision of law and regulation which regulates on *BLUD*.

Paragraph 12

Structure and Amount of Business Service Retribution Rate

Article 65

- (1) The amount of Business service retribution is counted by multiplying level of service utilization as referred to in article 63 and retribution rate.
- (2) Form of region owned goods utilization and the procedure of the counting of the amount of rate as referred to in article 62 is able to be determined by Governor Regulation for utilizing region owned goods such as below:

- a. rental period which is more than 1 (one) year;
 - b. utilization cooperation;
 - c. building to hand over or building handover;
 - d. cooperation in providing infrastructure.
- (3) Determination of Governor Regulation as referred to in paragraph (2) is able to be done for each activity in region owned goods utilization.
- (4) Form of regional property utilization as referred to in paragraph (2) is done with requirements as below:
- a. it is not contradictory to higher law and regulation
 - b. it does not obstruct investment climate at region; and
 - c. it does not cause high budget economy.
- (5) Implementation of regional property utilization as referred to in paragraph (2), according to the provision of law and regulation which is regulated on the management of regional property.
- (6) Structure and the amount of business service retribution rate listed on Appendix II which is unseparated part from this Regional Regulation.
- (7) Retribution object which is not yet listed on appendix as referred to in paragraph (6), the amount of retribution rate is charged according to the classification of similar retribution object.
- (8) Retribution rate is reviewed for the longest is once in 3 (three) years.
- (9) Retribution rate review as referred to in paragraph (8) is done by considering price index and economy development, without adding business service retribution object.
- (10)Retribution rate as refereed to in paragraph (8) is determined by Governor Regulation.

Forth Part

Specific Licensing Retribution

Paragraph 1

General

Article 66

- (1) Type of permit giving service which is the object of specific licensing retribution as referred to in article 46 point c consists of
- a. foreign worker utilization; and
 - b. management of public mining.

- (2) Service as referred to in paragraph (1) is provided or given by regional government according to the authority of region that is regulated in the provision of law and human right.
- (3) Specific Licensing Retribution Subject in an individual or group that is used or specific licensing service.
- (4) Specific Licensing Retribution Payer is individual or group which is according to law and regulation is required to pay retribution for giving specific licensing.

Paragraph 2

Retribution of Foreign Worker Utilization

Article 67

- (1) Service of foreign worker utilization as referred to in article 66 paragraph (1) point a is service in validation of the extension of foreign worker utilization plan according to the working area of foreign worker according to the provision of law and regulation on foreign worker utilization.
- (2) It is excepted from retribution for service collection as referred to in paragraph (1) means foreign worker utilization by government institution, foreign country representative, international body, social institution, religious institution and certain positions in education institution.

Paragraph 3

Retribution of Management of Public Mining

Article 68

- (1) Service of public mining management as referred to in article 66 paragraph (1) point b is service for coaching and supervising toward permit holder of public mining by regional government in order to delegates government' s authority in field mineral and coal mining according to the provision of law and regulation.
- (2) Service of public mining management as referred to in paragraph (1) is given to:
 - a. individual who is local resident; or
 - b. cooperation which the member are local residents.

Paragraph 4

Level of Service Utilization

Article 69

- (1) Level of service utilization for specific licensing service means the number of service utilization which is being the base of allocation cost burden that is covered by regional government for organization of service
- (2) Level of service utilization for specific licensing service as referred to in paragraph (1) is determined by requirements as below:
 - a. service for foreign worker utilization is measured according to service providing frequency and/or period of time of service; and
 - b. service of public mining management is measured according to the frequency of coaching and supervising service.

Paragraph 5

Principle and Target of Determination of Licensing Retribution Rate

Article 70

- (1) Principle and target of determination of the amount of specific licensing retribution rate according to the purpose to cover part of all of management cost for granting licensing concerned.
- (2) The cost of organizing granting licensing as referred to paragraph (1) including the cost of permit document issue, supervising, law enforcing, administrating, and/or negative impact cost from the granting permit.
- (3) Service of validation of the extension of foreign worker utilization plan as referred to article 67 paragraph (1), the cost of permit granting is based on the provisions of law and regulation on foreign worker utilization.
- (4) Service of public mining management as referred to in article 68 paragraph (1), the cost of public mining management that is based on the provisions of law and regulation in minister of energy and mineral power resources subject.

Paragraph 6

Structure and the Amount of Specific Licensing Retribution Rate

Article 71

- (1) The amount of owed specific licensing retribution is counted by multiplication the level of service utilization as referred to in article 69 with retribution rate.
- (2) Retribution rate as referred to in paragraph (1) is the value of rupiah which is determined by multiplication of the amount of owed retribution.
- (3) In term of retribution rate as referred in paragraph (2) is declared in the currency except rupiah, mentioned retribution payment has to be done in the currency of rupiah by using currency which is determined by the minister who manages government issue in finance subject of tax.

- (4) Structure and the amount of specific licensing retribution rate which is mentioned on Appendix III that is unseparated part from this regional regulation.
- (5) Retribution rate is reviewed for the longest is once in 3 (three) years.
- (6) Retribution rate review as referred to in paragraph (5) is done by considering index of price and economy development, without adding specific licensing retribution object.
- (7) Retribution rate review as referred to in paragraph (5) especially for service of the extension of foreign worker utilization according to the determined rate in governmental regulation on type and rate of Non-Tax State Income which is enforced in the ministry which manages governmental issue in manpower subject.
- (8) Retribution rate as referred to in paragraph (5) and paragraph (6) is determined by Governor Regulation.

Fifth Part

Retribution Collection Utilization

Article 72

- (1) Utilization from the collection result from each of type of retribution that is prioritized to supply the activity directly related with management service concerned.
- (2) Utilization from the retribution collection that is collected and managed by *BLUD* can be directly used to supply the management of service of *BLUD* according to the provisions of law and regulation on *BLUD*.
- (3) Further provision on retribution collection of utilization as referred to in paragraph (1) and paragraph (2) is regulated in governor regulation.

CHAPTER IV

PROCEDURE OF TAX AND RETRIBUTION COLLECTION

First Part

Tax Collection

Article 73

- (1) Tax payer for the type of tax which is collected according to the Governor determination as referred to in article 4 paragraph (1) and tax payer for the type of tax which is collected according to self-counting as referred to in article 4 paragraph (2) has to register themselves and/or their tax object to Governor or appointed officer.

