

**TECHNICAL GUIDANCE FOR  
COLLECTING REGIONAL LEVY ON AGRICULTURAL AND FORESTRY SERVICE**  
(Regulation of the Governor of the Province of Jakarta Capital Special Region Number 70 Year 2007  
dated May 10, 2007)

BY THE GRACE OF GOD ALMIGHTY

THE GOVERNOR OF THE PROVINCE OF JAKARTA CAPITAL SPECIAL REGION,

**Considering:**

- a. that Technical Guidance for Collecting Agricultural Levy in the Province of Jakarta Capital Special Region has been stipulated by Decision of the Governor of the Province of Jakarta Capital Special Region Number 163 Year 2000;
- b. that following the enforcement of Regulation of the Governor of the Province of Jakarta Capital Special Region Number 1 Year 2006 regarding Regional Levies and Regulation of the Governor of the Province of Jakarta Capital Special Region Number 126 Year 2006 regarding Guidance of the Collection of Regional Levies, it is necessary to perfect Decision of the Governor Number 163 Year 2000 as referred to in letter a;
- c. that according to the considerations as referred to letters a and b as well as implementing the principle of transparency, accountability and enhancement of service in the framework of the collection of regional levies, it is necessary to stipulate a regulation of the Governor regarding Technical Guidance for Collecting Regional Levy on Agricultural and Forestry Service;

**In view of:**

1. Law Number 18 Year 1997 (*BN No. 6161 pages 6A-18A and so on*) regarding Regional Taxes and Levies as already amended by Law Number 34 Year 2000 (*BN No. 6582 pages 8A-12A and so on*);

2. Law Number 34 Year 1999 regarding Provincial Administration of Jakarta Capital Special Region;
3. Law Number 17 Year 2003 (*BN No. 6915 pages 26A-28A and so on*) regarding State Finance;
4. Law Number 1 Year 2004 (*BN No. 7042 pages 3A-19A and so on*) regarding State Treasury;
5. Law Number 10 Year 2004 (*BN No. 7169 pages 14A-21A and so on*) regarding Enactment of Legislation;
6. Law Number 32 Year 2004 (*BN No. 7183 pages 1A-11A and so on*) regarding Regional Administration;
7. Law Number 33 Year 2004 (*BN No. 7206 pages 1A -16A and so on*) regarding Financial Sharing Between the Central Government and Regional Governments;
8. Government Regulation Number 66 Year 2001 (*BN No. 6678 pages 2A-7A*) regarding Regional Levies;
9. Government Regulation Number 58 Year 2005 regarding the Management of Regional Finance;
10. Presidential Decree Number 80 Year 2003 (*BN No. 6986 pages 7A-13A and so on*) regarding Guidelines on Procurement of Government Goods and Services as already amended several times and the latest with Presidential Regulation Number 85 Year 2006 (*BN No. 7428 pages 19A-21A*);
11. Decree of the Minister of Home Affairs Number 174 Year 1997 regarding Procedural Guidelines on Collection of Regional Levies;
12. Decree of the Minister of Home Affairs Number 175 Year 1997 regarding the Procedures for Auditing Regional Levies;
13. Decree of the Minister of Home Affairs Number 43 Year 1999 regarding the Administrative System of Regional Taxes, Regional Levies and Other Revenue;
14. Regulation of the Minister of Home Affairs Number 13 Year 2006 (*BN No. 7430 pages 8A-16A and so on*) regarding Guidance for Managing Regional Finance;
15. Regulation of the Minister of Forestry Number P.55/MENHUT-II/2006 regarding Procedures for Exploiting Forest Products Resulting from State Forest;
16. Regional Regulation of the Province of Jakarta Capital Special Region Number 3 Year 2001 regarding Organizational Structures and Working Arrangement of Regional Apparatuses and Secretariat of the Jakarta Provincial Legislative Council;
17. Regional Regulation of the Province of Jakarta Capital Special Region Number 8 Year 2001 regarding Regional Finance Management;
18. Regional Regulation of the Province of Jakarta Capital Special Region Number 1 Year 2006 (*BN No. 7413 pages 2A-13A and so on*) regarding Regional Levy;
19. Decision of the Governor of the Province of Jakarta Capital Special Region Number 19 Year 2000 regarding Organization and Working Arrangement of the Jakarta Provincial Agriculture and Forestry Service;
20. Decision of the Governor of the Province of Jakarta Capital Special Region Number 113 Year 2002 regarding the Establishment of Organization and Working Arrangement of Technical Executive Units within the Jakarta Provincial Agriculture and Forestry Service;

21. Decision of the Governor of the Province of Jakarta Capital Special Region Number 108 Year 2003 regarding Procedures for Realizing the Regional Budget of Province of Jakarta Capital Special Region as already amended by Regulation of the Governor Number 37 Year 2007;

22. Regulation of the Governor of the Province of Jakarta Capital Special Region Number 112 Year 2005 regarding the Supply and Control over Valuable Goods as a tool for the Collecting of Regional Levies;

23. Regulation of Governor of Province of Jakarta Capital Special Region Number 126 Year 2006 regarding Technical Guidance for Collecting Regional Levies.

