



REGENT SUKOHARJO
PROVINCE OF CENTRAL JAVA
SUKOHARJO REGENCY REGULATIONS
NUMBER 15 OF 2018

ABOUT

INSTRUCTIONS FOR IMPLEMENTING GROUNDWATER TAX COLLECTION
BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

Considering:

- a. that groundwater tax is an important source of regional income to finance government administration and regional development to strengthen the implementation of broad, real and responsible regional autonomy;
- b. that with the enactment of Sukoharjo Regency Regional Regulation Number 11 of 2017 concerning Amendments to Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes, Sukoharjo Regent Regulation Number 53 of 2011 concerning Guidelines for the Implementation of Groundwater Tax Collection needs to be replaced;
- c. that based on the considerations as intended in letters a and b, it is necessary to stipulate a Regent's Regulation concerning Guidelines for the Implementation of Ground Water Tax Collection;

Remember :

1. Law Number 13 of 1950 concerning the Establishment of Regency Regions within the Province of Central Java;
2. Law Number 17 of 1997 concerning the Tax Dispute Settlement Agency (State Gazette of the Republic of Indonesia of 1997 Number 40, Supplement to the State Gazette of the Republic of Indonesia Number 3684);
3. Law Number 19 of 1997 concerning Tax Collection by Force Letter (State Gazette of the Republic of Indonesia of 1997 Number 42, Supplement to State Gazette of the Republic of Indonesia Number 3686) as amended several times, most recently by Law Number 19 of 2000 (State Gazette Republic of Indonesia Year 2000 Number 129, Supplement to the State Gazette of the Republic of Indonesia Number 3987);

4. Law Number 14 of 2002 concerning the Tax Court (State Gazette of the Republic of Indonesia of 2002 Number 27, Supplement to the State Gazette of the Republic of Indonesia Number 4189);
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 135 of 2000 concerning Procedures for Confiscation in the Context of Tax Collection with a Force Letter (State Gazette of the Republic of Indonesia of 2000 Number 135, Supplement to the State Gazette of the Republic of Indonesia Number 4049);
9. Government Regulation Number 58 of 2005 concerning Regional Financial Management (State Gazette of the Republic of Indonesia of 2005 Number 140, Supplement to the State Gazette of the Republic of Indonesia Number 4578);
10. Government Regulation Number 91 of 2010 concerning Types of Regional Taxes Collected Based on the Determination of the Regional Head or Paid by the Taxpayer Himself (State Gazette of the Republic of Indonesia of 2010 Number 153, Supplement to the State Gazette of the Republic of Indonesia Number 5179);
11. Government Regulation Number 12 of 2017 concerning Development and Supervision of Regional Government Implementation (State Gazette of the Republic of Indonesia of 2017 Number 73, additional State Gazette of the Republic of Indonesia Number 6041);

12. 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);
13. Minister of Home Affairs Regulation Number 80 of 2015 concerning the Formation of Regional Legal Products (State Gazette of the Republic of Indonesia of 2015 Number 2036);
14. Regulation of the Governor of Central Java Number 19 of 2017 concerning Guidelines for Calculating the Basic Price of Water for calculating the Value of Groundwater Acquisition in Districts/ Cities of Central Java Province as amended by Regulation of the Governor of Central Java Number 54 of 2018 concerning Guidelines for Calculating the Basic Price of Water for calculating the value groundwater acquisition in districts/cities of Central Java Province;
15. 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);
16. 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) as amended by Sukoharjo Regency Regional Regulation Number 11 of 2017 concerning Amendments to Sukoharjo Regency Regional Regulations Number 7 of 2011 concerning Regional Taxes (Sukoharjo Regency Regional Gazette of 2017 Number 11, Supplement to Sukoharjo Regency Regional Gazette Number 252);
17. Sukoharjo Regency Regional Regulation Number 12 of 2016 concerning the Formation and Structure of Regional Apparatus (Sukoharjo Regency Regional Gazette of 2016 Number 12, Supplement to Sukoharjo Regency Regional Gazette Number 236);

DECIDE :

Set

: REGULATIONS INSTRUCTIONS FOR THE IMPLEMENTATION OF GROUNDWATER TAX COLLECTION.

REGENT ABOUT

PIG

GENERAL REQUIREMENTS

article 1

In this Regent's Regulation what is meant by:

1. The region is Sukoharjo Regency.
2. Regional Government is the Regent as an element of the Regional Government Organizer who leads the implementation of government affairs which fall under the authority of the autonomous region.
3. The Regent is the Regent of Sukoharjo.
4. Regional Financial Agency, hereinafter abbreviated to BKD, is the Regional Financial Agency of Sukoharjo Regency.
5. Officials are employees who are given certain tasks in the field of regional taxation in accordance with statutory regulations.
6. Regional Tax, hereinafter referred to as Tax, is a mandatory contribution to the Region owed by an individual or entity that is coercive based on not receiving direct compensation and is used for Regional needs for the greatest prosperity of the people.
7. 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, other companies, State-Owned Enterprises (BUMN), or Regional-Owned Enterprises (BUMD) by name and in whatever form, firm, kongsi, cooperative, pension fund, partnership, association, foundation, mass organization, social political organization, or other organization, institution and other form of entity including collective investment contracts and permanent business forms.
8. Groundwater Tax is a tax on extraction and/or groundwater utilization.
9. Groundwater is water found in layers of soil or rock below the surface of the ground.
10. Taxpayers are individuals or entities, including taxpayers, tax withholding agents and tax collectors, who have tax rights and obligations in accordance with the provisions of regional tax laws and regulations.

11. 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.
12. 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.
13. 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.
14. 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 a payment place appointed by the Regent.
15. Regional Tax Assessment Letter, hereinafter abbreviated as SKPD, is a tax assessment letter that determines the amount of principal amount of tax payable.
16. Underpayment Regional Tax Assessment Letter, hereinafter abbreviated to SKPDKB, is a tax assessment letter which determines the amount of principal 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.
17. 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.
18. Nil Regional Tax Assessment Letter, hereinafter abbreviated to SKPDN, is a tax assessment letter which determines the amount of tax equal to the amount of tax credit or tax not payable and no tax credit.
19. Regional Tax Overpayment Assessment Letter, hereinafter abbreviated to SKPDLB, is a tax assessment letter that determines the amount of tax overpayment because the amount of credit is greater than the tax that is owed or should not be owed.

20. Regional Tax Bill, hereinafter abbreviated to STPD, is a letter to collect tax and/or administrative sanctions in the form of interest and/or fines.
21. A Rectification Decree is a decree that corrects written errors, calculation errors, and/or errors in the application of certain provisions in regional tax laws and regulations contained in SKPD, SKPDKB, SKPDKBT, SKPDN, SKPDLB, STPD, Rectification Decree or Objection Decree.
22. Objection Decree is a decision letter regarding objections to SKPD, SKPDKB, SKPDKBT, SKPDN, SKPDLB or to deductions or collections by third parties submitted by the taxpayer.
23. Appeal Decision is the decision of the Tax Court on an appeal against the Objection Decision Letter submitted by the Taxpayer.
24. A letter of force is a letter of order to pay tax debts and tax collection costs.
25. Warning Letter, 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.

CHAPTER II

FORM, CONTENTS, PROCEDURES FOR FILLING IN THE SPOPD AND SKPD PUBLISHING

Part One

Form, Content and Procedures for Filling Out the SPOPD

Section 2

- (1) Taxpayers report the volume of groundwater extraction and/or utilization as well as groundwater use using SPOPD.
- (2) The SPOPD as intended in paragraph (1) must be filled in clearly, correctly and completely and signed by the taxpayer or his proxy.
- (3) The SPOPD as intended in paragraph (2) is submitted by the Taxpayer or his/her proxy to the BKD no later than 5 (five) days after groundwater extraction.
- (4) BKD checks the SPOPD report as intended in paragraph (3) no later than 5 (five) days after the SPOPD is received by BKD.

- (5) The form, contents and procedures for filling out the SPOPD as intended in paragraph (1) are listed in Appendix I which is an inseparable part of this Regent's Regulation.

The second part
SKPD Publishing

Article 3

- (1) Based on the SPOPD received from the Taxpayer, BKD issue SKPD.
- (2) The SKPD as intended in paragraph (1) is submitted to the Taxpayer no later than 15 (fifteen) days after the SKPD issuance date.
- (3) The form, contents and procedures for filling out the SKPD as intended in paragraph (1) are listed in Appendix II which is an inseparable part of this Regent's Regulation.

CHAPTER III

HOW TO CALCULATE GROUNDWATER TAX

Article 4

- (1) The Ground Water tax rate is 20% (twenty) percent.
- (2) The Water Acquisition Value is calculated by multiplying the volume of Ground Water taken by the Basic Water Price.
- (3) The volume of groundwater extraction as intended in paragraph (2) is determined progressively as follows:
- a. 0 to 100 m³; b. 101 to 500 m³; c. 501 to 1,000 m³; d. 1,001 to 2,500 m³; e. 2,501 to 5,000 m³; f. 5001 to 10,000 m³; and g. More than 10,000 m³.
- (4) The basic price for groundwater progressively according to the volume of groundwater extraction as intended in paragraph (2) is listed in Attachment III which is an inseparable part of this Regent's Regulation.
- (5) The basic price for ground water progressively according to the volume of ground water extraction for PDAM as intended in paragraph (2) is listed in Attachment IV which is an inseparable part of this Regent's Regulation.

GROUPING COMPONENTS OF APPROPRIATIONS
AND MANAGEMENT

Article 5

- (1) The use of groundwater is prioritized for drinking water.
- (2) Use of water other than as intended in paragraph (1) is subject to compensation components for allocation and management costs which are differentiated based on usage as follows:
 - a. Social/non-commerce;
 - b. small business;
 - c. Small and medium industry; d. Big trade; and e. Large industry;
- (3) Grouping of Allocation Compensation Components and Management as intended in paragraph (2) is as follows:
 - a. Social/non-commerce includes:
 - 1) Dormitory;
 - 2) Government Hospital; 3) Educational Institutions; 4) Bus Terminal; 5) Market; 6) Real Estate; and 7) Other similar business groups.
 - b. Small Business includes:
 - 1) Stall/restaurant;
 - 2) Private offices;
 - 3) Private hospitals;
 - 4) Polyclinic;
 - 5) Laboratory;
 - 6) Accommodation/mess/apartment;
 - 7) Night clubs;
 - 8) Bars;
 - 9) Massage parlors;
 - 10) Salon;
 - 11) Service stations;
 - 12) Workshop;
 - 13) Water stall;
 - 14) Swimming pool;
 - 15) Places of entertainment

16) Agricultural/livestock/forestry businesses; 17) Warehousing; 18) Fisheries; 19) Pond; 20) Golf course; 21) Traditional markets; and 22) Other similar business groups.

c. Small and medium industries include:

1) Home industry; 2) Ice factory; 3) Body; 4) Assembly; 5) Packing; 6) Printing; 7) Metal casting; 8) Furniture; and 9) Other similar group businesses.

d. Large Commerce includes:

1) Star hotel; 2) Motels; 3) Restaurant; 4) Toll roads; 5) Mall/market; 6) Railway transportation port; 7) Other similar business groups.

e. Major industries include:

1) Textile industry; 2) Printing; 3) Processing; 4) Garments; 5) Food; 6) Drinks; 7) Bottled water; 8) Cigarettes; 9) Paper; 10) Iron smelting; 11) Ceramics; 12) Paint; 13) Cosmetics; and 14) Other similar business groups.

CHAPTER V

PAYMENT/DEPOSIT PROCEDURES, PLACE
PAYMENTS, INSTALLMENTS AND PAYMENT DELAYS
GROUNDWATER TAX

Part One

Payment/Deposit Procedures

Article 6

- (1) Taxpayers pay the tax owed based on SKPD.
- (2) Taxpayers pay the tax owed using SKPD or SSPD.
- (3) Payment of groundwater tax is made all at once.
- (4) For payment of groundwater tax, proof of payment in 5 (five) copies is provided for:
 - a. Sheet 1: for taxpayers; b. Sheet 2: for BKD in Accounting; c. Sheet 3: designated bank/recipient treasurer; d. Sheet 4: for BKD in the Treasury sector; and e. Sheet 5: for BKD in the Revenue sector.
- (5) Payment due date is no later than 30 (thirty) days after the tax is due.

The second part

The place of payment

Article 7

Groundwater tax payments are made at the designated bank or to the BKD recipient's treasurer.

Part Three

Installments and Postponement of Groundwater Tax Payments

Article 8

- (1) Taxpayers can submit a written request to pay in installments or postpone the payment of taxes that still have to be paid in the STPD.
- (2) The application as intended in paragraph (1), must be submitted no later than 9 (nine) working days before the due date for payment of the tax debt ends, accompanied by:
 - a. reasons and evidence supporting the application;
 - b. the amount of tax payments requested to be paid in installments, the installment period and the amount of the installments; And
 - c. the amount of tax payment requested to be postponed and the period of delay.

- (3) If it turns out that the 9 (nine) working day deadline as intended in paragraph (2) cannot be met by the taxpayer due to circumstances beyond his control, the taxpayer's application can still be considered by the Head of BKD as long as the taxpayer can prove the truth of the circumstances beyond his control. the.
- (4) The Head of BKD issues a Decision on the application as intended in paragraph (1) in the form of accepting it in whole, accepting it in part or rejecting it, no later than 7 (seven) working days after the date the application is received.
- (5) If the time period as intended in paragraph (4) has passed and the Head of BKD does not give a decision, the taxpayer's application is deemed accepted.
- (6) The decision as intended in paragraph (4) is accepted in whole or in part within an installment period or delay not exceeding 12 (twelve) months taking into account liquidity difficulties or circumstances beyond the taxpayer's control.
- (7) For tax debts for which a Decree as intended in paragraph (6) has been issued, a request for installments or postponement of payment can no longer be submitted.

CHAPTER VI

PROCEDURES FOR REDUCTION OR ELIMINATION OF SANCTIONS
ADMINISTRATIVE AND REDUCTION OR CANCELLATION
GROUNDWATER TAX PROVISIONS

Part One

Procedures for Reducing or Eliminating Administrative Sanctions

Article 9

- (1) Applications for reducing or eliminating administrative sanctions must meet the following requirements:
 - a. 1 (one) application for 1 (one) STPD;
 - b. submitted in writing in Indonesian, stating the amount of administrative sanction requested to be reduced or eliminated along with the reasons supporting the request;
 - c. submitted to the Head of BKD;
 - d. attached with a photocopy of the STPD, which is requested to reduce or eliminate administrative sanctions;
 - e. The Taxpayer does not submit an objection, submits an objection but it cannot be considered, or submits an objection and then withdraws the objection, regarding the STPD, in the event that the application for reduction or deletion is an administrative sanction stated in the STPD;

- f. The Taxpayer has paid the unpaid or underpaid tax which is the basis for calculating the administrative sanctions stated in the STPD; And
 - g. the application letter is signed by the Taxpayer or his Proxy.
- (2) Letters requesting a reduction or elimination of administrative sanctions which do not meet the requirements as intended in paragraph (1) cannot be considered and the Taxpayer or his Proxy shall be notified in writing along with the underlying reasons within a maximum period of 1 (one) month from the date of the application was accepted.
- (3) The Head of BKD issues a Decree on Reducing or Eliminating Administrative Sanctions.

The second part
Deduction Procedures or
Cancellation of Groundwater Tax Decree
Article 10

- (1) Applications for reducing SKPD provisions must meet the following requirements:
- a. 1 (one) application for 1 (one) SKPD;
 - b. submitted in writing in Indonesian, stating the amount of the determination requested for reduction or cancellation along with the reasons supporting the request;
 - c. submitted to the Head of BKD;
 - d. attached with the original SKPD, the reduction requested;
And
 - e. the application letter is signed by the Taxpayer or his Proxy.
- (2) An application for cancellation of an incorrect SKPD must meet the following requirements:
- a. 1 (one) application for 1 (one) SKPD;
 - b. submitted in writing in Indonesian, stating the amount of the determination requested for reduction or cancellation along with the reasons supporting the request;
 - c. submitted to the Head of BKD;
 - d. attached with the original SKPD, the reduction requested;
And
 - e. the application letter is signed by the Taxpayer or his Proxy.

- (3) Letters requesting reduction or cancellation of SKPD, which do not meet the requirements as intended in paragraph (1) and paragraph (2) cannot be considered and the Taxpayer or his Proxy shall be notified in writing accompanied by the underlying reasons within a maximum period of 1 (one) months from the date the application is received.
- (4) The Head of BKD issues a Decree on Reduction or Cancellation of Ground Water Tax Assessment.

CHAPTER VII

PROCEDURE FOR RETURN OF EXCESS PAYMENT

GROUNDWATER TAX

Article 11

- (1) Overpayment of groundwater tax occurs if:
 - a. groundwater tax paid turns out to be greater than what should be owed; And
 - b. groundwater tax payments were made that should not have been owed.
- (2) To obtain a refund of the groundwater tax overpayment, the Taxpayer submits a written application in clear Indonesian to the Head of BKD.
- (3) Overpayment of groundwater tax is returned within 2 (two) months from the issuance of the SKPDLB as a result of the BKD Head's inspection.
- (4) The excess payment of groundwater tax as intended in paragraph (1) is returned by the Head of BKD by issuing a Decree on the Refund of Overpayment of Groundwater Tax based on SKPDLB.

Article 12

- (1) Refund of excess groundwater tax payments as intended in Article 11 is carried out by issuing an Order to Pay Excess Groundwater Tax.
- (2) The Order to Pay Excess Groundwater Tax as intended in paragraph (1) is charged to the budget item for returning tax revenues for the current fiscal year, namely to the same or similar budget item as the original revenue budget item.

- (3) The Order to Pay Excess Groundwater Tax is made in 4 (four) copies with the following designation:
- a. 1st sheet and 2nd sheet for BKD;
 - b. 3rd sheet for the relevant Taxpayer;
And
 - c. 4th sheet for Bank.
- (4) The Head of BKD is obliged to issue an Order for Disbursement of Funds no later than 2 (two) working days after the Order to Pay Excess Groundwater Tax is received.

CHAPTER VIII

PROCEDURE FOR ELIMINATING GROUNDWATER TAX RECEIVABLES
WHICH HAS EXPIRED

Article 13

- (1) Tax receivables that have expired can be written off.
- (2) Procedures for writing off expired tax receivables are regulated as follows:
- a. BKD carries out an inventory of tax receivables;
 - b. compile a list of expired tax receivables;
 - c. conducting local or administrative research;
 - d. BKD makes a list of proposals for writing off expired receivables to the Head of BKD; And
 - e. The Head of BKD issues a decision to write off expired tax receivables.

CHAPTER IX

EXAMINATION PROCEDURES

Article 14

Groundwater tax audit procedures are carried out in the case of:

- a. the taxpayer submits a request for a refund of the overpayment of groundwater tax, other than a request due to an objection decision, appeal decision, review decision, reduction decision, or other decision, which results in an overpayment of groundwater tax;
- b. taxpayers file objections to groundwater tax; or
- c. There are indications that there is no groundwater tax obligation fulfilled.

Article 15

In the context of groundwater tax audits, taxpayers are sent a groundwater tax audit notification letter.

Article 16

- (1) Groundwater tax audits are carried out with office inspections, and can be continued with field inspections in the event that data, information and/or evidence is required which is not in the BKD.
- (2) The field inspection as intended in paragraph (1) is carried out based on the Field Inspection Assignment Letter signed by the Head of BKD.

CHAPTER X

CLOSING

Article 17

When this Regent's Regulation comes into force, Sukoharjo Regent's Regulation Number 53 of 2011 concerning Guidelines for the Implementation of Ground Water Tax Collection (Sukoharjo Regency Regional Gazette of 2011 Number 406) is revoked and declared invalid.

Article 18

This Regent's Regulation comes into force on the date of promulgation. So that everyone is aware, this Regent's Regulation is ordered to be promulgated by placing it in the Regional Gazette of Sukoharjo Regency.

Set in Sukoharjo
on February 20, 2018

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA

Promulgated in Sukoharjo on
February 20 2018

REGIONAL SECRETARY
SUKOHARJO DISTRICT,

signed

AGUS SANTOSA

REGIONAL NEWS SUKOHARJO DISTRICT
YEAR 2018 NUMBER 15

16APPENDIX II
 SUKOHARJO REGENCY REGULATIONS
 NUMBER 15 OF 2018
 CONCERNING
 INSTRUCTIONS FOR IMPLEMENTING GROUNDWATER TAX
 COLLECTION.

REGIONAL TAX DECISION LETTER

DISTRICT GOVERNMENT SUKOHARJO AGENCY REGIONAL FINANCE JL. KYAI MAWARDI NUMBER 1 TEL. (0271) 590403,591678 SUKOHARJO		TAX ASSESSMENTS REGIONAL (SKPD) Period : YEAR :		COHIR NO
NAME : ADDRESS : NPWPD :				
NO	CODE ACCOUNT	TYPES OF TAXES	Rp.	
		GROUNDWATER <i>Progressive calculation figures are displayed</i>		
		Number of Principal Tax Assessments		
		Amount of Sanctions a. Flower b. Ascension		
		Total number		
With letters:				
ATTENTION : 1. Deposits are made at the designated place (BANK) 2. If this SKPD is not paid or is underpaid after a maximum of 30 days after the tax is due, it will be subject to administrative sanctions in the form of 2% interest per month.				
Sukoharjo, An. Head of BKD Sukoharjo Regency Head of Revenue Division Ub. Head of Determination Sub Division NIP.....				

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA

16 ANNEX III
 SUKOHARJO REGENCY REGULATIONS
 NUMBER 15 OF 2018
 ABOUT
 INSTRUCTIONS FOR IMPLEMENTING TAX COLLECTION
 GROUNDWATER.

BASIC PRICES OF GROUNDWATER PROGRESSIVELY ACCORDING TO VOLUME
 GROUNDWATER EXTRACTION

NO	APPROPRIATION WATER	GROUNDWATER WITHDRAWAL VOLUME (M3)						
		0-100 (Rp)	101-500 (Rp)	501-1000 (Rp)	1001-2500 (Rp)	2501-5000 (Rp)	5001-10,000 (Rp)	>10,000 (Rp)
1	Social/Non Commerce	5,100	5,200	5,300	5,400	5,500	5,600	5,700
2	Small Business	5,500	5,600	5,700	5,800	5,900	6,000	6,100
3	Small industry and Intermediate	5,700	5,800	5,900	6,000	6,100	6,200	6,300
4	Big Commerce	6,200	6,300	6,400	6,500	6,600	6,700	6,800
5	Big Industry	6,600	6,700	6,800	6,900	7,000	7,100	7,200

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA

19 ANNEX IV

SUKOHARJO REGENCY REGULATIONS

NUMBER 15 OF 2018

ABOUT

INSTRUCTIONS FOR IMPLEMENTING GROUNDWATER TAX
COLLECTION.

BASIC PRICES OF GROUNDWATER PROGRESSIVELY ACCORDING TO VOLUME
GROUNDWATER EXTRACTION FOR PDAM

WATER APPROPRIATION	GROUNDWATER WITHDRAWAL VOLUME (M3)					
	0-100 (Rp)	101-500 (Rp)	501-1000 (Rp)	1001-2500 (Rp)	2501-5000 (Rp)	> 5000 (Rp)
PDAM	250	250	250	250	250	250

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA