



COPY

REGENT SUKOHARJO
PROVINCE OF CENTRAL JAVA
SUKOHARJO REGENCY REGULATIONS
NUMBER 16 OF 2018

ABOUT

INSTRUCTIONS FOR IMPLEMENTING LAND AND BUILDING TAX COLLECTION
RURAL AND URBAN SUKOHARJO DISTRICT

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

Considering: that based on the provisions of Article 104 of the Regional Regulations Sukoharjo Regency Number 7 of 2011 concerning Taxes Region as amended by Regional Regulations Sukoharjo Regency Number 11 of 2017 concerning Changes to Sukoharjo Regency Regional Regulations Number 7 of 2011 concerning Regional Taxes, it is necessary to stipulate a Regent's Regulation concerning Implementation Guidelines Collection of Rural Land and Building Tax and Sukoharjo Regency Urban;

Bearing in mind: 1. Law Number 13 of 1950 concerning the Establishment of Regency Areas within the Province of Central Java;

2. Law Number 5 of 1960 concerning Basic Regulations on Agrarian Principles (State Gazette of the Republic of Indonesia of 1960 Number 104, Supplement to State Gazette of the Republic of Indonesia Number 2043);

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 63, Supplement to the State Gazette of the Republic of Indonesia Number 4999) ;

4. 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 concerning the Second Amendment on Law Number 19 of 1997 concerning Tax Collection by Force Letter (State Gazette of the Republic of Indonesia of 2000 Number 129, Supplement to State Gazette of the Republic of Indonesia Number 3987);
5. Law Number 28 of 1999 concerning State Administrators who are Clean and Free from Corruption, Collusion and Nepotism (State Gazette of the Republic of Indonesia of 1999 Number 75, Supplement to the State Gazette of the Republic of Indonesia Number 3851);
6. Law Number 14 of 2002 concerning Tax Courts (State Gazette of the Republic of Indonesia of 2002 Number 27, Supplement to State Gazette of the Republic of Indonesia Number 4189);
7. Law Number 28 of 2002 concerning Buildings (State Gazette of the Republic of Indonesia of 2002 Number 134, Supplement to State Gazette of the Republic of Indonesia Number 4247);
8. Law Number 32 of 2004 concerning Regional Government (State Gazette of the Republic of Indonesia of 2004 Number 125, Supplement to the State Gazette of the Republic of Indonesia Number 4437) as amended several times, most recently by Law Number 12 of 2008 concerning the Second Amendment to the Law. Law Number 32 of 2004 concerning Regional Government (State Gazette of the Republic of Indonesia of 2008 Number 59, Supplement to State Gazette of the Republic of Indonesia Number 4844);
9. Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Government (State Gazette of the Republic of Indonesia of 2004 Number 94, Supplement to the State Gazette of the Republic of Indonesia Number 4438);
10. 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);
11. 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);

12. Government Regulation Number 40 of 1996 concerning Business Use Rights, Building Use Rights and Land Use Rights (State Gazette of the Republic of Indonesia of 1996 Number 58, Supplement to State Gazette of the Republic of Indonesia Number 3643);
13. Government Regulation Number 24 of 1997 concerning Land Registration (State Gazette of the Republic of Indonesia of 1997 Number 57, Supplement to the State Gazette of the Republic of Indonesia Number 3696);
14. 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);
15. Government Regulation Number 25 of 2002 concerning Determination of the Amount of Taxable Sales Value for Calculating PBB-P2 (State Gazette of the Republic of Indonesia of 2002 Number 50, Supplement to the State Gazette of the Republic of Indonesia Number 4200);
16. 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);
17. 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);
18. 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);
19. 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);
20. 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);
21. Sukoharjo Regency Regional Regulation Number 11 of 2017 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 of 2011 concerning Amendments to Sukoharjo Regency Regional Regulation Number 7 2011 concerning Regional Taxes (2017 Sukoharjo Regency Regional Gazette Number 11, Supplement to Sukoharjo Regency Regional Gazette Number 252);

DECIDE:

To stipulate: REGENT'S REGULATION CONCERNING INSTRUCTIONS FOR THE IMPLEMENTATION OF RURAL LAND AND BUILDING TAX COLLECTION AND URBAN SUKOHARJO DISTRICT.

PIG
GENERAL REQUIREMENTS

article 1

In this Regional Regulation what is meant by:

1. The region is Sukoharjo Regency.
2. Regional Government is the Regent and Regional Apparatus as elements of regional government administration.
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 a mandatory contribution to the region that is owed by an individual or entity that is coercive based on the Law without receiving direct compensation and is used for Regional needs for the greatest prosperity of the people.
6. Regional Financial Agency, hereinafter abbreviated as BKD is BKD Sukoharjo Regency.
7. An entity is a group of people and/or capital which constitutes a unit, whether carrying out business or not carrying out business, including limited liability companies, limited liability companies, other companies, state-owned enterprises (BUMN), or regionally-owned enterprises (BUMD). by name and in whatever form, firm, kongsi, cooperative, pension fund, association, association, foundation, mass organization, social political organization, or any other organization, institution and other form of entity including collective investment contracts and permanent business forms.
8. Rural and Urban Land and Building Tax, hereinafter abbreviated as PBB-P2, is 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. .
9. PBB-P2 collection is a series of activities starting from collecting data on tax objects and subjects, determining the amount of tax owed to tax collection activities from taxpayers and monitoring the payment.
10. Earth is the surface of the earth which includes land and inland waters as well as seas in city areas.

11. Buildings are technical constructions that are planted or permanently attached to land and/or inland waters and/or sea.
12. Sales Value of Non-Taxable Tax Objects, hereinafter abbreviated as NJOPTKP is the amount of value which is the highest limit on the value/price of tax objects that are not subject to tax.
13. Rights to land and/or buildings are rights to land, including management rights, along with buildings thereon, as intended in the Law on land and buildings.
14. Land is the part of the earth's surface to which land rights are attached as regulated in Law Number 5 of 1960 concerning Basic Agrarian Principles.
15. 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 new acquisition value or NJOP replacement.
16. Sales Value of a Replacement Tax Object, hereinafter referred to as Replacement NJOP, is an approach/method for determining the sales value of a tax object based on the production results of the tax object.
17. Tax Subjects are individuals or entities that can be taxed.
18. Taxpayers are individuals or entities including taxpayers, tax cutters and tax collectors, who have tax rights and obligations in accordance with the provisions of regional tax laws and regulations.
19. Tax Period is the time period that is the basis for Taxpayers to calculate, deposit and report the tax owed.
20. Tax payable is tax that must be paid at any time, within the Tax Period, within the tax year or part of the tax year in accordance with the provisions of regional tax laws and regulations.
21. The Tax Object Notification Letter, hereinafter abbreviated as SPOP, and the Attachment to the Tax Object Notification Letter, hereinafter abbreviated to LSPOP, are letters used by Taxpayers to report PBB-P2 object subject data in accordance with the provisions of Regional Tax Legislation.
22. Tax Object Number, hereinafter abbreviated as NOP, is a number given to Taxpayers as a means in tax administration which is used as personal identification or Taxpayer identity.

in carrying out their tax rights and obligations.

23. Tax Payable Notification Letter, hereinafter abbreviated as SPPT, is a letter used to notify the amount of Rural and Urban Land and Building Tax owed to the Taxpayer.
24. 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.
25. Regional Tax Assessment Letter, hereinafter abbreviated as SKPD, is a tax assessment letter that determines the amount of the principal amount of tax payable.
26. 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 of tax still to be paid.
27. Additional Underpayment Regional Tax Assessment Letter, hereinafter abbreviated as SKPDKBT, is a tax assessment letter that determines the addition to the determined tax amount.
28. Nil Regional Tax Assessment Letter, hereinafter abbreviated to SKPDN, is a tax assessment letter which determines the principal amount of tax equal to the amount of tax credit or tax not payable and no tax credit.
29. 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 tax credit is greater than the tax that is owed or should be paid.
30. 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.
31. A Rectification Decree is a decision letter, which corrects written errors, calculation errors, and/or errors in the application of certain provisions in regional tax laws and regulations contained in the Tax Notification Letter Due, Regional Tax Bill, Rectification Decree, or Objection Decree.
32. Objection Decree is a decision letter regarding objections to the Tax Return Due.
33. Appeal Decision is the decision of the tax judiciary regarding an appeal against the Objection Decision Letter submitted by the Taxpayer.

34. Research is a series of activities to match data and calculations of tax payable to SPOP and/or SSPD in accordance with applicable laws and regulations after payment is made to the regional treasury unless the tax payable is nil in accordance with applicable regulations.
35. Audit is a series of activities to collect and process data, information and/or evidence which is carried out objectively and professionally based on audit standards to test compliance with regional tax obligations and/or other purposes in order to implement the provisions of regional tax laws and regulations.

CHAPTER II
PBB-P2 VOTING

Section 2

- (1) In the framework of PBB-P2 collection, the Regional Government form the PBB-P2 database.
- (2) The establishment of the PBB-P2 database as intended in paragraph (1) is carried out through registration, data collection and assessment of PBB-P2 tax objects.
- (3) The database as referred to in paragraph (1) and paragraph (2), the Regional Government uses a database originating from the delegation of the Directorate General of Taxes, Ministry of Finance of the Republic of Indonesia, which is contained in the Tax Object Information Management System Application (SISMIOP) PBB-P2.
- (4) The SISMIOP application as referred to in paragraph (3) is an application that integrates the PBB-P2 administrative management business process which includes the following activities:
- a. registration;
 - b. data collection;
 - c. evaluation;
 - d. determination;
 - e. reception;
 - f. billing;
 - g. service; and
 - h. object.
- (5) Regional Governments can develop SISMIOP applications in accordance with technological needs and developments.

Article 3

- (1) In order to maintain the validity of the database delegated by the Directorate General of Taxes as intended in Article 3 paragraph (3) as a result of developments/changes in PBB-P2 subjects and objects, the Regional Government maintains the SISMIOP database.
- (2) Maintenance of the SISMIOP database as intended paragraph (1) is carried out by:
 - a. *passive*, namely database maintenance activities carried out by BKD Officers based on reports received from Taxpayers and/or related officials/agencies, and
 - b. *active*, namely database maintenance activities carried out by BKD by matching and adjusting existing tax object and tax subject data with the actual situation in the field or matching and adjusting the sales value of tax objects with the average market value occurring in the field, the implementation is in accordance with database formation procedures.

CHAPTER III

REGISTRATION, DATA COLLECTION AND ASSESSMENT
OBJECTS AND SUBJECTS PBB-P2Part One
Registration

Article 4

- (1) Registration of PBB-P2 objects is carried out by Tax subjects by filling in the Tax Object Notification Letter (SPOP) and the Tax Object Notification Letter Attachment (LSPOP).
- (2) Taxpayers who have a NPWP enter their NPWP in the column provided in SPOP.
- (3) SPOP and LSPOP are filled in clearly, correctly and completely, signed and submitted to BKD, no later than 30 (thirty) days after the date of receipt SPOP by the Tax Subject or their proxies.
- (4) The SPOP form is provided and can be obtained free of charge at BKD or at other designated places.

The second part
Data collection

Article 5

- (1) Data collection on PBB-P2 subjects and objects is carried out by BKD by pouring the results into SPOP and LSPOP forms.
 - a. every Taxpayer is required to fill out SPOP and LSPOP; And
 - b. SPOP and LSPOP as intended in letter a, must be filled in clearly, correctly and completely and signed by the Taxpayer or his/her proxy accompanied by the necessary attachments and submitted to the BKD; And
 - c. As long as there is no change in the tax object, tax subject or taxpayer data, the SPOP and LSPOP data can be used to determine PBB-P2 Next year; And
 - d. the form, contents of the form, and instructions for filling out the SPOP and LSPOP as intended in paragraph (1) are listed in Appendix I which is an inseparable part of this Regent's Regulation.
- (2) Data collection on PBB-P2 subjects and objects as intended in paragraph (1) can be carried out alternatively:
 - a. delivery and monitoring of SPOP returns;
 - b. identification of tax objects;
 - c. verification of tax object data; And
 - d. measurement of the tax object area.

Article 6

- (1) Each tax object is given a NOP.
- (2) The NOP structure consists of 18 (eighteen) digits as follows:
 - a. the 1st and 2nd digits are the provincial code;
 - b. the 3rd and 4th digits are the district code;
 - c. the 5th digit to the 7th digit is the sub-district code;
 - d. the 8th to 10th digits are the sub-district/village code;
 - e. the 11th to 13th digits are the block sequence number code;
 - f. the 14th digit to the 17th digit is the tax object serial code; And
 - g. The 18th digit is a special sign code.

Article 7

- (1) Data collection on intact mutations does not eliminate them
Parent NOP.
- (2) Data collection on split mutations, each recipient of the fraction gets
a new NOP, the remaining land continues to use the old NOP.
- (3) Data collection on rupture mutations without any remainder then NOP
is given to one of the recipients of the rupture mutation.
- (4) For lost NOP, a new NOP is given.

Article 8

Requirements for issuing NOP:

- a. attach proof of ownership or control or utilization and
- b. certificate from the village/sub-district and
- c. fill out the SPOP and LSPOP forms accompanied by the signature of
the taxpayer or his proxy.

Part Three
Evaluation

Article 9

- (1) Assessment is a BKD activity on PBB-Objects
P2 to set NJOP.
- (2) Assessment activities can be carried out through:
 - a. mass appraisal, where the sale value of earth objects is calculated
based on the average indicative value contained in each Land
Value Zone (ZNT) while the Building NJOP is calculated based
on the Building Component Cost List (DBKB); And
 - b. Individual assessments are applied to high-value general tax
objects or special tax objects.
- (3) The assessment activities as intended in paragraph (2) are carried
out using three assessment approaches, including:
 - a. market data approach;
 - b. cost approach; and/or
 - c. income capitalization approach.
- (4) Assessment using a market data approach is carried out by comparing
the tax object to be assessed with other similar tax objects whose
selling value is already known by making several adjustments.

- (5) Assessment using a cost approach is carried out for building assessments by calculating the costs incurred for new construction minus depreciation.
- (6) The income capitalization approach is applied to objects that produce (commercial) by calculating or projecting all income or rent in one year for the tax object minus vacancies, operational costs and entrepreneur's rights.
- (7) The implementation of technical assessment activities will further be regulated by the Decree of the Head of BKD.

CHAPTER IV
DETERMINATION

Part One
Basis of Imposition, Rates and Methods for Calculating Tax

Article 10

- (1) The basis for the imposition of PBB-P2 is NJOP.
- (2) Determination of the amount of NJOP as intended in paragraph (1) is determined by a Regent's Decree.
- (3) PBB-P2 rates are 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) is set at 0.1% (zero point one percent);
 - c. for NJOP above IDR 10,000,000,000.00 (ten billion rupiah) up to IDR 100,000,000,000.00 (ten billion rupiah) is set at 0.15% (zero point one five percent); And
 - d. for NJOP above IDR 100,000,000,000.00 (ten billion rupiah) it is set at 0.2% (zero point two percent).
- (4) The principal amount of PBB-P2 owed is calculated by multiplying the tariff as intended in paragraph (3) with the tax base as intended in paragraph (1) after deducting NJOPTKP.

$$\text{Principal Amount of PBB-P2} = \text{Tariff} \times (\text{NJOP} - \text{NJOPTKP})$$

- (5) The calculation of the Principal amount of PBB-P2 is stated in SPPT.
- (6) An example of the tariff calculation as intended in paragraph (3) is listed in Appendix II which is an inseparable part of this Regent's Regulation.

The second part
NJOPTKP

Article 11

- (1) The amount of NJOPTKP PBB-P2 is set at IDR 20,000,000.00 (twenty million rupiah) for each Taxpayer.
- (2) If a Taxpayer has more than 1 (one) tax object in the form of land or building, then NJOPTKP is only imposed for 1 (one) land or building tax object.

Part Three
Procedures for Issuing, Completing and Submitting SPPT

Article 12

- (1) BKD issues SPPT based on SPOP.
- (2) SPPT is issued en masse at the beginning of the tax year.
- (3) BKD prints the List of Collection of Tax Assessments (DHKP).
- (4) Before submitting it to the Taxpayer, research is carried out SPPT data with DHKP data.
- (5) The SPPT that has been researched is submitted to the Village/ Subdistrict with a report on the handover of the SPPT to be submitted to the Taxpayer.
- (6) After the research is completed, an official report and report on the results of the SPPT research will be prepared in 3 copies with details of the 1st copy for BKD, the 2nd copy for the Village/Kelurahan, and the 3rd copy as an attachment to the research report.
- (7) Villages and Subdistricts are required to make submission reports SPPT periodically to BKD.
- (8) SPPT PBB-P2 must reach the Taxpayer no later than 1 (one) month from the date of receipt by the Village Head and Lurah.
- (9) The form and contents of the SPPT form as intended in paragraph (1) are listed in Appendix III which is an inseparable part of this Regent's Regulation.

Article 13

- (1) If the Taxpayer does not fill in and submit SPOP, PBB-P2 provisions are determined ex officio by BKD by issuing SKPD.
- (2) SKPD is not issued en masse.
- (3) The SKPD is submitted to the Taxpayer by the BKD.

- (4) The form and contents of the SKPD form as intended in paragraph (1) are listed in Appendix IV which is an inseparable part of this Regent's Regulation.

CHAPTER V
RECEPTION

Part One
Procedure of payment

Article 14

- (1) The outstanding PBB-P2 is paid at the Regional Treasury through the PBB-P2 Payment Place Bank using SPPT, SKPD, SKPDKB, and SKPDKBT.
- (2) PBB-P2 payments as intended in paragraph (1) are made by the Taxpayer or through the Village/Subdistrict PBB-P2 Collector Officer.
- (3) PBB-P2 payments via PBB-P2 Collection Officers
The village/sub-district as intended in paragraph (2) is determined by a Regent's Decree.
- (4) The Payment Place Bank as intended in paragraph (1) is determined by a Regent's Decree.

The second part
Payment Due Date

Article 15

- (1) PBB-P2 must be paid before the payment due date passes.
- (2) The PBB-P2 payment due date is listed in the SPPT.
- (3) The maturity date for PBB-P2 payment as intended in paragraph (2) is determined based on the Regent's Decree.

Part Three
Proof of payment
Article 16

- (1) Taxpayers after making payments obtain STTS.
- (2) STTS is made in 4 (four) copies:
- a. The 1st sheet is given to the Taxpayer;
 - b. The 2nd and 3rd sheets are given to BKD; And
 - c. 4th Sheet for the Bank where PBB is paid-P2.
- (3) STTS is considered valid if there is a validation sign from the Payment Place Bank or from BKD.

The second part
Payment Deposit
Article 17

- (1) The bank where the PBB-P2 payment is made records receipt of the PBB-P2 payment in an escrow account.
- (2) The Escrow Account as referred to in paragraph (1) is a special holding account for PBB-P2 payments.
- (3) On the same day, the Bank where the PBB-P2 is paid deposit the PBB-P2 receipts accompanied by the 2nd sheet of STTS to the Bank holding the regional treasury and submit the 3rd sheet of STTS to BKD.
- (4) Regional Cash Holding Banks record PBB-P2 in the regional revenue account.
- (5) Regional Cash Holding Banks report PBB-P2 receipts to the Regional Government every Monday accompanied by the 2nd STTS sheet.

CHAPTER VI
INSTALLMENT AND TAX PAYMENT DELAY

Article 18

- (1) Terms of application for payment in installments and/or delays;
 - a. the taxpayer submits a letter requesting installments and/or postponement of payment accompanied by reasons that can be accounted for to the BKD;
 - b. the application is submitted before the due date for payment of the tax owed, unless in compelling circumstances it can be submitted after the due date;
And
 - c. states the amount of tax requested to be paid in installments and/or postponed payment for a certain period of time.
- (2) Payment procedures in installments and/or delays;
 - a. the taxpayer makes a letter of intent or a statement of installments and/or postponement of payment as stated in the Installment Agreement Letter and/or postponement of payment which has been provided by BKD;
 - b. installment agreement and/or payment delay signed by the Taxpayer and acknowledged/approved by the Head of BKD;

- c. installment payments can be given within a maximum period of 1 (one) year, while payment delays can be a maximum of 4 (four) months;
And
- d. If the Taxpayer does not carry out his obligations in accordance with what has been specified in the installment agreement and/or postponement letter, he will be subject to legal action in accordance with the provisions of the laws and regulations regarding tax collection with a Forced Letter.

Article 19

The Head of BKD has the right to grant or reject the Taxpayer's request to pay in installments and/or postpone payment.

CHAPTER VII

REFUND OF TAX OVERPAYMENTS

Article 20

- (1) Taxpayers submit requests for the return of tax overpayments to the Regent/Head of BKD
by attaching a photocopy of proof of tax deposit that has been paid/ STTS for the tax period for which a refund of the overpayment is requested.
- (2) The Head of BKD assigns officers to carry out research on Taxpayers to prepare a Research Results Report.
- (3) The Head of BKD issues SKPDLB to Taxpayers
if the Audit Result Report finds an overpayment of tax.
- (4) Based on the SKPDLB as intended in paragraph (3), the refund of tax overpayments is determined.
- (5) BKD notifies the Taxpayer that the excess tax payment can be collected.

CHAPTER VIII

BILLING

Part One

Procedures for Issuing, Filling and Submitting SKPD

Article 21

- (1) Billing is carried out through the determination of STPD PBB-P2 and SKPDKB PBB-P2/or SKPDKBT PBB-P2.
- (2) STPD, SKPDKB and/or SKPDKBT as intended in paragraph (1) can be followed by a Warning Letter and/or Forced Letter.

- (3) Before a warning letter is given, persuasive efforts are made for one month after it is due.
- (4) The warning letter as intended in paragraph (3) is given 7 (seven) days after persuasive efforts are made.
- (5) The forced letter as intended in paragraph (2) is given based on statutory regulations.

The second part
Procedures for Issuing, Filling and Submitting SKPDKB and
SKPDKBT

Article 22

- (1) SKPDKB is issued if based on inspection or other information it turns out that the amount of PBB-P2 owed is underpaid.
- (2) SKPDKBT is issued if new data is found and/or data that has not previously been disclosed causes an increase in the amount of tax payable after the SKPDKB is issued;
- (3) SKPDKB and SKPDKBT are published no later than 1 (one) month after the discovery of new data.
- (4) The form, contents and instructions for filling out the SKPDKB and SKPDKBT as intended in paragraphs (1) and (2) are listed in Appendix IV which is an inseparable part of this Regent's Regulation.

Part Three
Procedures for Writing Off Existing Tax Receivables
Expired

Article 23

- (1) Tax receivables that cannot be collected again because the right to collect them has expired can be written off.
- (2) Tax receivables that can be written off are receivables taxes listed in:
 - a. SPPT;
 - b. SKPD;
 - c. SKPDKB;
 - d. SKPDKBT;
 - e. STPD; And
 - f. Rectification Decision Letter, Objection Decision Letter, and Appeal Decision Letter.

(3) Write-off of tax receivables which are estimated to be unable or impossible to collect again as intended in paragraph (1), is carried out on tax receivables from:

- a. a taxpayer who dies leaving no inheritance and no heirs, or an heir cannot be found, as proven by a death certificate and a certificate stating that the taxpayer who dies leaves no inheritance and has no heirs , from authorized officials

- b. taxpayers who no longer have assets, as evidenced by a certificate from an authorized official stating that the taxpayer really no longer has assets;

- c. taxpayers whose collection rights have expired;

- d. taxpayers who cannot be collected again due to other reasons, for example the taxpayer cannot be found, the documents are incomplete or cannot be traced anymore due to unavoidable circumstances such as natural disasters, fire, damage caused by weather or animals and other reasons.

- e. corporate taxpayers whose bankruptcy process has been completed;
And

- f. there is no tax object.

(4) To ensure tax receivables that cannot or may not be collected again as referred to in paragraph (2) letters a and b, local research or administrative research is carried out and the results are stated in a local research report or administrative research results report.

Article 24

- (1) Officials carry out field research and/or administrative research to confirm tax receivables that cannot be collected any more.

- (2) The official issues an order for field research and/or administrative research on tax receivables that cannot or are impossible to collect again.

Article 25

- (1) Administrative research or local research carried out for each tax object.
- (2) Collective administrative research can only be carried out on tax receivables that have actually expired or the supporting documents are incomplete as intended in Article 23 paragraph (3) letter c, letter d and letter e.

Article 26

- (1) Field research results reports and administrative research results reports as intended in Article 23 paragraph (4) are submitted to the Regent at least once a year.
- (2) The report as intended in paragraph (1) is used as material for preparing the Regent's Decree regarding Write-off of Tax Receivables.

CHAPTER IX
SERVICE

Article 27

Services for all types of services related to PBB-P2 problems, as follows:

- a. Tax object registration is the registration of a new tax object, whether carried out by the Taxpayer himself or due to re-data collection by the Data Collection officer;
- b. Mutation of tax subjects/objects is the re-registration of tax objects due to changes caused by changes in the area of both land and buildings, changes in land and building specifications as well as mutations of tax objects, re-registration of tax subjects due to changes in tax subjects, whether complete changes or changes that are broken into pieces;
- c. correction of SPPT/SKPD is the registration of an application for correction of SPPT/SKPD due to wrong name, wrong address, wrong calculation and wrong land value zone;
- d. cancellation of SPPT/SKPD is the registration of an application for cancellation of SPPT/SKPD;
- e. a copy of the SPPT/SKPD is the registration of the taxpayer's application for a copy of the SPPT/SKPD;
- f. an objection to the appointment of a taxpayer constitutes the registration of an application for an error in the appointment of a taxpayer;
- g. objection to tax owed is the registration of an application for objection to tax owed. Objection to the tax payable occurs due to errors in calculating the area of land or/and buildings, assessment errors and errors in applying the NJOP;

- h. a reduction in the amount of tax payable is registration of an application for reducing the tax owed by the Taxpayer. The application occurs due to natural disasters/plant pests/other extraordinary things and the function of the mass and the condition of the tax subject has fulfilled the requirements to be granted a reduction in the amount of the relevant tax;
- i. Restitution is the registration of an application for the return of excess tax issued/paid by the Taxpayer;
- j. Compensation is the registration of an application for the return of excess tax issued/paid by the Taxpayer. The excess tax is not returned, but transferred to other NOP tax payments;
- k. a reduction in administrative fines is the registration of an application for a reduction in fines resulting from the Taxpayer's incapacity;
- l. Compensation is the registration of an application for the return of excess tax issued/paid by the Taxpayer. The excess tax is not returned, but transferred to other NOP tax payments; And
- m. re-determining the due date is registration of the request for re-determination of the due date.

CHAPTER X

CORRECTIONS AND CANCELLATIONS

Part One
Rectification

Article 28

At the request of the Taxpayer or because of his position, The Head of BKD can correct writing errors, calculation errors, and/or errors in the application of certain provisions in tax laws and regulations to decisions or decrees as follows:

- a. SPPT;
- b. SKPD;
- c. SKPDLB
- d. STPD;
- e. Determination Letter for Granting PBB-P2 Reduction;
- f. Rectification Determination Letter;
- g. Objection Determination Letter;
- h. Decree on Providing Interest Rewards; i. Decree on Reducing Administrative Sanctions;

j. Decree on Removal of Administrative Sanctions; k. Tax Assessment Reduction Decree; or l. Tax Assessment Cancellation Decree.

Article 29

Corrections as intended in Article 28 include corrections to errors or mistakes that do not involve disputes between the tax officer and the taxpayer.

Taxes, namely:

- a. writing errors, including errors in writing the Tax Object Number, Taxpayer's name, Taxpayer's address, tax object address, decision letter or assessment letter number, land area, building area, Tax Year, and/or payment due date;
- b. arithmetic errors, including errors in addition, subtraction, multiplication and/or division of a number; and/or
- c. errors in the application of certain provisions in PBB-P2 laws and regulations, including errors in the application of tariffs, errors in the application of the Acquisition Value of Non-Taxable Tax Objects (NPOPTKP), errors in the imposition of PBB-P2, and errors in the application of administrative sanctions.

Article 30

- (1) Requests for corrections can only be submitted by individual Taxpayers or their proxies no later than 3 (three) months from the date of receipt of the assessment/decision letter.
- (2) The request for correction as intended in paragraph (1) must fulfill the following provisions:
 - a. each application can only be submitted for 1 (one) decision letter or determination letter;
 - b. submitted in writing in Indonesian accompanied by reasons and evidence supporting the application;
 - c. submitted to the Head of BKD; And
 - d. the application letter is signed by the Taxpayer or an authorized person.
- (3) Requests for correction submitted collectively must meet the following requirements:
 - a. submitted for the same tax year SPPT with the tax payable for each SPPT of a maximum of Rp. 100,000,- (one hundred thousand rupiah);
 - b. submitted in writing in Indonesian accompanied by reasons supporting the request; And
 - c. submitted to the Head of BKD through the Village Head/Lurah.

- (4) The date of receipt of the letter which is used as the basis for processing the application letter as referred to in paragraph (1) is the date of receipt of the Taxpayer's letter.

Article 31

- (1) Requests for correction that do not meet the provisions as intended in Article 30 are not considered.
- (2) If a request for correction as intended in paragraph (1), the Official shall notify the Taxpayer or his/her attorney in writing.

