



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 210/PMK.07/2011

CONCERNING

DEFINITIVE ALLOCATION OF REVENUE SHARING FUND OF INCOME TAX  
ARTICLE 25 AND ARTICLE 26 OF DOMESTIC INDIVIDUAL TAXPAYER AND  
INCOME TAX ARTICLE 21 FOR 2011 FISCAL YEAR

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering : a. that to implement the provisions of Article 9 of Regulation of Government Number 55 of 2005 on Balance Fund, a Regulation of Minister of Finance Number 229/PMK.07/2010 on Temporary Allocation of Revenue Sharing Fund of Income Tax Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax Article 21 for 2011 Fiscal Year;
- b. that in accordance with Article 20 paragraph (2) of Regulation of Minister of Finance Number 126/PMK.07/2010 on Implementation and Accountability of Transfer Budget to Regions, the quarter IV distribution of Income Tax Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax Article 21 shall be distributed to regions in accordance with the difference of definitive allocation and the number of fund distributed during quarter I to quarter III;
- c. that in accordance with the considerations as referred to in point a and point b, it is necessary to stipulate a Regulation of Minister of Finance on Definitive Allocation of Revenue Sharing Fund of Income Tax Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax Article 21 for 2011 Fiscal Year;
- In View of : 1. [Act Number 7 of 1983](#) concerning Income Tax (State Gazette of the Republic of Indonesia of 1983 Number 50, Supplement to State Gazette of the Republic of Indonesia Number 3263) as amended by [Act Number 36 of 2008](#) (State Gazette of the Republic of Indonesia of 2008 Number 133, Supplement to State Gazette of the 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);



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3. [Act Number 10 of 2011](#) 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 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);
4. [Government Regulation Number 55 Year 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. [Presidential Decree Number 56/P of 2010](#);
6. [Regulation of Minister of Financial Number 126/PMK.07/2010](#) regarding Implementation and Accountability of Transfer Budget to Regions;
7. [Regulation of Minister of Finance Number 229/PMK.07/2010](#) on Temporary Allocation of Revenue Sharing Fund of Income Tax Article 25 and Article 29 of Domestic Individual taxpayer and Income Tax Article 21 for 2011 Fiscal Year;

DECIDES:

To Stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING DEFINITIVE ALLOCATION OF REVENUE SHARING FUND OF INCOME TAX ARTICLE 25 AND 26 OF DOMESTIC INDIVIDUAL TAXPAYER AND INCOME TAX ARTICLE 21 FOR 2011 FISCAL YEAR

Article 1

- (1) State Revenue from Income Tax (PPh) Article 25 and Article 29 of Domestic Individual Taxpayer (WPOPDN) and Income Tax Article 21 shall be distributed to regions amounting to 20% (twenty percent).
- (2) Regions' shares of Revenue Sharing Fund (DBH) of Income Tax Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax Article 21 as referred to as in paragraph 91) shall be distributed with the following details:
  - a. 8% (eight percent) for relevant province; and
  - b. 12% (twenty percent) for regencies/cities in relevant province.
- (3) Regions' shares of regencies/cities of Revenue Sharing Fund of Income Tax Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax of Article



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21 as referred to as in paragraph (2) point b shall be distributed with the following details:

- a. 8.4% (eight point four percent) for regency/city on which taxpayer is registered; and
- b. 3.6% (three point six percent) for all regencies/cities in relevant province with equal portion.

Article 2

Definitive allocation of Revenue Sharing Fund of Income Tax Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax Article 21 for 2011 Fiscal Year for each region shall be in accordance with prognosis of realized revenue of Income Tax Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax of Article 21 for 2011 Fiscal Year.

Article 3

- (1) Definitive allocation of Revenue Sharing Fund of Income Tax of Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax of Article 21 for 2011 Fiscal Year stipulated is Rp13,202,467,458,690.00 (thirteen trillion two hundred and two billion four hundred sixty seven million four hundred fifty eight thousand six hundred ninety Rupiahs) as referred to as in column 1 Appendix I and Appendix II, which constitute integral and inseparable parts of this Ministerial Regulation with the following details:
  - a. Revenue Sharing Fund of Income Tax of Article 25 and Article 29 of Domestic Individual Taxpayer is Rp698,051,831,664.00 (six hundred ninety eight billion fifty one million eight hundred thirty one thousand six hundred sixty four Rupiahs); and
  - b. Revenue Sharing Fund of Income Tax of Article 21 is Rp12,504,415,627,026.00 (twelve trillion five hundred and four hundred fifteen million six hundred twenty seven thousand twenty six Rupiahs).
- (2) The detailed Definitive Allocation of Revenue Sharing Fund of Income Tax of Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax of Article 21 for 2011 Fiscal Year for each region shall be as referred to in column 1 of Appendix I and Appendix II, which constitute integral and inseparable parts of this Ministerial Regulation.
- (3) Realized distribution at Quarter I to Quarter III of Revenue Sharing Fund of Income Tax of Article 25 and Article 29 of Domestic Individual Taxpayer and Income



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Tax of Article 21 for 2011 Fiscal Year as referred to in column 2 of Appendix I and Appendix II, which constitute integral and inseparable parts of this Ministerial Regulation, is 60% (sixty percent) of the temporary allocation of Revenue Sharing Fund of Income Tax of Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax of Article 21 for 2011 Fiscal Year as stipulated in Regulation of Minister of Finance on Temporary Allocation of Revenue Sharing Fund of Income Tax of Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax of Article 21 for 2011 Fiscal Year.

- (4) Over distribution of Revenue Sharing Fund of Income Tax of Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax of Article 21 for 2011 Fiscal Year for each region as referred to in column 3 of Appendix I and Appendix II, which constitute integral and inseparable parts of this Ministerial Regulation, is because definitive allocation of each relevant region is smaller than the realization of quarter I to III for each region.
- (5) Definitive allocation and over distribution of Revenue Sharing Fund of Income Tax of Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax of Article 21 for 2011 Fiscal Year for each region as referred to in column 4 of Appendix I and Appendix II, which constitute integral and inseparable parts of this Ministerial Regulation, is the highest allocation limit of Revenue Sharing Fund of Income Tax of Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax of Article 21 for one fiscal year.

Article 4

- (1) Allocation as referred to in Article 3 paragraph 91) is the basis for distribution at quarter IV.
- (2) Allocation as referred to in Article 3 paragraph (5) is the basis for Budget Implementation Checklist (DIPA) for definitive allocation of Revenue Sharing Fund of Income Tax of Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax of Article 21 for 2011 Fiscal Year.
- (3) Over distribution as referred to in Article 3 paragraph (4) shall be calculated with the allocation of less payment in the previous fiscal year, and/or calculated with other balance fund revenues for 2011 Fiscal Year, and/or calculated with the next fiscal year.



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Article 5

Distribution of Revenue Sharing Fund of Income Tax of Article 25 and Article 29 of Domestic Individual Taxpayer and Income Tax of Article 21 shall be conducted in accordance with the provisions of Regulation of Minister of Finance on Implementation and Accountability of transfer Budget to Regions.

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 820

[Appendix .....](#)