



**REGENT SUKOHARJO
PROVINCE OF CENTRAL JAVA
SUKOHARJO REGENCY REGULATIONS
NUMBER 28 OF 2019**

**ABOUT
REGIONAL TAX *ONLINE* SYSTEM**

**BY THE GRACE OF GOD ALMIGHTY,
REGENT SUKOHARJO,**

Considering: a. that the Sukoharjo Regency Regional Government has stipulated Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes 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;

b. that in order to increase supervision and control over Regional Tax payments by taxpayers, it is necessary to have an online system *to* obtain Taxpayer business transaction data;

c. that in the context of monitoring and controlling the payment of Regional Taxes by Taxpayers, the Government installs tools and/or Taxpayer Business Transaction Data Recording Systems; d. that based on the

considerations as intended in letters a, b and c, it is necessary to stipulate a Regent's Regulation concerning the *Online* Regional Tax System in the context of supervising Regional Tax Payments;

Remember

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

2. 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 Procedures for Taxation into Law (State Gazette of the Republic of Indonesia of 2009 Number 62, Supplement to the State Gazette of the Republic of Indonesia Number 4999) ;
3. 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); 4. Law Number 12 of 2011 concerning the Formation of Legislation and Regulations (State Gazette of the Republic of Indonesia of Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234);
5. 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);
6. 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);
7. Government Regulation Number 55 of 2016 concerning General Provisions and Procedures for Collecting Regional Taxes (State Gazette of the Republic of Indonesia of 2016 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5950);
8. 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);

9. Regulation of the Minister of Home Affairs Number 80 of 2015 concerning the Establishment of Regional Legal Products (State Gazette of the Republic of Indonesia of 2015 Number 2036) as amended by Regulation of the Minister of Home Affairs Number 120 of 2018 concerning Amendments to Regulation of the Minister of Home Affairs Number 80 of 2015 concerning Formation Regional Legal Products (State Gazette of the Republic of Indonesia of 2019 Number 157); Sukoharjo Regency Regional Regulation Number 1 of 2010 concerning the Principles of Regional Financial Management (Sukoharjo Regency Regional Gazette of 2010 Number 1, Supplement to Sukoharjo Regency Regional Gazette Number 172);

10. 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);

11. Sukoharjo Regency Regional Regulation Number 9 of 2018 concerning Implementation of Advertisements (Sukoharjo Regency Regional Gazette of 2018 Number 9, Supplement to Sukoharjo Regency Regional Gazette Number 269);

DECIDE :

To stipulate: REGENT'S REGULATION CONCERNING THE *ONLINE* LOCAL TAX SYSTEM.

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 are 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 that is owed by people individuals or bodies that are coercive based on the law, without receiving direct compensation and are 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. **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.**
9. **Regional Tax Notification Letter, hereinafter abbreviated as SPTPD, 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 regional tax laws and regulations. .**
10. **Electronic Regional Tax Return, hereinafter abbreviated as e-SPTPD, is SPTPD data in electronic form created by the Taxpayer using the e-SPTPD application provided by the Agency.**
11. **Regional Tax Payment Letter, hereinafter abbreviated 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.**
12. **Next Electronic Regional Tax Payment Letter called e-SPPD is an SSPD created electronically which functions as an SSPD.**
13. **Perception Bank is a Bank appointed by the Regent to receive Regional Revenue Deposits.**

14. **Audit is a series of activities to collect and process data, information and/or evidence carried out objectively and professionally based on audit standards to test compliance with regional tax obligations and/or for other purposes in order to implement the provisions of regional tax laws and regulations. .**
15. **Tax collection is a series of activities starting from collecting data on tax objects and subjects, determining the amount of tax payable to collecting tax activities from taxpayers and monitoring the payment.**
16. **An *online* system is a direct connection between one sub-system and another sub-system electronically and integrated in *real time*.**
17. **Electronic System is a series of electronic devices and procedures that function to prepare, collect, process, analyze, store, display, announce, transmit and/or disseminate Electronic Information.**
18. **Electronic Information is one or a collection of electronic data, including but not limited to writing, sound, images, maps, plans, photos, electronic data interchange (EDI), electronic mail, telegram, telex, telecopy or the like, processed letters, signs, numbers, Access Codes, symbols, or perforations that have meaning or can be understood by a person capable of understanding them.**
19. **Electronic Document is any Electronic Information that is created, forwarded, sent, received, or stored in analog, digital, electromagnetic, optical, or similar form, which can be seen, displayed, and/or heard via a Computer or Electronic System, including but not limited to writing, sound, images, maps, plans, photographs or the like, letters, signs, numbers, Access Codes, symbols or perforations that have meaning or meaning or can be understood by people who are able to understand them.**
20. **Memorandum of Understanding or *Memorandum of Understanding* hereinafter abbreviated as *MoU* is a *legal* document which states the agreement of two or more parties. Usually a Memorandum of Understanding (MoU) or memorandum of understanding is made as the first step in a more binding contract or agreement.**
21. **Hotel Tax is a tax on services provided by the hotel.**

