



FINANCE MINISTER  
THE REPUBLIC OF INDONESIA

**COPY**  
**REGULATION OF THE FINANCE MINISTER**  
**NUMBER 127/PMK.05/2009**  
**ON**

**ASSIGNMENT OF AUTHORITY FOR THE ISSUANCE OF GENERAL POWER OF ATTORNEY  
FOR LAND AND BUILDING TAX AND FEES FOR ACQUISITION OF RIGHTS TO LAND AND  
BUILDING**

**TO THE HEAD OF STATE TREASURY SERVICE OFFICE**

**BY THE GRACE OF THE ONE ALMIGHTY GOD**

**THE MINISTER OF FINANCE**

Having considered :

- a. That to distribute the proceeds of revenues from Land and Building Tax (PBB, *Pajak Bumi dan Bangunan*) and Fees for Acquisition of Rights to Lands and Buildings (BPHTB, *Bea Perolehan Hak Atas Tanah dan Bangunan*), the Minister of Finance in the capacity of State General Treasurer (BUN, *Bendahara Umum Negara*) or official assigned with authority to appoint a commercial bank as the partner for State Treasury Service Office (KPPN, *Kantor Pelayanan Perbendaharaan Negara*)
- b. That to accelerate the distribution of PBB and BPHTB received to those entitled to it, it is deemed necessary to delegate the authority to the Chairman of KPPN as the proxy of State General Treasurer (BUN, *Bendahara Umum Negara*) in the region to issue General Power of Attorney (SKU, *Surat Kuasa Umum*) to the Bank/Operational Post Office III PBB and BPHTB;
- c. That with the effectiveness of the Regulation of Finance Minister Number 21/PMK.07/2009 on the Implementation and Accountability of Transfer of Budget to the Regions, it is necessary to rearrange the Delegation of Authority regarding the issuance of General Power of Attorney of Land and Building Tax and Fees for Acquisition of Rights to Lands and Buildings to the State Treasury Service Office which is governed in the Regulation of the Finance Minister Number 98/PMK.05/2008;
- d. That based on the consideration as referred to in letters a, b, and c, it is necessary to enact Regulation of Minister of Finance on Delegation of Authority for the Issuance of General Power of Attorney of Land and Building Tax and Fees for Acquisition of Rights to Lands and Buildings to the State treasury service office.

Having observed :

1. Law Number 12 of 1985 on Land and Building Tax (State Gazette of the Republic of Indonesia Number 68 of 1985, Supplement to the State Gazette of the Republic of Indonesia Number 3312) as amended by Law Number 12 of 1994 (State Gazette of the Republic of Indonesia Number 62 of 1994, Supplement to the State Gazette of the Republic of Indonesia Number 3569):



