MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA NUMBER OF 157/PMK.07/2012

CONCERNING


BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering: that in the framework of determining the Underpayment and Overpayment Allocation of Shared Funds of Income Tax of Article 25 and Article 29 Domestic Individual Taxpayers and Income Tax of Article 21 in Fiscal Year 2008, Fiscal Year 2009 and Fiscal Year 2010, which has been allocated in the Act Number 22 Year 2011 concerning the National Budget of Fiscal Year 2012 as amended by Act Number 4 Year 2012, the need to stipulate Regulation of the Minister of Finance concerning the Underpayment and Overpayment Allocation of Shared Funds of Income Tax of Article 25 and Article 29 of Domestic Individual Taxpayers and Income Tax of Article 21 in Fiscal Year 2008, Fiscal Year 2009 and Fiscal Year 2010;

In View of: 1. Act Number 7 Year 1983 concerning Income Tax (State Gazette of the Republic of Indonesia Year 1983 Number 50, Supplement to State Gazette of the Republic of Indonesia Number 3263) as amended by Act Number 17 Year 2000 (State Gazette of the Republic of Indonesia Year 2000 Number 127, Supplement to State Gazette of the Republic of Indonesia Number 3985);

2. Act Number 33 Year 2004 concerning Financial Balance between Central and Regional Government (State Gazette of the Republic of Indonesia Year 2004 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 4438);

3. Act Number 22 Year 2011 concerning the National Budget of Fiscal Year 2012 (State Gazette of the Republic of Indonesia Year 2011 Number 113, Supplement to State Gazette of the Republic of Indonesia Number 5254) as amended by Act Number 4 Year 2012 (State Gazette of the Republic of Indonesia Year 2012 Number 87, Supplement to State Gazette of the Republic of Indonesia Number 5303);
4. Government Regulation Number 55 Year 2005 concerning Fund Balance (State Gazette of the Republic of Indonesia Year 2005 Number 137, Supplement to State Gazette of the Republic of Indonesia Number 4575);

5. Regulation of the Minister of Finance Number 06/PMK.07/2012 concerning Implementation and Accountability of Budget Transfers to Regions;

DECIDES:


Article 1

Underpayment and Overpayment Allocation of Income Tax of Shared Fund (DBH PPh) of Article 25 and Article 29 Domestic Individual Taxpayers (WPOPDN) and Income Tax (PPh) Article 21 in Fiscal Year 2008, Fiscal Year 2009 and Fiscal Year 2010 is less difference and the difference more definitive allocations DBH Income Tax of Article 25 and Article 29 Domestic Individual Taxpayers (WPOPDN) and Income Tax of Article 21 in Fiscal Year 2008, Fiscal Year 2009 and Fiscal Year 2010 with Shared Fund (DBH) based on revenue realization of Income Tax of Article 25 and Article 29 and Article 21 Domestic Individual Taxpayers (WPOPDN) in Fiscal Year 2008, Fiscal Year 2009 and Fiscal Year 2010.

Article 2

(1) Underpayment Allocation of Shared Funds (DBH) of Income Tax (PPh) of Article 25 and Article 29 Domestic Individual Taxpayers (WPOPDN) and Income Tax (PPh) of Article 21 in Fiscal Year 2008, Fiscal Year 2009 and Fiscal Year 2010 totaled Rp.2.679.064.650.000, 00 (two trillion six hundred and seventy nine billion six hundred forty million six hundred fifty thousand rupiahs), consisting of:

a. Underpayment Allocation of Shared Fund (DBH) of Income Tax (PPh) of Article 25 and Article 29 Domestic Individual Taxpayers (WPOPDN) amounted Rp.114.178.678.131, 00 (one hundred and fourteen billion one hundred seventy-eight million six hundred
and seventy-eight thousand one hundred and thirty-one rupiahs), and

b. Underpayment Allocation of Shared Fund (DBH) of Income Tax (PPh) of Article 21 amounted Rp.2,564,885,971,869,00 (two billion five hundred and sixty-four billion, eight hundred and eighty-five million nine hundred and seventy-one thousand eight hundred and sixty-nine rupiahs).

(2) Details of Underpayment Allocation of Shared Fund (DBH) of Income Tax (PPh) of Article 25 and Article 29 Domestic Individual Taxpayers (WPOPDN) and Income Tax (PPh) of Article 21 in Fiscal Year 2008, Fiscal Year 2009 and Fiscal Year 2010 as referred to in paragraph (1) are listed in Appendix I, which is an integral part of this Regulation of the Minister.

Article 3

(1) Overpayment Allocation of Shared Fund (DBH) of Income Tax (PPh) of Article 25 and Article 29 Domestic Individual Taxpayers (WPOPDN) and Income Tax (PPh) of Article 21 Domestic Individual Taxpayers (WPOPDN) and Income Tax (PPh) of Fiscal Year 2008, Fiscal Year 2009 and Fiscal Year 2010 totaled Rp.164,264,673,063,00 (one hundred and sixty-four billion, two hundred and sixty-four million six hundred and sixty-three thousand and sixty-three rupiahs), consisting of:

a. Overpayment Allocation of Shared Fund (DBH) of Income Tax (PPh) of Article 25 and Article 29 Domestic Individual Taxpayers (WPOPDN) amounted Rp.12,534,927,748,00 (twelve billion, five hundred and thirty-four million nine hundred twenty-seven thousand seven hundred and forty-eight rupiahs), and

b. Overpayment Allocation of Shared Fund (DBH) of Income Tax PPh) of Article 21 amounted Rp.151,729,745,315,00 (one hundred and fifty-one billion seven hundred twenty-nine million seven hundred and forty-five thousand three hundred and fifteen rupiahs).

(2) Details of Overpayment Allocation of Shared Fund (DBH) of Income Tax (PPh) of Article 25 and Article 29 Domestic Individual Taxpayers (WPOPDN) and Income Tax (PPh) of Article 21 in Fiscal Year 2008, Fiscal Year 2009 and Fiscal Year 2010 as referred to in paragraph (1) are listed in Appendix II, which is an integral part of this Regulation of the Minister.
Article 4

(1) Distribution of Underpayment Allocation of Shared Fund (DBH) of Income Tax (PPh) of Article 25 and Article 29 Domestic Individual Taxpayers (WPOPDN) and Income Tax (PPh) Article 21 in Fiscal Year 2008, Fiscal Year 2009 and Fiscal Year 2010 as referred to in Article 2 paragraph (1) shall be implemented at once, no later than December Year 2012.

(2) Overpayment Allocation of Shared Fund (DBH) of Income Tax (PPh) of Article 25 and Article 29 Domestic Individual Taxpayers (WPOPDN) and Income Tax (PPh) Article 21 in Fiscal Year 2008, Fiscal Year 2009 and Fiscal Year 2010 as referred to in Article 3 paragraph (1) calculated with similar allocation of Shared Fund (DBH) or other Shared Fund (DBH) are all at once in Fiscal Year 2012 and / or gradually in the next financial year.

(3) Distribution of Underpayment Allocation and Settlement of Over Payment of Shared Fund (DBH) of Income Tax (PPh) of Article 25 and Article 29 Domestic Individual Taxpayers (WPOPDN) and Income Tax (PPh) of Article 21 in Fiscal Year 2008, Fiscal Year 2009 and Fiscal Year 2010 and implemented in accordance with the provisions of the legislation.

Article 5

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 October 16, 2012

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Signed.

AGUS D.W. MARTOWARDOJO
Promulgated in Jakarta

On October 17, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS
OF THE REPUBLIC OF INDONESIA,
Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 1008 YEAR 2012

Appendix.................