



**REGENT SUKOHARJO  
PROVINCE OF CENTRAL JAVA  
REGIONAL REGULATIONS OF SUKOHARJO DISTRICT  
NUMBER 11 OF 2017**

**ABOUT**

**CHANGES TO THE REGIONAL REGULATIONS OF SUKOHARJO DISTRICT  
NUMBER 7 OF 2011 CONCERNING REGIONAL TAXES**

**BY THE GRACE OF GOD ALMIGHTY**

**REGENT SUKOHARJO,**

- Considering:**
- a. that the Sukoharjo Regency Regional Government has stipulated Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes, but in its implementation there are several types, objects and tax rates that need to be adjusted;**
  - b. that based on the Decree of the Governor of Central Java, Central Java Number 180/108 of 2016 concerning Cancellation of Sukoharjo Regency Regional Regulations, there are several Articles in Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes that must be cancelled;**
  - c. that based on the considerations as intended in letters a and b, Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes needs to be amended;**
  - d. that based on the considerations as intended in letters a, b and c, it is necessary to stipulate a Regional Regulation concerning Amendments to Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes;**

**Bearing in mind:**

- 1. Article 18 paragraph (6) of the 1945 Constitution of the Republic of Indonesia;**

- 2. Law Number 13 of 1950 concerning the Establishment of Regency Regions within the Province of Central Java;**

3. **Law Number 6 of 1983 concerning General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 1983 Number 49, Supplement to State Gazette of the Republic of Indonesia Number 3262) as amended several times, most recently by Law Number 16 of 2009 concerning Determination Government Regulation in Lieu of Law Number 5 of 2008 concerning the Fourth Amendment to Law Number 6 of 1983 concerning General Provisions and Tax Procedures Becoming Law (State Gazette of the Republic of Indonesia of 2009 Number 62, Supplement to the State Gazette of the Republic of Indonesia Number 4999) ;**
  
4. **Law Number 4 of 2009 concerning Mineral and Coal Mining (State Gazette of the Republic of Indonesia of 2009 Number 4, Supplement to State Gazette of the Republic of Indonesia Number 4959);**
  
5. **Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (State Gazette of the Republic of Indonesia of 2009 Number 130, Supplement to State Gazette of the Republic of Indonesia Number 5049); 6. Law Number 12 of 2011 concerning the Formation of Legislation (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234);**
  
7. **Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times, most recently by Law Number 9 of 2015 concerning the Second Amendment to the Law. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to State Gazette of the Republic of Indonesia Number 5679);**
  
8. **Government Regulation Number 58 of 2005 concerning Regional Financial Management (State Gazette of the Republic of Indonesia of 2005 Number 140, Supplement to State Gazette of the Republic of Indonesia Number 4578);**

9. Government Regulation Number 69 of 2010 concerning Procedures for Providing and Utilizing Incentives for the Collection of Regional Taxes and Regional Levies (State Gazette of the Republic of Indonesia of 2010 Number 119, Supplement to the State Gazette of the Republic of Indonesia Number 5161);

10. Government Regulation Number 55 of 2016 concerning General Provisions and Procedures for Collecting Regional Taxes (State Gazette of the Republic of Indonesia of 2016 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5950); 11.

Presidential Regulation Number 87 of 2014 concerning Implementing Regulations of Law Number 12 of 2011 concerning the Formation of Legislative Regulations (State Gazette of the Republic of Indonesia of 2014 Number 199);

12. Minister of Home Affairs Regulation Number 80 of 2015 concerning the Establishment of Regional Legal Products (State Gazette of the Republic of Indonesia of 2015 Number 2036);

13. Sukoharjo Regency Regional Regulation Number 1 of 2010 concerning Principles of Regional Financial Management (Sukoharjo Regency Regional Gazette of 2010 Number 1, Supplement to Sukoharjo Regency Regional Gazette Number 172); 14. Sukoharjo Regency Regional

Regulation Number 7 of 2011 concerning Regional Taxes (Sukoharjo Regency Regional Gazette of 2011 Number 7, Supplement to Sukoharjo Regency Regional Gazette Number 187);

15. Sukoharjo Regency Regional Regulation Number 5 of 2014 concerning Implementation of Advertisements (Sukoharjo Regency Regional Gazette of 2014 Number 5, Supplement to Sukoharjo Regency Regional Gazette Number 212);