#### DECIDES :

To stipulate:

THE REGULATION OF THE GOVERNOR REGARDING TECHNICAL GUIDANCE FOR COLLECTING REGIONAL LEVY ON AGRICULTURE AND FORESTRY SERVICE.

#### CHAPTER I

#### GENERAL PROVISION

#### Article 1

Referred to in this Regulation of Governor as:

1. Region is the Province of Jakarta Capital Special Region;
2. Governor is the Governor of the Province of Jakarta Capital Special Region;
3. Regional Monitoring Corporation is Regional Monitoring Corporation of Province of Jakarta Capital Special Region;
4. Regional Income Service is Jakarta Provincial Regional Income Service;
5. Head of Regional Income Service is the Head of Jakarta Provincial Income Service;

6. Agriculture and Forestry Service is the Jakarta Provincial Agriculture and Forestry Service;

7. Head of Agriculture and Forestry Service is the Head of the Jakarta Provincial Agriculture and Forestry Service;

8. Technical Executive Units hereinafter abbreviated to UPT are Technical Executive Units within the Agriculture and Forestry Service, which cover UPT Timber, UPT Distribution of Forest Products, UPT Center for Agriculture and Forestry Seed, UPT Center for Assessment and Certification of Quality of Agriculture and Forest Products and UPT Center for Promotion and Marketing of Agriculture and Forestry Products;

9. Head of UPT is Head of Unit of Technical Executor at Agriculture and Forestry Service;

10. Financial Bureau is the Financial bureau within the Regional Secretariat of the Province of Jakarta Capital Special Region ;

11. Head of Financial Bureau is the Head of Financial Bureau within the Regional Secretariat of the Province of Jakarta Capital Special Region;

12. Regional Cash and Treasury Office is Regional Cash and Treasury Office of the Province of DKI Jakarta;

13. Regional Levy on Agricultural and Forestry Service, hereinafter abbreviated to Levy is regional collection as the payment for services or the issuance of certain permit which is specially provided and/or given by Agricultural and Forestry Service for the need of individuals or companies;

14. Levy Payer is a person or corporation which according to levy legislation is obliged to pay levy, including the collector or withholder of certain levy;

15. Collecting is one of series of activity which starts from the collecting of data about objects and subjects of levy, stipulation of amount of indebted levy up to the issuance of collection form of levy to levy payer as well as monitoring of the remittance of the levy;
16. Regional Levy Calculation is detail of amount of levy which must be paid by levy payer (WR), either the principal levy, additional interest on levy payment, the excess of levy payment and administrative sanction;
17. Revenue treasurer is anybody appointed to receive, keep, remit and hold accountability for regional income in the framework of implementing Regional Budget in SKPD;
18. Information System of Collecting of Regional Levy is a system which is connected the activity of collecting of Regional Levy between Agricultural and Forestry Service with Information System of Regional Income Service;
19. Letter of Stipulation of Regional Levy which is next abbreviated with SKRD is Letter of Stipulation which is determined the amount of Regional Levy which is owed that is published by Head of Agricultural and Forestry Service according with the application which is submitted by Levy Payer;
20. Letter of Stipulation of Regional Levy on Position which is next abbreviated with SKRD of Position is letter of stipulation of Regional Levy which is owed that is published because of position by Head of Agricultural and Forestry Service if in according with result of checking that Levy Payer do not submit the application of service according with regulation and law which is come into force;
21. Letter of Stipulation of Regional Levy of Addition which next abbreviated with SKRD of Addition is letter of stipulation which is determined its amount of owed Levy which is published by Head of Agricultural and Forestry Service if according on result of checking is founded the new data and/or the existence data which has not yet been covered;
22. Debt of Regional Levy is Levy which has not yet been paid by Levy Payer until the limit on payment time and as a bill to Levy Payer also administration sanction either in the form of interest and/or fine which has been paid by Levy Payer which is mentioned in SKRD of Addition, SKRD of Position, and STRD as a cause of the giving of service/treatment which has been given by Regional Administration;
23. Letter of Bill of Regional Levy which is next abbreviated with STRD is letter to conduct the bill of owed Levy and/or administration sanction in form of interest and/or fine;
24. Letter of Stipulation of Regional Levy of More Paying which is abbreviated with SKRDLB is letter of stipulation which is determined the amount of more paying of Levy because of amount of Levy credit more bigger from owed Levy or not supposed to be owed;
25. Another document which is equaled and next mentioned with document which is equaled is valuable things for example ticket, receipt and its type which have nominal value according with tariff on Regulation of Regional which come into force and its function is equal with stipulation;
26. Letter of Sign of Deposit of Regional Levy which is next mentioned with STSRD is a letter which is used by Treasurer of Acceptance to deposit the result of Levy Collection to Office of Treasury and Cash of Regional;
27. Letter of Decision of Approval/Cancellation of Payment of Installment of Regional Levy is letter of decision which is published by Head of Agricultural and Forestry Service which is consist with the approval or cancellation of payment application as installment which is submitted by Levy Payer;

