



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 198/PMK.07/2011

CONCERNING

DEFINITIVE ALLOCATION OF PROPERTY TAX OF CENTRAL GOVERNMENT
DISTRIBUTED TO ALL REGENCIES AND CITIES
FOR 2011 FISCAL YEAR

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering : a. That to implement provisions of Article 9 of Government Regulation Number 55 of 2005 on Balance Fund as stipulated by Regulation of Minister of Finance Number 244/PMK.07/2010 concerning Temporary Allocation of Revenue Sharing Fund of Property Tax for 2011 Fiscal Year as amended several times, lastly by Regulation of the Minister of Finance Number 172/PMK.07/2011, which among others manages temporary allocation of Property Tax of Central Government distributed to all regencies and cities for 2011 Fiscal Year;
- b. that based on Article 11 of Regulation of Minister of Finance Number 126/PMK.07/2010 concerning Implementation and Accountability of Transfer Budget to Regions, the stage III distribution of Property Tax of Central Government is distributed by all regencies and cities at an amount of difference between definitive allocation and fund amount distributed from stage I to stage II;
- c. that based on the considerations as referred to in points a and b, it is necessary to stipulate a Regulation of Minister of Finance concerning Definitive Allocation of Property tax of Central Government distributed to All Regencies and Cities for 2011 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



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(State Gazette of the Republic of Indonesia of 2004 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 4438);

3. [Act Number 10 of 2010](#) concerning State Revenue and Expenditure Budget for 2011 Fiscal Year (State Gazette of the Republic of Indonesia of 2010 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 5167) as amended with [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);
4. [Government Regulation Number 55 of 2005](#) concerning Balance Fund (State Gazette of the Republic of Indonesia of 2005 Number 137, Supplement to State Gazette of the Republic of Indonesia Number 4575);
5. [Regulation of Minister of Finance Number 244/PMK.07/2010](#) concerning Temporary Allocation of Property Tax of Central Government Distributed to All Regencies and Cities for 2011 Fiscal Year as amended several time, lastly by [Regulation of Minister Number 172/PMK.07/2011](#);
5. [Regulation of Minister of Finance Number 126/PMK.07/2010](#) concerning Implementation and Accountability of Transfer Budget to Regions;

DECIDES:

To Stipulate : REGULATION OF MINISTER OF FINANCE CONCERNING DEFINITIVE ALLOCATION OF PROPERTY TAX OF CENTRAL GOVERNMENT DISTRIBUTED TO ALL REGENCIES AND CITIES FOR 2011 FISCAL YEAR.

Article 1

- (1) Definitive allocation of Property Tax of Central Government distributed to all regencies and cities for 2011 Fiscal Year shall be based on prognosis of realized Property Tax revenue for 2011 Fiscal Year.
- (2) Definitive allocation of Property Tax of Central Government distributed to all regencies and cities as referred to in paragraph (1) is a revision of temporary allocation of Property Tax of Central Government distributed to all regencies and cities for 2011 Fiscal Year as referred to in Regulation of Minister of Finance Number 244/PMK.07/2010 concerning Temporary Allocation of Revenue Sharing Fund of Property Tax for



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2011 Fiscal Year as amended several times, lastly by Regulation of Minister of Finance Number 172/PMK.07/2011.

Article 2

- (1) Definitive allocation of Property Tax of Central Government distributed to all regencies and cities for 2011 Fiscal Year is Rp2,922,957,844,171.00 (two trillion nine hundred twenty two billion nine hundred fifty seven million eight hundred forty four thousand one hundred seventy one Rupiahs) with the following details:
 - a. Definitive allocation of Property Tax of Central Government distributed to all regencies and cities is Rp1,899,922,598,515.00 (one trillion eight hundred ninety nine billion nine hundred twenty two million five hundred ninety eight thousand five hundred fifteen Rupiahs);
 - b. Definitive allocation of Property Tax of Central Government distributed to all regencies and cities, which realized Property Tax revenue of rural and urban sectors in the previous fiscal year reaches / exceeds the planned revenue stipulated, is Rp1,023,035,245,656.00 (one trillion twenty three billion thirty five million two hundred forty five thousand six hundred fifty six Rupiahs).
- (2) The detailed definitive allocation of Property Tax of Central Government distributed to all regencies and town for 2011 Fiscal Year is stated in Appendix, which constitutes an integral and inseparable part of this Regulation of Minister of Finance.

Article 3

Distribution of definitive allocation of Property Tax of Central Government distributed for all regencies and cities shall be conducted 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.



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OF THE REPUBLIC OF INDONESIA

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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 773

[Appendix](#)