**With Mutual Consent**

**REGIONAL PEOPLE'S REPRESENTATIVE COUNCIL OF SUKOHARJO DISTRICT**

**And**

**REGENT SUKOHARJO**

**DECIDE :**

**To stipulate: REGIONAL REGULATIONS CONCERNING AMENDMENTS TO SUKOHARJO DISTRICT REGIONAL REGULATIONS NUMBER 7 OF 2011 CONCERNING REGIONAL TAXES.**

## Article I

**Several provisions in the Regency Regional Regulations Sukoharjo Number 7 of 2011 concerning Regional Taxes (Sukoharjo Regency Regional Gazette 2011 Number 7, Sukoharjo Regency Regional Gazette Supplement Number 187) is amended as follows:**

1. The provisions of Article 1 number 2 are changed, and between number 23 and number 24, 2 (two) numbers are inserted, namely number 23a and number 23b, so that Article 1 reads as follows:

### article 1

**In this Regional Regulation what is meant by:**

1. The region is Sukoharjo Regency.
2. Regional Government is the Regent as the organizing element of Regional Government which leads the implementation of government affairs which are the authority of the autonomous region.
3. The Regent is the Regent of Sukoharjo.
4. Officials are employees who are given certain tasks in the field of regional taxation in accordance with statutory regulations.
5. Regional Tax, hereinafter referred to as Tax, is mandatory contributions to the Region that are owed by individuals or entities that are coercive based on the Law, without receiving direct compensation and are used for Regional needs for the greatest prosperity of the people.
6. An entity is a group of people and/or capital which constitutes a unit, whether carrying out business or not carrying out business which includes limited liability companies, limited liability companies, limited liability companies, others, State-Owned Enterprises (BUMN), or Regional-Owned Enterprises (BUMD) with any name and in any form, firms, kongsi, cooperatives, pension funds, alliances, associations, foundations, mass organizations, socio-political organizations, or other organizations , institutions and other forms of Agency including collective investment contracts and permanent establishments.
7. Hotel Tax is a tax on services provided by hotels.

- 8. Hotel is a facility that provides accommodation/rest services including other related services for a fee, which also includes motels, inns, tourism huts, tourism guesthouses, guesthouses, guest houses and the like, as well as boarding houses with more than 10 (ten) rooms. .**
  
- 9. Restaurant Tax is a tax on services provided by restaurants.**
  
- 10. Restaurant is a facility that provides food and/or drinks for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars and the like, including catering services.**
  
- 11. Entertainment Tax is a tax on administration  
entertainment.**
  
- 12. Entertainment is all types of spectacles, performances, games, and/or entertainment that are enjoyed for a fee.**
  
- 13. Advertisement Tax is a tax on operations  
advertising.**
  
- 14. Advertisements are objects, tools, actions, or media whose shapes and various styles are designed for commercial purposes to introduce, recommend, promote, or to attract public attention to goods, services, people, or entities, which  
can be seen, read, heard, felt and/or enjoyed by the public.**
  
- 15. Street Lighting Tax is a tax on use  
electric power, whether self-generated or  
obtained from other sources.**
  
- 16. Tax on Non-Metal Minerals and Rocks is a tax on the  
activity of extracting non-metallic minerals and rocks, both  
from natural sources within and/or the surface of the earth  
for use.**
  
- 17. Non-metallic minerals and rocks are non-metallic minerals  
and rocks as intended in the laws and regulations in the  
field of minerals and coal.**
  
- 18. Parking Tax is a tax on the operation of off-road parking,  
whether provided in connection with the principal business  
or provided as a business, including the provision of  
storage for motor vehicles.**
  
- 19. Parking is the state of not moving a vehicle  
which is not temporary.**
  
- 20. Groundwater Tax is a tax on the extraction and/or utilization  
of groundwater.**
  
- 21. Groundwater is water found in layers of soil or rock below  
the surface of the ground.**