- (2) Governor or appointed officer collects the data of tax payer and/or tax object to get, to complete, and to administer the data of tax object and/or tax payer, including geographical information of tax object for administrative need of regional tax.
- (3) Document which is used as the source of tax type collection which is collected according to Governor determination as referred to in paragraph (1) such as *SKPD* and *SPPT*.
- (4) Document which is collected as the source of tax type collection which is collected according to self-counting as referred to in paragraph (1) including *SPTPD*.
- (5) Governor or appointed officer who issues *STPD* for the type of tax that is collected according to Governor determination as referred to in article 4 paragraph (1) and for the type of tax which is collected according to self-counting as referred to in article 4 paragraph (2) according to the provisions of law and regulation.
- (6) Tax debt as mentioned on *SPPT*, *SKPD*, *SKPDKB*, *SPKDKBT*, *SKPDN*, *SKPDLB*, *STPD*, Correction Decision Letter, Objection Decree and Appeal Decision for the base of tax collection.
- (7) Further provision on the procedure of tax collection is regulated on Governor Regulation.

Article 74

- (1) Tax payer for the type of tax which is collected according to self-counting by tax payer as referred to in article 4 paragraph (2) has to fill Regional Tax Notification Letter (*SPTPD*).
- (2) *SPTPD* report as referred to in paragraph (1) is done in each period of tax.
- (3) Tax payer who does not do the duty of reporting of *SPTPD* as referred to in paragraph (2) can be charged by administrative penalty in form of fine.
- (4) Administrative penalty which is in the form of fine as referred to in paragraph (3) is determined by *STPD* in rupiah currency for each *SPTPD*.
- (5) Administrative penalty which is in the form as referred to in paragraph (3) is determined for Rp. 1.000.000,- (one million rupiah).
- (6) Administrative penalty which is in the form of fine as referred to in paragraph (3) is charged when tax payer is in force majeure condition.
- (7) The criteria of force majeure condition as referred to in paragraph (6) such as below:
 - a. natural disaster;
 - b. fire;
 - c. mass riots;
 - d. epidemic of disease;

e. other condition according to Governor's consideration.

Second Part

Retribution Collection

Article 75

- (1) The amount of owed Retribution is determined by Regional Retribution Notification Letter (*SKRD*) or other documents which is equalized, both in printed document and electronic document.
- (2) Other equalized documents can be in the form ticket, coupon, agreement letter, member card, *BLUD* bill, and payment notification letter from the application of service or electronic licensing.
- (3) Further provision on the procedure of retribution collection is regulated in Governor Regulation.

Third Part

Administrative Penalty

Article 76

- (1) In term of tax payer or retribution payer does not do the duty, it will be charged by administrative penalty in the form of interest, fine, and/or tax or retribution increase.
- (2) Further provision on the procedure of administrative penalty charge as referred to in paragraph (1) is regulated in Governor Regulation.

Forth Part

Expiration of Tax and Retribution Billing

Article 77

- (1) The right to get tax billing to be expired after passes the period of 5 (five) years counted since owed tax, except when tax payer commits criminal act in regional tax subject.
- (2) In term of owed tax period for type of tax that is collected Governor determination is different when the period of *SKPD* or Tax Payable Notification Letter (*SPPT*) determination as referred to in article 73 paragraph (3), the period of 5 (five) years as referred to in paragraph (1) is counted since *SKPD* or *SPPT* determination.
- (3) Tax billing expired as referred to in paragraph (1) is delayed when before the certain period of time as referred to in paragraph (2):
 - a. It is issued warning letter and/or forced letter; or
 - b. there is tax debt admission from the tax payer, both directly and indirectly.

- (4) In terms of issuance of warning letter and/or forced letter as referred to in paragraph (3) point a, billing expiration is counted since the date of the delivering of those warning letter and/or forced letter.
- (5) Acknowledgment of tax debt directly as referred to in paragraph (3) point b is tax payer with the consciousness declares that still have tax debt and it is not yet payed off to regional government.
- (6) Acknowledgment of tax debt indirectly as referred to in paragraph (3) point b can be known from the submission of instalments request or payment delay and objection request by tax payer.
- (7) In term of acknowledgment of tax debt from tax payer as referred to in paragraph (3) point b, the billing expired date is counted since the date of that acknowledgment.

Article 78

- (1) Right for doing retribution billing to be expired after the period of 3 (three) years is counted since the date of owed retribution, except when tax payer does the criminal act in retribution subject.
- (2) Retribution billing expired as referred to in paragraph (1) is delayed when:
 - a. warning letter is issued; or
 - b. there is acknowledgement for retribution debt from tax payer, both directly and indirectly.
- (3) In term of warning letter is issued as referred to in paragraph (2) point a, billing expired date is counted since the date of the warning letter is received.
- (4) Acknowledgement of retribution debt directly as referred to in paragraph (2) point b is retribution payer with the consciousness declares that still have retribution debt and it is not yet payed off to regional government.
- (5) Acknowledgment of retribution debt indirectly as referred to in paragraph (3) point b can be known from the submission of instalments request or payment delay and objection request by retribution payer.

Fifth Part

Deleting Tax and Retribution Credit

Article 79

- (1) Governor manages the management of tax credit for determining the priority of tax billing.
- (2) Governor or appointed officer manages tax bailiff to process the billing according to the provision of law and regulation.
- (3) tax credit which is impossible to be billed again because of the right to charge the bill is expired can be deleted.

- (4) tax credit which is deleted as referred to in paragraph (3) is determined by the Governor's decision.
- (5) Governor's decision as referred to paragraph (4) is determined by considering:
 - a. Billing until the limited period of expired date of billing as referred to in article 76 paragraph (1); and
 - b. the result of coordination with the regional internal surveyor apparatus.
- (6) Governor's decision as referred to paragraph (4) is done by considering the result of coordination with the internal surveyor apparatus of regional government.
- (7) Further provision on the procedure of deleting tax credit is regulated in Governor Regulation.

