

PROCEDURES FOR SHARING RESULTS OF REVENUE FROM LAND AND BUILDING TITLE ACQUISITION FEE BETWEEN THE CENTRAL AND REGIONAL GOVERNMENTS
(Regulation of the Minister of Finance No. 32/PMK.03/2005 dated May 23,2005)

THE MINISTER OF FINANCE,

Considering:

That in the framework of implementing the provision in Article 23 paragraph (3) of Law No. 21/1997 on land and building title acquisition fee as already amended by Law No. 20/2000, it is necessary to stipulate a regulation of the Minister of Finance on procedures for sharing results of revenue from land and building title acquisition fee between the central and regional governments;

In view of:

1. Law No. 21/1997 (BN No. 6106 pages 16A - 20A and so on) on land and building title acquisition fee (Statute Book of 1997 No. 44, Supplement to Statute Book No. 3688) as already amended by Law No. 20/2000 (BN No. 6562 pages 13A - 20A and so on) (Statute Book of 2000 No. 130, Supplement to Statute Book No. 3988);
2. Law No. 18/2001 (BN No. 6718 pages 18A - 21A and so on) on special autonomy for the Province of Aceh Special Region as the Province of Nanggroe Aceh Darussalam (Statute Book of 2001 No. 14, Supplement to Statute Book No. 4134);
3. Law No. 33/2004 (BN No. 7206 pages 1A - 6A and so on) on financial sharing between the central government and regional administration (Statute Book of 2004 No. 126, Supplement to Statute Book No. 4438);
4. Presidential Decree No. 42/2002 (BN No. 6802 page 32A and so on) on the realization of the State Budget of Revenue and Expenditure (Statute Book of 2002 No. 73, Supplement to Statute Book No. 4214) as already amended by Presidential Decree No. 72/2004 (BN No. 7123 pages 2A - 4A) (Statute Book of 2004 No. 92, Supplement to Statute Book No. 4418);
5. Presidential Decree No. 187/M/2004 (BN No. 7128 pages 30A - 31A);
6. Qanun (Regional Regulation) of the Province of

Nanggroe Aceh Darussalam No. 4/2002 on financial sharing between the provincial and regental/municipal governments;

7. Decree of the Minister of Finance No. 254/KMK.01/2004 on the organization and working arrangement of Jakarta Regional Office I of the Directorate General of Taxation, Medium-level Tax Service Office and Primary Tax Service Offices within the Jakarta Regional Office I of the Directorate General of Taxation;
8. Regulation of the Minister of Finance No. 606/PMK.06/2004 on guidelines on the payment in the realization of the State Budget of Revenue and Expenditure 2005;

D E C I D E S :

To stipulate:

THE REGULATION OF THE MINISTER OF FINANCE ON PROCEDURES FOR SHARING RESULTS OF REVENUE FROM LAND AND BUILDING TITLE ACQUISITION FEE BETWEEN THE CENTRAL AND REGIONAL GOVERNMENTS.

Article 1

Results of revenue from land and building title acquisition fee constitute state revenue.

Article 2

- (1) Results of revenue from land and building title acquisition fee are shared by the central and regional governments with the ratio as follows:
 - a. 20% (twenty percent) to the central government;
 - b. 80% (eighty percent) to region.
- (2) The right of the central government as high as 20% (twenty percent) as meant in Article 2 paragraph (1) letter a is shared in the same portion to all regencies/cities.
- (3) The right of the region as high as 80% (eighty percent) as meant in Article 2 paragraph (1) letter b is specified as follows:

- a. 16% (sixteen percent) to the said province and channeled through the Regional General Cash of the province;
- b. 64% (sixty four percent) to producing regencies/cities and channeled through regional general cash of the regencies/cities.