22. Rural and Urban Land and Building Tax is a tax on land and/or buildings owned, controlled and/or utilized by individuals or entities, except for areas used for plantation, forestry and mining business activities.
23. Earth is the surface of the earth which includes land and inland waters in the district area.
- 23a. Swallow's Nest Tax is a tax on the collection and/or exploitation of swallow's nests. 23b. Swallows are animals belonging to the *collocalia* genus, namely *collocalia fuchliap haga*, *collocalia maxina*, *collocalia esculanta*, and *collocalia linchi*.
24. Buildings are technical constructions that are embedded or permanently attached to land and/or inland waters.
25. Sales Value of Tax Objects, hereinafter abbreviated to NJOP, is the average price obtained from buying and selling transactions that occur naturally and if there is no sale and purchase transaction, NJOP is determined by comparing prices with other similar objects or the value of new acquisitions or replacement NJOP .
26. Tax Subjects are individuals or entities that can be taxed.
27. Taxpayers are individuals or entities, including taxpayers, tax withholding agents and tax collectors, who have taxation rights and obligations in accordance with the provisions of regional taxation laws and regulations.
28. Tax Period is a period of 1 (one) calendar month or another period regulated by a Regent's Regulation of a maximum of 3 (three) calendar months, which is the basis for Taxpayers to calculate, deposit and report the tax owed.
29. Tax Year is a period of 1 (one) calendar year unless the taxpayer uses a financial year that is not the same as the calendar year.
30. Tax payable is tax that must be paid at any time, within the tax period, within the tax year or within part of the tax year in accordance with the provisions of regional tax laws and regulations.

- 31. Collection is a series of activities starting from collecting data on tax objects and subjects, determining the amount of tax owed to collecting tax activities from taxpayers and monitoring the payment.**
- 32. Regional Tax Notification Letter, hereinafter abbreviated as SPTPD, is a letter used by taxpayers to report calculations and/or payment of tax, tax objects and/or non-tax objects, and/or assets and liabilities in accordance with the provisions of regional tax laws and regulations. .**
- 33. Tax Object Notification Letter, hereinafter abbreviated as SPOP, is a letter used by taxpayers to report subject and object data for Rural and Urban Land and Building Tax in accordance with the provisions of regional taxation laws and regulations.**
- 34. Regional Tax Object Notification Letter, hereinafter abbreviated as SPOPD, is a letter used by taxpayers to report the calculation and/or payment of tax, tax objects and/or non-tax objects, and/or assets and liabilities in accordance with the provisions of tax laws and regulations. area.**
- 35. Regional Tax Payment Letter, hereinafter abbreviated as SSPD, is proof of payment or deposit of tax that has been made using a form or has been made by other means to the regional treasury.  
through the payment place appointed by the Regent.**
- 36. Regional Tax Assessment Letter, hereinafter abbreviated as SKPD, is a tax assessment letter that determines the amount of the principal amount of tax payable.**
- 37. Subsequent Tax Returns Due  
abbreviated as SPPT is a letter used to notify the amount of Rural and Urban Land and Building Tax owed to taxpayers.**
- 38. Underpayment Regional Tax Assessment Letter, hereinafter abbreviated as SKPDKB, is a letter of assessment tax which determines the amount of the principal amount of tax, the amount of tax credit, the amount of underpayment of principal tax, the amount of administrative sanctions, and the amount still to be paid.**
- 39. Additional Underpayment Regional Tax Assessment Letter, hereinafter abbreviated as SKPDKBT, is a tax assessment letter that determines the additional amount of tax that has been determined.**

- 40. Next Zero Regional Tax Assessment Letter abbreviated as SKPDN is a tax assessment letter that determines the amount of tax equal to the amount of tax credit or tax not payable and no tax credit.**
- 41. Overpayment Regional Tax Decree, hereinafter abbreviated as SKPDLB, is a decree tax that determines the amount of tax overpayment because the credit amount is greater than the tax owed or should not be owed.**
- 42. Regional Tax Bill, hereinafter abbreviated as STPD, is a letter to make a bill taxes and/or administrative sanctions in the form of interest and/or fines.**
- 43. A Rectification Decree is a decree that corrects writing errors, calculation errors, and/or errors in the application of certain provisions in regional tax laws and regulations contained in SPPT, SKPD, SKPDKB, SKPDKBT, SKPDN, SKPDDL, STPD, Correction Decree or Objection Decree.**
- 44. Objection Decree is a decision letter regarding objections to SPPT, SKPD, SKPDKB, SKPDKBT, SKPDN, SKPDLB or to deductions or collections by third parties submitted by the taxpayer.**
- 45. Appeal Decision is the decision of the Tax Court on an appeal against the Objection Decision Letter submitted by the Taxpayer.**
- 46. A letter of force is a letter of order to pay tax debts and tax collection costs.**
- 47. A Letter of Reprimand, Warning Letter or other similar letter is a letter issued by an Official to reprimand or warn the Taxpayer to pay off his tax debt.**
- 48. Confiscation is the action of a tax bailiff to take control of the tax payer's property, in order to use it as collateral to pay off the tax debt according to the provisions of the laws and regulations.**
- 49. Bookkeeping is a recording process that is carried out regularly to collect financial data and information which includes assets, liabilities, capital, income and costs, as well as the total price of acquisition and delivery of goods and services, which is closed by preparing financial reports in the form of a balance sheet and profit report loss for the tax year period.**