28. Letter of Statement of ability of Payment of Installment of Regional Levy which is next abbreviated with SPKPARD is letter of statement which is made by Levy Payer who is stated his ability of Payment of Regional Levy as Installment;

29. Letter of Payment of Installment of Regional Levy which is next abbreviated with SPARD is letter which is used to pay as installment which is published by Head of Agricultural and Forestry Service according to letter of statement of ability of payment as installment;

30. Checking is a series of activity to look, collect, and manage the data and/or another explanation in order to test the obedience of the fulfillment of obligation of Regional Levy and for another purpose in order of execution the provision of regulation and law of Regional Levy;

## CHAPTER II

### TYPE OF SERVICE AND COLLECTING TOOLS

#### Article 2

(1) Type of Agriculture Service and Forestry, covers with:

- a. the usage of kiosk of flower promotion;
- b. the usage of kiosk of flower promotion;
- c. the usage of opened kiosk on promotion flower;
- d. the usage of business land on promotion of breeders;
- e. the usage of land of breed garden;
- f. the usage of Green House/Lath House;
- g. the usage of parking area of Orchid Ragunan (TAR) which consists of:
  1. TAR land;
  2. area of TAR designated to:
    - a. vehicle;
    - b. motorbike;
    - c. people.
- h. the usage of Center of Training and Klender Agriculture and its facility which is consist with:
  1. the usage of aula and dining room;
  2. the usage of added seats;
  3. the usage of bedroom.

- i. place of pilling up on forest result which is allocated for:
  1. log /dolken;
  2. timber used for lumber;
  3. rattan.
- j. the usage of tools/forestry facility which is consist with:
  1. building;
  2. meeting building;
  3. forklift;
  4. open space.
- k. the usage of drain equipments, conservation and wood processing which is allocated for:
  1. wood drainage;
  2. wood conservation which is conducted with:
    - a. system of vacuum pressure;
    - b. system of injection.
  3. wood processing which is conducted with:
    - a. wood shaving;
    - b. the making of palette;
    - c. the making of window or door frame.
- l. the usage of equipment for testing of conservation and wood drainage which conducted with way:
  1. conservation;
  2. drainage;
  3. type/wood quality.
- m. the usage of forestry facility at town/tour forest/protected forest with the form of activity:
  1. entry town forest/tour forest for:
    - a. car;
    - b. motorbike;
    - c. people.
  2. rent for retail business place of decoration plant.
- n. service of the usage of laboratory of quality test for Agriculture which is conducted with:
  1. test of organoleptic which is applied to:
    - a. fresh vegetable;
    - b. fresh fruit;
    - c. processed harvest which is packed:
      1. in can;
      2. in another package.

## 2. chemical test which is conducted on:

- a. fat degree;
- b. fiber degree;
- c. protein degree;
- d. dust degree;
- e. water degree;
- f. sugar degree;
- g. salt degree;
- h. acid degree;
- i. vit. C degree;
- j. viscosity degree.

## 3. residue test of pesticide;

## 4. microorganism test which is conducted on:

- a. escherisia coli;
- b. total of plate count;
- c. salmonella;
- d. v for haemolelicus;
- e. stafilococcus;
- f. clostridium botulinum.

## o. sell of breed/harvest of garden

## p. measuring and testing of forest harvest which is allocated for:

1. log;
2. processed wood;
3. rattan;
4. latex/dammar.

(2)The levy on the agriculture and forestry service as referred to in Article 2 paragraph 1 letter b, g.2., and m.1. is collected the Levy by using document which is equaled in the form of ticket.

(3)Agriculture service and forestry as referred in Article 2 paragraph 1 letter a, c up to g.1., h up to I, m.2., up to o is collected the Levy by using:

- a. SKRD;
- b. SKRD of Position;
- c. SKRD of Addition.