2. Law Number 21 of 1997 on Fees for Acquisition of Rights to Lands and Buildings (State Gazette of the Republic of Indonesia Number 44 of 1997, Supplement to the State Gazette of the Republic of Indonesia Number 3688) as amended by Law Number 20 of 2000 (State Gazette of the Republic of Indonesia Number 130 of 2000, Supplement to the State Gazette of the Republic of Indonesia Number 3988):
3. Law Number 17 of 2003 on State Finance (State Gazette of the Republic of Indonesia Number 47 of 2003, Supplement to the State Gazette of the Republic of Indonesia Number 4286):
4. Law Number 1 of 2004 on State Treasury (State Gazette of the Republic of Indonesia Number 5 of 2004, Supplement to the State Gazette of the Republic of Indonesia Number 4355);
5. Law Number 15 of 2004 on Audit on the Management and Accountability of State Finance (State Gazette of the Republic of Indonesia Number 66 of 2004, Supplement to the State Gazette of the Republic of Indonesia Number 4400);
6. Law Number 33 of 2004 on Financial balancing between Central and Regional Government (State Gazette of the Republic of Indonesia Number 126 of 2004, Supplement to the State Gazette of the Republic of Indonesia Number 4438);
7. Law Number 11 of 2006 on Aceh Government (State Gazette of the Republic of Indonesia Number 62 of 2006, Supplement to the State Gazette of the Republic of Indonesia Number 4633);
8. Government Regulation Number 16 of 2000 on Division of Revenues of Land and Building Tax between Central and Local Government (State Gazette of the Republic of Indonesia Number 36 of 2000);
9. Government Regulation Number 55 of 2005 on Fund Balancing (State Gazette of the Republic of Indonesia Number 137 of 2005, Supplement to the State Gazette of the Republic of Indonesia Number 4575);
10. Presidential Decree Number 42 of 2002 on Implementing Guidelines for State Revenues and Expenditures Budget; (State Gazette of the Republic of Indonesia Number 73 of 2002, Supplement to the State Gazette of the Republic of Indonesia Number 4212); as amended by the Presidential Decree Number 72 of 2004 (State Gazette of the Republic of Indonesia Number 92 of 2004, Supplement to the State Gazette of the Republic of Indonesia Number 4418);
11. Presidential Decree Number 20/P of 2005;
12. Regulation of the Minister of Finance Number 134/PMK.06/2005 on Payment Guidelines in the Implementation of State Revenues and Expenditures Budget;
13. Regulation of the Finance Minister Number 100/PMK.01/2008 on Organization and Work System of the Finance Ministry, as amended several times and last by the Regulation of the Minister of Finance Number 73/PMK.01/2009;
14. Regulation of the Finance Minister Number 134/PMK.01/2006 on



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Organization and Work System of Vertical Institutions of the Directorate General of Treasury;

15. Regulation of the Finance Minister Number 91/PMK.05/2007 concerning Standard Chart of Account;
16. Regulation of the Finance Minister Number 167/PMK.03/2007 concerning Determination of Location and Procedure for Payment of Land and Building Tax;
17. Regulation of the Finance Minister Number 171/PMK.05/2007 on Accounting System and Financial Reporting of Central Government ;
18. Decree of the Finance Minister Number 83/KMK.04/2000 on the Breakdown and Allocation of Land and Building Tax Collection Costs.

HAS DECIDED :

To enact:

REGULATION OF THE MINISTER OF FINANCE ON THE GRANTING OF AUTHORITY TO ISSUE GENERAL POWER OF ATTORNEY OF LAND AND BUILDING TAX AND FEES FOR ACQUISITION OF RIGHTS TO LANDS AND BUILDINGS TO THE HEAD OF STATE TREASURY SERVICE OFFICE.

#### Article 1

- (1) The Head of State Treasury Service Office (KPPN, *Kantor Pelayanan Perbendaharaan Negara*) in his capacity as the Agent of State General Treasurer (BUN, *Bendahara Umum Negara*) in the Region shall be granted the authority to issue General Power of Attorney (SKU) to the Bank/Operational Post Office III of Land and Building Tax and Fees for Acquisition of Rights to Lands and Buildings (BO III PBB/PBHTB).
- (2) The SKU PBB form as referred to in paragraph (1) is set forth in Appendix I which is an integral part of this Regulation of the Minister of Finance.
- (3) The form of SKU PBPHTB as referred to in paragraph (1) is set forth in the Appendix II which is an integral part of this Regulation of the Minister of Finance.
- (4) The form of SKU PBB as referred to in paragraph (1), specifically for Special Province of Capital City (DKI) of Jakarta is as stipulated in Appendix III, which is an integral part of the Regulation of the Finance Minister.
- (5) The form of SKU PBGHTB as referred to in paragraph (1), specifically for DKI Jakarta is as stipulated in Appendix IV, which is an integral part of this Regulation of Finance Minister.



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## Article 2

General Power of Attorney as referred to in Article 1 shall be issued at each beginning of fiscal year or each change of BO III PBB/PBHTB and shall be effective for one fiscal year.

## Article 3

The Directorate General of Financial Balancing shall be obliged to submit the list of percentage of the breakdown of PBB Revenues between Provincial Government and Regencies/Cities Government to the Director General of Treasury c.q. of Directorate of State Treasury Management.

## Article 4

By the operation of this Regulation of the Finance Minister, the Regulation of Finance Minister Number 98/PMK.05/2008 on the Granting of Authority to Issue General Power of Attorney of Land and Building Tax and Fees for Acquisition of Rights to Lands and Buildings to the Head of State Treasury Service Office shall be revoked and no longer in effect.

## Article 5

This Regulation of Minister of Finance shall be effective as of 1 September 2009.

In order that this Regulation is known to the general public, it is hereby ordered that this Regulation of Finance Minister be promulgated in the Official Gazette of the Republic of Indonesia.

Enacted in Jakarta.  
On 14 August 2009

FINANCE MINISTER

(signed)

SRI MULYANI INDRAWATI

Promulgated in Jakarta  
On 14 August 2009

MINISTER OF JUSTICE AND HUMAN RIGHTS

(signed)

ANDI MATTALATTA

OFFICIAL GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 255 OF 2009

This copy is in conformity with the original  
Head of General Affairs  
for  
Head of Administration, Ministry of Finance

(signed and sealed with the seal of  
General Affairs Bureau)

Antonius Suharto  
NIP06041107



FINANCE MINISTER  
THE REPUBLIC OF INDONESIA

APPENDIX 1  
REGULATION OF THE MINISTER OF  
FINANCE NUMBER 127/PMK.05/2009  
ON ASSIGNMENT OF AUTHORITY FOR  
ISSUANCE OF GENERAL POWER OF  
ATTORNEY AND FEES FOR  
ACQUISITION OF RIGHTS TO LANDS  
AND BUILDINGS

## GENERAL POWER OF ATTORNEY OF LAND AND BUILDING TAX (PBB)

Number.....

In his authority to represent Government's interest, pursuant to Law Number 1 of 2004 on State Treasury, the Head of State Treasury Service Office (KPPN) in the capacity as the Agent of the State General Treasurer (BUN) in the Local Government managing the account of Operational Bank III Land and Building Tax (BO III PBB) in Bank/Post Office....., pursuant to Law Number 12 of 1985 on Land and Building Tax as amended by Law Number 12 of 1994 and Regulation of the Minister of Finance Number ..... on the Granting of Authority to Issue General Power of Attorney for Land and Building Tax and Fees for Acquisition of Rights to Lands and Buildings to the Head of State Treasury Service Office (KPPN), hereby authorizes :

### THE MANAGEMENT OF BANK/POST OFFICE.....

.....  
to act for and on behalf of the Minister of Finance to directly charge BO III PBB account for the Distribution of PBB Revenues between Central and Regional Government every Friday or the following business day if Friday is a public holiday/announced as a holiday and the last date for receipt of PBB in the fiscal year concerned, to be transferred to the institution entitled to it, pursuant to the following:

1. 10% (ten percent) of the balance of PBB revenues shall be paid to the account of State Treasury, as the revenues of Central Government.
2. 16.2% (sixteen point two percent) of the balance of PBB revenues shall be paid to the account of Provincial Treasury, as the revenues of Provincial Government;
3. 64.8% (sixty four point eight percent) of the balance of PBB revenues shall be paid to the account of District/City Treasury, as the revenues of District/City Government revenues; and
4. Cost of PBB collection amounted to 9% (nine percent) of the balance of PBB revenues shall be paid to the account of State Treasury, the account of Provincial Regional Treasury and District/City Regional Treasurer with the following details :
  - a. State Treasury, for Directorate General of Tax amounts to :
    - 1) 10% (ten percent) for tax object of village sector;
    - 2) 20% (twenty percent) for tax object of Urban sector
    - 3) 60% (sixty percent) for tax object of Plantation sector
    - 4) 65% (sixty five percent) for tax object of Forestry sector
    - 5) 70% (seventy percent) for tax object of Mining sector
  - b. Provincial Treasury and District/City Regional Treasury for the Regions amounts to:
    - (1) 90% (ninety percent) for tax object of Village sector
    - (2) 80% (eighty percent) for tax object of Urban sector
    - (3) 40% (forty percent) for tax object of Plantation sector
    - (4) 35% (thirty five percent) for tax object of Forestry sector
    - (5) 30% (thirty percent) for tax object of Mining sector

with details of distribution as set forth in the Table of Percentage Distribution of Land and Building Tax Collection Costs in the Local Government in an Appendix which is an integral part of this General Power of Attorney.



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Debit note for such transfer, credit note for the transfer from the Tax Collecting Bank/Post Office, weekly and end-of-month account statement shall be sent to KPPN..... and to the Pratama Tax Service Office ....., the relevant Local Government and to the Director of Balancing Fund the Directorate General of Fiscal Balance, in Jakarta.

.....

for FINANCE MINISTER  
HEAD OF SERVICE STATE  
TREASURY SERVICE OFFICE

.....

.....

NIP



FINANCE MINISTER  
THE REPUBLIC OF INDONESIA

APPENDIX  
GENERAL POWER OF ATTORNEY OF LAND AND BUILDING TAX  
(PBB)  
NUMBER :

PERCENTAGE OF ALLOCATION OF PBB COLLECTION COST FOR LOCAL GOVERNMENT

Number	Province	Percentage														
		Village Sector			Urban Sector			Plantataion Sector			Forestry Sector			Mining Sector		
		Province	District/ City	Total	Province	District/ City	Total	Province	District/ City	Total	Province	District/ City	Total	Province	District/ City	Total
1	NAD	4,50	85,50	90,00	4,00	76,00	80,00	10,00	30,00	40,00	8,75	26,25	35,00	7,50	22,50	30,00
2	North Sumatra	4,50	85,50	90,00	4,00	76,00	80,00	2,00	38,00	40,00	1,75	33,25	35,00	1,50	28,50	30,00
3	West Sumatra	5,00	85,00	90,00	10,00	70,00	80,00	10,00	30,00	40,00	15,00	20,00	35,00	10,00	20,00	30,00
4	Riau	4,50	85,50	90,00	4,00	76,00	80,00	8,00	32,00	40,00	7,00	28,00	35,00	6,00	24,00	30,00
5	Riau islands	18,00	72,00	90,00	16,00	64,00	80,00	8,00	32,00	40,00	7,00	28,00	35,00	6,00	24,00	30,00
6	Jambi	5,40	84,60	90,00	4,80	75,20	80,00	12,00	28,00	40,00	10,50	24,50	35,00	9,00	21,00	30,00
7	South Sumatra	7,50	82,50	90,00	5,00	75,00	80,00	8,00	32,00	40,00	7,50	27,50	35,00	5,00	25,00	30,00
8	Bangka Belitung	7,50	82,50	90,00	5,00	75,00	80,00	8,00	32,00	40,00	7,50	27,50	35,00	5,00	25,00	30,00
9	Bengkulu	6,00	84,00	90,00	4,00	76,00	80,00	8,00	32,00	40,00	6,00	29,00	35,00	6,00	24,00	30,00
10	Lampung	5,29	84,71	90,00	4,70	75,30	80,00	8,00	32,00	40,00	7,00	28,00	35,00	6,00	24,00	30,00
11	DKI Jakarta	90,00	0,00	90,00	80,00	0,00	80,00	40,00	0,00	40,00	35,00	0,00	35,00	30,00	0,00	30,00
12	West Java	4,50	85,50	90,00	2,00	78,00	80,00	2,00	38,00	40,00	1,75	33,25	35,00	1,50	28,50	30,00
13	Banten	5,29	84,71	90,00	4,70	75,30	80,00	8,00	32,00	40,00	7,00	28,00	35,00	6,00	24,00	30,00
14	Central Java	5,30	84,70	90,00	4,70	75,30	80,00	6,67	33,33	40,00	7,00	28,00	35,00	6,00	24,00	30,00
15	Special Region of Yogyakarta	5,30	84,70	90,00	4,70	75,30	80,00	6,67	33,33	40,00	7,00	28,00	35,00	6,00	24,00	30,00
16	East Java	5,00	85,00	90,00	5,00	75,00	80,00	5,00	35,00	40,00	5,00	30,00	35,00	5,00	25,00	30,00
17	West Kalimantan	5,00	85,00	90,00	5,00	75,00	80,00	5,00	35,00	40,00	5,00	30,00	35,00	5,00	25,00	30,00
18	Central Kalimantan	27,00	63,00	90,00	24,00	56,00	80,00	12,00	28,00	40,00	10,50	24,50	35,00	9,00	21,00	30,00
19	South Kalimantan	18,00	72,00	90,00	16,00	64,00	80,00	8,00	32,00	40,00	7,00	28,00	35,00	6,00	24,00	30,00
20	East Kalimantan	5,00	85,00	90,00	5,00	75,00	80,00	5,00	35,00	40,00	5,00	30,00	35,00	5,00	25,00	30,00
21	North Sulawesi	5,00	85,00	90,00	5,00	75,00	80,00	10,00	30,00	40,00	10,00	25,00	35,00	7,50	22,50	30,00
22	Gorontalo	5,00	85,00	90,00	5,00	75,00	80,00	10,00	30,00	40,00	10,00	25,00	35,00	7,50	22,50	30,00
23	Central Sulawesi	5,30	84,70	90,00	4,70	75,30	80,00	8,00	32,00	40,00	7,00	28,00	35,00	6,00	24,00	30,00
24	South Sulawesi	5,00	85,00	90,00	5,00	75,00	80,00	4,00	36,00	40,00	3,50	31,50	35,00	3,00	27,00	30,00
25	West Sulawesi	5,00	85,00	90,00	5,00	75,00	80,00	3,00	37,00	40,00	2,50	32,50	35,00	2,50	27,5	30,00



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Number	Province	Percentage														
		Village Secotr			Urban Sector			Plantation Sector			Forestry Sector			Mining Sector		
		Province	Kab/Kota	Total	Provinsi	Kab/Kota	Total	Provinsi	Kab/Kota	Total	Province	Kab/Kota	total	Provin ce	Kab/Kot a	total
1	Sulawesi Tenggara			90,00	4,00	76,00	80,00	10,00	30,00	40,00	8,75	26,25	35,00	7,50	22,50	30,00
2	Bali	4,50	85,50	90,00	4,00	76,00	80,00	2,00	38,00	40,00	1,75	33,25	35,00	1,50	28,50	30,00
3	NTB	5,00	85,00	90,00	10,00	70,00	80,00	10,00	30,00	40,00	15,00	20,00	35,00	10,00	20,00	30,00
4	NTT	4,50	85,50	90,00	4,00	76,00	80,00	8,00	32,00	40,00	7,00	28,00	35,00	6,00	24,00	30,00
5	Maluku	18,00	72,00	90,00	16,00	64,00	80,00	8,00	32,00	40,00	7,00	28,00	35,00	6,00	24,00	30,00
6	North Maluku	5,40	84,60	90,00	4,80	75,20	80,00	12,00	28,00	40,00	10,50	24,50	35,00	9,00	21,00	30,00
7	Papua	7,50	82,50	90,00	5,00	75,00	80,00	8,00	32,00	40,00	7,50	27,50	35,00	5,00	25,00	30,00
8	West Papua	7,50	82,50	90,00	5,00	75,00	80,00	8,00	32,00	40,00	7,50	27,50	35,00	5,00	25,00	30,00

FINANCE MINISTER

(signed)

SRI MULYANI INDRAMATI

This copy is in conformity with the original  
Head of General Affairs  
for  
Head of Administration, Ministry of Finance

(signed and sealed with the seal of General Affairs Bureau)  
Antonius Suharto  
NIP06041107





GENERAL POWER OF ATTORNEY AND FEES FOR ACQUISITION OF RIGHTS TO  
LANDS AND BUILDINGS  
Number .....

In his authority to represent Government’s interest, pursuant to Law Number 1 of 2004 on State Treasury , the Head of State Treasury Service Office (KPPN) in the capacity as the Agent of the State General Treasurer (BUN) in the Local Government managing the account of Operational Bank III Fees for Acquisition of Rights to Lands and Buildings (BO III BPHTB) in Bank/Post Office....., pursuant to Law Number 21 of 1997 on Fees for Acquisition of Rights to Lands and Buildings as amended by Law Number 20 of 2000 and Regulation of the Minister of Finance Number ..... on the Granting of Authority to Issue General Power of Attorney for Land and Building Tax and Fees for Acquisition of Rights to Lands and Buildings to the Head of State Treasury Service Office (KPPN), hereby authorizes :

THE MANAGEMENT OF BANK/POST OFFICE.....

to act for and on behalf of the Minister of Finance to directly charge BO III BPHTB account for the Distribution of BPHTB Revenues between Central and Regional Government every Wednesday or the following business day if Wednesday is a public holiday/announced as a holiday and the last date for receipt of BPHTB in the fiscal year concerned, to be transferred to the institution entitled to it, namely to the account of :

1. State Treasury amounted to 20% (twenty percent) from the balance revenues of BPHTB as revenues for the Central Government.
2. Provincial Treasury amounted to 16% (sixteen percent) from the balance of revenues of BPHTB.
3. District/City Treasury amounted to 64% (sixty four percent) from the balance of revenues of BPHTB.

Debit note for such transfer, credit note for the transfer from the Tax Collecting Bank/Post Office, weekly and end-of-month account statement shall be sent to KPPN..... and to the Pratama Tax Service Office ....., the relevant Local Government and to the Director of Balancing Fund the Directorate General of Fiscal Balance, in Jakarta.

for FINANCE MINISTER  
HEAD OF SERVICE STATE  
TREASURY SERVICE OFFICE

.....  
.....  
NIP

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Head of General Affairs  
for  
Head of Administration, Ministry of Finance  
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General Affairs Bureau)  
Antonius Suharto  
NIP06041107

FINANCE MINISTER  
(signed)  
SRI MULYANI INDRAWATI



FINANCE MINISTER  
THE REPUBLIC OF INDONESIA

APPENDIX III  
REGULATION OF THE MINISTER OF  
FINANCE NUMBER 127/PMK.05/2009  
ON ASSIGNMENT OF AUTHORITY FOR  
ISSUANCE OF GENERAL POWER OF  
ATTORNEY AND FEES FOR  
ACQUISITION OF RIGHTS TO LANDS  
AND BUILDINGS

GENERAL POWER OF ATTORNEY OF LAND AND BUILDING TAX (PBB)  
NUMBER .....

In his authority to represent Government's interest, pursuant to Law Number 1 of 2004 on State Treasury, the Head of State Treasury Service Office (KPPN) in the capacity as the Agent of the State General Treasurer (BUN) in the Local Government managing the account of Operational Bank III Land and Building Tax (BO III PBB) in Bank/Post Office....., pursuant to Law Number 12 of 1985 on Land and Building Tax as amended by Law Number 12 of 1994 and Regulation of the Minister of Finance Number ..... on the Granting of Authority to Issue General Power of Attorney for Land and Building Tax and Fees for Acquisition of Rights to Lands and Buildings to the Head of State Treasury Service Office (KPPN), hereby authorizes :

THE MANAGEMENT OF BANK/POST OFFICE.....  
.....

to act for and on behalf of the Minister of Finance to directly charge BO III PBB account for the Distribution of PBB Revenues between Central and Regional Government every Friday or the following business day if Friday is a public holiday/declared a holiday and the last date for receipt of PBB in the fiscal year concerned, to be transferred to the institution entitled to it, namely to the accounts of:

1. State Treasury amounting to 10% (ten percent) from the balance revenues of PBB, as the revenues of Central Government.
2. Provincial Treasury amounting to 81% (eighty one percent) from the balance revenues of PBB
3. For PBB cost collection amounting to 9%
  - a. State Treasury, for the Directorate General of Tax amounting to :
    - 1) 10% (ten percent) for tax object of village sector;
    - 2) 20% (twenty percent) for tax object of Urban sector
    - 3) 60% (sixty percent) for tax object of Plantation sector
    - 4) 65% (sixty five percent) for tax object of Forestry sector
    - 5) 70% (seventy percent) for tax object of Mining sector
  - b. Provincial Treasury amounting to:
    - 1) 90% (ninety percent) for tax object of Village sector
    - 2) 80% (eighty percent) for tax object of Urban sector
    - 3) 40% (forty percent) for tax object of Plantation sector
    - 4) 35% (thirty five percent) for tax object of Forestry sector
    - 5) 30% (thirty percent) for tax object of Mining sector



FINANCE MINISTER  
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Debit note for such transfer, credit note for the transfer from the Tax Collecting Bank/Post Office, weekly and end-of-month account statement shall be sent to KPPN..... and to the Pratama Tax Service Office ....., the relevant Local Government and to the Director of Balancing Fund the Directorate General of Fiscal Balance, in Jakarta.

.....  
for FINANCE MINISTER  
HEAD OF SERVICE STATE  
TREASURY SERVICE OFFICE  
.....

.....  
NIP

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This copy is in conformity with the original  
Head of General Affairs  
for  
Head of Administration, Ministry of Finance  
(signed and sealed with the seal of  
General Affairs Bureau)

Antonius Suharto  
NIP06041107

FINANCE MINISTER  
(signed)  
SRI MULYANI INDRAWATI



GENERAL POWER OF ATTORNEY AND FEES FOR ACQUISITION OF RIGHTS TO  
LANDS AND BUILDINGS  
Number .....

In his authority to represent Government's interest, pursuant to Law Number 1 of 2004 on State Treasury, the Head of State Treasury Service Office (KPPN) in the capacity as the Agent of the State General Treasurer (BUN) in the Local Government managing the account of Operational Bank III Fees for Acquisition of Rights to Lands and Buildings (BO III BPHTB) in Bank/Post Office....., pursuant to Law Number 21 of 1997 on Fees for Acquisition of Rights to Lands and Buildings as amended by Law Number 20 of 2000 and Regulation of the Minister of Finance Number ..... on the Granting of Authority to Issue General Power of Attorney for Land and Building Tax and Fees for Acquisition of Rights to Lands and Buildings to the Head of State Treasury Service Office (KPPN), hereby authorizes :

MANAGEMENT OF BANK/POST OFFICE.....  
.....

to act for and on behalf of the Minister of Finance to directly charge BO III BPHTB account for the Distribution of BPHTB Revenues between Central and Regional Government every Wednesday or the following business day if Wednesday is a public holiday/declared a holiday and the last date for receipt of BPHTB in the fiscal year concerned, to be transferred to the institution entitled to it, namely to the accounts of :

1. State Treasury amounted to 20% (twenty percent) from the balance revenues of BPHTB as revenues for the Central Government.
2. Provincial Treasury amounted to 80% (eighty percent) from the balance of revenues of BPHTB.

Debit note for such transfer, credit note for the transfer from the Tax Collecting Bank/Post Office, weekly and end-of-month account statement shall be sent to KPPN..... and to the Pratama Tax Service Office ....., the relevant Local Government and to the Director of Balancing Fund the Directorate General of Fiscal Balance, in Jakarta.

.....  
for FINANCE MINISTER  
HEAD OF SERVICE STATE  
TREASURY SERVICE OFFICE  
.....

.....  
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NIP06041107

FINANCE MINISTER  
(signed)  
SRI MULYANI INDRAWATI