**50. Examination is a series of activities to collect and process data, information and/or evidence which is carried out objectively and professionally based on an audit standard to test compliance with regional tax obligations and/or for other purposes in order to implement the provisions of regional tax laws and regulations.**

**51. Investigation of criminal acts in the field of regional taxation is a series of actions carried out by investigators to search for and collect evidence which will shed light on criminal acts in the area of regional taxation that occurred and find the suspect.**

**52. Investigators are State Police Officials of the Republic of Indonesia, Officials or Civil Servants who are given special duties and authority by law to carry out investigations.**

**53. Civil Servant Investigators, hereinafter abbreviated as PPNS, are certain Civil Servant Investigating Officials within the Regional Government who are given special authority by Law to carry out investigations into violations of Regional Regulations.**

**2. The provisions of Article 2 are added with 1 (one) letter, namely letter j, so it reads as follows:**

**Section 2**

**Taxes consist of 10 (ten) types, including:**

**a. Hotel Tax;**

**b. Restaurant tax;**

**c. Entertainment Tax;**

**d. Advertisement**

**tax; e. Street Lighting Tax; f.**

**Tax on Non-Metal Minerals and Rocks;**

**g. Parking Tax;**

**h. Groundwater Tax;**

**i. Rural and Urban Land and Building Tax;**

**And**

**j. Swallow's Nest Tax.**

**3. The provisions of Article 12 are amended to read as follows following:**

**Article 12**

- (1) The object of Restaurant Tax is the services provided by restaurants.**
- (2) The restaurant as intended in paragraph (1) between other :**
  - a. restaurant;**
  - b. restaurant;**
  - c. cafeteria;**
  - d. canteen;**
  - e. roadside stall;**
  - f. bar;**
  - g. Food and drink street vendors;**
  - h. catering/catering services; And**
  - i. the like.**
- (3) Services provided by restaurants as intended in paragraph (1) include sales services food and/or drinks consumed by buyers, whether consumed at the service location or elsewhere.**
- (4) Not included in the restaurant tax object as intended in paragraph (1) are services provided by restaurants whose sales value is less than IDR 1,000,000.00 (one million rupiah) per month.**

**4. The provisions of paragraph (2) of Article 20 are amended to read as follows:**

**Article 20**

- (1) The object of Entertainment Tax is entertainment organizing services for which a fee is charged.**
- (2) Entertainment as intended in paragraph (1) is:**
  - a. watching films;**
  - b. art, music, dance and/or fashion performances;**
  - c. beauty contests, bodybuilding, and the like;**
  - d. exhibition;**
  - e. discos, karaoke, nightclubs, and the like;**
  - f. circus, acrobatics, and magic;**
  - g. pool and bowling games;**
  - h. horse racing, motor vehicle racing, and stunt games;**

- i. massage parlors, reflexology, steam bath/spa, and fitness center ; And
- j. sports competition.

5. The provisions of Article 23 are amended to read as follows following:

**Article 23**

Entertainment Tax rates are set as follows:

- a. film viewing by 10% (ten percent);
- b. art, music, dance and/or fashion performances by 20% (twenty percent);
- c. beauty contests, bodybuilding and the like amount 20% (twenty percent);
- d. exhibition of 10% (ten percent);
- e. discos, karaoke, nightclubs and the like by 30% (thirty percent);
- f. circus, acrobatics and magic by 20% (twenty percent);
- g. billiards and bowling games at 20% (twenty percent);
- h. horse racing, motorized vehicles and stunt games by 20% (twenty percent); i. massage, reflexology, steam bath/spa parlors and fitness centers by 20% (twenty percent); And
- j. sporting events by 10% (ten percent).

