



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 67/PMK. 03/2011
CONCERNING
ADJUSTMENT TO THE AMOUNT OF SALE VALUE ON NON-TAXABLE TAX OBJECTS
OF LAND AND BUILDING TAX

BY THE GRACE OF GOD ALMIGHTY
THE MINISTER OF FINANCE,

- Considering : a. that for the purpose of adjusting the amount of Sale Value on Non-Taxable Tax Objects to the economic, monetary and general price developments of tax objects, it is necessary to rearrangement the provisions concerning the amount of Sale Value on Non-Taxable Tax Objects of Land and Building Tax;
- b. that based on the consideration as referred to in a, and in the effort of implementing the provisions in Article 3 paragraph (4) of Act Number 12 Year 1985 concerning Land and Building Tax as amended by Act Number 12 Year 1994, it is necessary to stipulate Regulation of the Minister of Finance concerning Adjustment to the Amount of Sale Value on Non-Taxable Tax Objects of Land and Building Tax;
- In View of : 1. Act Number 12 Year 1985 concerning Land and Building Tax (State Gazette of the Republic of Indonesia Year 1985 Number 68, Supplement to State Gazette of the Republic of Indonesia Number 3312) as amended by Act Number 12 Year 1994 (State Gazette of the Republic of Indonesia Year 1994 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 3569);
2. Presidential Decree Number 56/P Year 2010;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING ADJUSTMENT TO SALE VALUE ON NON-TAXABLE TAX OBJECTS OF LAND AND BUILDING TAX.

Article 1

In this Regulation of the Minister of Finance:

1. Land and Building Tax, hereinafter referred to as PBB, shall mean Land and Building Taxes as referred to in Act Number



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

12 Year 1985 concerning Land and Building Tax as amended by Act Number 12 Year 1994.

2. Sale Value on Non-taxable Tax Objects, hereinafter referred to as NJOPTKP, shall mean the limit of Sale Value on non-taxable Tax Objects.
3. Sale Value on Tax Objects, hereinafter referred to as NJOP, shall mean the average price obtained from the sale and purchase transactions reasonably occurring, and in the event of no sale and purchase transactions, the Sale Value on Tax Objects shall be determined through a price comparison to other similar objects, or new acquisition value, or replacement Sales Value of Tax Objects.

Article 2

- (1) The imposition base of PBB shall be NJOP.
- (2) NJOPTKP for every Tax Payer shall be determined in a maximum of twenty four million Indonesian rupiah (Rp24,000,000.00).

Article 3

The Head of Regional Office of Directorate General of Taxation on behalf of the Minister of Finance shall stipulate NJOPTKP as referred to in Article 2 paragraph (2) for each district/city by considering the opinion of local Regional Government.

Article 4

The form of Decision of the Head of Regional Office of Directorate General of Taxation concerning the stipulation of the amount of NJOPTKP shall be as attached in the Attachment to this Regulation of the Minister of Finance, which constitutes an integral part of this Regulation of the Minister of Finance.

Article 5

With the enactment of this Regulation of the Minister of Finance, the stipulation of the amount of PBB payable for the Tax Year 2011 and for the previous years, shall remain using NJOPTKP as regulated in Decision of the Minister of Finance Number 201/KMK.04/2000 concerning Adjustment to the Amount of Sale Value on Non-Taxable Tax Objects as the Calculation Basis of Land and Building Tax.

Article 6

With the enactment of this Regulation of the Minister of Finance, Decision of the Minister of Finance Number 201/KMK.04/2000



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

concerning Adjustment to the Amount of Sale Value on Non-taxable Tax Objects as the Calculation Basis of Land and Building Tax shall be revoked and declared null and void.

Article 7

This Regulation of the Minister of Finance shall come into force on January 1, 2012.

For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

On April 4, 2011

MINISTER OF FINANCE

Signed,

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On April 4, 2011

MINISTER OF LAW AND HUMAN RIGHTS

Signed

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 189

Issued for Certified True Copy

HEAD OF THE GENERAL AFFAIRS BUREAU

For

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

GIARTO

NIP. 195904201984021001



MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

DECISION OF THE MINISTER OF FINANCE

NUMBER.....(1)

CONCERNING

STIPULATION OF AMOUNT OF SALE VALUE ON NON-TAXABLE TAX OBJECTS OF LAND AND BUILDING TAX FOR DISTRICT/CITY*).....(2)

TAX YEAR (3)