Article 80

- (1) Retribution credit which is impossible to be charged because of right to do expired billing can be deleted.
- (2) Governor determines decision of retribution credit deletion which is expired as referred to in paragraph (1).
- (3) The procedure of expired retribution credit deletion is regulated in Governor Regulation.

CHAPTER V

REDUCTION, REMISSION, EXEMPTION, DELETION, OR SUSPENSION PAYMENT FOR PRINCIPAL TAX, RETRIBUTION, AND/OR THE SANCTIONS

Article 81

- (1) Governor or appointed officer can give reduction, remission, exemption, deletion, or suspension payment of principal tax, principal retribution and/or sanction by considering the condition of tax payer or retribution payer and/or tax object or retribution object.
- (2) Further provision on the procedure of reduction, remission, exemption, deletion, or suspension payment of principal tax, principal retribution and/or its sanction is regulated by Governor Regulation.

Article 82

- (1) In supporting to policy for investment facility, governor gives fiscal incentive to businessman at region.
- (2) Fiscal incentive as referred to in paragraph (1) such as reduction, remission, and exemption or deletion for tax base, retribution base, and/or the sanctions.

- (3) Fiscal incentive as referred to in paragraph (1) is given for the application of tax payer and/or retribution payer or it is given according to position by Governor based on the consideration including:
 - a. the ability to pay of tax payer and/or retribution payer.
 - b. particular condition of tax object such as tax object which is hit by natural disaster, fire, and/or other causes which happens not because there is purposely act that is done by tax payer and/or other party which is to avoid tax payment.
 - c. to support and to protect the businessman of micro and ultra-micro business;
 - d. to support the policy of regional government in achieving the program of regional priority; and/or
 - e. to support the policy of government in achieving the program of national priority.
- (4) Giving fiscal incentive as referred to in paragraph (3) is determined by Governor Regulation and it is informed to Regional House of Representative (*DPRD*).
- (5) Information to regional house of representative (*DPRD*) as referred to in paragraph (4) is accompanied with consideration of the Governor in giving fiscal incentive.
- (6) Giving fiscal incentive to businessman in region to support ease of business is coordinated by regional apparatus which manages government issue in investment subject.
- (7) Further provision on administration and the procedure of giving fiscal incentive is regulated in Governor Regulation.

Article 83

- (1) Governor could give facility in regional taxing to tax payer such as:
 - a. the extension of the limitation of payment of report of tax; and/or
 - b. giving facility of instalments or postponing the payment of owed tax or tax debt.
- (2) The extension of limited time of payment or reporting tax as referred to in paragraph (1) point a is given to tax payer who experiences force majeure condition so that tax payer is not able to complete the tax responsibility in time.
- (3) The extension of time of payment or reporting tax as referred to in paragraph (1) point a can be given by Governor based on the position or according to the request of tax payer which is determined by Governor's decision.
- (4) Providing instalment or delaying payment facility of owed tax or tax credit as referred to in paragraph (1) point b is done when tax payer finds

difficulties of liquidity or force majeure condition of tax payer so that they cannot complete their responsibility of tax payment in determined time.

- (5) Providing instalment or delaying payment facility of owed tax or tax credit as referred to in paragraph (4) can be given by Governor according to the request of tax payer which is determined by Governor's decision.
- (6) In providing instalment or delaying payment facility of owed tax or tax credit as referred to in paragraph (4), Governor considers the responsibility tax payer in tax payment during last 2 (two) years.
- (7) Governor's decision on tax payer request as referred to in paragraph (5) can be in the form as below:
 - a. approving the amount of tax instalment and/or the period of instalments or the period of delaying according to the request of tax payer;
 - b. approving part of the amount of tax instalment and/or the period of instalment or the period of delaying according to the request of tax payer;
 - c. rejection of tax payer 's request.
- (8) Approval or approving part of instalment or delaying as referred to in paragraph (7) point a and point b the longest is given for 24 (twenty four) months.
- (9) Payment of instalment in every period of instalment and tax payment which is delayed is attached by interest of 0,6 % (zero point six percent) per month from the amount of tax which has to be paid, for the longest period of 24 (twenty four) months and part of the month is calculated full for 1(one) month.
- (10) Force majeure condition as referred to in paragraph (2) and paragraph (4) including
 - a. Natural disaster;
 - b. Fire;
 - c. mass riot or unrest;
 - d. pandemic disease; and
 - e. other condition according to Governor's consideration.
- (11) Further provision on administration and the procedure of giving facility of regional taxation is regulated by Governor Regulation.

CHAPTER VI

CHECKING TAX AND RETRIBUTION

Article 84

- (1) Governor or appointed officer has authority to check in order to manage compliance test in fulfilling tax and retribution obligation and other purposes in order to do the provision of law and regulation on tax and retribution.
- (2) Checking to manage compliance test in order to fulfil taxing obligation as referred to in paragraph (1) is done on the subject as below:
 - a. Tax payer submits return or compensation of tax overpayment;
 - b. There is another information such as concrete data which shows that owed tax is not or insufficiently paid; or
 - c. The chosen tax payer will be checked according to risk analysis.
- (3) Further provision on the procedure of checking tax and retribution is regulated according to Governor Regulation.

CHAPTER VII

CONFIDENTIALITY OF THE DATA OF TAX AND RETRIBUTION PAYER

Article 85

- (1) Every officer is prohibited to give information to other party about everything which has been known or informed to him/her by the tax payer related to the position or the occupation to apply the provision of law and regulation on regional taxing subject.
- (2) Prohibition as referred to in paragraph (1) is enforced too toward the expert who is appointed by the Governor to help in applying the provision of law and regulation on regional taxing subject.
- (3) It is excepted from the provision as referred to in paragraph (1) and (2) are:
 - a. officer and/or expert who acts as witness or expert in the court hearing;
and
 - b. officer and/or expert who is determined by the Governor to give information to officer of state or regional institution who has authority in checking regional finance subject.
- (4) For regional interest, Governor has authority to give written permit to the officer as referred to in paragraph (1) and expert as referred to in paragraph (2) to give information, to show written evidence from or about tax payer to appointed party.
- (5) For investigation need at the court in criminal or civil case, according to the judge request according to criminal act and civil act, Governor can give written permit to the officer as referred to in paragraph (1), and the

expert as referred to in paragraph (2), to give and to show written evidence and information from tax payer just the way it is.