Article 32

- (1) The official makes a decision on the request for correction as intended in Article 30 within a maximum period of 6 (six) months from the date the request for correction is received.
- (2) The decision as referred to in paragraph (1) may be in the form of adding, subtracting or eliminating the outstanding PBB-P2 or administrative sanctions, correcting errors and other errors, or rejecting the Taxpayer's application.
- (3) If the Official does not give a decision within the time period as intended in paragraph (1), the request for correction is deemed to be granted and a decision letter is issued according to the request.

Article 33

Corrective decisions can be issued ex officio for writing errors, calculation errors, and/or errors in the application of certain provisions in the applicable laws and regulations.

Article 34

If the decision as referred to in Article 32 or Article 33 still contains written errors, calculation errors, and/or errors in the application of certain provisions in the applicable laws and regulations, the Official can make further corrections, both in office and at the request of the Taxpayer as long as they comply with the provisions. as intended in Article 30.

The second part
Cancellation

Article 35

- (1) At the request of the Taxpayer or because of his/her position, the Regent or appointed Official may cancel an incorrect SPPT/SKPD/STP PBB-P2.
- (2) SPPT/SKPD/STP PBB-P2 which can be canceled ex officio are:
 - a. there is no tax object.
 - b. the tax subject's rights to the tax object are declared void based on a decision of an authorized official or a judge's decision which is in permanent effect;
 - c. tax objects that are exempt as PBB-P2 tax objects and tax objects used by the state for government administration; And
 - d. tax objects listed in the SPPT/SKPD PBB-P2 based on the decision to cancel the determination as a taxpayer.
- (3) The Head of BKD issues a Decree on Cancellation of SPPT/SKPD/STP PBB-P2.

CHAPTER XI

REDUCTION OF TAX PAYABLE

Article 36

- (1) Deductions can be given to Taxpayers:
 - a. due to certain conditions of the tax object which are related to the tax subject and/or due to certain other reasons;
 - b. in the event that the tax object is affected by a natural disaster or cause another extraordinary one.
- (2) Certain conditions of the tax object which are related to the tax subject and/or due to certain other reasons as intended in paragraph (1) letter a for:
 - a. Individual taxpayers include:
 1. tax objects whose taxpayers are individual veterans of freedom fighters, veterans of independence defenders, recipients of guerrilla star services, or their widows/widowers;
 2. agricultural/plantation/taxi/fishery/livestock ~~land~~ objects

the results are very limited if the taxpayer is an individual with a low income;

3. tax objects where the taxpayer is an individual whose income comes solely from pensions, so that their PBB-P2 obligations are difficult to fulfill;
4. tax objects where the taxpayer is an individual with a low income, so that the PBB-P2- obligation it is difficult to fulfill; and/or
5. tax objects where the taxpayer is an individual with a low income whose sales value of the tax object per square meter increases due to environmental changes and the positive impact of development;

b. Corporate taxpayers include:

The tax object whose taxpayer is the taxpayer entities that experienced losses and liquidity difficulties in the previous tax year so that they were unable to fulfill routine obligations.

- (3) Natural disasters as referred to in paragraph (1) letter b are disasters caused by events or a series of events caused by nature, including earthquakes, tsunamis, volcanic eruptions, floods, droughts, hurricanes and landslides.
- (4) Other extraordinary causes as referred to in paragraph (1) letter b include fire, plant disease outbreaks, and/or plant pest outbreaks.

Article 37

The amount of the reduction given:

- a. a maximum of 75% (seventy five percent) of the PBB-P2 owed under certain conditions as intended in Article 36 paragraph (2) letter a number 1;
- b. amounting to a maximum of 50% (seventy five percent) of the PBB-P2 owed under certain conditions as intended in Article 36 paragraph (2) letter a number 2), number 3), number 4), and/or number 5) , or Article 36 paragraph (2) letter b; or
- c. a maximum of 100% (one hundred percent) of the PBB-P2 owed in the event that the tax object is affected by a natural disaster or other extraordinary cause as intended in Article 36 paragraph (3) or paragraph (4).

Article 38

- (1) Reduction as intended in Article 36 given to Taxpayers for PBB-P2 owed as listed in SPPT, SKPD, STPD.

- (2) The PBB-P2 owed as stated in the SPPT, SKPD and STPD as intended in paragraph (1) is the principal tax plus administrative fines.
- (3) SPPT, SKPD and STPD PBB-P2 as intended in paragraph (2) which have been given a reduction cannot be requested to reduce the administrative fine as intended in Article 89 letter a of the Regional Regulation Sukoharjo Regency Number 7 of 2011 concerning Regional Taxes as amended by Sukoharjo Regency Regional Regulation Number 11 of 2017 concerning Amendments to Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes.

Article 39

- (1) Deductions are granted based on the Taxpayer's application submitted by:
- a. individuals, for PBB-P2 debts listed in the SPPT, SKPD and STPD PBB-P2; or
 - b. individually or collectively, for PBB-P2 that is owed listed in the SPPT.
- (2) Collective Deduction Applications as intended in paragraph (1) letter b can be submitted:
- a. before the SPPT is issued in certain conditions as intended in Article 36 paragraph (2) letter a number (1) with PBB-P2 which is payable at a maximum of IDR 200,000.00 (two hundred thousand rupiah); or
 - b. after the SPPT is issued in the case of:
 1. certain conditions as intended in Article 36 paragraph (1) letter a number (1) with PBB-P2 which is owed a maximum of IDR 200,000.00 (two hundred thousand rupiah);
 2. certain conditions, as intended in Article 36 paragraph (1) letter a number (2), number (3), number (4), or number (5), with PBB-P2 being owed at a maximum of IDR 200,000.00 (two hundred thousand rupiah); or
 3. tax object as intended in Article 36 paragraph (3) or paragraph (4) with PBB-P2 which is owed a maximum of IDR 200,000.00 (two hundred thousand rupiah).
- (3) Applications for Deduction submitted individually as intended in Article 36 paragraph (1) letter a must meet the following requirements:
- a. 1 (one) application for 1 (one) SPPT or SKPD, and STPD PBB-P2;
 - b. submitted in writing in Indonesian by stating the percentage of reduction requested along with clear reasons;
 - c. submitted to the Head of BKD;

- d. attached with a photocopy of SPPT or SKPD and STPD PBB-P2 who is requesting a reduction;
- e. The Application Letter is signed by the Taxpayer, and if the Application Letter is signed by a non-Taxpayer, the following provisions apply:
 - 1. The application letter must be accompanied by a letter Special Power of Attorney, for Corporate Taxpayers or individual Taxpayers with PBB-P2 who owe more than IDR 2,000,000.00 (two million rupiah);
 - 2. The application letter must be accompanied by a power of attorney, for individual taxpayers with PBB-P2 who owe a maximum of IDR 2,000,000.00 (two million rupiah).
- f. submitted within the time period:
 - 1. 1 (one) month from the date of receipt of the SKPD and STPD PBB-P2 or from the date of receipt of the PBB-P2 Objection Decree; And
 - 2. 3 (three) months from the date the SPPT is received, from the date a natural disaster occurs, or from the date another extraordinary cause occurs, unless the Taxpayer can show that this period cannot be fulfilled due to circumstances beyond his control;
- g. do not have PBB-P2 arrears from the previous Tax Year on the tax object for which Deduction is requested, except in the case of the tax object being affected by a natural disaster or other extraordinary cause; And
- h. no objection has been submitted to the SPPT or SKPD and STPD PBB-P2 for which a Deduction is requested, or in the event that an objection has been raised, an Objection Decree has been issued and an Appeal is not submitted to the Objection Decree.