MINISTER OF FINANCE,

Considering

- : a. that for the adjustment to the Amount of Sale Value on Non-Taxable Tax Objects to the economic, monetary and general price developments of Tax Objects, it is necessary to rearrangement the amount of Sale Value on Non-Taxable Tax Objects of Land and Building Tax for District/City (4);
- b. that based on the consideration as referred to in a, and in the effort of implementing the provisions in Article 3 of the Regulation of the Minister of Finance Number /PMK.03/2011 concerning Adjustment to the Amount of Sale Value on Non-Taxable Tax Objects of Land and Building Tax, it is necessary to stipulate Decision of the Minister of Finance concerning Stipulation of the Amount of Sale Value on Non-Taxable Tax Objects of Land and Building Tax for District/City..... (5) Tax Year(6);

In view of

- : 1. Act Number 12 Year 1985 concerning Land and Building Tax (State Gazette of the Republic of Indonesia Year 1985 Number 68, Supplement to State Gazette of the Republic of Indonesia Number 3312) as amended by Act Number 12 Year 1994 (State Gazette of the Republic of Indonesia Year 1994 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 3569);
- 2. Regulation of the Minister of Finance Number /PMK.03/2011 concerning Adjustment to the Amount of Sale Value on Non-Taxable Tax Objects of Land and Building Tax;

Observing

- : 1. The Recommendation Letter of Governor/Regent/Mayor*)(7)
Number:..... (8) date (9) issue (10)
- 2. Letter of Head of Small Tax Office(11)
Number:(12) date (13) issue (14)



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

DECIDES:

To stipulate : DECISION OF THE MINISTER OF FINANCE CONCERNING
STIPULATION OF THE AMOUNT OF SALE VALUE ON NON-
TAXABLE TAX OBJECTS OF LAND AND BUILDING TAX FOR
DISTRICT/CITY..... (15) TAX YEAR (16)

FIRST : The Amount of Sale Value on Non-Taxable Tax Objects (NJOPTKP)
of PBB for District/City*) (17) shall be Rp
.....(18) (.....)(19) for
every Tax Payer.

SECOND : If in the future any mistakes are found in this Decision of the
Minister of Finance, such mistakes shall be revised in accordance
with the applicable provisions.

THIRD : This Decision of the Minister of Finance shall come into force on
the date of stipulation.

The copies of this Decision of the Minister of Finance shall be
delivered to:

1. Director General of Taxation;
2. Governor of Province (20);
3. Regent/ Mayor(21);
4. Head of Small Tax Office (22).

Stipulated in (23)

On (24)

On behalf of MINISTER OF FINANCE

HEAD OF OFFICE (25)

..... (26)

NIP..... (27)

Note:

*) Cross the unnecessary



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

INSTRUCTION FOR FILLING OUT THE ATTACHMENT

- Item 1 : filled out with number of decision letter concerning stipulation of NJOPTKP
- Item 2 : filled out with name of district/city for which NJOPTKP is stipulated
- Item 3 : filled out with Tax Year of the applicable NJOPTKP
- Item 4 : filled out with name of district/city for which NJOPTKP is stipulated
- Item 5 : filled out with name of district/city for which NJOPTKP is stipulated
- Item 6 : filled out with Tax Year of the applicable NJOPTKP
- Item 7 : filled out with name of Governor/Regent/Mayor signing the recommendation letter
- Item 8 : filled out with number of recommendation letter
- Item 9 : filled out with date of recommendation letter
- Item 10 : filled out with the issue in recommendation letter
- Item 11 : filled out with name of Small Tax Office issuing the proposal letter concerning the issuance of decision concerning stipulation of NJOPTKP
- Item 12 : filled out with number of letter of Head of Small Tax Office
- Item 13 : filled out with date of letter of Head of Small Tax Office
- Item 14 : filled out with the issue concerning proposal of letter of Head of Small Tax Office
- Item 15 : filled out with name of district/city for which NJOPTKP is stipulated
- Item 16 : filled out with Tax Year of the applicable NJOPTKP
- Item 17 : filled out with name of district/city for which NJOPTKP is stipulated
- Item 18 : filled out with the amount of NJOPTKP in number
- Item 19 : filled out with the amount of NJOPTKP in letter
- Item 20 : filled out with name of province of district/city for which NJOPTKP is stipulated
- Item 21 : filled out with name of district/city for which NJOPTKP is stipulated
- Item 22 : filled out with name of Small Tax Office whose working area includes the district/city for which NJOPTKP is stipulated



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- Item : filled out with the city where the decision letter is issued
23
- Item : filled out with the date of issuance of decision letter
24
- Item : filled out with name of Regional Office of DJP issuing the decision letter
25
- Item : filled out with name of Head of Regional Office of DJP issuing the decision
26 letter
- Item : filled out with NIP of Head of Regional Office of DJP issuing the decision
27 letter

Issued for Certified True Copy
HEAD OF THE GENERAL AFFAIRS BUREAU
For
HEAD OF THE MINISTERIAL ADMINISTRATIVE
DIVISION
GIARTO
NIP. 195904201984021001

MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO