



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 197/PMK.07/2011

CONCERNING

TEMPORARY ALLOCATION OF REVENUE SHARING FUND OF PROPERTY TAX
FOR 2012 FISCAL YEAR

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering : that in order to implement the provisions of Article 9 of Government Regulation Number 55 of 2005 concerning Balance Fund, it is necessary to stipulate a Regulation of Minister of Finance concerning Temporary allocation of Revenue Sharing Fund of Property Tax for 2012 Fiscal Year;
- In View of : 1. [Act Number 12 of 1985](#) concerning Property Tax (State Gazette of the Republic of Indonesia of 1985 Number 68, Supplement to State Gazette of the Republic of Indonesia Number 3312) as amended by [Act Number 12 of 1994](#) (State Gazette of Republic of Indonesia of 1994 Number 62, Supplement to State Gazette of Republic of Indonesia of 1994 Number 62, Supplement to State Gazette of Republic of Indonesia Number 3569);
2. [Act Number 33 of 2004](#) concerning Financial Balance between Central Government and Regional Government (State Gazette of the Republic of Indonesia of 2004 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 4438);
3. [Government Regulation Number 22 of 2011](#) concerning State Revenue and Expenditure Budget of the Republic of Indonesia for 2012 (State Gazette of the Republic of Indonesia of 2011 Number 113, Supplement to State Gazette of the Republic of Indonesia Number 5254);
4. [Government Regulation Number 55 of 2005](#) concerning Balance Fund (State Gazette of Republic of Indonesia of 2005 Number 137, Supplement to State Gazette of Republic of Indonesia Number 4575);
5. [Regulation of Minister of Finance Number 126/PMK.07/2010](#) concerning Implementation and Accountability of Transfer Budget to Regions;

DECIDES:



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To Stipulates: REGULATION OF MINISTER OF FINANCE CONCERNING
TEMPORARY ALLOCATION OF REVENUE SHARING FUND
OF PROPERTY TAX FOR 2012 FISCAL YEAR

Article 1

In this Regulation of the Minister of Finance:

- (1) Revenue Sharing Fund or *Dana Bagi Hasil*, hereinafter referred to as DBH, is fund from the State Revenue and Expenditure Budget allocated to Regional Heads in accordance with percentage number to fund the regional needs in order to implement decentralization.
- (2) Property Tax or *Pajak Bumi dan Bangunan*, hereinafter referred to as PBB, is tax on land and buildings as regulated in Act Number 12 of 1985 as amended by Act Number 12 of 1994.

Article 2

- (1) State revenue from PBB is divided by 10% (ten percent) for Central Government and 90% (Ninety percent) for regions.
- (2) PBB revenue of Central Government of 10% (ten percent) is divided to regencies /cities with the following details:
 - a. 6.5% (six point five percent) is divided equally to all regencies /cities; and
 - b. 3.5% (three point five percent) is divided as incentive for regencies /cities, the realization of which PBB revenue of rural and urban sectors in the previous fiscal year reaches / exceeds the revenue plan specified.
- (3) PBB revenue of regions of 90% (Ninety Percent) is divided with the following details:
 - a. 16.2% (sixteen point two percent) for relevant province;
 - b. 64.8% (sixty four point eight percent) for relevant regency and city; and
 - c. 9% (nine percent) for collection fee.
- (4) Collection fee as referred to in paragraph (3) point c is divided for region and the Directorate General of Taxation in accordance with the following balance:
 - a. Tax object of rural sector, 90% (ninety percent) for region and 10% (ten percent) for the Directorate General of Taxation;
 - b. Tax object of urban sector, 80% (eighty percent) for



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- region and 20% (twenty percent) for the Directorate General of Taxation;
- c. Tax object of plantation sector, 40% (forty percent) for region and 60% (sixty percent) for the Directorate General of Taxation;
 - d. Tax object of forest sector, 35% (thirty five percent) for region and 65% (sixty five percent) for the Directorate General of Taxation; and
 - e. Tax object of mining sector, 30% (thirty percent) for region and 70% (seventy percent) for the Directorate General of Taxation.

Article 3

- (1) PBB revenue plan for 2012 Fiscal Year is Rp35,646,890,000,000.00 (thirty five trillion six hundred forty six billion eight hundred ninety million Rupiahs) as stipulated in Act 22 of 2011 concerning State Revenue and Expenditure Budget for 2012 Fiscal Year.
- (2) PBB revenue plan for 2012 Fiscal Year as referred to in paragraph (1) is deducted by Rp5,988,049,440,775.00 (five trillion nine hundred eighty eight billion forty nine million four hundred forty thousand seven hundred seventy five Rupiahs) as correction on the calculation of PBB target for 2012 Fiscal Year and in line with the readiness of several regencies / cities starting to conduct PBB collection of rural and urban sectors in accordance with the provisions of legislation.
- (3) PBB revenue plan for 2012 Fiscal Year as referred to in paragraph (2) is shared to rural areas with balance as referred to in Article 2.
- (4) Sharing Fund as referred to in article (3) is temporary allocation of DBH PBB for 2012 Fiscal Year, consisting of:
 - a. Temporary allocation of DBH PBB of Central Government shared to all regencies / cities;
 - b. Temporary allocation of DBH PBB of regions; and
 - c. Temporary allocation of PBB Collection Fee of regions.
- (5) Temporary allocation of DBH PBB of regions and PBB Collection Fee of regions is broken down by rural, urban, plantation, forest, natural oil and gas mining, geothermal mining, and non-geothermal mining, and other non-oil and gas mining sectors.

Article 4



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- (1) Temporary allocation of DBH PBB for 2012 Fiscal Year is Rp27,035,691, 162,565.00 (twenty seven trillion thirty five billion six hundred ninety one million one hundred sixty two thousand five hundred sixty five Rupiahs) with the following details:
 - a. temporary allocation of PBB of Central Government divided to all regencies / cities is Rp1,927,824,636,041.00 (one trillion nine hundred twenty seven billion eight hundred twenty four million six hundred thirty six thousand forty one Rupiahs);
 - b. temporary allocation of DBH PBB of regions is Rp24,023,660,851,863 (twenty four trillion twenty three billion six hundred sixty million eight hundred fifty five thousand eight hundred sixty three Rupiahs); and
 - c. temporary allocation of PBB Collection Fee of regions is Rp1,084,205,674,661.00 (one trillion eighty four billion two hundred five million six hundred seventy four thousand six hundred sixty one Rupiahs).
- (2) The detailed temporary allocation of PBB of Central Government shared to all regencies / cities is stated in Appendix I, which constitutes an integral and inseparable part of this Ministerial Regulation.
- (3) The detailed temporary allocation of DBH PBB of regions is stated in Appendix II, which constitutes an integral and inseparable part of this Ministerial Regulation.
- (4) The detailed temporary allocation of PBB Collection Fee of regions is stated in Appendix III, which constitutes an integral and inseparable part of this Ministerial Regulation.

Article 5

- (1) Temporary allocation of DBH PBB of Central Government shared to all regencies / cities as referred to in Article 4 paragraph (1) point a is used as a basis of distribution.
- (2) Distribution of DBH PBB shall be conducted in accordance with provisions of legislation.

Article 6

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



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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 2, 2011
MINISTER OF FINANCE
Signed
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On December 2, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
AMIR SYAMSUDDIN
STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2011 NUMBER 772

[Appendix](#)