- (6) Judge's request as referred to in paragraph (5) has to mention the name of the suspect or the defendant, the requested information, as well as connection between criminal or civil case and the requested information.

CHAPTER VIII

INTEGRATED INFORMATION SYSTEM OF TAX AND RETRIBUTION

First Part

Determination of Target of Tax and Retribution Collection in Regional Budget (APBD)

Article 86

- (1) Budgeting for tax and retribution in Regional Budget considers at least things as below
 - a. Macro policy of regional economy; and
 - b. tax and retribution potency
- (2) Macro policy of regional economy as referred to in paragraph (1) point a includes structure of regional economy, projection of regional economy growth, inequality income, index of human development, fiscal independency, unemployment level, poverty level, and regional competitiveness.
- (3) Tax and retribution potency as referred to in paragraph (1) point b is first data of tax and retribution object which is gotten through the process of collecting data and evaluation.

Second Part

Information System of Tax and Retribution

Article 87

- (1) Tax and Retribution Potency of result of collecting and evaluation as referred to in article 86 paragraph (3) to be the basis of tax and retribution data.
- (2) Tax and retribution data basis as referred to in paragraph (1) is determined as the main data which is used to determine the target of tax and retribution collection in regional budget and the policy in other regional budget subjects.
- (3) The managing of data basis of tax and retribution as referred to in paragraph (2) is done through the Integrated Information System of Tax and Retribution.
- (4) Further provision on Integrated Information System of Tax and Retribution as referred to in paragraph (3) is regulated in Governor Regulation.

CHAPTER IX
INCENTIVE OF TAX AND RETRIBUTION COLLECTION
Article 88

- (1) Institution which collects tax and retribution can be given incentive based on the particular working target basis.
- (2) Giving incentive as referred to in paragraph (1) is determined through regional budget.
- (3) Further provision on the procedure of giving and utilizing incentive as referred to in paragraph (1) is regulated in Governor Regulation which is based on the guidance of law and regulation.

CHAPTER X
INSTITUTIONAL

First Part

General

Article 89

Tax and retribution institutional consist of the elements such as below:

- a. Management;
- b. Organization;
- c. Facility and Infrastructure; and
- d. Human Resources

Second Part

Management

Article 90

- (1) Management as referred to in article 89 point a is done in the form of strategical and operational policy.
- (2) Strategical and operational policy as referred to in paragraph (1) in the form of policy such as below:
 - a. Arranging roadmap of tax and retribution
 - b. Arranging law product or non-law product policy which is enforced in the regional government and implementation policy of central government;
 - c. Sinergy on the process of tax and retribution collection;
 - d. Other strategical and operational policy according to the authority and the requirement of Regional Government.

Third Part

Organization

Article 91

- (1) Tax management by regional government is done by regional apparatus which manages finance subject in the sub subject of regional income management.
- (2) Regional apparatus which manages finance subject in the sub subject of regional income management does and/or coordinates of tax and retribution management of regional apparatus and related institution.
- (3) Creating organizational structure and procedure of regional apparatus as referred to in paragraph (1) is done according to the provision of law and regulation in regional apparatus institutional subject.

Article 92

- (1) Governor or appointed officer can determine the classification of working unit on regional apparatus which manages finance subject in the sub subject of regional income management according to the parameter such as below:
 - a. The number of tax and retribution object in the working area; and
 - b. working target.
- (2) Further provision on the determination of the classification of working unit as referred to in paragraph (1) is regulated in Governor Regulation according to the provision of law and regulation.

Third Part

Facility and Infrastructure

Article 93

- (1) In order to support the management of tax and retribution, regional government manages the completion of facility and infrastructure.
- (2) Completion of facility and infrastructure as referred to in paragraph (1) can be completed existing facility and infrastructure and/or the procurement of the new facility and infrastructure.
- (3) Facility and infrastructure as referred to in paragraph (3) as the device to maximize the service to the public as well as tax and retribution collection.

Forth Part

Human Resources

Article 94

- (1) Human resource development in order to organize tax and retribution is done through:
 - a. Increasing of competency of government apparatus;
 - b. Position class determination.
- (2) Increasing competency as referred to in paragraph (1) point a is done through various activities such as below:

- a. training and/or technical guidance;
 - b. comparative study;
 - c. field laboratory development;
 - d. assistance;
 - e. other forms of increasing competency.
- (3) Determining position class as referred to in paragraph (1) point b considers working load of the organization of tax and retribution of regional apparatus that manages finance subject in the sub subject of regional income management and it is done according to the provision of law and regulation.

CHAPTER XI

SYNERGY OF TAX AND RETRIBUTION MANAGEMENT

Article 95

- (1) In order to optimize tax and retribution management, regional government builds and develops synergy of tax and retribution management.
- (2) Synergy as referred to in paragraph (1) such as coordination, networking, partnership and regional cooperation between regional government and central government, government of regency/city, village government, business area, education area and other parties.
- (3) Synergy as referred to in paragraph (1) is directed for:
- a. Management of Tax and Retribution Collection;
 - b. Tax and Retribution Debit Handling;
 - c. Doing Study and Research in order to collecting data of tax and retribution potency;
 - d. Optimization of Tax *Opsen*;
 - e. Developing data of tax and retribution potency;
 - f. Determining target of income based on the potency data;
 - g. Developing capacity of human resources and technology;
 - h. Imposing administrative action to assure the effectivity of tax and retribution collection;
 - i. organizing technical cooperation;
 - j. exchanging data and information; and
 - k. other subjects in order to optimization of tax and retribution collection according to the provision of law and regulation.
- (4) Managing synergy, coordination, networking, partnership and cooperation as referred to in paragraph (1) is done according to the provision of law and regulation.

Article 96

- (1) Regional government builds synergy in order to optimize the result of tax and *Opsen* tax for:

- a. *PKB and Opsen PKB*;
 - b. *BBNKB and Opsen BBNKB*; and
 - c. *MBLB Tax and Opsen MBLB Tax*.
- (2) Synergy as referred to in paragraph (10) includes the elements as below:
- a. Government;
 - b. Police of the Republic of Indonesia;
 - c. Government of Regency/City;
 - d. Village Government;
 - e. Legal Entity; and/or
 - f. Other elements based on the necessity.
- (3) Further provision on the synergy as referred to in paragraph (2) is regulated further on Governor's regulation.

CHAPTER XII

COACHING AND SUPERVISING

Article 97

- (1) Coaching and supervising toward the management of tax and retribution is done by the Governor;
- (2) Coaching as referred to in paragraph (1) is done toward regional apparatus including:
 - a. coordination and synergy on tax and retribution management;
 - b. organizing policy on tax and retribution;
 - c. management of tax and retribution as well as evaluation.
- (3) Supervising as referred to in paragraph (1) is done by Apparatus of Government internal Supervision and Regional Apparatus that manages finance subject in the sub subject of regional income management.
- (4) Further provision on the procedure of coaching and supervising is regulated on Governor Regulation according to the provision of law and regulation.

CHAPTER XIII

OTHER PROVISIONS

Article 98

Some of tax and retribution revenue is allocated by Regional government and Government of regency/city to support the activity which the utilization has been determined in order to optimize the collection of tax and retribution,

the handling of tax and retribution debit as well as the collection of *Opsen* tax according to the provision of law and regulation.

CHAPTER XIV
INVESTIGATION PROVISION

Article 99

- (1) The official of particular civil state employer in regional government is given special authority as the investigator to manage the criminal investigation in regional tax and retribution subject, as referred to in Law on Criminal Act.
- (2) The investigator as referred to in paragraph (1) means the official of particular civil state employer in regional government who is appointed by authorized officer according to the provision of law and regulation.
- (3) The authority of the investigator as referred to in paragraph (1) are:
 - a. to receive, to search, to collect, and to research the information or report related to the criminal act in regional tax and retribution subject then the information or report becomes more complete and clearer.
 - b. to search, to collect, and to research the information on a individual or group on the correctness of the act which is done related to the criminal act on regional tax and retribution;
 - c. to ask information and proof from individual or group related to criminal act on regional tax and retribution subject;
 - d. to check book, notes, and other documents related to criminal act on regional tax and retribution subject;
 - e. to search to get the proof of bookkeeping evidence, notes, and other documents as well as foreclosure of the evidence;
 - f. to ask help from expert in order to investigation task of criminal act in regional tax and retribution subject;
 - g. to ask to stop and/or to forbid someone to leave the room or the place when the investigation is going on and to check identity of someone, something, and/or carried documents;
 - h. to take a picture of someone related to the criminal act in regional tax and retribution subject;
 - i. to call someone to be listened the statement and to be investigated as the suspect or witness;
 - j. to stop investigation; and/or
 - k. to do another necessary act to smooth the investigation according to the provision of law and regulation.

- (4) The investigator as referred to in paragraph (1) gives the information to start the investigation and shares the result of the investigation to public prosecutor through the investigator of the Police of the Republic of Indonesia according to the provision which is regulated in Law on Criminal Act.

CHAPTER XV

CRIMINAL SANCTION

Article 100

- (1) Because of the mistake made by tax payer in filling *SPTPD* incorrectly or incompletely or giving incorrect information or not giving any information, then it causes the loss for regional economy, they shall be imposed of sanction according to the law and regulation.
- (2) Tax payer who purposely fills in *SPTPD* incorrectly or incompletely or giving incorrect information or not giving any information, then it causes the loss for regional economy, they shall be imposed of sanction according to the law and regulation.

Article 101

Criminal act in tax and retribution subject cannot be demanded when it has passed the period of time of 5 (five) years since the owed tax or the expired date of the tax or the end of tax year part or the current tax year concerned.

Article 102

Retribution Payer who does not pay the responsibility to pay for the utilized/used service, then it causes the loss for regional finance, they can be threatened to be punished in jail for the longest is 3 (three) months or fine three times of the owed retribution which is not or less paid.

Article 103

The officer or the expert who violates the prohibition of secrecy of the data of the tax payer is threatened by the sanction according to law and regulation.

Article 104

The fine as referred to in article 100, article 102 and article 103 become national income.

CHAPTER XVI

TRANSITION PROVISION

Article 105

All of the collected tax revenues according to the regional government on Tax which is arranged according to Law number 28 of 2009 on Regional Tax and Retribution which is shared according to the provision of law and regulation

which regulates on shared tax revenue that is arranged according to Law number 28 of 2009 on Regional Tax and Retribution.

Article 106

When this regulation comes into force:

- a. toward right and responsibility of tax payer and retribution payer which are not yet finished before this regulation is enforced, the finish is done according to Regional Regulation on Regional Tax and Retribution which is determined before the enforcement of this regional regulation;
- b. Owed tax and retribution based on the regional regulation which is enforced before this regional regulation can be
- c. All of rental agreement of region owned goods/assets which belongs to object of retribution of existed regional asset utilization before this regional regulation is enforced until the end of agreement period.
- d. The extension of the agreement or the new one for the rent of region owned goods/ asset which is on process according to the provision of this regional regulation.

Article 107

When this regional regulation comes into force, the provision on *PKB* and *BBNKB* which is regulated in Regional Regulation of Central Java Province Number 2 of 2011 on Regional Tax (Regional Gazette of Central Java Province of 2011 Number 2, Supplement to Regional Gazette of Central Java Province

Article 108

The provision on *PKB*, *BBNKB*, *Tax Opsen MBLB* as regulated in this regional regulation comes into force on 5 January 2025.

Article 109

The provision on incentive of tax and retribution collection as regulated in article 88, it only be processed until being enforced the management of civil state employer income which considers position class for task and responsibility of tax and retribution collection.

CHAPTER XVII

CLOSING PROVISION

Article 110

When this regional regulation comes into force

- a. Regional regulation of Central Java Province Number 1 of 2011 on Regional Retribution (as amended lastly by Regional Regulation of Central

Java Province Number 6 of 2019 on the Second Amendment of Regional regulation of Central Java Province Number 1 of 2011 on Regional Retribution (Regional Gazette of Central Java Province of 2019 Number 7 Supplement to Regional Gazette of Central Java Province Number 112);

- b. Regional regulation of Central Java Province Number 2 of 2011 on Regional Tax (

Article 111

Government Regulation as the implementation regulation from regional regulation

Article 112

This regional regulation comes into force on 1 January 2024

In order that every person may know hereof, it is ordered to promulgate this Regional Regulation by its placement in the Regional Gazette of Central Java Province.

Enacted at Semarang
On November 23, 2023

Responsible person for
Governor of Central Java Province,

Signed.

NANA SUDJANA

Promulgated in Semarang
On November 23, 2023

REGIONAL SECRETARY OF CENTRAL JAVA PROVINCE,

Signed.

SUMARNO

REGIONAL GAZETTE OF CENTRAL JAVA PROVINCE OF 2023 NUMBER 12

REGISTRATION NUMBER REGIONAL GAZETTE OF CENTRAL JAVA PROVINCE
NUMBER (12-233/2023)

**ELUCIDATION OF
REGIONAL REGULATION OF CENTRAL JAVA PROVINCE
NUMBER 12 OF 2023
ON REGIONAL TAX AND RETRIBUTION**

I. GENERAL

In order to allocate national resources more efficiently, the Government gives the authority to head of region to collect tax and retribution by strengthening through restructuring of tax type, determining new regional tax sources, simplifying the type of retribution according to the provision of Law Number 1 of 2022 on the Financial Relationship between Central Government and Regional Government.

Restructuring regional tax and retribution type is one of important things in Law Number 1 of 2022, beside the organization on Regional Working Allowance (*TKD*) including Profit Sharing Funds (*DBH*), Public Allocation Fund (*DAU*), Special Allocation Fund (*DAK*) of Special Autonomous Budget and Special Budget as well as Village Budget.

Beside things mentioned above, government also delivers the authority of *Opsen* tax collection between the level of provincial government and the government of regency/city such as *PKB*, *BBNKB*, and *MBLB* Tax. *Opsen* of *PKB* and *BBNKB* is actually transferred from shared tax of province. It can increase the independent of region by not increasing of maximum load which can be paid by tax payer when Law Number 28 of 2009 on Regional Tax and Retribution is enforced.

Meanwhile, the addition of *Opsen* tax of *MBLB* for province as the source of new acceptance is wished to strengthen the function of issuing license and supervising of mining activity at region. It supports the management of regional budget which is more qualified because of planning, budgeting, and realizing of better Regional Budget. Tax *Opsen* also encourages the role of region to extensification the regional tax both for the government of province and the government of regency/city. Simplifying retribution is done through rationalization of the number of retributions. Retribution is classified into 3 (three) types that are Public Service Retribution, Business Service Retribution, and Particular Licensing Retribution.

Accelerating to Law Number 6 of 2023 on the Determination of Replacement of Regional Regulation of Law Number 2 of 2022 on Working Creation to be a Law is also done to re-monitor regional tax rate in order to give fiscal incentive to encourage the development of regional investment. The government can adjust the tax and retribution rate by determining the rate which is enforced nationally, as well as doing supervision and evaluation toward the Regional Regulation on Tax and Retribution which blocks the ecosystem of investment and ease of business.

On article 94 of Law Number 1 of 2022 on the Financial Relationship between Central Government and Regional Government is regulated that Tax and Retribution Type, Tax Subject and Tax Payer, Retribution Subject and Retribution Payer, Tax and Retribution Object, Source of Tax Collection, Level of Retribution Service Utilization, Period of Tax Payable, Area of Tax Collection, as well as Tax and Retribution, for all type of Tax and Retribution is determined in 1 (one) Regional Regulation and becoming the source of Tax and Retribution Collection at Region.

Beside according to the substance which shall be regulated in Regional Regulation base on the provision of article 94 of Law Number 1 of 2022 on the Financial Relationship between Central Government and Regional Government and Regional Regulation Number 35 of 2023 on General Provision of Regional tax and Retribution in one regional regulation, in the regional regulation also regulates other things such as local ...in order to optimize the management of regional tax and retribution integrated information system of regional tax and retribution, institutional (including management, organization, infrastructure and facility, human resources) synergy of management of regional tax and retribution.

Related to that, it is necessary to form regional regulation of central java province on regional tax and retribution.

II. Article by Article

Article 1

Sufficiently clear.

Article 2

Sufficiently clear.

Article 3

Sufficiently clear.

Article 4

Sufficiently clear.

Article 5

Paragraph (1)

Sufficiently clear.

Paragraph (2)

Sufficiently clear.

Paragraph (3)

Point a

Sufficiently clear.

Point b

The phrase of “motor vehicle which is only used for the need of defence and security of the state is the motor vehicle which has the function as the combat and security equipment for example Tank, *Panser*, Water Cannon.

Point c

Sufficiently clear.

Point d

Sufficiently clear.

Point e

Sufficiently clear.

Article 6

Sufficiently clear.

Article 7

Sufficiently clear.

Article 8

Paragraph (1)

Sufficiently clear.

Paragraph (2)

The phrase of “ambulance” means motor vehicle which meets the requirement and classification both administrative and technic as ambulance based on the provision of law and regulation.

Paragraph (3)

Progressive tax for second ownership etc. is differentiated according to the type of the vehicle based on the category of the number of wheels on vehicle.

Example: an individual or group who have one motor vehicles with 2 (two) wheels, one motor vehicles with 3 (three) wheels, one motor vehicles with 4 (four) wheels and each of them is treated as the first ownership so that it is not charged by progressive tax.

Paragraph (4)

Sufficiently clear.

Paragraph (5)

Sufficiently clear.

Paragraph (6)

Sufficiently clear.

Article 9

Paragraph (1)

Sufficiently clear.

Paragraph (2)

The term “ownership” means legal relationship between an individual or agency with motor vehicle which is the name listed on the proof of ownership or valid document.

Example: Mr. X buys Y car on 1 November 2025. For the ownership of that car, it is issued a document to make validation of the ownership of Y car on 5 November 2025 and it is listed that Mr. X is the owner of Y car. Therefore, the period of owed *PKB* is on 5 November in every year.

The term “Control” means the utilization and/or control of physical motor vehicle by an individual or agency with proof of valid control according to the provision of law and regulation.