(4)Agriculture service and forestry as referred in Article 2 paragraph 1 letter p is collected the Levy by using

the document which is equaled in the form of receipt or special tools which is managed by using electronic equipment/print (print out computer).

(5)Agriculture service and forestry as referred in Article 2 paragraph 1 letter p shall have to refer according to the provision of Regulation of Minister of Forestry Number: P.55/MENHUT-II/2006 regarding the Management of Forest Harvest which comes from State Forest.

## CHAPTER III

SUPPLY, LEGALIZATION AND  
DISTRIBUTION OF COLLECTING TOOLS

## Article 3

(1)The plan of the need for collecting tools in the form of SKRD/SKRD of Position/SKRD of Addition and STRD is submitted by Agricultural and Forestry Service to Regional Income Service.

(2)Supply of collecting tools of Regional Levy in the form of SKRD/SKRD of Position/SKRD of Addition and STRD as referred to in paragraph (1) is conducted by Regional Income Service.

(3)The usage of collecting tools as referred to in paragraph 2 is stated legal afterward legalized by Regional Income Service.

(4)Distribution of collecting tools in the form of SKRD/SKRD of Position/SKRD of Addition and STRD as referred to in paragraph 3 is conducted by Regional Income Service according to the application of necessity of Agriculture and Forestry Service.

## Article 4

(1)Plan of the need for equivalent document in the form of ticket, receipt and special tools which is managed by using electronic equipment which is submitted by Agricultural and Forestry Service to Regional Income Service.

(2) The supply of document which is equaled in the form of ticket, receipt and special tools which is managed by using electronic equipment as referred to in paragraph 1 is conducted by Agriculture and Forestry Service.

(3) The use of the equivalent document in the form of ticket, receipt and special tools which is managed by using electronic equipment is stated legal after legalizing by Regional Income Service.

(4) Distribution of the equivalent document in the form of ticket, receipt and special tools which is managed by using electronic equipment as referred to in paragraph 3 is conducted by Agriculture and Forestry Service.

#### CHAPTER IV COLLECTING

##### Part One

##### Registration and Data processing

##### Article 5

(1) Agricultural and Forestry Service is obliged to process data about objects and subjects of levy as the initial data, which is compiled in the form of master data.

(2) The master data as referred to in paragraph (1) result from the registration of service of Levy Payer and/or data processing of field.

(3) UPT of Agricultural and Forestry Service is obliged to submit the result of the processing of data about objects and subjects of Levy as referred to in paragraph (1) to Agricultural and Forestry Service as periodically every date 10 (ten) on the next month.

~~(4)~~ According to main data as referred to in paragraph 2, next shall be stipulated potency of the acceptance of Levy of Agriculture and Forestry Service.

##### Article 6

(1) The master data as referred to in Article 4 paragraph (4) must be updated every semester.

(2) The result of the updating of the master data as referred to in paragraph (1) is submitted by Agricultural and Forestry Service to Regional Income Service in not later than the end of semester in one year.

(3) The result of the updating of the master data as referred to in paragraph 2 is used as a base of calculation of the planned revenue from Levy of Agriculture and Forestry Service.

##### Part Two

##### Stipulation

##### Article 7

Stipulation on the amount of Regional Levy by using the ticket as referred in Article 2 paragraph 2 is conducted by doing the way as follows:

- a. Levy Payer shall submit the application as verbally or written.
- b. The written application as referred to in letter a shall come into force specially for groups.
- c. According with the written application as referred to in letter b is submitted to Head of Agricultural and Forestry Service to obtain the approval.
- d. On the approval as referred to in letter c, Agricultural and Forestry Service gives the ticket.
- e. Nominal value which is mentioned at the ticket is functioning equal with the stipulation.

##### Article 8

Stipulation on the amount of Levy by using SKRD as referred in Article 2 paragraph 3 letter a is conducted by using the way as follows:

- a. Levy Payer first shall have to submit the written application to Governor in this case Head of Agricultural and Forestry Service to obtain treatment service at Agriculture and Forestry field.
- b. According to the application of treatment service as referred to in letter a, officer of Agricultural and Forestry Service executes the calculation of the amount of Regional Levy which is owed according to the tariff as regulated in Regulation of Regional and poured in calculation note.

- c. Calculation note as referred to in letter b is submitted to Head of Agricultural and Forestry Service or appointed functionary for the next obtained the approval.
- d. According with calculation note which has been approved by Head of Agricultural and Forestry Service or appointed functionary as referred to in letter c next shall be published SKRD.