6. The provisions of Article 46 are amended to read as follows following:

**Article 46**

- (1) The basis for imposition of Non-Metal Mineral and Rock Tax is the Sales Value of the Extraction of Non-Metal Mineral and Rock.
- (2) Selling value as intended in paragraph (1) by multiplying the volume/tonnage of the extraction results by the market value or standard price for each type of non-metallic mineral and rock.
- (3) The market value as intended in paragraph (2) is the average price that applies at local locations in the regional area.
- (4) In the event that the market value of the production of non-metallic minerals and rocks as intended in paragraph (3) is difficult to obtain, the standard price determined by the competent provincial agency shall be used. in the field of non-metallic mineral and rock mining.

7. The provisions of paragraph (3) of Article 62 are amended to read as follows:

**Article 62**

- (1) The basis for imposition of Ground Water Tax is the Acquisition Value of Ground Water.**
- (2) Groundwater Acquisition Value as referred to in paragraph (1) is stated in rupiah which is calculated by considering some or all of the following factors:**
  - a. type of water source;**
  - b. location of water sources;**
  - c. purpose of water extraction and/or utilization;**
  - d. volume of water taken and/or utilized;**
  - e. water quality; And**
  - f. the level of environmental damage caused by water extraction and/or utilization.**
- (3) The amount of Groundwater Acquisition Value as intended in paragraph (1) is determined in accordance with the provisions of statutory regulations.**

8. The provisions of paragraph (4) of Article 69 are amended to read as follows:

**Article 69**

- (1) Rural and Urban Land and Building Tax Objects are land and/or buildings owned, controlled and/or utilized by people private or corporate, except for areas used for plantation, forestry and mining business activities.**
- (2) Included in the definition of building are:**
  - a. environmental roads which are located in one building complex such as hotels, factories and their emplacements which form an integral part of the building complex;**
  - b. toll road;**
  - c. swimming pool;**
  - d. luxury fence;**
  - e. Sports venues;**
  - f. shipyards, docks;**
  - g. luxurious gardens;**
  - h. oil, water and gas storage/refineries, oil pipeline; And**
  - i. tower.**

**(3) Tax objects that are not subject to rural and urban land and building tax are tax objects that:**

- a. used by the Government, Provincial Government and Regional Government for government administration;**
- b. used solely to serve public interests in the fields of worship, social, health, education and national culture, which are not intended for profit; c. used for graves, ancient remains,**
- or something similar;**
- d. is protected forest, nature reserve forest, tourist forest, national park, grazing land controlled by a village, state land that is not yet encumbered with rights;**
- e. used by diplomatic representatives and consulates based on the principle of reciprocal treatment; And**
- f. used by bodies or representatives of international institutions determined by regulations of the minister of finance.**

**(4) The sales value of non-taxable tax objects for each taxpayer is set at IDR 20,000,000.00 (twenty million rupiah).**

**9. The provisions of Article 72 are amended to read as follows following:**

#### **Article 72**

**Rural and Urban Land and Building Tax Rates are determined as follows: a. for NJOP up**

**to IDR 1,000,000,000.00 (one billion rupiah) it is set at 0.075% (zero point zero seven five percent);**

**b. for NJOP above IDR 1,000,000,000.00 (one billion rupiah) to IDR 10,000,000,000.00 (ten billion rupiah) it is set at 0.1% (zero point one percent);**

**c. for NJOP above Rp. 10,000,000,000.00 (ten billion rupiah) up to Rp. 100,000,000,000.00 (one hundred billion rupiah) is set at 0.15% (zero point one five percent); And**

**d. for NJOP above IDR 100,000,000,000.00 (one hundred billion rupiah) it is set at 0.2% (zero point two percent).**

10. Between CHAPTER XI and CHAPTER XII, 1 (one) chapter is inserted, namely CHAPTER XIA so that it reads as follows:

CHAPTER XIA  
TAXATION OF Swallow's NESTS

Article 76A

Under the name Swallow's Nest Tax, tax is levied on the collection and/or exploitation of bird's nests Swallow.

Article 76B

- (1) The object of Swallow's Nest Tax is the collection and/or exploitation of Swallow's Nest.
- (2) Not included in the tax object as intended in paragraph (1) is the taking of Swallow's Nests which have been subject to Non-Tax State Revenue (PNBP).