Example:

Mr. X is the owner of Y car since 5 November 2025 (It is proven by the confirmation document of ownership) rents Y car to Z company. For the car rental, Mr. X and Z company sign the agreement of contract of car rental on 5 January 2026 for 3 years period of rent, that in the agreement contract explains that Z company will bear owed tax load for that rented car. Therefore, the period of owed *PKB* (every 5 November), Z company pays *PKB* of the vehicle owned by Mr. X on 5 November 2026 according to the agreement in the contract.

Paragraph (3)

Sufficiently clear.

Article 10

Paragraph (1)

Sufficiently clear.

Paragraph (2)

The term “force majeure condition” is a condition which happens out of control or power of tax payer such as motor vehicle that cannot be used because natural disaster, fire, mass riot or unrest, pandemic disease, and/or other conditions according to Governor’s consideration.

Paragraph (3)

Sufficiently clear.

Article 11

Paragraph (1)

BBNKB is imposed for the first handover of motor vehicle, meanwhile for second handover and so on for those motor vehicles (used vehicle) are not the object of *BBNKB*.

Example: Mr. X buys new car for the first time in 2025 and it is registered under the name of Mr. X. For the purchase of that new car, then *BBNKB* is owed. Then, in 2026, Mr. X buys a used car and it is registered the name of Mr. X. For the purchase of the used car which is done by Mr. X, it does not belong to owed *BBNKB*. Then, Mr. X buys a new car again in 2027 and because of that purchase of a new car in 2027, then *BBNKB* is owed.

Paragraph (2)

Sufficiently clear.

Paragraph (3)

Sufficiently clear.

Paragraph (4)

Point a

Sufficiently clear.

Point b

Revenue of motor vehicle for issued again from Indonesian customs area is temporary import which is meant to be re-exported according to the provision of law and regulation in customs subject, for example the vehicle which is used by tourist; the vehicle used by technician, reporter, expert, and project vehicle which is used on temporary period when the period of its import is clearly for re-exported.

Point c

Sufficiently clear.

Paragraph (5)

Sufficiently clear.

Article 12

Sufficiently clear.

Article 13

Sufficiently clear.

Article 14

Sufficiently clear.

Article 15

Sufficiently clear.

Article 16

Sufficiently clear.

Article 17

Sufficiently clear.

Article 18

Sufficiently clear.

Article 19

Sufficiently clear.

Article 20

Sufficiently clear.

Article 21

Paragraph (1)

Sufficiently clear.

Paragraph (2)

Sufficiently clear.

Paragraph (3)

Sufficiently clear.

Paragraph (4)

The term “force majeure” means the condition which happens outside control or authority of tax payer among other motor vehicle which cannot be used because of natural disaster, fire, mass riot or unrest, pandemic disease, and/or other conditions according to Governor’s consideration.

Article 22

Sufficiently clear.

Article 23

Sufficiently clear.

Article 24

Sufficiently clear.

Article 25

Sufficiently clear.

Article 26

Sufficiently clear.

Article 27

Sufficiently clear.

Article 28

Sufficiently clear.

Article 29

Paragraph (1)

Sufficiently clear.

Paragraph (2)

Sufficiently clear.

Paragraph (3)

Sufficiently clear.

Paragraph (4)

Surface water mass is calculated using indicators which shows the effect of taking/utilizing of surface water toward environment.

Paragraph (5)

Sufficiently clear.

Article 30

Sufficiently clear.

Article 31

Paragraph (1)

Sufficiently clear.

Paragraph (2)

Sufficiently clear.

Paragraph (3)

The term “territorial area of surface water located” means the territory where surface water is taken and/or used.

Example: a company, where the place of business activity is at the territory of Province B, taking and utilizing surface water from River X. The upstream of River X is at the territory of Province A and downstream is at the territory of Province B. For taking and/or utilizing surface water from River X, then the one that has right to collect the *PAP* is Province B.

Article 32

Sufficiently clear.

Article 33

Sufficiently clear.

Article 34

Sufficiently clear.

Article 35

Sufficiently clear.

Article 36

Sufficiently clear.

Article 37

Sufficiently clear.

Article 38

Sufficiently clear.

Article 39

Sufficiently clear.

Article 40

The term togetherness means payment for *Opsen MBLB* Tax is done in once with payment of *MBLB* Tax through submission mechanism which is separated (split payment) directly or automatically.

Article 41

Paragraph (1)

The main idea is the period of payable tax is the similar period with the presence of tax object which can be charged by tax.

The term “subjective requirement” means the requirement which is appropriate to the provision of tax subject in Law Number 1 of 2022 on the Financial Relationship between Central Government and Regional Government.

The phrase “objective requirement” means the requirement which is the provision of tax object in Law Number 1 of 2022 on the Financial Relationship between Central Government and Regional Government.

Paragraph (2)

Sufficiently clear.

Paragraph (3)

Sufficiently clear.

Paragraph (4)

Sufficiently clear.

Paragraph (5)

Sufficiently clear.

Article 42

Paragraph (1)

Sufficiently clear.

Paragraph (2)

Sufficiently clear.

Paragraph (3)

Point a

Sufficiently clear.

Point b

The utilization of other variables in shared profit of *PBBKB* with the highest quality is 30 % (thirty percent) is under the authority of each region according to the regional policy.

Point c

Sufficiently clear.

Paragraph (4)

Sufficiently clear.

Article 43

Sufficiently clear.

Article 44

Paragraph (1)

Sufficiently clear.

Paragraph (2)

The action of legal enforcement at least in the form of internalization on the provision at field of excise on tobacco products and operations to eradicate illegal cigarettes. Internalization on the provision at field of excise on tobacco products and operations to eradicate illegal cigarettes is done according to the authority of regional government and it can be synergized with Directorate General of Customs and Excise.

The utilization of cigarette tax revenue for internalization on the provision at field of excise on tobacco products and operations to eradicate illegal cigarettes is prioritized when the shared budget of the excise of the tobacco product is not sufficient to support the event.

Article 45

Sufficiently clear.

Article 46

Sufficiently clear.

Article 47

Sufficiently clear.

Article 48

Sufficiently clear.

Article 49

Sufficiently clear.

Article 50

Sufficiently clear.

Article 51

Sufficiently clear.

Article 52

Sufficiently clear.