(4) Especially for the Province of Nanggroe Aceh Darussalam, the right of the region as high as 80% (eighty percent) as meant in paragraph (1) letter b is specified as follows:

- a. 16% (sixteen percent) to the provincial region, which is shared with the proportion as follows:
 - 1) 30% (thirty percent) to the educational fund in the Province of Nanggroe Aceh Darussalam and channeled through the special account of educational fund;
 - 2) 70% (seventy percent) to the provincial region and channeled through the provincial cash.
- b. 64% (sixty four percent) to producing regencies/cities, which is shared with the proportion as follows:
 - 1) 30% (thirty percent) to educational fund in the Province of Nanggroe Aceh Darussalam and channeled through the special account of educational fund;
 - 2) 70% (seventy percent) to the producing regencies/cities and channeled through the regional cash of regencies/cities.

Article 3

(1) At the end of every month, Heads of local Land and Building Tax Service Offices/Primary Tax Service Offices on behalf of the Minister of Finance issue Decision on Stipulation of the Sharing of Results of Revenue from Land and Building Title Acquisition Fee (KP-PHP-BPHTB).

(2) Based on KP-PHP-BPHTB as meant in paragraph (1), Heads of local Land and Building Tax Service Offices/Primary Tax Service Offices on behalf of the Minister of Finance issue Order to Pay the Sharing of Results of Revenue from Land and Building Title Acquisition Fee (SPM-PHP-BPHTB) to the respective provinces and regencies/cities.

Article 4

Models of KP-PHP-BPHTB and SPM-PHP-BPHTB are as stipulated in Attachments I and II to this regulation.

Article 5

Especially for the Province of Nanggroe Aceh Darussalam, Models of KP-PHP-BPHTB and SPM-PHP-BPHTB are as stipulated in Attachments III and IV to this regulation.

Article 6

Results of the revenue as meant in Article 2 paragraphs (2) and (3) constitute regional income and mentioned in Regional Budgets of Revenue and Expenditure in every fiscal year.

Article 7

Further technical provisions on the sharing of results of revenue from land and building title acquisition fee being the right of the central government to regencies/cities as meant in Article 2 paragraph (2) are further regulated by a joint regulation of the Director General of Treasury and Director General of Taxation.

Article 8

With the enforcement of this regulation:

1. Decree of the Minister of Finance No. 519/KMK.04/2000 on procedures for sharing results of revenue from land and building title acquisition fee between the central and regional governments as already amended by Decree of the Minister of Finance No. 550/KMK.03/2002 is revoked and declared null and void.
2. Technical regulations already existing in the field of procedures for sharing results of revenue from land and building title acquisition fee between the central and regional governments remain effective as long as they do not contravene this regulation.

Article 9

The regulation comes into force as from the date of stipulation.

For public cognizance, the regulation shall be announced by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

On May 23, 2005

THE MINISTER OF FINANCE

Sgd

JUSUF ANWAR

No	Regencies/ cities	Revenue from BPHTB			Sharing of Results of Revenue from BPHTB				Remarks
		Up to last month	This month	Up to this month	Central (20% x column 4)	Region (80% x column 4)	Province (20% x column 7)	Regency/ city (80% x column 7)	
1	2	3	4	5	6	7	8	9	10

.....
 FOR THE MINISTER OF FINANCE
 THE HEAD OF LAND AND BUILDING TAX SERVICE OFFICE/
 HEAD OF PRIMARY TAX SERVICE OFFICE

.....
 Civil Servant Reg. No.....

 THE MINISTER OF FINANCE
 Sgd
 JUSUF ANWAR

ATTACHMENT II

THE MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA

ORDER TO PAY THE SHARING OF RESULT OF REVENUE FROM LAND AND BUILDING TITLE ACQUISITION FEE (SPM-PHP-BPHTB)	Sheet	No. :(1) Budgetary Expenditure in fiscal year (2) Group of expenditure : [6][1][1][1][3]	
	From : The Minister of Finance	DECSRIPTION	BUDGETARY ITEM
Data : (4) Code of Function : [0][1] (5) Sub-Function : [0][6] (6) Program : [0][8][0][3] (7) Code of working unit : [][][][][] (8) BA. Echelon I : [7][0][0][8] (9) Location : [][][] (10) Portion of payment and calculation	Right of Region: [] Province [] Regencies/cities*	[6][1][1][1][3][1] [6][1][1][1][3][2]	Rp (11) Rp (12)
Basis for Ratification of the Payment/ Expenditure a. Law No. 21/1997 as already amended by Law No. 20/2000; b. Presidential Decree No. 42/2002 as al- ready amended by Presidential Decree No. 72/2004; c. Regulation of the Minister of Finance No...../PMK.03/2005; d. Decree of the Minister of Finance No..... date (13)	Total		Rp (14)