(4) Requests for Deduction submitted collectively as intended in paragraph (1) letter b must meet the following requirements:

- a. 1 (one) application for several SPPT Tax Years the same one;
- b. submitted in writing in Indonesian by stating the percentage of reduction requested along with clear reasons;
- c. submitted to the Regent via:
 - 1. local administrators of the Veterans Legion of the Republic of Indonesia (LVRI) or administrators of other related organizations;
 - 2. Head of the local Village/Lurah, to submit the application as intended in Article 36 paragraph (2) letter a number 2 and number 3;
- d. attached with a photocopy of the SPPT for which the Deduction is requested;

- e. submitted within the time period:
 - 1. 3 (three) months from the date of receipt of the SPPT;
 - 2. 3 (three) months from the date of the disaster natural; or
 - 3. 3 (three) months from the date of occurrence of other extraordinary reasons, unless the Taxpayer through the local LVRI management, other related organization administrators, or the Village Head/Lurah, can show that within this time period cannot be fulfilled due to the circumstances beyond his control;

- f. do not have PBB-P2 arrears from the previous Tax Year on the tax object for which Deduction is requested, except in the case of the tax object being affected by a natural disaster or other extraordinary cause; And

- g. No objection is submitted to the SPPT requested Subtraction.

Article 40

- (1) Individual and collective Deduction Applications that do not meet the requirements as intended in Article 36 are deemed not to be applications and therefore cannot be considered.

- (2) In the event that the application for deduction cannot be considered as intended in paragraph (1), the Regent, within a period of no later than 30 (thirty) working days from the date the application is received, must notify the Taxpayer, Administrator in writing and the underlying reasons. LVRI, or related organization administrators.

Article 41

- (1) The Regent can reject or grant individual or collective reduction requests that meet the requirements as intended in Article 36.

- (2) Within a period of 6 (six) months, the Regent must provide an answer to an individual or collective request for reduction that meets the requirements as intended in article 36.

- (3) If the 6 (six) month period is exceeded, then the request is considered granted.

CHAPTER XII
ELIMINATION OR REDUCTION OF ADMINISTRATIVE SANCTIONS

Article 42

- (1) The Head of BKD on behalf of the Regent because of his position or at the request of the Taxpayer can eliminate or reduce administrative sanctions in the form of interest, fines and increases in PBB-P2 that are payable in the event that the sanctions are imposed because of the Taxpayer's mistake or not because of his fault.
- (2) Requests for elimination or reduction of administrative sanctions on SKPD or STPD as intended in paragraph (1) are submitted in writing by the Taxpayer to the Regent no later than 30 (thirty) days from the date of issuance of the SKPD, or STPD by providing clear reasons.
- (3) The Head of BKD on behalf of the Regent issues a decision no later than 3 (three) months after the Application Letter as intended in paragraph (2) is received.
- (4) If the Head of BKD on behalf of the Regent does not issue a decision within the time as intended in paragraph (3), the application for the abolition or reduction of PBB-P2 sanctions submitted is deemed to have been granted according to the request.

CHAPTER XIII
OBJECTIONS AND APPEALS

Article 43

- (1) Taxpayers can submit objections to the Head
Upper BKD
 - a. SPPT;
 - b. withholding or collection by a third party based on the provisions of regional tax laws.
- (2) The objection request must meet the following requirements:
 - a. objections are submitted in writing in Indonesian accompanied by clear reasons;
 - b. objections must be submitted within a maximum period of 3 (three) months from the date of the letter, the date of withholding or collection as intended in paragraph (1), unless the taxpayer can demonstrate that this period cannot be fulfilled for reasons beyond his control; And

- c. An objection can be submitted if the taxpayer has paid at least the amount approved by the taxpayer.
- (3) Objections that do not meet the requirements as intended in paragraph (2) are not considered as objection letters so they are not considered.
 - (4) Receipt of the objection letter provided by the Head of BKD or proof of sending the objection letter via registered post as proof of receipt of the objection letter.
 - (5) Within a maximum period of 12 (twelve) months from the date of the objection letter, the Head of BKD must provide a decision on the objection submitted.
 - (6) The decision of the Head of BKD on an objection letter may be to accept it in whole or in part, reject it or increase the amount of tax payable.
 - (7) If the time period as intended in paragraph (5) has passed and the Head of BKD has not made a decision, the objection submitted is deemed to have been granted.
 - (8) If the taxpayer cannot accept the objection decision submitted, the taxpayer can submit an appeal to the Tax Court.

Article 44

- (1) Taxpayers may submit an appeal only to the Tax Court against decisions regarding objections determined by the Regent or appointed Official.
- (2) The application as intended in paragraph (1) is submitted in writing in Indonesian, with clear reasons within 3 (three) months of the decision being received, accompanied by a copy of the objection decision letter.
- (3) Submission of an appeal postpones the obligation to pay tax for up to 1 (one) month from the date of publication of the Appeal Decision.
- (4) If the objection or appeal is granted in part or in full, the excess tax payment is returned plus interest of 2% (two percent) per month for a maximum period of 15 (fifteen) months.
- (5) The interest consideration as intended in paragraph (1) is calculated from the month of repayment until the SKPDLB is issued.
- (6) If the Taxpayer's objection is rejected or partially granted, the Taxpayer is subject to administrative sanctions in the form of interest of 50% (fifty percent) of the tax amount

based on the objection decision minus the tax that has been paid before filing the objection.

- (7) In the event that a taxpayer files an appeal, administrative sanctions in the form of a fine of 50% (fifty percent) as intended in paragraph (3) are not imposed.
- (8) If the appeal request is rejected or partially granted, the taxpayer is subject to administrative sanctions in the form of a fine of 100% (one hundred percent) of the amount of tax based on the Appeal Decision minus the tax payment that has been paid before submitting the objection.

CHAPTER XIV PBB-P2 EXAMINATION PROCEDURES

Article 45

- (1) The Head of BKD has the authority to conduct inspections with the aim of testing compliance with the fulfillment of PBB-P2 obligations and/or other purposes in order to implement the provisions of tax laws and regulations.
- (2) Examinations to test compliance with PBB-P2 obligations can be carried out in the event of:
- a. there is an indication that the Taxpayer did not report the object tax correctly; And
 - b. Taxpayers submit applications for refund of PBB-P2 overpayments in addition to the application due to an Objection Decision, Appeal Decision, Judicial Review Decision, Reduction Decision, or other decision, which results in an overpayment of PBB-P2.
- (3) The scope of the Audit includes the Audit of one or several tax years in the current year and/or previous years.

Article 46

- (1) The examination is carried out by the Examination Team.
- (2) The examiner as intended in paragraph (1) consists of 1 (one) team leader and 1 (one) or more team members.
- (3) The Examination Team as intended in paragraph (1) is determined by the Decree of the Head of BKD.

Article 47

- (1) The results of the examination are stated in the form of a Results Report PBB P-2 inspection.

- (2) Inspection activities are documented on paper Inspection work, as a basis for making Result Reports PBB-P2 Inspection, PBB-P2 Inspection Result Report used to create a Calculation Note as a basis for issuing a Decision on a request for the return of the PBB-P2 overpayment in the form of:
- a. Excess Payment Decree, if the PBB amount paid turns out to be greater than what should be owed;
 - b. Notification Letter, if the amount of PBB-P2 paid is the same as the amount of PBB that should be owed; And
 - c. Tax Assessment Letter, if the amount of PBB-P2 paid turns out to be less than the amount of PBB-P2 that should be owed.