Article 76C

- (1) Tax subjects for swallow's nests are individuals or entities that collect and/or cultivate swallow's nests.
- (2) Swallow's Nest Taxpayers are individuals or entities that collect and/or cultivate Swallow's Nests.

Article 76D

- (1) The basis for imposition of Swallow's Nest Tax is Selling Value of Swallow's Nests.
- (2) The selling value of swallow's nests as intended in paragraph (1) is calculated based on the multiplication of the general market price of swallow's nests in force in the area concerned and the volume of swallow's nests.

Article 76E

The Swallow's Nest Tax rate is set at 10% (ten percent).

**Article 76F**

**The principal amount of Swallow's Nest Tax payable is calculated by multiplying the rate as intended in Article 76E with the tax base as intended in Article 76D.**

- 11. The provisions of paragraph (1) of Article 77 have 1 (one) letter added, namely letter g, so that Article 77 reads as follows:**

**Article 77**

**(1) Type of tax paid by the Taxpayer himself is:**

- a. Hotel Tax;**
- b. Restaurant tax;**
- c. Entertainment Tax;**
- d. Street Lighting Tax;**
- e. Tax on Non-Metal Minerals and Rocks;**
- f. Parking Tax; And**
- g. Swallow's Nest Tax.**

**(2) The types of taxes collected based on the tax assessment letter/regent's decision are: a. Advertisement tax; b. Groundwater Tax; and c. Rural and Urban Land and Building Tax.**

- 12. The provisions of Article 104 are amended to read as follows following:**

**Article 104**

**Further provisions regarding procedures and technical implementation of regional taxes are regulated by Regent Regulations.**

**Article II**

**This local regulation are applied at the date stated.**

**So that everyone is aware, this Regional Regulation is ordered to be promulgated by placing it in the Sukoharjo Regency Regional Gazette.**

**Stipulated in Sukoharjo on  
December 15 2017**

**REGENT SUKOHARJO,**

**Promulgated in Sukoharjo  
on December 15, 2017**

signed

**REGIONAL SECRETARY  
SUKOHARJO DISTRICT,**

**WARDOYO WIJAYA**

signed

**AGUS SANTOSA  
SUKOHARJO DISTRICT REGIONAL GAZETTE  
YEAR 2017 NUMBER 11**



**EXPLANATION  
ON  
REGIONAL REGULATIONS OF SUKOHARJO DISTRICT  
NUMBER 11 OF 2017  
ABOUT  
CHANGES TO THE REGIONAL REGULATIONS OF SUKOHARJO DISTRICT  
NUMBER 7 OF 2011 CONCERNING REGIONAL TAXES**

**I. GENERAL**

Based on the 1945 Constitution of the Republic of Indonesia which places taxation as one of the manifestations of statehood, it is emphasized that the placement of burdens on the people, such as taxes and other coercive levies, is regulated by law. Thus, Regional Tax collection must be based on law.

Regional tax collection in Sukoharjo Regency is based on Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes as a follow-up to Law Number 28 of 2009 concerning Regional Taxes and Regional Levies. Regional Taxes related to Entertainment Tax in CHAPTER V of this regional regulation regulate the imposition of tax on the provision of entertainment.

Based on the Decree of the Governor of Central Java, Central Java Number 180/108 of 2016 concerning Cancellation of Sukoharjo Regency Regional Regulations, there are several articles in Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes that must be canceled because they conflict with the provisions of higher laws and regulations.

Meanwhile, for the Swallow's Nest Tax, based on a detailed potential study in the field, it turns out that in the Sukoharjo Regency area there is sufficient potential to collect Swallow's Nest Tax so that the Regional Government of Sukoharjo Regency, in order to further increase the Regional Original Income, needs to regulate it in a Regional Regulation.

Based on this, it is necessary to establish a Regional Regulation concerning Amendments to Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes.

**II. ARTICLE BY ARTICLE**

**Article I**

**article 1**

Quite clear.

**Section 2**

Quite clear.

**Article 7**

Quite clear.

