



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 172/PMK.07/2011

CONCERNING

THE SECOND AMENDMENT TO REGULATION OF THE MINISTER OF  
FINANCE NUMBER 244/PMK.07/2010 ON REVENUE SHARING FUND  
TEMPORARY ALLOCATION OF LAND AND BUILDING TAX FISCAL YEAR 2011

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering : a. that in order to implement the provision of Article 9 of Government Regulation Number 55 of 2005 on Balancing Fund, set Regulation of the Minister of Finance Number 244/PMK.07/2010 on Revenue Sharing Fund Temporary Allocation of Land and Building Tax Fiscal Year 2011 as amended by Regulation of the Minister of Finance Number 74/PMK.07/2011;
- b. that in connection with the stipulation of completed provision of Land and Building Tax revenue for the sector of petroleum and natural gas mining for Fiscal Year 2011 as well as temporary provision on Geothermal mining sector Land and Building Tax for Fiscal Year 2011, it is necessary to amend Revenue Sharing Fund Temporary Allocation of Land and Building Tax Fiscal Year 2011;
- c. that based in the consideration as referred to point a and b, it necessary to stipulate Regulation of the Minister of Finance concerning the Second Amendment to Regulation of the Minister of Finance Number 244/PMK.07/2010 on Revenue Sharing Fund Temporary Allocation of Land and Building Tax Fiscal Year 2011;
- In View of : 1. Act Number 10 Year 2010 on The State Budget Fiscal Year 2011 (State Gazette of the Republic of Indonesia Year 2010 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 5167) as amended by Act Number 11 Year 2011 (State Gazette of the Republic of Indonesia Year 2011 Number 81, Supplement to State Gazette of the Republic of Indonesia Number 5233);
2. Presidential Decree Number 56/P Year 2010 ;
3. Regulation of the Minister of Finance Number



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244/PMK.07/2010 on Revenue Sharing Fund Temporary Allocation of Land and Building Tax Fiscal Year 2011 as amended by Regulation of the Minister of Finance Number 74/PMK.07/2011;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING THE SECOND AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 244/PMK.07/2010 ON REVENUE SHARING FUND TEMPORARY ALLOCATION OF LAND AND BUILDING TAX FISCAL 2011

Article I

Some provisions in the Regulation of the Minister of Finance Number 244/PMK.07/2010 on Revenue Sharing Fund Temporary Allocation of Land and Building Tax Fiscal Year 2011 as amended by Regulation of the Minister of Finance Number 74/PMK.07/2011 amended as follows:

1. Provisions of Article 3 paragraph (1), (2) amended, between paragraph (1) and (2), 1 (one) paragraph inserted namely paragraph (1a), and added 1 (paragraph), namely paragraph (4), therefore Article 3 reads as follows:

Article 3

- (1) Land and Building Tax revenue plan for Fiscal Year 2011 is amounting to Rp. 27.682.394.000.000,00 (twenty-seven trillion six hundred and eighty-two billion three hundred and ninety-four million rupiah) as stipulated in Act Number 10 Year 2010 on The Indonesian Budget Fiscal Year 2011 as amended by Act Number 11 Year 2011.
- (1a) Revenue Sharing Fund Temporary Allocation of Land and Building Tax Fiscal Year 2011 is based on the revenue of Land and Building Tax Fiscal Year 2011 as referred to in paragraph (1) consists of:
  - a. Revenue Sharing Fund Temporary Allocation of Land and Building Tax of Central Government distributed to all districts / cities;
  - b. Revenue Sharing Fund Temporary Allocation of Land and Building Tax of provincial and districts / cities; and
  - c. Temporary Allocation of Land and Building Tax Collection Cost of provincial and districts / cities.
- (2) Revenue Sharing Fund Temporary Allocation of Land and Building Tax of provincial and districts /



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cities as referred to in paragraph (1a) point b and Temporary Allocation of Land and Building Tax Collection Cost of provincial and districts / cities as referred to in paragraph (2) point c specified according to sectors of rural, urban, farming, forestry, petroleum and natural gas mining as well as non-petroleum and non-natural gas mining.

- (3) Revenue Sharing Fund Temporary Allocation of Land and Building Tax for the sector of non-petroleum and non-natural gas mining as referred to in paragraph (2) including the Revenue Sharing Fund Allocation of Land and Building Tax of natural gas.
- (4) Revenue Sharing Fund Temporary Allocation of Land and Building Tax of provincial and districts / cities and Temporary Allocation of Land and Building Tax Collection Cost of provincial and districts / cities as referred to in paragraph (2) and (3) for the petroleum and natural gas and geothermal based on the completed provisions of petroleum and natural gas Building and Land Tax and temporary provisions of geothermal Building and Land Tax.

2. Provisions of Article 4 amended, therefore reads as follows:

Article 4

- (1) Revenue Sharing Fund Temporary Allocation of Land and Building Tax Fiscal Year 2011 is amounting to Rp. 25.432.846.178.268,00 (twenty-five trillion four hundred and thirty-two billion eight hundred and forty-six million one hundred and seventy-eight thousand two hundred and sixty-eight rupiah) with the following details:
  - a. The amount for Central Government distributed to all districts / cities amounting to 1.799.355.609.840,00 (one trillion seven hundred and ninety-nine billion three hundred and fifty-five million six hundred and nine thousand eight hundred and forty rupiah);
  - b. The amount for the provincial and districts / cities amounting to Rp. 22.609.443.370.123,00 (twenty-two trillion six hundred and nine billion four hundred and forty-three million three hundred and seventy thousand one hundred and twenty-three rupiah); and
  - c. Temporary Allocation of Land and Building Tax Collection Cost of provincial and districts /



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cities amounting to Rp. 1.024.047.198.305,00 (one trillion twenty-four billion forty seven million one hundred and ninety-eight thousand three hundred and five rupiah).

- (2) Revenue Sharing Fund Temporary Allocation of Land and Building Tax for the Central Government distributed to all districts / cities as referred to in paragraph (1) point a stated in Attachment I, which is an integral part of this Regulation of the Minister of Finance.
- (3) Revenue Sharing Fund Temporary Allocation of Land and Building Tax of provincial and districts / cities as referred to in paragraph (1) point b stated in Attachment II, which is an integral part of this Regulation of the Minister of Finance.
- (4) Temporary Allocation of Land and Building Tax Collection Cost of provincial and districts / cities as referred to in paragraph (1) point c stated in Attachment III, which is an integral part of this Regulation of the Minister of Finance.

Article II

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 November 17, 2011  
MINISTER OF FINANCE  
Signed,  
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta  
On November 17, 2011  
MINISTER OF LAW AND HUMAN RIGHTS  
Signed  
AMIR SYAMSUDDIN



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Attachment .....