22. Hotel is a facility providing lodging/rest services including other related services for a fee, which also includes motels, guesthouses, tourism huts, tourism guesthouses, guesthouses, boarding houses and the like, as well as boarding houses with more than 10 (ten) rooms. .
23. Restaurant Tax is a tax on services provided by restaurants.
24. A restaurant is a facility that provides food and/or drinks for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars, and the like, including catering/catering services.
25. Entertainment Tax is a tax on administration
entertainment.
26. Entertainment is all types of spectacles, performances, games, and/or entertainment that are enjoyed for a fee.
27. Advertisement Tax is a tax on operations
advertising.
28. Advertisements are objects, tools, actions, or media whose shapes and various styles are designed for commercial purposes to recommend, introduce, promote, or to attract public attention to goods, services, people, or entities, which can be seen, read, heard, felt, and/or enjoyed by the public.
29. Tax on Non-Metal Minerals and Rocks is a tax on the activity of extracting non-metallic minerals and rocks, either from natural sources within and/or the surface of the earth for use.
30. Non-metallic minerals and rocks are non-metallic minerals and rocks as intended in the laws and regulations in the field of minerals and coal.
31. Parking Tax is a tax on the operation of off-road parking, whether provided in connection with the principal business or provided as a business, including the provision of storage for motor vehicles.
32. Parking is the state of not moving a vehicle which is not temporary.
33. Groundwater Tax is a tax on the extraction and/or utilization of groundwater.
34. Groundwater is water contained in the soil layers or rocks below the ground surface.

35. Swallow's Nest Tax is a tax on the activity of collecting and/or exploiting swallow's nests.
36. Swallows are animals belonging to the *collocalia* genus, namely *collocalia fuchliap haga*, *collocalia maxina*, *collocalia esculanta*, and *collocalia linchi*.
37. Regional Tax and Regional Retribution Management Information System, hereinafter abbreviated as SIMPDRD, is an application system used for the management of Regional Taxes and Regional Retributions.

CHAPTER II

ONLINE TAX PAYMENT AND DEPOSIT SYSTEM

Part One

Regional Government and Bank Collaboration

Section 2

- (1) The Regional Government coordinates and designs *MoUs* and cooperation agreements between the Regional Government and Banks which are guided by the provisions of statutory regulations.
- (2) *MoU* and Regional Government Cooperation Agreement and Banking as referred to in paragraph (1) is carried out with the principles:
- a. efficiency;
 - b. effectiveness;
 - c. synergy;
 - d. win-win solution; e. mutual agreement; f. good intention;
 - g. transparency;
 - h. justice; and i. legal certainty.

Article 3

- (1) If *the MoU* and Cooperation Agreement between the Regional Government and the Bank as intended in Article 2 have been agreed upon, approved and signed by the parties, then the Regional Government shall prepare all forms of implementation of the results of the agreement contained in the *MoU* and *Cooperation Agreement* .
- (2) In implementing *the MoU* and Regional Government and Bank Cooperation Agreement as intended in paragraph (1), material changes to the agreement/addendum may be made with mutual approval.

- (3) Implementation of *the MoU* and Regional Government and Bank Cooperation Agreement as intended in paragraph (1) includes the transfer of electronic Tax payment receipts from the Taxpayer to the Cash account Area.

The second part

Procedures for Implementing the *Online* System

Tax Payment and Remittance

Article 4

- (1) The Regional Government and Perception Bank are connected in an *online* system for paying and remitting Taxes as needed.
- (2) Perception Bank provides tax payment and deposit facilities in the framework of implementing the *online* system
Tax payments and deposits are in accordance with banking standards.
- (3) The Regional Government is tasked with managing all reporting and administration of the receipt of payments and deposits of Taxes using an *online* system in accordance with the provisions of statutory regulations.

Article 5

- (1) Regional Governments can supervise and control the *online* tax payment and remittance system.
- (2) Based on the results of supervision and control as intended in paragraph (1) the Regional Government can develop an *online* system
Tax payments and deposits are coordinated and/or consulted with Bank Perception and/or experts in accordance with developments in information technology.
- (3) Development as intended in paragraph (2) is based on the reporting and administrative needs of the Regional Government and Perception Bank.

Article 6

- (1) Taxpayers who have paid and deposited Tax through Bank Perception are given SSPD as proof of payment and deposit of Tax.
- (2) Proof of payment and remittance of Tax issued and acknowledged by Bank Perception is equated with SSPD.
- (3) Payment and deposit of Tax by transfer and/or using payment and deposit facilities, can only be declared valid if it has been recorded in the Regional Treasury.

Article 7

- (1) Determination of the due date for payment and deposit of tax, namely:**
- a. payment and remittance of Hotel Tax, Restaurant Tax, Entertainment Tax, Parking Tax, Street Lighting Tax, Swallow's Nest Tax and Non-Metal Mineral and Rock Tax which are payable no later than 1 (one) month after the end of the tax period.**
 - b. payment and remittance of Advertisement Tax is due no later than 1 (one) month after it is determined.**
 - c. payment and remittance of Ground Water Tax owed no later than 1 (one) month after it is determined.**
 - d. payment and remittance of Land and Building Rights Acquisition Fees owed must be paid at the time the rights are acquired and the SSPD has been examined/verified by the appointed Official.**
- (2) SKPDKB, SKPDKBT, STPD, Rectification Decree, Objection Decree, and Appeal Decree, which cause the amount of Tax to be paid to increase are the basis for tax collection and must be paid within a maximum period of 1 (one) month from issuance.**

Part Three

Tax Revenue Reconciliation Procedures

Article 8

In order to ensure the validity and accuracy of Tax Revenue data, the Regional Government carries out: a. transaction reconciliation; and b. cash reconciliation.

Article 9

- (1) Reconciliation of transactions as intended in Article 8 letter a is carried out by comparing Tax Revenue deposit data received from Perception Bank with Tax Revenue data recorded in the Regional Management Information System (SIMDA).**
- (2) Cash reconciliation as intended in Article 8 letter b is carried out by comparing the amount of money transferred to the Regional Cash Account with the obligation to be transferred by the Perception Bank based on Tax Receipt transactions on the relevant working day.**
- (3) Reconciliation as intended in paragraph (1) and paragraph (2) is carried out daily.**

Article 10

Reconciliation of Tax Revenues in the context of preparing financial reports is carried out in accordance with statutory provisions.

CHAPTER III

ONLINE TRANSACTION REPORTING SYSTEM

Part One

**Procedures for Installing Equipment and/or Recording Systems
Taxpayer Business Transaction Data**

Article 11

- (1) In the context of monitoring and controlling the *online* regional tax system, the Regional Government has the right to install monitoring tools in every taxpayer's business.**
- (2) The Regional Government carries out data collection and mapping of Taxpayers who will be equipped with tools and/or business transaction data recording systems.**
- (3) The Regional Government carries out outreach related to the installation of tools and/or data recording systems for Taxpayer business transactions.**
- (4) The Regional Government sends a notification letter to the Taxpayer that the equipment and/or system for recording the Taxpayer's business transaction data will be installed.**

Article 12

- (1) Taxpayers are obliged to provide access and information to the Regional Government in the context of installing tools and/or systems for recording Taxpayer business transaction data.**
- (2) Taxpayers who are unwilling or refuse to install tools and/or data recording systems for Taxpayer business transactions will be subject to sanctions in accordance with the provisions of the applicable laws and regulations.**

The second part

**Procedures for Maintenance of Recording Equipment and/or Systems
Taxpayer Business Transaction Data**

Article 13

- (1) Maintenance of equipment and/or data recording systems for Taxpayer business transactions is the responsibility of the Regional Government which is financed through the Regional Revenue and Expenditure Budget (APBD).**

- (2) In the context of maintenance as intended in paragraph (1), the Regional Government may form a Team and/or appoint Experts to carry out maintenance of equipment and/or Taxpayer transaction data recording systems.**
- (3) Monitoring of tools and/or data recording systems for taxpayers' business transactions is carried out through *the dashboard* Local government.**
- (4) If during monitoring there are indications of problems with the equipment and/or system for recording Taxpayer business transaction data, the Regional Government is obliged to carry out maintenance.**
- (5) Indication of the problem as intended in paragraph (4) is in the form of a notification that appears on the Regional Government *dashboard*.**
- (6) Taxpayers who deliberately damage equipment and/or If you attempt to change the Taxpayer's business transaction data recording system, you will be subject to sanctions in accordance with the provisions of the applicable laws and regulations.**

Article 14

- (1) Taxpayers are obliged to participate in maintaining and properly maintaining the tools and/or systems for recording taxpayer business transaction data belonging to the Regional Government.**
- (2) If a Taxpayer finds a problem or encounters a problem with the Taxpayer's business transaction data recording equipment and/or system, it must be reported immediately. to the Regional Government no later than 2 x 24 (two times twenty four) hours.**

Part Three

Procedures for Utilizing the Results of Recording Tools and/or Systems Taxpayer Business Transaction Data Recorder for Tax Audit Interests

Article 15

- (1) The results of the recording of the Taxpayer's business transaction data recording device and/or system are not the basis for Tax determinations.**
- (2) Regional Governments can utilize the recording results as intended in paragraph (1) for Tax audit purposes.**
- (3) The Regional Government carries out Supervision of the recording results as intended in paragraph (1) and carries out evaluations for Tax audit purposes.**

- (4) **The Regional Government is obliged to keep the recording results as referred to in paragraph (1) confidential except for the purposes of Tax audits and/or other purposes which require disclosure of the confidentiality of Taxpayer data in accordance with the provisions of statutory regulations.**

Article 16

- (1) **If there are differences in the recording results as intended in Article 15 paragraph (1) with the Tax report submitted by the Taxpayer, the Regional Government can write to the Taxpayer to submit additional data and/or explanations.**
- (2) **Taxpayers based on the letter as intended in paragraph (1) submit additional data and/or explanations required by the Regional Government.**
- (3) **Tax audits can be carried out by the Regional Government if based on the research results of additional data and/or explanations submitted by the Taxpayer there are still differences with the Tax report submitted to the Regional Government and the recording results as intended in Article 15 paragraph (1).**

CHAPTER IV

SIMPDRD *ONLINE* SYSTEM

Part One

Procedures for *Online* SPTPD Registration

Article 17

- (1) **Taxpayers can register to obtain e-SPTPD facilities provided by the Regional Government without charge.**
- (2) **To be able to use the e-SPTPD facility, the Taxpayer creates a *user account* on the SIMPDRD *online* system provided by the Regional Government.**

Article 18

- (1) **The Regional Government facilitates, provides explanations and provides outreach to Taxpayers who will create SIMPDRD *user accounts* .**
- (2) **The Regional Government continues to serve the delivery of SPTPD Taxpayers who have not registered e-SPTPD.**

The second part
Procedures for Submitting SPTPD *Online*
Article 19

- (1) Taxpayers can submit e-SPTPD via the website after registering and having a *user account*.**
- (2) Taxpayers fill in the digital data that has been provided through the e-SPTPD system for Tax Reporting purposes.**
- (3) The time period for submitting the e-SPTPD is in accordance with the provisions of the statutory regulations.**

Article 20

- (1) The Regional Government manages all Taxpayer e-SPTPD data and is obliged to maintain the confidentiality of Taxpayer data, except for Tax audit purposes and/or other purposes which require disclosure of the confidentiality of Taxpayer data in accordance with the provisions of statutory regulations.**
- (2) In the event that the Taxpayer has not deposited the e-SPTPD according to the time period determined by the Regional Government, the Regional Government can issue a Notification/ Reprimand Letter.**

CHAPTER V

**ONLINE INFORMATION AND DOCUMENT SYSTEM
RELATING TO TAXES**

Part One

Procedures for Implementing the *Online* System

Information and Documents Relating to Taxes

Article 21

- (1) The Regional Government provides an *online* system of information and documents relating to Taxes to Taxpayers according to their needs.**
- (2) The *online* system of information and documents relating to Tax in the form of electronic information and electronic documents is managed by the Regional Government and archived electronically in a data center (*data base*).**
- (3) Electronic information and electronic documents contained in the Regional Government *data base* are the property of the Regional Government which can be used for Tax purposes.**

- (4) Regional Governments are obliged to maintain the confidentiality of electronic information and electronic documents of Taxpayers, except for Tax audit purposes and/or other purposes which require disclosure of the confidentiality of Taxpayer data in accordance with the provisions of statutory regulations.**

Article 22

- (1) The *online* system of information and documents relating to Tax is implemented to facilitate the delivery of electronic information and electronic documents by the Regional Government to Taxpayers and vice versa.**

- (2) Electronic information and electronic documents as well as their printouts are valid tax evidence.**

CHAPTER VI

PROCEDURES FOR IMPOSITION OF ADMINISTRATIVE SANCTIONS

Article 23

The sanctions as intended in Article 12 paragraph (2) are administrative sanctions in the form of:

- a. verbal warning;**
- b. written warning;**
- c. temporary suspension of activities;**
- d. permanent cessation of activities;**
- e. temporary revocation of permits;**
- f. permanent revocation of permits;**
- and/or g. administrative fines.**

Article 24

- (1) If the Taxpayer does not heed the verbal warning as intended in Article 23 letter a, then The Head of the Regional Financial Agency, on behalf of the Regent, issued a written warning, as follows:**
- a. Warning I, issued no later than 7 (seven) days after the Taxpayer is given a verbal warning;**
 - b. Warning II, issued no later than 3 (three) days after the first warning is received by the Taxpayer; And**
 - c. Warning III, issued no later than 3 (three) days after warning II is received by the Taxpayer.**
- (2) The written warning as intended in paragraph (1) is delivered to the Taxpayer with a copy to the Head of the One Stop Investment and Integrated Services Service and the Civil Service Police Unit.**

Article 25

- (1) If by the time period specified in Warning III as intended in Article 24 paragraph (1) letter c the Taxpayer is still unwilling to install the equipment and/or system for recording business transaction data owned by the Taxpayer then**

The Regional Financial Agency wrote to:

- a. Civil Service Police Unit to process temporary suspension of activities; And**
 - b. Department of Investment and One Stop Integrated Services to process temporary revocation of permits.**
- (2) Temporary suspension of activities and temporary revocation of permits as referred to in paragraph (1) are carried out in accordance with the provisions of the applicable laws and regulations.**
- (3) Temporary suspension of activities and temporary revocation of permits as intended in paragraph (1) are determined by the Decree of the Head of the Regional Financial Agency.**

Article 26

- (1) If the Taxpayer is still unwilling to install the equipment and/or business transaction data recording system owned by the Taxpayer after the temporary suspension of activities and temporary revocation of permits as intended in Article 25, the Taxpayer is subject to administrative sanctions of permanent suspension of activities and revocation still permitted.**
- (2) Permanent cessation of activities and permanent revocation of permits as intended in paragraph (1) are determined by a Regent's Decree.**

Article 27

- (1) Taxpayers are subject to administrative fines if after permanent cessation of activities and permanent revocation of permits they are willing to install equipment and/or systems for recording business transaction data owned by the Taxpayer.**
- (2) The Taxpayer submits an application to the Regent to reissue the permit by paying an administrative fine accompanied by a Statement Letter of willingness to install equipment and/or a business transaction data recording system owned by the Taxpayer.**
- (3) The amount of administrative fines is determined by Regent's Decree.**

CHAPTER VIII

CLOSING

Article 28

**This Regent's Regulation comes into force on the date of promulgation.
So that everyone knows, this Regent's Regulation is ordered to be
promulgated with its placement
in Sukoharjo Regency Regional News.**

**Stipulated in Sukoharjo on
May 21 2019**

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA

**Promulgated in Sukoharjo
on May 21, 2019**

**REGIONAL SECRETARY
SUKOHARJO DISTRICT,**

signed

AGUS SANTOSA

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