Article 48

- (1) Inspection is carried out by Office Inspection or Field Inspection.
- (2) The Office Inspection is carried out within a maximum period of 2 (two) months, calculated from the date of the PBB-P2 Inspection Order until the date of the PBB-P2 Inspection Result Report.
- (3) The Field Inspection is carried out within a maximum period of 3 (three) months calculated from the date of the PBB-P2 Inspection Order until the date of the PBB-P2 Inspection Result Report.
- (4) The examination period as intended in Article 2 paragraph (2) letter b is completed by taking into account the due date for granting a decision on the request for the return of the PBB-P2 overpayment.

Article 49

- (1) In carrying out an inspection, the Examining Team has the authority to:
 - a. summon the Taxpayer to come to the BKD office and/or to attend the Field Audit conducted at the location of the tax object, using a Summons Letter;
 - b. request oral and/or written information;
 - c. view and/or borrow required books, notes and/or documents;
 - d. enter and inspect the place or room at the tax object being audited; And

- e. request the necessary information and/or evidence from third parties who have a relationship with the Taxpayer being audited.

(2) During the Audit, the Taxpayer is obliged to:

- a. fulfill calls at the appointed time and place;
- b. show and/or lend the required books, notes and/or documents no later than 7 (seven) working days after the date of receipt of the PBB Inspection Notification Letter;
- c. provide the opportunity to enter and inspect the place or room at the tax object being audited; And
- d. provide assistance for the smooth running of the inspection.

(3) Every time a Taxpayer borrows books, notes and/or documents, or their photocopies, they must be provided with Proof of Borrowing and Returning the Books, Notes and/or Documents.

(4) In the case of books, records and/or documents in the form of photocopies, the Taxpayer must make a statement that the photocopy corresponds to the original.

(5) Return of books, notes and/or documents borrowed from the Taxpayer, no later than 7 (seven) days from the date of the PBB Audit Results Report.

Article 50

In the case of Taxpayers:

- a. does not fulfill the summons as referred to in Article 48 paragraph (2) letter a;
- b. does not provide partial or complete information requested either orally and/or in writing;
- c. does not show and/or lend some or all of the books, notes and/or documents required;
- d. not providing the opportunity to enter and inspect part or all of the place or room at the tax object being inspected;

so that the required data is not met, the inspection team continues the inspection process based on the data in the BKD.

Article 51

BKD can re-examine if there is new data or based on the consideration of the Head of BKD.

CHAPTER XV

CLOSING

Article 52

When this Regent's Regulation comes into force, Sukoharjo Regent's Regulation Number 48 of 2011 concerning Guidelines for the Implementation of Land and Building Tax Collection in Rural and Urban Sukoharjo Regency (Sukoharjo Regency Regional Gazette of 2011 Number 401) is revoked and declared invalid.

Article 53

This Regulation shall enter 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 16

E. BUILDING DATA

26. NUMBER OF BUILDINGS

F. TAX SUBJECT STATEMENT

I declare that the information I have provided in this form including the attachments is correct, clear and complete according to the actual situation, in accordance with Article 4 paragraph (3) of Sukoharjo Regent Regulation Number 2018

27. NAME OF TAX SUBJECT/
ITS POWER

28. DATE

29. SIGNATURE

- In the case of acting as a proxy, please attach a Power of Attorney
- In the event that the Tax Subject registers the Tax Object himself, he must draw a Sketch/Location Plan of the Tax Object
- The deadline for returning SPOP is 30 (thirty) days from receipt by the Tax Subject in accordance with Article 4 paragraph (3) of Sukoharjo Regent Regulation Number 2018

G. IDENTITY OF AUTHORIZED REGISTRATOR/OFFICIAL

REGISTRATION OFFICER

29. DATE (DATE/MONTH/YEAR) / /

30. SIGNATURE

31. CLEAR NAME _____

32. NIP _____

KNOW THE AUTHORIZED OFFICIAL:

29. DATE (DATE/MONTH/YEAR) / /

30. SIGNATURE

31. CLEAR NAME _____

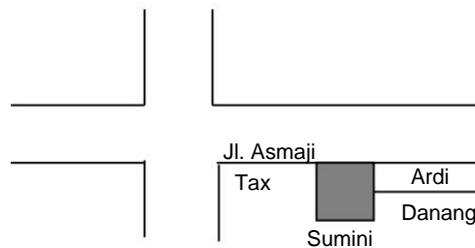
32. NIP _____

TAX OBJECT LOCATION SKET / PLAN

INFORMATION :

- Draw a sketch/plan of the location of the tax object (no scale), connected by highway/ protocol roads, environmental roads and others, which are easily known to the public.
- Mention the northern, southern, eastern and western boundaries of ownership

Depiction Example



ATTACHMENT TO TAX OBJECT NOTIFICATION LETTER

No. form

1. TYPE OF TRANSACTION	<input type="checkbox"/> 1. Data Recording	<input type="checkbox"/> 2. Data Update	<input type="checkbox"/> 3. Data Update
	<input type="checkbox"/> 4. Individual assessment		
2. NOP	PR DT II KEC KEL/DES BLOCK NUMBER SEQUENCE CODE <input type="text"/>		3. NUMBER OF BNG <input type="text"/> <input type="text"/>
			4. BUILDING TO <input type="text"/> <input type="text"/>

A. DETAILS OF BUILDING DATA

5. JNS USE 1. Housing BUILDING	<input type="checkbox"/> 2. Private Offices	<input type="checkbox"/> 3. Factory
<input type="checkbox"/> 4. Shop/Pharmacy/Market/Ruko	<input type="checkbox"/> 5. Hospital/Clinic	<input type="checkbox"/> 6. Sports/Recreation
<input type="checkbox"/> 7. Hotel/Guesthouse	<input type="checkbox"/> 8. Workshop/Warehouse/Farm	<input type="checkbox"/> 9. Government Building
<input type="checkbox"/> 10. Others	<input type="checkbox"/> 11. Bng is not taxable	<input type="checkbox"/> 12. Parking Building
<input type="checkbox"/> 13. Apartment	<input type="checkbox"/> 14. Petrol Pump	<input type="checkbox"/> 15. Oil Tank
<input type="checkbox"/> 16. School Building		
6. BUILDING AREA (M2) <input type="text"/>	7. NUMBER OF FLOORS <input type="text"/> <input type="text"/>	
8. YEARS BUILT <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	10. ELECTRIC POWER INSTALLED (WATT)	<input type="text"/>
9. YEARS RENOVATED <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> 3. Medium	<input type="checkbox"/> 4. Ugly
11. CONDITION OF THE GENERALLY	<input type="checkbox"/> 1. Very Good	<input type="checkbox"/> 2. OK
	<input type="checkbox"/> 3. Bricks	<input type="checkbox"/> 4. Wood
12. CONSTRUCTION	<input type="checkbox"/> 1. Steel	<input type="checkbox"/> 2. Concrete
13. ROOF	<input type="checkbox"/> 1. Decarbon/	<input type="checkbox"/> 2. Concrete/ Aluminium GTG
	<input type="checkbox"/> 3. Ordinary Gtg/ Syrup	<input type="checkbox"/> 4. Asbestos
14. WALL	<input type="checkbox"/> 1. Glass/ Aluminum	<input type="checkbox"/> 2. Concrete
	<input type="checkbox"/> 3. Bricks/ Conblock	<input type="checkbox"/> 4. Wood
	<input type="checkbox"/> 5. Zinc	
15. FLOOR	<input type="checkbox"/> 1. Marble	<input type="checkbox"/> 2. Ceramics
	<input type="checkbox"/> 3. Terrazzo	<input type="checkbox"/> 4. PC Tiles/ Boards
16. CEILING	<input type="checkbox"/> 1. Acoustic/ Teak	<input type="checkbox"/> 2. Plywood/Bamboo Asbestos
	<input type="checkbox"/> 3. None	<input type="checkbox"/> 5. Cement

B. FACILITIES

17. NUMBER OF AC	18. Central AC
<input type="text"/> <input type="text"/> Split	<input type="text"/> <input type="text"/> Window
	<input type="checkbox"/> 1. Yes <input type="checkbox"/> 2. None
19. POOL AREA SWIMMING (M2)	20. PAYMENT PAVEMENT AREA (M2)
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Light
<input type="checkbox"/> 1. Plastered	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Heavy
<input type="checkbox"/> 2. With Coating	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Medium
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> With Cover Floor
21. TOTAL FIELD TENNIS	22. NUMBER OF LIFTS
<input type="text"/> <input type="text"/> WITH LIGHTS	<input type="text"/> <input type="text"/> Passenger
<input type="text"/> <input type="text"/> Concrete	<input type="text"/> <input type="text"/> Capsule
<input type="text"/> <input type="text"/> Asphalt	<input type="text"/> <input type="text"/> Goods
<input type="text"/> <input type="text"/> Clay/ Grass	
<input type="text"/> <input type="text"/> TNP LAMP	23. NUMBER OF STAIRS WALK
<input type="text"/> <input type="text"/>	Lbr < 0.80 M <input type="text"/> <input type="text"/>
	Lbr > 0.80 M <input type="text"/> <input type="text"/>
24. FENCE LENGTH (M)	25. FIRE EXTINGUISHER
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="checkbox"/> 1. Hydrant
<input type="checkbox"/> 1. Steel/Iron	<input type="checkbox"/> 2. Sprinkler
<input type="checkbox"/> 2. Brick/ Concrete brick	<input type="checkbox"/> 3. Fire Al.
	<input type="checkbox"/> 1. There is <input type="checkbox"/> 2. None
	<input type="checkbox"/> 1. There is <input type="checkbox"/> 2. None
	<input type="checkbox"/> is 1. There is <input type="checkbox"/> 2. None

26. QTY. PES CHANNELS. PABX	27. DEPTH OF ARTHESIAN WELLS (M)
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

APPENDIX II
 SUKOHARJO REGENCY REGULATIONS
 NUMBER 16 OF 2018
 ABOUT
 INSTRUCTIONS FOR IMPLEMENTING VOTING
 PROPERTY TAX
 RURAL AND URBAN
 SUKOHARJO DISTRICT

EXAMPLE OF CALCULATION OF RURAL LAND AND BUILDING TAX RATES
 AND URBAN

Calculation example:

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

Example :

Taxpayer A has tax objects in the form of:

- Land covering an area of 800 m² with selling price = IDR 300,000.00/m²;
- Building area of 400 m² with selling value = IDR 350,000.00/m²;
- Garden area of 200 m² with selling value = IDR 50,000.00/m²;
- The fence is 120 m long and the average height of the fence is 1.5 m with value selling Rp. 175,000.00/ m².

The principal amount of tax payable is as follows:

1. Earth NJOP: $800 \times \text{IDR } 300,000.00 = \text{IDR } 240,000,000.00$
2. NJOP Building:
 - a. House and garage: $400 \times \text{Rp. } 350,000.00 = \text{Rp. } 140,000,000.00$
 - b. Garden: $200 \times \text{Rp. } 50,000.00 = \text{IDR } 10,000,000.00$
 - c. Fence: $(120 \times 1.5) \times \text{Rp. } 175,000.00 = \text{IDR } 31,500,000.00$
- Total NJOP Building = Rp. 181,500,000.00
- Sales Value of Tax Objects is Not Taxable = Rp. 20,000,000.00
- Taxable Building Sales Value = Rp. 161,500,000.00
3. Sales value of taxable tax objects = Rp. 401,500,000.00
4. The effective tax rate as stated in regional regulations is 0.075%
5. PBB payable: $0.075\% \times \text{IDR } 401,500,000.00 = \text{IDR } 301,125.00$

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA

APPENDIX III
 SUKOHARJO REGENCY REGULATIONS
 NUMBER 16 OF 2018
 ABOUT
 INSTRUCTIONS FOR IMPLEMENTING VOTING
 PROPERTY TAX
 RURAL AND URBAN
 SUKOHARJO DISTRICT

FORM AND CONTENTS OF THE FORM OF NOTIFICATION OF TAX OWED

SUKOHARJO REGENCY GOVERNMENT
 REGIONAL FINANCIAL AGENCY

PBB SPPT
 IT IS NOT PROOF OF OWNERSHIP OF RIGHTS

ACCOUNT :

**NOTIFICATION LETTER OF TAX OWED
 YEARLY LAND AND BUILDING TAXES**

NOP:

TAX OBJECT'S POSITION			TAXPAYER'S NAME AND ADDRESS	
TAX OBJECTS	AREA (M2)	CLASS	NJOP PER M2 (Rp)	TOTAL NJOP (Rp)
NJOP) as the basis for the imposition of PBB = NJOPTKP (Non-Taxable NJOP) = NJOP for PBB calculation = UN owed =				
LAND AND BUILDING TAX TO BE PAID (Rp)				
DATE OF MATURITY :			HEAD	
THE PLACE OF PAYMENT :				

WP NAME : Location of Tax Object: District Village/Subdistrict NOP : Annual SPPT/Rp. :	Received Date: Signature : (.....) Bright Name
--	---

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA

APPENDIX IV
 SUKOHARJO REGENCY REGULATIONS
 NUMBER 16 OF 2018
 ABOUT
 INSTRUCTIONS FOR IMPLEMENTING VOTING
 PROPERTY TAX
 RURAL AND URBAN
 SUKOHARJO DISTRICT

FORM AND CONTENTS OF THE REGIONAL TAX DECISION LETTER FORM
 SUKOHARJO REGENCY GOVERNMENT

SUKOHARJO DISTRICT GOVERNMENT REGIONAL FINANCIAL AGENCY JL. KYAI MAWARDI NO.1 GD KPT LT 2 TELEPHONE. (0271) 590403,591678 SUKOHARJO		REGIONAL TAX DECISION LETTER (SKPD) Period : YEAR :	SERIAL NUMBER
NAME : ADDRESS : NPWPD :			
TAX TYPE	ACCOUNT CODE NO		Rp.
		RURAL AND URBAN BUILDING LAND TAX	
		Number of Principal Tax Assessments	
		Amount of Sanctions a. Flower b. Ascension	
		Total number	
With letters:			
ATTENTION : 1. Please make deposits at the cash register or designated place (BKP, BANK) with a Tax Payment Letter Area. 2. If the SKPD is not paid or is underpaid, a maximum of 30 days after the tax is due subject to administrative sanctions in the form of interest of 2% per month.			
Sukoharjo, An. Head of BKD Sukoharjo Regency Head of Revenue Ub. Head of Determination Sub Division NIP.....			

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA