



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 195/PMK.07/2011

CONCERNING

DEFINITIVE ALLOCATION OF REVENUE SHARING FUND OF TOBACCO
EXCISE FOR 2011 FISCAL YEAR

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering : a. that based on Act Number 10 of 2010 concerning State Revenue and Expenditure Budget for 2011 Fiscal Year as revised by Act Number 11 Year 11, Revenue Sharing Fund of Tobacco Excise for 2011 Fiscal Year has been allocated;
- b. that based on Article 66A Paragraph (4) of Act Number 11 of 1995 concerning Excise as revised by Act Number 39 Year 2007, the allocation of Revenue Sharing Fund of Tobacco Excise that is regulated by Governor for Province and regency/city shall be conducted upon approval of the Minister of Finance;
- c. that based on Article 21 paragraph (1) point d of Regulation of the Minister of Finance Number 126/PMK.07/2010 concerning Implementation and accountability of Transfer Budget to Regions, distribution of Revenue Sharing Fund of Tobacco Excise of Quarter IV shall be conducted in December at an amount of difference between definitive allocation of Revenue Sharing Fund of Tobacco Excise and funds that have been distributed from Quarter I to Quarter III;
- d. that based on the considerations as referred to in points a, b, and c, it is necessary to stipulate a Regulation of the Minister of Finance concerning Definitive Allocation of Revenue Sharing Fund of Tobacco Excise for 2011 Fiscal Year;
- In View of : 1. [Act Number 11 of 1995](#) concerning Excise (State Gazette of the Republic of Indonesia of 1995 Number 76, Supplement to State Gazette of the Republic of Indonesia Number 3613) as revised by [Act Number 39 of 2007](#) (State Gazette of the Republic of Indonesia of 2007 Number 105, Supplement to State Gazette of the Republic of Indonesia Number 4755);
2. [Act Number 1 of 2004](#) concerning State Revenue and Expenditure Budget for 2011 Fiscal Year (State Gazette of the Republic of Indonesia of 2010 Number 126,



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Supplement to State Gazette of the Republic of Indonesia Number 5167) as revised by [Act Number 11 of 2011](#) (State Gazette of the Republic of Indonesia of 2011 Number 81, Supplement to State Gazette of the Republic of Indonesia Number 5233);

8. [Regulation of the Minister of Finance Number 84/PMK.07/2008](#) concerning Use of Revenue Sharing Fund of Tobacco Excise and Sanction on Abuse of Revenue Sharing Fund Allocation of Tobacco Excise as revised by [Regulation of Minister of Finance Number 20/PMK.07/2009](#);
9. [Regulation of the Minister of Finance Number 126/PMK.07/2010](#) concerning Implementation and Accountability of Transfer Budget to Regions;
5. [Regulation of the Minister of Finance Number 33/PMK.07/2011](#) concerning Temporary Allocation of Revenue Sharing Fund of Tobacco Excise for 2011 Fiscal Year as revised by [Regulation of Minister of Finance Number 96/PMK.07/2011](#);

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING DEFINITIVE ALLOCATION OF REVENUE SHARING FUND OF TOBACCO EXCISE FOR 2011 FISCAL YEAR.

Article 1

- (1) Definitive allocation of Revenue Sharing Fund of Tobacco Excise (*Dana Bagi Hasil Cukai Hasil Tembakau* – DBH CHT) for 2011 Fiscal Year is stipulated based in prognosis of realized revenue of Tobacco Excise for 2011 Fiscal Year.
- (2) Definitive allocation of DBH CHT as referred to in paragraph (1) shall be Rp1,374,984,845,799.00 (one trillion three hundred seventy four billion nine hundred eighty four million eight hundred forty five thousand seven hundred ninety nine Rupiahs).
- (3) Definitive allocation of DBH CHT as referred to in paragraph (2) for province and regency/city shall be regulated by Governor in relevant region.
- (4) Distribution of definitive allocation of DBH CHT as referred to in paragraph (3) with a composition of 30% (thirty percent) for producing province, 40% (forty percent) for producing regency /city, and 30% (thirty percent) for other regencies/cities.
- (5) In case the distribution of definitive allocation of DBH CHT as referred to in paragraph (4) has not been



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conducted by Governor, the distribution of definitive allocation of DBH CHT for 2011 Fiscal Year per province and regency/city uses temporary allocation of DBH CHT for 2011 Fiscal Year as stipulated in Regulation of Minister of Finance Number 33/PMK.07/2011 concerning Temporary Allocation of Revenue Sharing Fund of Tobacco Excise for 2011 Fiscal Year as revised by the Regulation of Minister of Finance Number 96/PMK.07/2011.

6. Governors who have made the distribution of definitive allocation of DBH CHT for 2011 Fiscal Year include Governor of Aceh Province, Governor of North Sumatra Province, Governor of West Sumatra Province, Governor of South Sumatra Province, Governor of Special Capital District of Jakarta Province, Governor of West Java Province, Governor of Central Java Province, Governor of Special Region of Yogyakarta Province, Governor of East Java Province, Governor of Central Kalimantan Province, Governor of Central Sulawesi Province, Governor of South Sulawesi Province, Governor of Bali Province, Governor of West Nusa Tenggara Province and Governor of East Nusa Tenggara Province.
- (7) Details of Definitive allocation of DBH CHT as referred to in paragraph (1) for each receiving region are stated in Appendix, which constitutes an integral and inseparable part of this Regulation of Minister of Finance.

Article 2

Use of DBH CHT for 2011 Fiscal Year shall be conducted in accordance with the provisions of legislation.

Article 3

- (1) Distribution of DBH CHT for 2011 Fiscal Year Quarter IV shall be the difference between definitive allocation of DBH CHT for 2011 Fiscal Year and the amount of DBH CHT for 2011 Fiscal Year distributed from Quarter I to Quarter III as stipulated in Regulation of Ministry of Finance Number 33/PMK.07/2011 on Temporary Allocation of Revenue Sharing Fund of Tobacco Excise for 2011 Fiscal Year as revised by Regulation of Minister of Finance Number 96/PMK.07/2011.



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- (2) In case DBH CHT for 2011 Fiscal Year that has been distributed from Quarter I to Quarter IV and/or the previous fiscal year has not fully realized by the receiving regions, the remaining DBH CHT for 2011 Fiscal Year and the previous fiscal year shall be re-budgeted by the receiving regions in relevant Regional Revenue and Expenditure Budget in the following fiscal year for DBH CHT activities in accordance with the provisions of legislation.

Article 4

This Regulation of the Minister of Finance shall come into force on the date of its promulgation.

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 December 1, 2011
MINISTER OF FINANCE
Signed
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On December 1, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
AMIR SYAMSUDDIN
STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2011 NUMBER 767