



COPY

REGENT SUKOHARJO
PROVINCE OF CENTRAL JAVA
SUKOHARJO REGENCY REGULATIONS
NUMBER 14 OF 2018

ABOUT

PROCEDURES FOR IMPLEMENTING REGIONAL TAXES THAT ARE CALCULATE, PAY
AND REPORTED BY THE TAXPAYER
(*SELF ASSESSMENT*)

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

- Considering:
- a. that regional taxes are an important source of regional income to finance the administration of government and regional development to strengthen the implementation of broad, real and responsible regional autonomy;
 - b. that in order to implement Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes as amended

with Sukoharjo Regency Regional Regulations Number 11 of 2017 concerning Amendments to Sukoharjo Regency Regional Regulations Number 7 of 2011 concerning Regional Taxes needs to be implemented regulations regarding procedures for administering regional taxes, which give Taxpayers confidence to calculate, pay and report the amount of their own taxes (*Self Assessment*);
 - c. that based on the considerations as intended in letters a and b, it is necessary to stipulate a Regent's Regulation concerning Procedures for Implementing Regional Taxes which are Calculated, Paid and Reported by Taxpayers themselves (*Self Assessment*);

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

3. Law Number 14 of 2002 concerning the Tax Court (State Gazette of the Republic of Indonesia of 2002 Number 27, Supplement to the State Gazette of the Republic of Indonesia Number 4189);
4. 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);
5. 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);
6. 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 the State Gazette of the Republic of Indonesia Number 5679);
7. 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);
8. Government Regulation Number 58 of 2005 concerning Regional Financial Management (State Gazette of the Republic of Indonesia of 2005 Number 140, Supplement to State Gazette of the Republic of Indonesia Number 4578);
9. Government Regulation Number 91 of 2010 concerning Types of Regional Taxes Collected Based on the Determination of the Regional Head or Paid by the Taxpayer Himself (State Gazette of the Republic of Indonesia of 2010 Number 153, Supplement to the State Gazette of the Republic of Indonesia Number 5179);
10. Government Regulation Number 12 of 2017 concerning Development and Supervision of Regional Government Implementation (State Gazette of the Republic of Indonesia of 2017 Number 73, Supplement State Gazette of the Republic of Indonesia Number 6041);
11. Presidential Regulation Number 87 of 2014 concerning Implementing Regulations of Law Number 12 of 2011 concerning the Formation of Legislative Regulations (State Gazette of the Republic of Indonesia of 2014 Number 199);

12. Minister of Home Affairs Regulation Number 80 of 2015 concerning the Establishment of Regional Legal Products (State Gazette of the Republic of Indonesia of 2015 Number 2036);
13. Sukoharjo Regency Regional Regulation Number 1 of 2010 concerning Principles of Regional Financial Management (Sukoharjo Regency Regional Gazette of 2010 Number 1, Supplement to Sukoharjo Regency Regional Gazette Number 172);
14. Sukoharjo Regency Regional Regulation Number 7 of 2011 concerning Regional Taxes (Sukoharjo Regency Regional Gazette of 2011 Number 7, Supplement to Sukoharjo Regency Regional Gazette Number 187) 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);
15. Sukoharjo Regency Regional Regulation Number 12 of 2016 concerning the Formation and Structure of Regional Apparatus (Sukoharjo Regency Regional Gazette of 2016 Number 12, Supplement to Sukoharjo Regency Regional Gazette Number 236);

DECIDE :

To stipulate: REGULENT REGULATION CONCERNING PROCEDURES FOR IMPLEMENTING REGIONAL TAXES WHICH ARE CALCULATED, PAID AND REPORTED BY TAXPAYERS THEMSELVES (*SELF ASSESSMENT*).

PIG
GENERAL REQUIREMENTS

article 1

In this Regent's Regulation what is meant by:

1. The region is Sukoharjo Regency.
2. The Regent is the Regent of Sukoharjo.
3. 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.
4. Regional Financial Agency, hereinafter abbreviated to BKD, is the Regional Financial Agency of Sukoharjo Regency.
5. PT. State Electricity Company (Persero), hereinafter abbreviated as PT. PLN is PT. PLN Surakarta area and Klaten area.

6. Officials are employees who are given certain tasks in the field of regional taxation in accordance with statutory regulations.
7. Regional Tax, hereinafter referred to as Tax, is mandatory contributions to the Region that are owed by individuals or entities that are coercive based on the Law, without receiving direct compensation and are used for Regional needs for the greatest prosperity of the people.
8. 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.
9. The *Self Assessment* System is a tax collection system that gives Taxpayers (WP) confidence to calculate/calculate, pay and report the amount of tax that should be owed based on tax laws and regulations.
10. Hotel Tax is a tax on services provided by Hotels.
11. Hotels is a provider of accommodation/rest services including other related services for a fee, which also includes motels, inns, tourism huts, tourism guesthouses, guesthouses, guest houses and the like, as well as boarding houses with more than 10 (ten) rooms.
12. Restaurant Tax is a tax on services provided by restaurants.
13. Restaurant is a facility that provides food and/or drinks for a fee, which also includes restaurants, cafeterias, canteens, stalls, bars, food and drink street vendors, catering/catering services and the like.
14. Entertainment Tax is a tax on administration entertainment.
15. Entertainment is all types of spectacles, performances, games, and/or entertainment that are enjoyed for a fee.
16. Street Lighting Tax is a tax on the use of electrical energy, whether generated independently or obtained from other sources.

17. Non-metallic mineral tax 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.
18. Non-metallic minerals are non-metallic minerals and rocks as intended in the laws and regulations in the field of minerals and coal.
19. 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.
20. Parking is the state of not moving a vehicle which is not temporary.
21. Swallow's Nest Tax is a tax on activities collection and/or exploitation of bird nests swallow.
22. Swallows are animals belonging to the *collocalia* genus, namely *collocalia fuchliap haga*, *collocalia maxina*, *collocalia esculanta*, and *collocalia linchi*.
23. 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.
24. Tax payable is tax that must be paid at any time, within the tax period, within the tax year or within part of the tax year in accordance with the provisions of regional tax laws and regulations.
25. 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-objects.

taxes, and/or assets and liabilities in accordance with the provisions of regional tax laws and regulations.
26. 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.
27. Underpayment Regional Tax Assessment Letter, hereinafter abbreviated to SKPDKB, is a tax assessment letter which determines the amount of principal tax, the amount of tax credit, the amount of underpayment of principal tax, the amount of administrative sanctions, and the amount still to be paid.

28. Additional Underpayment Regional Tax Assessment Letter, hereinafter abbreviated as SKPDKBT, is a tax assessment letter that determines the additional amount of tax that has been determined.
29. Nil Regional Tax Assessment Letter, hereinafter abbreviated to SKPDN, is a tax assessment letter which determines the amount of tax equal to the amount of tax credit or tax not payable and no tax credit.
30. Regional Tax Overpayment Assessment Letter, hereinafter abbreviated to SKPDLB, is a tax assessment letter that determines the amount of tax overpayment because the amount of credit is greater than the tax that is owed or should not be owed.
31. 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.
32. A Rectification Decree is a decree that corrects written errors, calculation errors and/or errors in the application of certain provisions in regional tax laws and regulations contained in SKPDKB, SKPDKBT, SKPDN, SKPDLB, STPD, Rectification Decree or Decree Object.
33. Objection Decree is a decision letter regarding objections to SKPDKB, SKPDKBT, SKPDN, SKPDLB or to deductions or collections by third parties submitted by the taxpayer.
34. Appeal Decision is the decision of the Tax Court on an appeal against the Objection Decision Letter submitted by the Taxpayer.
35. A letter of force is a letter of order to pay a debt taxes and tax collection fees.
36. Warning Letter, Warning Letter or other similar letter is a letter issued by an Official to reprimand or warn the Taxpayer to pay off his tax debt.

CHAPTER II

TYPES OF LOCAL TAXES CALCULATED, PAID AND REPORTED BY THE TAXPAYER (*SELF ASSESSMENT*)

Section 2

The types of Regional Tax that are calculated, paid and reported by the Taxpayer themselves (*Self Assessment*) are:

- a. Hotel Tax;
- b. Restaurant tax;

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

CHAPTER III

HOTEL TAX

Part One

Object, Subject and Taxpayer

Article 3

- (1) The object of Hotel Tax is the services provided by the Hotel for payment, including supporting services as hotel accessories which provide convenience and comfort, including sports and entertainment facilities.
- (2) Supporting services as intended in paragraph (1) are telephone, facsimile, telex, internet, photocopying, washing, ironing, transportation and other similar facilities provided or managed by the hotel.
- (3) Excluding hotel tax objects as intended in paragraph (1) are:
 - a. dormitory housing services provided by Government or Regional Government.
 - b. apartment, condominium and similar rental services. c. residential services at educational or activity centers religious.
 - d. housing services in hospitals, nursing dormitories, nursing homes, orphanages, and other similar social institutions; And
 - e. travel agency services or tourist trips organized by hotels that can be used by the public.
- (4) The subject of Hotel Tax is an individual or entity that makes payments to an individual or entity that operates a hotel.
- (5) Hotel Taxpayers are individuals or entities operating hotels.

The second part

Basis for Imposition, Rates and Calculation of Tax

Article 4

- (1) The basis for imposition of Hotel Tax is the amount paid or which should be paid to the hotel.
- (2) The Hotel Tax Rate is set at 10% (ten percent).

(3) Hotel tax is calculated by multiplying the tax rate times the amount paid or that should be paid to the hotel.

(4) Hotel Tax = 10% x payment amount or that should be paid to the Hotel.

CHAPTER IV

RESTAURANT TAX

Part One

Object, Subject and Taxpayer

Article 5

(1) The object of Restaurant Tax is services provided by restaurants, including sales services for food or drinks consumed by buyers, whether consumed at the service point or at other places, including:

- a. Restaurant;
- b. Restaurant;
- c. Cafeteria;
- d. Canteen;
- e. Roadside stall;
- f. Bar;
- g. Food and drink street vendors;
- h. catering/catering services; And
- i. Kind of like that.

(2) Not included in the restaurant tax object as intended in paragraph (1) are services provided by restaurants whose sales value is less than IDR 1,000,000.00 (one million rupiah) per month.

(3) The subject of Restaurant Tax is an individual or entity who purchases food and/or drinks from a restaurant.

(4) Restaurant Taxpayers are individuals or Entities who runs a restaurant.

The second part

Basis for Imposition, Rates and Calculation of Tax

Article 6

(1) The basis for imposition of Restaurant Tax is the amount paid or which should be paid to the restaurant.

(2) The Restaurant Tax Rate is set at 10% (ten percent).

(3) Restaurant tax is calculated by multiplying the tax rate times the amount of payment received or which should be received by the restaurant.

- (4) Restaurant Tax = 10% x amount of payment received or that the restaurant should accept.

CHAPTER V

ENTERTAINMENT TAX

Part One

Object, Subject and Taxpayer

Article 7

- (1) The object of Entertainment Tax is entertainment organizing services with a fee, including:
- a. watching films;
 - b. art, music, dance and/or fashion performances;
 - c. beauty contests, bodybuilding, and the like;
 - d. exhibition;
 - e. discos, karaoke, nightclubs, and the like; f. circus, acrobatics, and magic;
 - g. pool and bowling games;
 - h. horse racing, motor vehicle racing, and stunt games;
 - i. massage parlour, reflexology, steam bath/spa, and center fitness (*fitness center*); And
 - j. sports competition.
- (2) Subjects of Entertainment Tax are individuals or entities who enjoy entertainment.
- (3) Entertainment Taxpayers are individuals or entities that organize entertainment.

The second part

Basis for Imposition, Rates and Calculation of Tax

Article 8

- (1) The basis for imposition of Entertainment Tax is the amount of payment or that should be received by the entertainment organizer.
- (2) The amount of money that should be received as intended in paragraph (1) includes discounts and free tickets given to recipients of entertainment services,
- (3) Entertainment Tax Rates are determined as follows:
- a. film viewing by 10% (ten percent);
 - b. art, music, dance and/or modern fashion performances by 20% (twenty percent);
 - c. beauty contests, bodybuilding, and the like by 20% (twenty percent);

- d. exhibition of 10% (ten percent);
 - e. discos, karaoke, nightclubs and the like by 30% (thirty percent);
 - f. circus, acrobatics and magic by 20% (twenty percent);
 - g. pool and *bowling* games by 20% (twenty percent);
 - h. horse racing, motorized vehicles and stunt games by 20% (twenty percent);
 - i. massage parlors, reflexology, *steam baths/spas*, and *fitness centers* by 20% (twenty percent); And
 - j. sporting events by 10% (ten percent).
- (4) Entertainment Tax is calculated by multiplying the tax rate times the amount of money received or which should be received by the entertainment organizer, as follows:
- a. film viewing = 10% x the amount of money received or which should be received by the entertainment organizer.
 - b. art, music, dance and/or fashion performances = 20% x the amount of money received or which should be received by the entertainment organizer.
 - c. beauty contests, bodybuilding and similar = 20% x the amount of money received or should be received by the entertainment organizer;
 - d. exhibition = 10% x the amount of money received or should be received by the entertainment organizer;
 - e. discos, karaoke, nightclubs, and the like = 30% x the amount of money received or which should be received by the entertainment organizer;
 - f. circus, acrobatics and magic = 20% x the amount of money received or should be received by the entertainment organizer;
 - g. pool and *bowling* games = 20% x the amount of money received or supposed to be received by the entertainment organizer;
 - h. horse racing, motor vehicles and stunt games = 20% x the amount of money received or to be received by the entertainment organizer;
 - i. massage parlors, reflexology, *steam baths/spas*, and *fitness centers* = 20% x the amount of money received or which should be received by the entertainment organizer; And
 - j. sporting events = 10% x the amount of money received or should be received by the entertainment organizer.

CHAPTER VI

STREET LIGHTING TAX

Part One

Object, Subject and Taxpayer

Article 9

- (1) The object of the Street Lighting Tax is the use of electric power, whether self-generated or obtained from other sources.
- (2) Excluded from the Street Lighting Tax objects as intended in paragraph (1) are:
 - a. use of electricity by Government Agencies and Local government;
 - b. use of electric power in places used by embassies, consulates and foreign missions on the principle of reciprocity;
 - c. use of self-generated electric power with a certain capacity that does not require permission from the relevant technical agency; And
 - d. use of electricity in places of worship.
- (3) The subject of Street Lighting Tax is an individual or entity that can use electric power.
- (4) Street Lighting Taxpayers are individuals or entities that use electric power.
- (5) In the event that electric power is provided by another source, the Street Lighting Taxpayer is the electric power provider.

The second part

Basis for Imposition, Rates and Calculation of Tax

Article 10

- (1) The basis for imposing Street Lighting Tax is the Sales Value of Electric Power.
- (2) The selling value of electricity as intended in paragraph (1) is determined:
 - a. in the case of electricity originating from other sources with payment, the Sales Value of Electricity is the total bill for the load/fixed costs plus the kWh/variable usage costs billed in the electricity bill; And
 - b. in the case of self-generated electricity, the Sales Value of Electricity is calculated based on available capacity, level of electricity usage, period of electricity usage, and the unit price of electricity applicable in the regional area.

- (3) Street Lighting Tax Rates are determined as follows:
- a. For the use of electric power originating from other sources, for industry, petroleum and natural gas mining, the street lighting tax rate is set at 3% (three percent);
 - b. Using self-generated electricity for industry, petroleum and natural gas mining, the street lighting tax rate is set at 1% (one percent);
 - c. For the use of electric power originating from other sources, not for industry, petroleum and natural gas mining, the street lighting tax rate is set at 9% (nine percent); And
 - d. The use of self-generated electricity not for industry, petroleum and natural gas mining, the street lighting tax rate is set at 1.5% (one point five percent);
- (4) The procedure for calculating street lighting tax is based on the provisions regulated by PT. PLN.

CHAPTER VII

TAXES OF NON-METAL AND ROCKY MINERALS

Part One

Object, Subject and Taxpayer

Article 11

- (1) Non-metallic mineral and rock tax objects are non-metallic mineral and rock extraction activities which include:
- a. asbestos;
 - b. slate;
 - c. semi-precious stones;
 - d. limestone;
 - e. pumice;
 - f. gemstones;
 - g. bentonite;
 - h. dolomite;
 - i. feldspars; j.
 - rock salt (halite);
 - k. graphite;
 - l. granite/andesite;
 - m. plaster cast;
 - n. calcite;
 - o. kaolin;

- p. leucite;
- q. magnesite;
- r. mica;
- s. marble;
- t. nitrate;
- u. option;
- v. ocher;
- w. sand and gravel;
- x. quartz sand;
- y. perlite;
- z. phosphate;
- a A. talk;
- bb. absorption soil (fullers earth);
- CC. diatomaceous earth;
- dd. clay;
- ee. alum (alum);
- ff. tras;
- gg. yarosif;
- hh. zeolite;
- ii. basalt;
- jj. tractite; And
- sis. non-metallic minerals and other rocks in accordance with statutory provisions.

- (2) Excluded from the Non-Metal Mineral and Rock Tax objects as intended in paragraph (1) are:
- a. activities for extracting non-metallic minerals and rocks that are clearly not used commercially, such as activities for extracting land for household purposes, erecting electricity/telephone poles, planting electric/telephone cables, planting water/gas pipes; And
 - b. activities of extracting non-metallic minerals and rocks which are a by-product of other mining activities, which are not used commercially.
- (3) Tax subjects for non-metallic minerals and rocks are individuals or entities that can take non-metallic minerals and rocks.
- (4) Taxpayers of non-metallic minerals and rocks are individuals or entities that take non-metallic minerals and rocks.

The second part

Basis for Imposition, Rates and Calculation of Tax

Article 12

- (1) The basis for imposition of Non-Metal Mineral and Rock Tax is the Sales Value of the Extraction of Non-Metal Mineral and Rock.
- (2) The selling value as intended in paragraph (1) is by multiplying the volume/tonnage of the extraction results by the market value or standard price for each type of non-metallic mineral and rock, which is determined by the Governor.
- (3) The tax rate for non-metallic minerals and rocks is set at 25% (twenty five percent).
- (4) Tax on non-metallic minerals and rocks = 25% x volume/tonnage of extraction of non-metallic minerals and rocks x market value or standard price for each type of non-metallic minerals and rocks, which is determined by the Governor.

CHAPTER VIII

PARKING TAX

Part One

Object, Subject and Taxpayer

Article 13

- (1) The object of Parking Tax is the provision of off-street parking, whether provided in connection with the principal business or provided as a business, including the provision of storage for motor vehicles.
- (2) Excluded from the Parking Tax object as follows referred to in paragraph (1) is:
 - a. administration of parking lots by the Government and Local government;
 - b. management of parking lots by offices that are only used for their own employees; And
 - c. organizing parking lots by embassies, consulates and foreign missions on the principle of reciprocity.
- (3) The subject of parking tax is an individual or entity parking motor vehicles.
- (4) Parking Taxpayers are individuals or entities who organize a parking lot.

The second part
Basis of imposition, Tariffs and Tax Calculation
Article 14

- (1) The basis for imposition of Parking Tax is the amount paid or which should be paid to the parking lot operator.
- (2) The basis for imposition of Parking Tax for parking lot operators who provide discounted parking prices and free parking is adjusted to the Regional Government Special Parking Place Retribution rate.
- (3) Parking Tax Rate is set at 25% (twenty five percent).
- (4) Parking tax is calculated by multiplying the tax rate by the amount paid or which should be paid to the parking lot operator.
- (5) Parking tax = 25% x the amount paid or that should be paid to the parking lot operator.

CHAPTER IX

TAXATION OF Swallow's NESTS

Part One

Object, Subject and Taxpayer

Article 15

- (1) The object of Swallow's Nest Tax is the collection and/or exploitation of Swallow's Nests.
- (2) Not included in the tax object as intended in paragraph (1) is the taking of Swallow's Nests which have been subject to Non-Tax State Revenue (PNBP).
- (3) The subject of Swallow's Nest Tax is the individual or entity that collects or cultivates Swallow's Nest.
- (4) Taxpayers of Swallow's Nests are individuals or entities that collect or cultivate Swallow's Nests.

The second part
Basis for Imposition, Rates and Calculation of Tax
Article 16

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

- (3) The swallow's nest tax rate is set at 10% (ten percent).
- (4) Swallow's nest tax is calculated by multiplying the tax rate times the total selling value of the nest Swallow.
- (5) Swallow's nest tax = 10% x Nest Sales Value Swallow.

CHAPTER X

TAXPAYER REGISTRATION AND REGISTRATION

LOCAL TAX

Part One

Taxpayer Registration

Article 17

- (1) Taxpayers or their proxies are required to register with BKD if you have a new tax object.
- (2) Registration as intended in paragraph (1) is carried out by the Taxpayer or his proxy by filling in the form provided by BKD or carried out online using the system provided by BKD.
- (3) BKD records verify Taxpayer data as intended in paragraph (2) for the basis for issuing the Regional Taxpayer Identification Number (NPWPD).
- (4) The form, contents and procedures for filling out the form as intended in paragraph (2) are listed in Appendix I which is an inseparable part of this Regent's Regulation.

The second part

Regional Tax Data Collection

Article 18

- (1) Taxpayers or their proxies who already have NPWPD are required to report their tax data by filling in the SPTPD prepared by BKD.
- (2) The tax data filled in in the SPTPD as intended in paragraph (1) by the taxpayer or his proxy is submitted or reported to the BKD accompanied by the necessary attachments, no later than 15 (fifteen) working days after the tax period ends.

CHAPTER XI

FORM, CONTENTS, PROCEDURE FOR FILLING IN AND
SUBMISSION OF SPTPD

Article 19

- (1) Taxpayers fill in the SPTPD that has been provided by BKD or done online *using* the system provided by BKD.
- (2) The SPTPD as intended in paragraph (1) contains:
 - a. Tax period;
 - b. Tax year;
 - c. Taxpayer Identification;
 - d. Tax calculation basis;
 - e. Supporting data; f.Data truth statement;
 - g. Date, name, signature of the Taxpayer/insurer responsibility/power; And
 - h. Receiving officer.
- (3) Form, contents and procedures for filling out the Hotel Tax SPTPD as intended in paragraph (1) is listed in Appendix II which is an inseparable part of this Regent's Regulation.
- (4) Form, contents and procedures for filling out the Restaurant Tax SPTPD as intended in paragraph (1) is listed in Appendix III which is an inseparable part of this Regent's Regulation.
- (5) Form, contents and procedures for filling out the Entertainment Tax SPTPD as intended in paragraph (1) is listed in Appendix IV which is an inseparable part of this Regent's Regulation.
- (6) Form, contents and procedures for filling out the Non-Metal and Rock Mineral Tax SPTPD as referred to in paragraph (1) is listed in Appendix V which is an inseparable part of this Regent's Regulation.
- (7) Form, contents and procedures for filling out the Parking Tax SPTPD as intended in paragraph (1) is listed in Appendix VI which is an inseparable part from this Regent's Regulation.
- (8) The form, contents and procedures for filling out the Swallow's Nest Tax SPTPD as intended in paragraph (1) are listed in Appendix VII which is an inseparable part of this Regent's Regulation.

CHAPTER XII

PAYMENT PROCEDURES, PAYMENT PLACE,
INSTALLMENTS AND PAYMENT DELAYS
LOCAL TAX

Part One

Procedure of payment

Article 20

- (1) Taxpayers pay the tax owed based on the SPTPD.
- (2) Taxpayers pay the tax owed using SSPD, or online using the system provided by BKD.
- (3) Regional tax payments are made at once.
- (4) For payment of Regional taxes using SSPD, proof of payment in 5 (five) copies is provided for:
 - a. sheet 1: for taxpayers;
 - b. sheet 2: for BKD in Accounting;
 - c. sheet 3: designated bank/recipient treasurer;
 - d. sheet 4: for BKD in the Treasury sector; And
 - e. sheet 5: for BKD in the Revenue sector.
- (5) Regarding regional tax payments online, proof of payment is obtained from proof of payment issued and recognized by the Bank which is equivalent to SSPD.
- (6) The payment due date is no later than 1 (one) month after the due date of the tax period.
- (7) Late or deferred payment is subject to administrative sanctions in the form of a fine of 2% (two percent) per month of the unpaid tax for a maximum of 15 (fifteen) months.
- (8) Except for the payment of street lighting tax, the procedures are based on the provisions stipulated in the cooperation agreement between the Regional Government and PT. PLN.

The second part

The place of payment

Article 21

Regional Tax payments are made at the designated Bank or to the BKD Recipient Treasurer.

Part Three

Installments and Postponement of Regional Tax Payments

Article 22

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

CHAPTER XIII

PROCEDURES FOR REDUCTION OR ELIMINATION

ADMINISTRATIVE SANCTIONS

Article 23

- (1) Taxpayers or their proxies apply for reduction or elimination of administrative sanctions to the Regent through the Head of BKD.

- (2) Applications for reducing or eliminating administrative sanctions must meet the following requirements:
- a. 1 (one) application for 1 (one) STPD;
 - b. submitted in writing in Indonesian and stating the amount of administrative sanctions the request for reduction or deletion is accompanied by reasons supporting the request;
 - c. submitted to the Head of BKD;
 - d. attached with a photocopy of the STPD, which is requested to reduce or eliminate administrative sanctions;
 - e. The Taxpayer does not submit an objection, submits an objection but it cannot be considered, or submits an objection and then withdraws the objection, regarding the STPD, in the event that the application for reduction or deletion is an administrative sanction stated in the STPD;
 - f. The Taxpayer has paid the unpaid or underpaid tax which is the basis for calculating the administrative sanctions stated in the STPD; And
 - g. the application letter is signed by the Taxpayer or his Proxy.
- (3) Letters requesting a reduction or elimination of administrative sanctions which do not meet the requirements as intended in paragraph (2) cannot be considered and the Taxpayer or his Proxy shall be notified in writing along with the underlying reasons within a maximum period of 1 (one) month from the date of the application was accepted.
- (4) The Head of BKD issues a Deduction Decree or Removal of administrative sanctions.

CHAPTER XIV

PROCEDURE FOR RETURN OF EXCESS PAYMENT
LOCAL TAX

Article 24

- (1) Excess regional tax payment occurs if:
- a. the regional tax paid turns out to be greater than what should be owed; And
 - b. local taxes are paid that should not be owed.
- (2) To obtain a refund of regional tax overpayment, the Taxpayer submits a written application in clear Indonesian to the Head of BKD.
- (3) Excess regional tax payments are returned within 2 (two) months from the issuance of the SKPDLB as a result of the BKD Head's inspection.

- (4) The excess regional tax payment as intended in paragraph (1) is returned by the Head of BKD by issuing a Decree on the Refund of Regional Tax Excess Payments based on SKPDLB.

Article 25

- (1) Refund of excess regional tax payments as intended in Article 24 is carried out by issuing an Order to Pay Excess Regional Tax.
- (2) Order to Pay Excess Regional Tax as intended in paragraph (1) is charged to the budget item for the return of tax revenues for the current fiscal year, namely to the same or similar budget item as the original revenue budget item.
- or in the following fiscal year in accordance with applicable regulations.
- (3) The Order to Pay Excess Regional Tax is made in 4 (four) copies with the following designation:
- a. 1st sheet and 2nd sheet for BKD;
 - b. 3rd sheet for the relevant Taxpayer; And
 - c. 4th sheet for Bank.
- (4) The Head of BKD is obliged to issue a Fund Disbursement Order no later than 2 (two) working days after the Order to Pay Excess Regional Tax is received.

CHAPTER XV

PROCEDURE FOR ELIMINATING REGIONAL TAX RECEIVABLES WHICH HAS EXPIRED

Article 26

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

CHAPTER XVI
REGIONAL TAX AUDIT PROCEDURES

Article 27

Procedures for regional tax audits are carried out in the case of:

- a. the taxpayer submits a request for a refund of the regional tax overpayment;
- b. the taxpayer submits a regional tax objection; or
- c. there are indications that local tax obligations are not fulfilled.

Article 28

In the context of a regional tax audit, the Taxpayer is sent a Regional Tax Audit Notification Letter.

Article 29

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

CHAPTER XVII

CLOSING

Article 30

When this Regent's Regulation comes into force, then:

- (1) Sukoharjo Regent Regulation Number 50 of 2011 concerning Instructions for Implementing Hotel Tax Collection (News Sukoharjo Regency Region 2011 Number 403);
 - (2) Sukoharjo Regent Regulation Number 51 of 2011 concerning Instructions for Implementing Restaurant Tax Collection (News Sukoharjo Regency Region 2011 Number 404);
 - (3) Sukoharjo Regent Regulation Number 52 of 2011 concerning Guidelines for Implementing Entertainment Tax Collection (News Sukoharjo Regency Region 2011 Number 405);
 - (4) Sukoharjo Regent Regulation Number 54 of 2011 concerning Guidelines for Implementing Mineral Tax Collection Not Metals and Rocks (Regional News of Sukoharjo Regency 2011 Number 407);
 - (5) Sukoharjo Regent Regulation Number 55 of 2011 concerning Instructions for Implementing Information Tax Collection Jalan (Sukoharjo Regency Regional News 2011 Number 408);
 - (6) Sukoharjo Regent Regulation Number 56 of 2011 concerning Instructions for Implementing Parking Tax Collection (News Sukoharjo Regency Region 2011 Number 409);
- revoked and declared invalid.