Article 53

Sufficiently clear.

Article 54

Sufficiently clear.

Article 55

Sufficiently clear.

Article 56

Sufficiently clear.

Article 57

The term “designated parking location outside the road” is designated parking location outside the road.

The example of designated parking location outside the road which is provided, owned, and/or managed by regional government, parking location which is provided at building or develop which is owned or

managed by regional government such as at hospital, market, recreation facility, and/or other public facility owned by regional government.

Article 58

Example of accommodation or boarding house or villa which is provided, owned, and/or managed by regional government such as boarding house, hotel, or hall or room which is owned and/or managed by organization of regional apparatus, which is used as accommodation or boarding house or villa.

Article 59

Sufficiently clear.

Article 60

Sufficiently clear.

Article 61

Sufficiently clear.

Article 62

Sufficiently clear.

Article 63

Sufficiently clear.

Article 64

Sufficiently clear.

Article 65

Sufficiently clear.

Article 66

Sufficiently clear.

Article 67

Paragraph (1)

Sufficiently clear.

Paragraph (2)

The term "particular position" means particular position in educational institutional which is based on the Minister Regulation which manages governmental issue in Manpower subject.

Article 68

Paragraph (1)

The term of “public mining license” is the license to run mining business in the area of public mining with the limited wide of area and investment.

Paragraph (2)

Sufficiently clear.

Article 69

Sufficiently clear.

Article 70

Sufficiently clear.

Article 71

Sufficiently clear.

Article 72

Sufficiently clear.

Article 73

Sufficiently clear.

Article 74

Sufficiently clear.

Article 75

Sufficiently clear.

Article 76

Sufficiently clear.

Article 77

Sufficiently clear.

Article 78

Sufficiently clear.

Article 79

Sufficiently clear.

Article 80

Sufficiently clear.

Article 81

Sufficiently clear.

Article 82

Sufficiently clear.

Article 83

Sufficiently clear.

Article 84

Paragraph (1)

Sufficiently clear.

Paragraph (2)

Point a

Sufficiently clear.

Point b

Sufficiently clear.

Point c

Risk analysis is done by considering behaviour and compliance of tax payer including:

- a. Compliance of the submission of notification letter
- b. Compliance to pay the payable tax

Paragraph (3)

Sufficiently clear.

Article 85

Sufficiently clear.

Article 86

Paragraph (1)

The sentence of "Tax and retribution budgeting in Regional Budget" means determining target of tax and retribution revenue in Regional Budget which is done through among other unlimited parameters as below:

- a. Average percentage of the growth of tax and retribution realization;
- b. Elasticity of economic growth toward tax and retribution projection;
- c. Approach which is based on the registered tax and retribution and income realization.

Paragraph (2)

Sufficiently clear.

Paragraph (3)

The sentence means “potency of tax and retribution” is the ability to collect tax and retribution without any disturbance/difficulty internally and externally.

Article 87

Paragraph (1)

Sufficiently clear.

Paragraph (2)

The sentence “data base” means the group of data which is related each other that is saved together suchlike without redundancy which does not need to complete the requirement so that there is facility, accuracy, and rapidly in taking the data.

The sentence of “target of tax and retribution revenue” means the ability of tax and retribution collection by considering disturbance/difficulty internally and externally.

Internal disturbance/difficulty is the description of the ability of institution of tax and retribution collection by the supply of human resources as well as infrastructure and facility both quantity and quality aspect.

External disturbance/difficulty is the description of the compliance of tax and retribution payer in doing their responsibility.

Paragraph (3)

Sufficiently clear.

Paragraph (4)

Sufficiently clear.

Article 88

Sufficiently clear.

Article 89

Sufficiently clear.

Article 90

Sufficiently clear.

Article 91

Sufficiently clear.

Article 92

Paragraph (1)

The phrase “working unit” is Technical implementation unit in regional apparatus which manages finance subject in the sub subject of regional income management.

Determining classification is done among others in order to optimize the policy of tax and retribution management, coaching and supervising, budgeting requirement, human resources as well as infrastructure and facility.

Paragraph (2)

Sufficiently clear.

Article 93

Sufficiently clear.

Article 94

Sufficiently clear.

Article 95

Paragraph (1)

Sufficiently clear.

Paragraph (2)

The term of other parties means parties who relates to optimization of tax and retribution collection.

Paragraph (3)

Point a

Synergy in organising tax and retribution collection is done according to the authority attached to regional government as the collector of tax and retribution according to the provision of law and regulation.

Point b

Sufficiently clear.

Point c

Sufficiently clear.

Point d

Sufficiently clear.

Point e

Sufficiently clear.

Point f

Sufficiently clear.

Point g

Sufficiently clear.

Point h

Sufficiently clear.

Point i

Sufficiently clear.

Point j

Sufficiently clear.

Point k

Sufficiently clear.

Paragraph (4)

Sufficiently clear.

Article 96

Paragraph (1)

Sufficiently clear.

Paragraph (2)

Synergy is done based on the authority attached to regional government as the collector of tax and retribution according to the provision of law and retribution.

The phrase of "Government of Regency/City" means the element of government of regency/city which is in the process is able to involve regional element of the government of regency/city such as Head of district, *Lurah*, Head of village such as *Rukun Tetangga*, *Rukun Warga*, Driving team empowerment welfare, Institutions Community Empowerment and Youth Organizations as well other elements.

The phrase of "legal entity" among others state owned enterprises, region owned enterprises and village owned enterprises.

The term of "other elements based on necessity" among others Government of other province, the government of regency/city of the government of other province and other parties according to requirements.

Paragraph (2)

Sufficiently clear.

Article 97

Sufficiently clear.

Article 98

Sufficiently clear.

Article 99

Sufficiently clear.

Article 100

Sufficiently clear.

Article 101

Sufficiently clear.

Article 102

Sufficiently clear.

Article 103

Sufficiently clear.

Article 104

Sufficiently clear.

Article 105

Sufficiently clear.

Article 106

Sufficiently clear.

Article 107

Sufficiently clear.

Article 108

Sufficiently clear.

Article 109

Sufficiently clear.

Article 110

Sufficiently clear.

Article 111

Sufficiently clear.

Article 112

Sufficiently clear.

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