



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 203/PMK.07/2011

CONCERNING

TEMPORARY ALLOCATION OF REVENUE SHARING FUND OF INCOME TAX
ARTICLE 25 AND ARTICLE 29 OF DOMESTIC INDIVIDUAL TAXPAYERS AND
INCOME TAX ARTICLE 21 OF THE 2012 FISCAL YEAR

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering : that to implement the provision of Article 9 of Regulation of Government Number 55 of 2005 concerning Balance Fund, it is necessary to stipulate a Regulation of the Minister of Finance concerning Temporary Allocation of Revenue Sharing Fund of Income Tax Article 25 and Article 29 of Domestic Individual Taxpayers and Income tax Article 21 of the 2012 fiscal year;
- In View of : 1. [Act Number 7 of 1983](#) concerning Income Tax (State Gazette of the Republic of Indonesia of 1985 Number 50, Supplement to State Gazette of the Republic of Indonesia Number 3263) as amended by [Act Number 36 of 2008](#) (State Gazette of Republic of Indonesia of 2008 Number 133, Supplement to State Gazette of Republic of Indonesia Number 4893);
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. [Act Number 22 of 2011](#) concerning State Revenue and Expenditure Budget of the 2012 fiscal year (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 the Republic of Indonesia of 2005 Number 137, Supplement to State Gazette of the Republic of Indonesia Number 4575);
5. [President Decree Number 56/P of 2010](#);
6. [Regulation of Minister of Finance Number 56/P of 2010](#); concerning Implementation and Responsibility of Transfer Budget to Regions;



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DECIDES:

To Stipulate:

REGULATION OF THE MINISTER OF FINANCE
CONCERNING TEMPORARY ALLOCATION OF REVENUE
SHARING FUND OF INCOME TAX ARTICLE 25 AND
ARTICLE 29 OF DOMESTIC INDIVIDUAL TAXPAYERS AND
INCOME TAX ARTICLE 21 OF THE 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, shall refer to fund derived from State Revenue and Expenditure Budget that is allocated to Regions in accordance with the percentage number to fund region needs in order to implement Decentralization.
- (2) Income Tax Article 25 and Article 29 of Domestic Individual Taxpayers, hereinafter is referred to as PPh WPOPDN, shall refer to Income Tax owed to Domestic Individual Taxpayers in accordance with Article 25 and Article 29 of Act concerning Income Tax except act on income as regulated in Article 25 paragraph (8) of Act concerning Income Tax.
3. Income Tax Article 21, hereinafter is referred to as PPh Article 21, is tax on income in the form of Salary, Wage, Honorarium, Allowance, and other payments in accordance with jobs or offices, services, and activities conducted by an Individual Taxpayer in accordance with Article 21 of Act concerning Income Tax.

Article 2

- (1) State revenue from PPh WPOPDN and PPh Article 21 shall be distributed to regions at 20% (twenty percent).
- (2) DBH of PPh WPOPDN and PPh Article 21 as referred to in paragraph (1) shall be distributed with the following details:
 - a. 8% (eight percent) for the relevant province; and
 - b. 12% (twenty percent) for regencies / cities in the relevant province.
- (3) DBH of PPh WPOPDN and PPh Article 21 as referred to in paragraph (2) point b shall be distributed with the following details:
 - a. 8.4% (eight point four percent) for regencies / cities in which the taxpayer is registered; and
 - b. 3.6% (three point six percent) for all regencies / cities



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within the relevant province equally.

Article 3

- (1) Temporary allocation of DBH of PPh WPOP DN and PPh of Article 21 for the 2012 Fiscal Year shall be in accordance with revenue plan of PPh WPOP DN and PPh Article 21 as stated in Act Number 22 of 2011 concerning State Revenue and Expenditure Budget of the 2012 Fiscal Year.
- (2) Temporary allocation of DBH of PPh WPOP DN and PPh of Article 21 for the 2012 Fiscal Year is Rp18,962,205,999,471.00 (eighteen trillion nine hundred sixty two billion two hundred five million nine hundred ninety nine four hundred seventy one Rupiahs) with the following details:
 - a. DBH of PPh WPOP DN is Rp1,123,167,999,735 (one trillion one hundred twenty three one hundred sixty seven nine hundred ninety nine seven hundred thirty five Rupiahs).
 - b. DBH of PPh Article 21 is Rp17,839,037,999,736 (seventeen trillion eight hundred thirty billion thirty seven million nine hundred ninety nine thousand seven hundred thirty six Rupiahs)..
- (3) The detailed temporary allocation of DBH of PPh WPOP DN and PPh of Article 21 for the 2012 Fiscal Year as referred to in paragraph (2) is stated in Appendix, which constitutes an integral and inseparable part of this Regulation of Minister of Finance.

Article 4

- (1) Temporary allocation of DBH of PPh WPOP DN and PPh of Article 21 for the 2012 Fiscal Year as referred to in Article 3 paragraph (2) is used as a basis for distribution of DBH of PPh WPOP DN and PPh Article 21 for the 2012 Fiscal Year.
- (2) Distribution of DBH of PPh WPOP DN and PPh Article 21 for the 2012 Fiscal Year shall be conducted in accordance with the provisions of legislation.

Article 5

Definitive Allocation of DBH PPh WPOP DN and PPh of Article 21 for Fiscal Year 2012 shall be regulated in the Regulation of Minister of Finance.



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Article 6

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 12, 2011
MINISTER OF FINANCE
Signed
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On December 12, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
AMIR SYAMSUDDIN
STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2011 NUMBER 813

[Appendix](#)