Article 31

This Regent's Regulation comes into force on the date of promulgation.

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

Stipulated 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 14

APPENDIX I
 SUKOHARJO REGENCY REGULATIONS
 NUMBER 14 OF 2018
 ABOUT
 PROCEDURES FOR IMPLEMENTING REGIONAL TAXES
 CALCULATE, PAY AND REPORT IT YOURSELF
 (SELF ASSESSMENT)

	SUKOHARJO REGENCY GOVERNMENT REGIONAL FINANCIAL AGENCY (BKD) Jl. Kyai Mawardi No. 1 Sukoharjo Tel. (0271) 590403	
REGISTRATION FORM		
LOCAL TAX		
		Dear. Head of Regional Financial Agency Sukoharjo Regency in SUKOHARJO
ATTENTION : 1. Please fill in the letters PRINT 2. Number the available boxes for the answers given 3. Once filled in and signed, please submit it back to the Regional Financial Agency (BKD) officer. Sukoharjo Regency		
A. REGIONAL TAXPAYER DATA		
1. Business Name : 2. Name of Owner/Manager : 3. Citizenship 4. Address :	<input type="checkbox"/>	1. Indonesian citizen 2. Foreigners
- Street/No. : - RT/RW : - Village/Subdistrict : - Subdistrict : - Regency : - Postal code : - No. business tel/fax - : No. owner's tel/fax - E-mail :	<input type="checkbox"/>	
5. Self-Proof Sign : 6. Business Fields :	<input type="checkbox"/>	1. KTP 2. PASSPORT
1. Hotels 2. Restaurant 3. Entertainment 4. Advertisement 5. Street Lighting	<input type="checkbox"/>	6. Non-metallic minerals and rocks / Class C Excavations 7. Parking 8. Groundwater 9. Swallow's nest 10.
A. STATEMENT		
By being fully aware of all the consequences including sanctions in accordance with applicable statutory provisions, I or those I authorize declare that what we have announced above and the attachments are true, complete and clear.		
		Sukoharjo, Applicant (.....)
C. TO BE FILLED WITH BKD OFFICERS		
No. Registration : Accepted date : Officer's Name : NIP :	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	 (.....)

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA

APPENDIX III
 SUKOHARJO REGENCY REGULATIONS
 NUMBER 14 OF 2018
 ABOUT
 PROCEDURES FOR IMPLEMENTING REGIONAL TAXES
 CALCULATE, PAY AND REPORT IT YOURSELF
 (SELF ASSESSMENT)

 SUKOHARJO REGENCY GOVERNMENT REGIONAL FINANCIAL AGENCY (BKD) Jl. Kyai Mawardi No. 1 Sukoharjo Tel. (0271) 590403	No. SPTPD: Tax period : Tax year :
---	--

SPTPD
 (LOCAL TAX NOTIFICATION LETTER)
RESTAURANT TAX

NPWPD

<input style="width: 30px; height: 20px; margin-bottom: 5px;" type="text"/> <input style="width: 30px; height: 20px; margin-bottom: 5px;" type="text"/> <input style="width: 150px; height: 20px; margin-bottom: 5px;" type="text"/> <input style="width: 30px; height: 20px; margin-bottom: 5px;" type="text"/> <input style="width: 30px; height: 20px; margin-bottom: 5px;" type="text"/>	Dear, Regional Financial Agency Sukoharjo Regency In SUKOHARJO
--	--

- ATTENTION :**
1. Please fill in the letters PRINT
 2. Number the available ÿ boxes for the answers given
 3. Once filled in and signed, please submit it back to the Regional Financial Agency (BKD) officer.
 Sukoharjo Regency no later than the 10th of the following month
 4. Delays in submission on the above date will be determined by position

B. COMPLETED BY THE RESTAURANT ENTREPRENEUR

1. Restaurant Name 2.	:	
Address 3.	:	
No. Telephone 4.	:	
Object a.	:	<input style="width: 30px; height: 15px;" type="text"/>
Restaurant b.	d. Canteen	g. Food and drink street vendors .
Restaurant c.	e. Stall f.	h. Catering/Catering Services
Cafeteria 5.	Bar	i. Kind of like that

Total Turnover and Taxes

a. Tax Period b.	:	Date to Date.
Tax Turnover c.	:	Rp.
Tax Rates d.	:	10 %
Tax Due	:	10% x Rp.
	:	Rp.

6. Using cash registers	<input type="checkbox"/>	1. Yes	2. No
7. Carrying out bookkeeping	<input type="checkbox"/>	1. Yes	2. No

B. STATEMENT

By being fully aware of all the consequences including sanctions in accordance with applicable statutory provisions, I or those I authorize declare that what we have announced above and the attachments are true, complete and clear.

Sukoharjo,
Taxpayer

(.....)

C. TO BE FILLED WITH BKD OFFICERS

Calculation procedure

1. Official Assessment (calculated and determined by BKD Officers)

2. Self Assessment (calculated and determined your own tax)

Accepted date :

Name of NIP :
 Officer : (.....)

REGENT SUKOHARJO,
 signed
 WARDOYO WIJAYA

APPENDIX VI
 SUKOHARJO REGENCY REGULATIONS
 NUMBER 14 OF 2018
 ABOUT
 PROCEDURES FOR IMPLEMENTING REGIONAL TAXES
 CALCULATE, PAY AND REPORT IT YOURSELF
 (SELF ASSESSMENT)

 SUKOHARJO REGENCY GOVERNMENT REGIONAL FINANCIAL AGENCY (BKD) Jl. Kyai Mawardi No. 1 Sukoharjo Tel. (0271) 590403	No. SPTPD:
	Tax period :
	Tax year :

SPTPD
 (LOCAL TAX NOTIFICATION LETTER)
PARKING TAX

NPWPD <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Dear. Head of Regional Financial Agency Sukoharjo Regency in SUKOHARJO
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- ATTENTION :**
- Please fill in the letters PRINT
 - Number the available boxes for the answers given
 - Once filled in and signed, please submit it back to the Regional Financial Agency (BKD) officer.
Sukoharjo Regency no later than the 10th of the following month
 - Delays in submission on the above date will be determined by position

D. IN THE CONTENTS OF THE PARKING ENTREPRENEUR

- Parking Name :
- Address :
- No. Telephone :
- Parking Type :

No.	Transportation type	Parking Fee (Rp.)	Average number of vehicles parked/day/month	Amount (Rp)
1.	CAR			
2.	TRUCK			
3.	MOTORCYCLES			
4.	BIKE			
AMOUNT				

- Total Turnover and Tax
 - Tax Period b. : Date. until Date.
 - Tax Turnover c. : Rp.
 - Tax Rates d. : 25%
 - Tax Due e. Amount : 25% x Rp.
 of Tax to be paid: Rp.
- Using cash register 2. No 1. Yes
- Carrying out Bookkeeping 1. Yes 2. No

B. STATEMENT

By being fully aware of all the consequences including sanctions in accordance with applicable statutory provisions, I or those I authorize declare that what we have announced above and the attachments are true, complete and clear.

Sukoharjo,
Taxpayer

(.....)

C. TO BE FILLED WITH BKD OFFICERS

Calculation procedure

1. Official Assessment (calculated and determined by BKD Officers)
 2. Self Assessment (calculated and determined your own tax)

Accepted date :
 Officer's Name :
 NIP : (.....)

REGENT SUKOHARJO,

signed
WARDOYO WIJAYA

APPENDIX VII
 SUKOHARJO REGENCY REGULATIONS
 NUMBER 14 OF 2018
 ABOUT
 PROCEDURES FOR IMPLEMENTING REGIONAL TAXES
 CALCULATE, PAY AND REPORT IT YOURSELF
 (SELF ASSESSMENT)

 SUKOHARJO REGENCY GOVERNMENT REGIONAL FINANCIAL AGENCY (BKD) Jl. Kyai Mawardi No. 1 Sukoharjo Tel. (0271) 590403	No. SPTPD: Tax period : Tax year :
---	--

SPTPD
 (LOCAL TAX NOTIFICATION LETTER)
TAXATION OF Swallow's NESTS

NPWPD

<input type="text"/>				
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Dear.
 Head of Regional Financial Agency
 Sukoharjo Regency
 in **SUKOHARJO**

ATTENTION :

1. Please fill in the letters PRINT
2. Number the available boxes for the answers given
3. Once filled in and signed, please submit it back to the Regional Financial Agency (BKD) officer.
 Sukoharjo Regency no later than the 10th of the following month
4. Delays in submission on the above date will be determined by position

A. CONTENTS OF Swallow's NEST ENTREPRENEUR

1. Name of Swallow's Nest Entrepreneur 2. :
 Address 3. :
 No. Telephone 4. :
 Swallow's Nest Tax Object :

No.	Nest Type Swallow	Volume (Kg)	Market price (Rp.)	Amount (Rp)
1.				
2.				
3.				
4.				
AMOUNT				

5. Total Turnover and Taxes

- a. Tax Period b. : Date until Date
- Tax Turnover: Rp.
- c. Tax Rates d. : 10%
- Tax Due: 10% x Rp.
- e. Amount of Tax to be paid: Rp.

6. Using cash registers 1. Yes 2. No

7. Carrying out bookkeeping 1. Yes 2. No

B. STATEMENT

By being fully aware of all the consequences including sanctions in accordance with applicable statutory provisions, I or those I authorize declare that what we have announced above and the attachments are true, complete and clear.

Sukoharjo,
 Taxpayer

(.....)

C. TO BE FILLED WITH BKD OFFICERS

Calculation procedure

1. Official Assessment (calculated and determined by BKD Officers)
2. Self Assessment (calculated and determined your own tax)

Accepted date :

Name of NIP :

Officer :

(.....)

REGENT SUKOHARJO,

signed

WARDOYO WIJAYA