ORDERS :

KPPN : [] [] [] (15)

Undertakes bookkeeping accordingly without reimbursing money physically, amounting to Rp (.....) (16) at the said group of expense, namely:

The portion of results of revenue from Land and Building Title Acquisition Fee in month year (17) in accordance with Decree of the Minister of Finance No..... date (18), which is transferred to account of the relevant from account of state cash in this case BPHTP at Bank (19) with the respective debit notes:

- Date No..... amounting to Rp

..... (20)
 FOR THE MINISTER OF FINANCE
 THE HEAD OF LAND AND BUILDING TAX SERVICE OFFICE/
 HEAD OF PRIMARY TAX SERVICE OFFICE

SETTLED : (21)
 Civil Servant Reg. No..... (22)

Note: *) Pick up as required

DIRECTIVES FOR COMPLETING THE ORDER TO PAY PHP-BPHTB

NO.	DESCRIPTIONS OF COMPLETION
1	To be completed by No. of the issued SPM PHP BPHTB
2	To be completed by fiscal year of the issued SPM PHP BPHTB
3	To be completed by code of the group of expense, namely 6111
4	To be completed by date of stipulation of SPM PHP BPHTB
5	To be completed by code of function, namely 01
6	To be completed by code of sub-function, namely 06
7	To be completed by code of program, namely 0803
8	To be completed by code of working unit issuing SPM PHP BPHTB
9	To be completed by two digits of code of Budgetary Post and two digits of Echelon I, namely 7008
10	To be completed by code of location of working unit issuing SPM PHP BPHTB
11	To be completed by the amount of right of the province in the rupiah
12	To be completed by the amount of right of the regency/city in the rupiah
13	To be completed by no and date of decree of the Minister of Finance on stipulation of PHP BPHTB
14	To be completed by the total right of province and regency/city
15	To be completed by code of KPPN, followed by Payer KPPN (e.g. KPPN I (018) Jakarta State Treasury Service Office I)
16	To be completed in accordance with point 14
17	To be completed by month and year of the sharing of results of BPHTB
18	To be completed in accordance with point 13
19	To be completed by name of the payer bank
20	To be completed by place and date of the issued SPM PHP BPHTB
21	To be completed by name of office issuing SPM PHP BPHTB
22	To be completed by name, civil servant registry number of the Head of Office signing SPM PHP BPHTB

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ATTACHMENT III (TO BE CONTINUED)

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Stipulated in
 On
 FOR THE MINISTER OF FINANCE
 THE HEAD OF LAND AND BUILDING
 TAX SERVICE OFFICE/HEAD OF
 PRIMARY TAX SERVICE OFFICE

.....

.....
 Civil Servant Reg. No.....

Note:

- *) Pick up as required
- ***) To be completed in accordance with code of working unit issuing SPM;
- ***) To be completed by code of the said province and regency/city

THE MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA

THE LIST OF SHARING OF RESULTS OF REVENUE FROM LAND AND BUILDING TITLE ACQUISITION FEE
 MONTH YEAR.....

No	Regencies/ cities	Revenue from BPHTB			Sharing of Results of Revenue from BPHTB						Re- marks
		Up to last month	This month	Up to this month	Central (20% x column 4)	Total (80% x column 4)	Educational fund (30% x 20% x column 7)	Province (70% x 20% x column 7)	Educational fund (30% x 80% x column 7)	Province (70% x 80% x column 7)	
1	2	3	4	5	6	7	8	9	10	11	12

.....
 FOR THE MINISTER OF FINANCE
 THE HEAD OF LAND AND BUILDING TAX SERVICE OFFICE/
 HEAD OF PRIMARY TAX SERVICE OFFICE

.....
 Civil Servant Reg. No.....

THE MINISTER OF FINANCE
 Sgd
 JUSUF ANWAR

THE MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA

ORDER TO PAY THE SHARING OF RESULT OF REVENUE FROM LAND AND BUILDING TITLE ACQUISITION FEE (SPM-PHP-BPHTB)	Sheet	No. :(1) Budgetary Expenditure in fiscal year (2) Group of expenditure : [6][1][1][1] [3]	
	From : The Minister of Finance	DECSRIPTION	BUDGETARY ITEM
Data : (4)	Right of Region:		
Code of Function : [0][1] (5)	[] Province	[6][1][1][1][3][1]	Rp (11)
Sub-Function : [0][6] (6)	Educational Fund	[6][1][1][1][3][1]	Rp (12)
Program : [0][8][0][3] (7)	[] Regencies/cities*	[6][1][1][1][3][2]	Rp (13)
Code of working unit : [][][][][] (8)	Educational Fund	[6][1][1][1][3][2]	Rp (14)
BA. Echelon I : [7][0][0][8] (9)			
Location : [][][] (10)			
Portion of payment and calculation			
Basis for Ratification of the Payment/ Expenditure			
a. Law No. 21/1997 as already amended by Law No. 20/2000;	Total		Rp (14)
b. Presidential Decree No. 42/2002 as already amended by Presidential Decree No. 72/2004;			
c. Regulation of the Minister of Finance No...../PMK.03/2005;			
d. Decree of the Minister of Finance No..... date (15)			

ORDERS :

KPPN : [][] (17)

Undertakes bookkeeping accordingly without reimbursing money physically, amounting to Rp (.....) (18) at the said group of expense, namely: the portion of results of revenue from Land and Building Title Acquisition Fee for the province/educational fund/regency/city/educational fund*) in month year (19) in the group of the said expenditure in accordance with Decree of the Minister of Finance No..... date (20), which has been transferred to account of the relevant from account of state cash in this case BPHTP at Bank (21) with the respective debit notes:

Portion of the Province/Regency/City

Date No..... amounting to Rp
Date No..... amounting to Rp

Portion of the Educational Fund

Date No..... amounting to Rp
Date No..... amounting to Rp

Date No..... amounting to Rp
 Date No..... amounting to Rp
 Date No..... amounting to Rp

..... (22)
 FOR THE MINISTER OF FINANCE
 THE HEAD OF LAND AND BUILDING TAX SERVICE OFFICE/
 HEAD OF PRIMARY TAX SERVICE OFFICE(23)

SETTLED:.....
 Civil Servant Reg. No.....(24)

Note:
 *) Pick up as required

DIRECTIVES FOR COMPLETING THE ORDER TO PAY PHP-BPHTB

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2.	To be completed by fiscal year of the issued SPM PHP BPHTB
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9.	To be completed by two digits of code of Budgetary Post and two digits of Echelon I, namely 7008
10.	To be completed by code of location of working unit issuing SPM PHP BPHTB
11.	To be completed by the amount of right of the province in the rupiah
12.	To be completed by the amount of right of the province for education fund
13.	To be completed by the amount of right of the regency/city in the rupiah
14.	To be completed by the amount of right of regency/city for education fund
15.	To be completed by no and date of decree of the Minister of Finance on stipulation of PHP BPHTB
16.	To be completed by the total right of province and regency/city
17.	To be completed by code of KPPN, followed by Payer KPPN (e.g. KPPN I (018) Jakarta State Treasury Service Office I)
18.	To be completed in accordance with point 14
19.	To be completed by month and year of the sharing of results of BPHTB
20.	To be completed in accordance with point 13
21.	To be completed by name of the payer bank
22.	To be completed by place and date of the issued SPM PHP BPHTB
23.	To be completed by name of office issuing SPM PHP BPHTB
24.	To be completed by name, civil servant registry number of the Head of Office signing SPM PHP BPHTB

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