#### Article 9

- (1) SKRD as referred in Article 7 letter d covers from 5 (five) doubled with details as follows:
  - a. Sheet I (white), sheet 2 (yellow), sheet 3 (red) and sheet 4 (green) are submitted to Levy Payer as a tools for paying Regional Levy.
  - b. Sheet 5 (blue) as file within the Agricultural and Forestry Service as tools for controlling the payment.
- (2) Due date of owed Levy payment which is mentioned at SKRD as referred in Article 7 letter d after 30 (thirty) days counted since the published of SKRD.
- (3) If due date of payment as referred to in paragraph 2 is fallen on holiday, therefore the payment shall be conduct at least on the next working days.

#### Article 10

The stipulation on the amount of Levy by using SKRD of Position as referred in Article 2 paragraph 3 letter b is conducted with the followings way:

- a. If according to the checking result, that Levy Payer do not submit the application of treatment service.
- b. According to the checking result as referred to in letter a, employee of Agricultural and Forestry Service conducts the calculation on the amount of Regional Levy which suppose to be paid.
- c. The calculation on the amount of owed Levy as referred to in letter b added with administration sanc-

tion in the form of fine amounting 100% (one hundred percent) from the amount of main of owed Regional Levy.

- d. Calculation and administration sanction as referred to in letter c is poured in calculation note.
- e. Calculation note as referred to in letter d, shall be submitted to Head of Agricultural and Forestry Service or appointed functionary to obtain the approval.
- f. According to calculation note which has been approved as referred to in letter e, Head of Agricultural and Forestry Service or appointed functionary next shall publish SKRD of Position.

#### Article 11

- (1) SKRD of Position as referred in Article 9 letter f covers from 5 (five) doubled with the details as follows:
  - a. Sheet I (white), sheet 2 (yellow), sheet 3 (red) and sheet 4 (green) are submitted to Levy Payer as a tools for paying Regional Levy.
  - b. Sheet 5 (blue) as file in the Agricultural and Forestry Service as tools for controlling the payment.
- (2) Due date of owed Levy payment which is mentioned at SKRD of Position as referred in Article 9 letter f is 30 (thirty) days counted since the published of SKRD of Position.
- (3) If due date of payment as referred to in paragraph 2 is fallen on holiday, therefore the payment shall be conduct at least on the next working days.

#### Article 12

The stipulation on the amount of Levy by using SKRD of Addition as referred in Article 2 paragraph 3 letter c is conducted with the followings way:

- a. If according to the checking result is rounded the new data or previous data which has not been covered which is causing owed Levy becomes bigger from the previous stipulation.

- b. According to the checking result as referred to in letter a, employee of Agricultural and Forestry Service conducts the calculation on the amount of Levy on the new data, and/or previous data which has not been covered.
- c. The calculation on the amount of owed Levy added with administration sanction in the form of fine amounting 50% (fifty percent) from the amount of main of owed Regional Levy.
- d. Calculation and administration sanction as referred to in letter c is poured in calculation note.
- e. Calculation note as referred to in letter d, shall be submitted first to Head of Agricultural and Forestry Service or appointed functionary to obtain the approval.
- f. According to calculation note which has been approved as referred to in letter e, Head of Agricultural and Forestry Service or appointed functionary next shall publish SKRD of Addition.

#### Article 13

- (1) SKRD of Addition as referred in Article 11 letter f covers from 5 (five) copies with the details as follows:
  - a. Sheet 1 (white), sheet 2 (yellow), sheet 3 (red) and sheet 4 (green) are submitted to Levy Payer as a tools for paying Regional Levy.
  - b. Sheet 5 (blue) as file in the Agricultural and Forestry Service as tools for controlling the payment.
- (2) Due date of owed Levy payment which is mentioned at SKRD of Addition as referred in Article 11 letter f is 30 (thirty) days counted since the published of SKRD of Addition.
- (3) If due date of payment as referred to in paragraph 2 is fallen on holiday, therefore the payment shall be conduct at least on the next working days.

#### Article 14

The stipulation of the amount of Regional Levy by using the document which is equaled in the form of receipt or special tools which is managed by using electronic equipment/print (print out computer) as referred in Article 2 paragraph 4, is conducted by using the way as follows:

- a. Levy Payer shall submit the written application.
- b. According to the application as referred to in letter a, next the employee of Agricultural and Forestry Service conducts the checking of administration and physical on forest harvest which are poured in Minutes of Meeting of Checking.
- c. According to minutes of meeting of checking as referred to in letter b, employee of Agricultural and Forestry Service conducts the calculation on the amount of owed Levy which is poured in the receipt.
- d. Nominal value which is mentioned at the receipt is functioning equal with the stipulation.
- e. The publishing of the receipt as referred to in letter d, shall be conducted by using electronic equipment.

#### Part Three

#### Payment and Deposit

#### Article 15

- 1. Payment of Levy with SKRD/SKRD of Position/SKRD of Addition on the service as referred in Article 2 paragraph 3 is conducted at Treasury Office and Cash of Regional or appointed of another place.
- 2. Treatment service as referred to in paragraph 1 is given after Levy Payer shows SKRD/SKRD of Position/SKRD of Addition which has been paid and validated by Treasury Office and Regional Cash.
- 3. Appointed of another place as referred to in paragraph 1 is regulated specifically by a regulation of Governor.

4. In case the payment which is conducted at appointed of another place as referred to in sentence 3, therefore treatment service is given after Levy Payer shows SKRD/SKRD of Position/SKRD of Addition which has been paid and validated by Treasury Office and Cash of Regional.

#### Article 16

1. Deposit of the result of the acceptance of Regional Levy by using document which is equaled in the form of ticket and receipt which is conducted by the Acceptance Treasurer at least 1 x 24 (one time of twenty four) hours since the acceptance of Levy money from Levy Payer to Office of Treasury and Cash of Regional.
2. Deposit of the result of the acceptance of Levy as referred to in paragraph 1 by using collection tools in the form of STRD in doubled 3 (three) with the details as follows:
  - a. Sheet 1 (white) for Treasurer of Acceptance.
  - b. Sheet 2 (yellow) for Treasury Office and Cash of Regional.
  - c. Sheet 3 (red) for Financial Bureau.
3. In case of the acceptance of Levy which is accepted outside of working hours and/or day off, the deposit shall be conducted at least on the next working days.

#### CHAPTER V

##### PRESSING ON A CLAIM

#### Article 17

- (1) Agricultural and Forestry Service oblige:
- a. submit the notification letter in period of time for 7 (seven) days before due date of payment as mentioned in SKRD;
  - b. submit the warning letter in period of time for 7 (seven) days before due date of payment which is mentioned in SKRD of Position/SKRD of Addition, if Levy Payer do not execute the obligation of paying for the owed Levy;

- c. submits the reprimand letter at the longest for 7 (seven) days after due date of payment, if Levy Payer does not execute the obligation to pay the Levy after submitting the warning letter.

- (2) Levy Payer shall have to settle the owed Levy at least 7 (seven) days after the date of reprimand letter as referred to in paragraph 1 letter c is published.

#### Article 18

- (1) The publishing of warning letter and reprimand letter as referred in Article 16 paragraph 1 letter b and c with the details as follows:
- a. Sheet 1 (white) for Levy Payer.
  - b. Sheet 2 (yellow) for Agriculture and Forestry Service.
  - c. Sheet 3 (red) for Regional Income Service.
- (2) If according with reprimand letter as referred in Article 16 paragraph 1 letter c, owed Levy has not yet been paid, therefore in period of time at the longest for 7 (seven) days Agricultural and Forestry Service oblige to publish STRD.
- (3) STRD as referred to in paragraph 2 consists the calculation of the main amount of owed Levy, added with interest sanction amounting 2% (two percent) per month and/or fine which shall have to be paid at the longest for 7 (seven) days after the publishing of STRD.
- (4) If Levy Payer do not settle owed Levy until the limit of time as referred to in paragraph 3, therefore Levy Payer is stated has loosen the regional financial and shall be processed according with the provision of regulation and law.

#### CHAPTER VI

##### EXPIRATION OF PRESSING ON A CLAIM

#### Article 19

- (1) Right to conduct the pressing on a claim of expired Levy is conducted after exceeding period of time 3

(three) . . . . .

(three) years counting since the owed Levy, excluding if Levy Obligation conducts criminal action at Levy field.

- (2) When the owed Levy as referred to in paragraph 1 is determined by the counting since the publishing of STRD.
- (3) On not collected Levy, Head of Agricultural and Forestry Service oblige to make the responsibility on Levy debt which is not collected, therefore shall cause the expired of pressing on a claim.
- (4) The responsibility as referred to in paragraph 3 in the form of:
  - a. chronology which is consists the execution of the collecting of Levy debt as referred to in paragraph 3;
  - b. list of maturity period of levy;
  - c. letter of explanation related to the existence of levy payer;
  - d. another explanation which is needed as a responsibility of the happening of the expired of pressing on a claim.
- (5) The stipulation of the expired of pressing on a claim by Head of Agricultural and Forestry Service is discussed together with Related Institute and poured in Minutes of Meeting.
- (6) Minutes of meeting as referred to in paragraph 5 is used as a suggestion of Agricultural and Forestry Service to Governor to execute the abolition of Levy Debt.
- (7) Procedure of abolition of Levy Debt as referred to in paragraph 6 shall be regulated with regulation of Governor.

CHAPTER VII  
CORRECTION, CANCELLATION, DECREASING OF  
STIPULATION AND ABOLITION OR DECREASING

OF SANCTION OF ADMINISTRATION

Part One  
Correction  
Article 20

- (1) On SKRD/SKRD of Position/SKRD of Addition which there is wrong written and/or wrong calculate shall be conducted the correction.
- (2) Correction as referred to in paragraph 1 is conducted on base of application or without the application form Levy Payer.
- (3) The correction application as referred to in paragraph 2 is submitted to Head of Agriculture and Forestry at least 30 (thirty) days since the acceptance date of SKRD/SKRD of Position/SKRD of Addition/STRD by giving the exact reason.
- (4) Correction as referred to in paragraph 2 and 3 is conducted by Head of Agricultural and Forestry Service is based on the result of internal meeting which is poured in Minutes of Meeting of Correction.
- (5) According to Minutes of Meeting of Correction as referred to in paragraph 4, Head of Agricultural and Forestry Service makes Letter of Decision of Correction and publishing SKRD/SKRD of Position/SKRD of Addition/STRD as a substitute of SKRD/SKRD of Position/SKRD of Addition/STRD which is wrong written/calculated.
- (6) On sheet of SKRD/SKRD of Position/SKRD of Addition/STRD which is wrong written/calculated as referred to in paragraph 5 is noted as a decreasing on the supply of collecting tools which still available.

Part Two  
Cancellation  
Article 21

- (1) Cancellation of SKRD shall be conducted if already exceed the due date of payment as long as has not given the treatment.

- (2) Cancellation as referred to in paragraph 1 is based on application base or without application from Levy Payer, first with internal meeting of Agricultural and Forestry Service which its result shall be poured in Minutes of Meeting.
- (3) Minutes of Meeting as referred to in paragraph 2 is a base of publishing of Letter of Decision of SKRD Cancellation which is signed by Head of Agriculture and Forestry Service.
- (4) SKRD which is canceled as referred to in paragraph 3 is noted as a decreasing on the supply of collecting tools which still available.

### Part Three

#### Decreasing of Stipulation

##### Article 22

- (1) Governor in this case Head of Agricultural and Forestry Service shall give the decreasing of stipulation of Regional Levy as a cause of wrong written and/or wrong calculation with or without the application from Levy Payer.
- (2) The decreasing of the stipulation of Regional Levy as a cause of wrong written and/or wrong calculation with or without the application from Levy Payer as referred to in paragraph 1 firstly by internal meeting of Agricultural and Forestry Service which its result shall be poured in Minutes of Meeting.
- (3) Minutes of meeting as referred to in paragraph 2 as a base of the publishing of Letter of Decision of the Decreasing of Stipulation of Regional Levy as a cause of the wrong written and/or wrong calculation with or without the application from Levy Payer and signed by Head of Agriculture and Forestry Service.

### Part Four

#### Abolition or Reduction of Administrative Sanction

##### Article 23

- (1) On SKRD of Position and SKRD of Addition which is

late paid is subjected the administration sanction in the form of interest amounting 2% (two percent) a month for the longest 12 (twelve) months.

- (2) On subjected of administration sanction in the form of interest as referred to in paragraph 1, therefore its pressing on a claim is conducted by using STRD which is published by Head of Agriculture and Forestry Service.
- (3) Levy Payer shall submit the application of abolition or decreasing of administration sanction in the form of interest as referred to in paragraph 1 and 2 in case those sanction is subjected because of the mistake of Levy Payer or not because of its mistake.
- (4) Abolition or decreasing of administration sanction in the form of interest as referred to in paragraph 3 is firstly with internal meeting by Agricultural and Forestry Service which is poured in Minutes of Meeting.
- (5) Minutes of Meeting as referred to in paragraph 4 as a base of publishing of Letter of Decision which is signed by Head of Agriculture and Forestry Service.
- (6) In case of Letter of Decision as referred to in paragraph 5 in the form of decreasing, Head of Agricultural and Forestry Service next shall be published new STRD.
- (7) STRD which has been changed as referred to in paragraph 6 is noted as the decreasing on the supply of collecting tools which is available.

### CHAPTER VIII

#### BOOK AND REPORTS

##### Article 24

- (1) The Agricultural and Forestry Service books all SKRD/ SKRD of Position/SKRD of Addition/STRD ticket and receipt according to group, type, and scope of Regional Levy.

- (2) The book of Additional SKRD/SKRD of Position/SKRD as referred to in paragraph (1) contains at least:
- name and address of object and subject of Levy;
  - number and date of SKRD/SKRD of Position/SKRD of Addition;
  - date of due date;
  - amount of main stipulation of Levy and administration sanction;
  - type of Levy;
  - amount of payment.

- (3) The book of STRD as referred to in paragraph (1) contains at least:
- date of STRD publishing;
  - number of STRD;
  - address of object and subject of Levy;
  - amount of main of owed Levy and administration sanction.

- (4) The book of ticket as referred to in paragraph (1) contains at least:
- type, number and series;
  - date of the usage;
  - amount of the usage according to type, number and series;
  - nominal value;
  - stock.

- (5) The book of revenue as referred to in paragraph (1) contains at least:
- type, number and series;
  - date of the usage;
  - amount of the usage according to type, number and series;
  - nominal value;
  - stock.

- (6) Recapitulation of the revenue as referred to in paragraph 5 published by electronic equipment contains at least:
- a line of number;

- nominal value;
- publishing date.

#### Article 25

- (1) The Agricultural and Forestry Service reports in not later the 10th of the ensuing month to Governor through Head of Regional Income Service with copy made available to the Regional Supervisory Board about:

- amount of Levy stipulation of Agriculture and Forestry also sanction which is mentioned in SKRD/SKRD of Position/SKRD of Addition/STRD which is consist with the details:
  - name and address of object and subject of Levy.
  - type of Levy.
  - number and date of SKRD/SKRD of Position/SKRD of Addition/STRD.
  - date of due date.
  - amount of the stipulation and sanction.
  - amount of payment.
- Amount of Levy Money which is accepted by Treasurer of Acceptance according to ticket which is consist the details:
  - type of Levy.
  - name and series also nominal value.
  - amount of accepted money and deposit to Office of Treasury and Cash of Regional;
  - stock.
- Amount of Levy Money which is accepted by Treasurer of Acceptance in according to the receipt which is consist with the details:
  - type of Levy.
  - name and series also nominal value.
  - amount of accepted money and deposited to Office of Treasury and Cash of Regional.

- (2) In case of payment of Levy of Agricultural and Forestry Service being realized in other places appointed place, the appointed place shall report to Office of Treasury and Cash of Regional at least 7 (seven) days after the date of receipt of Levy.

- (3) UPT within the Agricultural and Forestry Service reports the result of revenue from levy in not later than the seventh of the ensuing month to Agriculture and Forestry Service.
- (4) The Agricultural and Forestry Service report the result of revenue from to the Governor through Head of Regional Income Service with a copy made available to the Head of Regional Supervisory Board and Head of the Financial Bureau.
- (5) Revenue Treasurer within the Agricultural and Forestry Service with the consent of Head of Agricultural and Forestry Service submits the responsibility the entire of the acceptance of Levy money which is collected by using ticket, receipt or special tools which is managed by using electronic equipment to Governor in this case Head of Financial Bureau in not later than the tenth of the ensuing month.

## CHAPTER IX

## AUDIT

## Article 26

- (1) Technical Audit of the fulfillment of the payment of liabilities to Levy which is mentioned in SKRD/SKRD of Position/SKRD of Addition and STRD is conducted by employee of Agricultural and Forestry Service appointed by Head of Agriculture and Forestry Service.
- (2) Procedures for the audit as referred to in paragraph (1) 1 are according to the audit guidance stipulated by legislation.
- (3) Functional audit of the execution of collection of Levy is conducted by the employee of functional monitoring according with the provision of regulation and law.

## CHAPTER X

## CONTROLLING, EVALUATING AND REPORTING

## Article 27

- (1) The Head of Agriculture and Forestry Service controls the implementation of this Regulation.

- (2) Based on the activity of controlling as referred to in paragraph (1), evaluation is executed every six months or at anytime if necessary.
- (3) Result of the evaluation as referred to in paragraph (2) is reported to the Governor through the Regional Secretary.

## CHAPTER XI

## CLOSING PROVISION

## Article 28

Following the enforcement of this Regulation, Decision of the Governor Number 163 Year 2000 regarding Technical Guidance for Collecting of Agricultural Levy within the Province of Jakarta Capital Special Region is revoked and declared null and void.

## Article 29

This Regulation of Governor shall take effect on the promulgated date.

For public cognizance, the regulation shall be promulgated by placing it in Regional Book of the Province of Jakarta Capital Special Region .

Ratified in Jakarta

On May 10, 2007

GOVERNOR OF PROVINCE OF DKI JAKARTA

sgd.

SUIYOSO

Promulgated in Jakarta

On May 24, 2007

THE REGIONAL SECRETARY OF  
THE PROVINCE OF DKI JAKARTA

sgd.

RITOLA TASMAYA

REGIONAL BOOK OF THE PROVINCE OF DKI JAKARTA/  
YEAR 2007 NUMBER 72

----- ( M ) -----