**Article 12**

Quite clear

**Article 15**

**Quite clear.**

**Article 20**

Paragraph (1)

**Quite clear.**

Paragraph (2)

**Letter a**

**Quite clear.**

**Letter b**

**Quite clear.**

**Letter c**

**Quite clear.**

**Letter d**

**Quite clear.**

**Letter e**

**Quite clear.**

**Letter g**

**Quite clear.**

**Letter h**

**What is meant by "dexterity games" includes:**

- 1. manual dexterity games such as shooting arenas, ball throwing, bracelet throwing, outbound, paint ball, and so on. 2. mechanical dexterity games such as pinball, *kiddyride*, coin machine games, *car bombs*, *go-karts*, ATVs, and so on.**
- 3. electronic dexterity games that use electronic devices such as monitors, computers, and so on.**
- 4. water tourism including *water booms*, *water parks*, and so on**

**Letter i**

**Quite clear.**

**Letter j**

**Self-explanatory.**

**Letter k**

**What is meant by "sporting competition" is a sporting activity that is competed in, namely futsal, fishing ponds, swimming pools and others for which a fee is charged.**

**Article 23**

**Quite clear.**

**Article 28**

**Quite clear.**

**Article 46**

**Quite clear.**

**Article 62**

Paragraph (1)

**Quite clear.**

Paragraph (2)

**Quite clear.**

Paragraph (3)

**What is meant by "legislative provisions" is the determination of the Acquisition Value of Groundwater based on the basic water price determined by the Governor.**

**Article 69**

Paragraph (1)

**What is meant by "area" is all land and buildings used by plantation, forestry and mining companies on land that is granted plantation use rights, land that is granted forest exploitation rights and land that is**

**mining business area.**

Paragraph (2)

**Quite clear.**

Paragraph (3)

**Letter a**

**Quite clear.**

**Letter b**

**What is meant by "not intended to make a profit" is that the tax object is sought to serve the public interest, and is not clearly intended to make a profit. This can be known, among other things, from the articles of association and bylaws of foundations/ agencies that operate in the fields of worship, social, health, education and national culture. This definition includes state-owned tourist forests in accordance with statutory provisions.**

**Letter c**

**Quite clear.**

Letter d

Quite clear.

Letter e

Quite clear.

Letter f

Quite clear.

Paragraph (4)

**Calculation example:**

The sales value for the building before the tax rate is applied is reduced first by the non-taxable sales value of IDR 20,000,000.00 (twenty million rupiah)

**Example:**

Taxpayer A has a tax object in the form of: - Land covering an area of 800 m<sup>2</sup> with selling price = IDR 300,000.00/m<sup>2</sup>; - Building area of 400 m<sup>2</sup> with selling value = IDR 350,000.00/m<sup>2</sup>; - Garden area of 200 m<sup>2</sup> with selling value = IDR 50,000.00/m<sup>2</sup>; - The fence is 120 m long and the average height of the fence is 1.5m with a selling price of IDR 175,000.00/m<sup>2</sup>.

The principal amount of tax payable is as follows: 1. Land  
NJOP:  $800 \times \text{Rp. } 300,000.00 = \text{Rp. } 240,000,000.00$  2. Building

NJOP: a. House and

garage:  $400 \times \text{Rp. } 350,000.00 = \text{Rp. } 140,000,000.00$  b. Garden:  $200 \times \text{Rp. } 50,000.00 = \text{Rp. } 10,000,000.00$  c. Fence:  $(120 \times 1.5) \times \text{Rp. } 175,000.00 = \text{Rp. } 31,500,000.00$  Total NJOP of the Building = Rp. 181,500,000.00

Sales Value of Non-Taxable Tax Objects = Rp. 20,000,000.00 Sales Value of Taxable Buildings = Rp. 161,500,000.00 3. Sales value of taxable tax objects = IDR 401,500,000.00 4. Effective tax rate as stated in the regulations

area 0.075%

5. PBB payable:  $0.075\% \times \text{IDR } 401,500,000.00 = \text{IDR } 301,125.00$

Article 72

Quite clear.

Article 76A

Quite clear.

Article 76B

Quite clear.

Article 76C

Quite clear.

Article 76D

Quite clear.

**Article 76E**

**Quite clear.**

**Article 76F**

**Quite clear.**

**Article 77**

**Quite clear.**

**Article 104**

**Self-explanatory.**

**Article II**

**Self-explanatory.**

**SUPPLEMENTARY SUKOHARJO DISTRICT REGIONAL GAZETTE NUMBER 252**