



FINANCE MINISTER  
THE REPUBLIC OF INDONESIA

**COPY**

REGULATION OF THE FINANCE MINISTER

NUMBER 91 / PMK.02 / 2009

ON

THE PROCEDURES FOR THE IMPOSITION, COLLECTION, AND  
DEPOSITING OF NON-TAX STATE REVENUES OBTAINED FROM THE  
UTILIZATION OF FOREST AREAS TO BENEFIT THE DEVELOPMENT  
IN NON-FORESTRY SECTORS

THE FINANCE MINISTER,

- Having considered : that in order to implement Article 5 of the Government Regulation Number 2 of 2008 concerning the Type and Rate of Non-Tax State Revenues Obtained from the Utilization of Forest Areas to Benefit the Development in Non-Forestry Sectors Acceptable in the Ministry of Forestry, it is necessary to enact the Regulation of the Finance Minister on the Procedures for the Imposition, Collection, and Depositing of Non-Tax State Revenues Obtained from the Utilization of the Forest Area to Benefit the Development in Non-Forestry Sectors;
- Having observed : 1. Law Number 20 of 1997 on Non-Tax State Revenues (State Gazette of the Republic of Indonesia Number 43 of 1997, Supplement to State Gazette of the Republic of Indonesia Number 3687);
2. Law Number 41 of 1999 on Forestry (State Gazette of the Republic of Indonesia of 1999 Number 167, Supplement to State Gazette of the Republic of Indonesia Number 3888) as amended by Law Number 19 of 2004 (State Gazette of the Republic of Indonesia Number 86 of 2004, Supplement to State Gazette of the Republic of Indonesia Number 4412);
3. Government Regulation Number 22 of 1997 on the Type and Rate of Non-Tax State Revenues (State Gazette of the Republic of Indonesia Number 57 of 1997, Supplement to State Gazette of the Republic of Indonesia Number 3694) as amended by Government Regulation Number 52 of 1998 (State Gazette of the Republic of Indonesia Number 85 of 1998, Supplement to State Gazette of the Republic of Indonesia Number 3760);
4. Government Regulation Number 2 of 2008 on the Type and Rate of Non-Tax State Revenues Obtained from the Utilization of the Forest Areas to Benefit the Development in Non-Forestry Sectors Acceptable in the Ministry of Forestry (State Gazette of the Republic of Indonesia Number 15 of 2008);



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5. Presidential Decree Number 42 of 2002 on the Implementation of State Budget of Revenues and Expenditures (State Gazette of the Republic of Indonesia Number 73 of 2002, Supplement to State Gazette of the Republic of Indonesia Number 4212), as amended by Presidential Decree Number 72 of 2004 (State Gazette of the Republic of Indonesia Number 92 of 2002, Supplement to State Gazette of the Republic of Indonesia Number 4418);
6. Presidential Decree Number 41 of 2004 on Licensing or Agreement for Mining in the Forest Areas;
7. Presidential Decree Number 20/P of 2005;
8. Regulation of the Ministry of Forestry Number P. 43/Menhut-II/2008 on the Guidelines for the Borrowing and Use of Forest Area;
9. Regulation of the Ministry of Forestry Number P. 56/Menhut-II/2008 on the Procedure on the Determination of the Size of the Land Affected and Reclaimed and for Re-vegetation Land for the Purpose of Calculating Non-Tax Revenues Obtained from the Utilization of Forest Area;

Having viewed : Letter of the Minister of Forestry Number S.322/Menhut-VII/2008 dated 6 June 2008 on the Concept of Regulation of the Finance Minister on the Regulation of the Finance Minister on the Procedures for the Imposition, Collection, and Depositing of Non-Tax State Revenues Obtained from the Utilization of Forest Areas to Benefit the Development in Non-Forestry Sectors;

HAS DECIDED:

To enact : REGULATION OF THE FINANCE MINISTER ON THE PROCEDURES FOR THE IMPOSITION, COLLECTION, AND DEPOSITING OF NON-TAX STATE REVENUES OBTAINED FROM THE UTILIZATION OF FOREST AREAS TO BENEFIT THE DEVELOPMENT OF NON-FORESTRY SECTORS

Article 1

For the purpose of this Regulation of the Finance Minister, the following words shall have the following meanings:

1. Non-Tax State Revenue Obtained from the Utilization of Forest Area hereinafter referred to as PNPB (*Pendapatan Negara Non Pajak*) Obtained from the Utilization of Forest Area means a Non-Tax State Revenue derived from the utilization of forest area for the purpose of development of non forestry sectors acceptable by the Ministry of Forestry as a substitute for compensation land pursuant to laws and regulations.



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2. Payer means a holder of a license for borrowing and use (*pinjam pakai*) of the forest area from the Minister of Forestry pursuant to the laws and regulations who has fulfilled the obligation to pay PNPB Obtained from the Utilization of Forest Area.
3. L1 means an area which is affected by the utilization of forest area as the permanent and non-mining supporting facility during the utilization of the forest area (hectare).
4. L2 means an area which is affected by the temporary utilization of forest area which technically can be reclaimed (hectare).
5. L3 means an area which is affected by the permanent utilization of forest area which technically cannot be reclaimed (hectare).
6. Verification means the evaluation of the obligation to pay the PNPB Obtained from the Utilization of Forest Area.
7. License for borrowing and use of the forest area means the license for the use of part of the forest area granted to another party and issued by the Ministry of Forestry upon fulfillment of all obligations in the agreement to the principles of borrowing and use of the forest area set forth by the Ministry of Forestry.

Article 2

- (1) PNPB Obtained from the Utilization of Forest Area shall be imposed on the Payer based on the baseline of the use of the forest area and changes in the size of the forest areas utilized in each of the categories of L1, L2, and L3.
- (2) Baseline as referred to in paragraph (1) is a quantitative and qualitative description of the initial condition of the coverage of the area to be borrowed and used in each of the categories of L1, L2, and L3 which classifies the land as feasible for re-vegetation or not as the basis in the evaluation of the success in reclamation.
- (3) The amount of PNPB Obtained from the Utilization of Forest Area shall be calculated using the following formula:

$$\text{PNPB} = (\text{L1} \times \text{rate}) + (\text{L2} \times 4 \times \text{rate}) + (\text{L3} \times 2 \times \text{rate}) \text{ Rp/year}$$



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- (4) Rate as referred to in paragraph (2) is the rate as stipulated in Government Regulation Number 2 of 2008 on the Type and Rate of Non-Tax State Revenues Obtained from the Utilization of the Forest Area to Benefit the Development of Non-Forestry Sectors Acceptable in the Ministry of Forestry.
- (5) PNBP Obtained from the Utilization of Forest Area as referred to in paragraph (1) shall be calculated by the Payer by using the form of PNBP Obtained from the Utilization of Forest Area as prescribed by the Minister of Forestry.

Article 3

- (1) Based on the form of PNBP Obtained from the Utilization of the Forest Area as prescribed by the Minister of Forestry, PNBP Obtained from the Utilization of the Forest Area shall be deposited by the Payer by using the non tax payment slip (SSBP) to the account of the State Treasury through a Collecting Bank/Post.
- (2) The Depositing of PNBP Obtained from the Utilization of the Forest Area as referred to in paragraph (1) shall be made on the due date of the depositing of PNBP Obtained from the Utilization of the Forest Area.
- (3) The due date of the Depositing of PNBP Obtained from the Utilization of the Forest Area as referred to in paragraph (2) for the first year shall be not later than 90 (ninety) days since the issuance of the approval for the said license from the Ministry of Forestry.
- (4) The due date of the Depositing of PNBP Obtained from the Utilization of the Forest Area as referred to in paragraph (2) for the second and subsequent years shall on the date of the letter of approval for the said license issued by the Ministry of Forestry as referred to in paragraph (3).
- (5) If the due date for the deposit as referred to in paragraph (3) and paragraph (4) falls on a holiday, the deposit shall be made on the subsequent business day.
- (6) If there is delay in the depositing of PNBP Obtained from the Utilization of the Forest Area as referred to in paragraph (2), the Payer shall be subject to an administrative penalty at the rate of 2% (two percent) per month and any part of the month calculated as one month for not later than 24 (twenty four) months.



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Article 4

For the depositing of PNBP Obtained from the Utilization of the Forest Area as referred to in Article 3, data reconciliation shall be performed between the Ministry of Forestry, the Ministry of Finance and the relevant Institutions pursuant to the laws and regulations.

Article 5

- (1) To supervise the fulfillment of the obligation to pay PNBP Obtained from the Utilization of the Forest Area, the Minister of Forestry shall conduct verification.
- (2) If the verification result indicates excess in PNBP Obtained from the Utilization of the Forest Area deposited, the said surplus shall be set off against the subsequent liability.
- (3) If the verification result indicates shortfall in PNBP Obtained from the Utilization of the Forest Area deposited, the Payer shall forthwith deposit the said shortfall to the State Treasury plus an administrative penalty imposed on the said shortfall at the rate of 2% (two percent) per month for a maximum period of 24 (twenty four) months.
- (4) The payment of PNBP shall be deemed to have been made if it has been received by the State Treasury account and it has obtained a State Revenue Transaction Number.
- (5) The procedure for verification of the obligation to pay PNBP Obtained from the Utilization of the Forest Area as referred to in paragraph (1) shall be established by the Minister of Forestry.

Article 6

The Payer who has obtained the license for the borrowing and use of the forest area issued by the Minister of Forestry shall deposit PNBP Obtained from the Utilization of the Forest Area not later than 1 (one) month since this Regulation of the Finance Minister commenced to be effective.

Article 7

This Regulation of the Minister of Finance shall be effective as the date of enactment.



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In order that this Regulation is known to the general public, it is hereby ordered that this Regulation be promulgated in the State Gazette of the Republic of Indonesia.

Enacted in Jakarta

On 8 May 2009

FINANCE MINISTER

(Signed)

SRI MULYANI INDRAWATI

Promulgated in Jakarta

On 8 May 2009

MINISTER OF JUSTICE AND HUMAN RIGHTS,

(Signed)

ANDI MATTALATTA

OFFICIAL GAZETTTE OF THE REPUBLIC INDONESIA NUMBER 99 OF 2009

This copy is in conformity with the original  
Head of General Affairs Bureau  
For  
Head of Administration, the Ministry of Finance

(signed and sealed with the seal of the  
General Affairs Bureau)

Antonius Suharto  
NIP 060041107