



DUPLICATE

SUKOHARJO REGENT
PROVINCE OF CENTRAL JAVA

REGULATION OF THE REGENT OF SUKOHARJO
NUMBER 10 YEARS 2021

ABOUT

INSTRUCTIONS FOR IMPLEMENTATION OF GIVING AND UTILIZATION
LOCAL TAX COLLECTION INCENTIVE

BY THE GRACE OF GOD ALMIGHTY

REGENT SUKOHARJO,

- Considering :
- a. that with the enactment of Government Regulation Number 12 Year 2019 concerning Regional Financial Management, there is a change in the structure of income and expenditure in the Regional Revenue and Expenditure Budget, so that Regulation Sukoharjo Regent Number 14 of 2011 concerning Guidelines for the Implementation of Granting and Utilization of Regional Tax Incentives as amended by Regulation The Regent of Sukoharjo Number 14 of 2020 concerning Amendments to the Regulation of the Regent of Sukoharjo Number 14 of 2011 concerning Implementation Guidelines for the Provision and Utilization of Regional Tax Incentives needs to be replaced;
 - b. that based on consideration as meant in letter a, need set Regulation Regent about Implementation Guidelines for Giving and Utilizing Incentives Local Tax Collection;

- Remember :
1. Law Number 13 of 1950 concerning the Establishment of District Areas Within the Province of Java Middle;
 2. Constitution Number 17 Year 2003 about Finance State (State Gazette of the Republic of Indonesia Year 2003 Number 47 Supplement to the State Gazette of the Republic of Indonesia Number 4286);
 3. Constitution Number 1 Year 2004 about Treasury Country (Sheet Country Republic Indonesia Year 2004 Number 5 Supplement to the State Gazette Republic Indonesia Number 4355);
 4. 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 126, Supplement to the State Gazette of the Republic of Indonesia Number 4438);
 5. Law Number 28 of 2009 concerning Regional Taxes and Regional Levies (State Gazette of the Republic of Indonesia of

- 2009 Number 130, Supplement to the State Gazette of the Republic of Indonesia Number 5049) as amended by Law Number 11 of 2020 concerning Job Creation (State Gazette of the Republic of Indonesia Year 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573);
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 11 of 2020 concerning Job Creation (State Gazette of the Republic of Indonesia Year 2020 Number 245, Supplement to the Gazette of the Republic of Indonesia Number 6573);
 7. Government Regulation Number 55 of 2005 concerning Balancing Fund (State Gazette of the Republic of Indonesia of 2005 Number 137, Supplement to the State Gazette of the Republic of Indonesia Number 4575);
 8. Government Regulation No 69 Year 2010 about System How to Grant and Utilize Tax Collection Incentives Area and Retribution Area (Sheet Country Republic Indonesia Year 2010 Number 119, Supplement to the State Gazette of the Republic of Indonesia Number 5161);
 9. Government Regulation Number 18 of 2016 concerning Regional Apparatus (State Gazette of the Republic of Indonesia of 2016 Number 114, Supplement to the State Gazette of the Republic of Indonesia Number 5887) as amended by Government Regulation Number 72 of 201 9 concerning Amendments to Government Regulation Number 18 of 2016 concerning Regional Apparatus (State Gazette of the Republic of Indonesia Year 201 9 Number 1 87 , Supplement to the State Gazette of the Republic of Indonesia Number 6402);
 10. Government Regulation Number 12 of 2017 concerning Guidance and Supervision of Regional Government Administration (State Gazette of the Republic of Indonesia of 2017 Number 73, Supplement to the State Gazette of the Republic of Indonesia Number 6041);
 11. Government Regulation Number 12 of 2019 concerning Regional Financial Management (State Gazette of the Republic of Indonesia) Indonesia Year 2019 Number 42, Supplement to the State Gazette of the Republic of Indonesia Number 6322);
 12. Sukoharjo Regency Regional Regulation Number 1 of 2010 concerning Trees Management Finance Area (Sukoharjo Regency Regional Gazette) Year 2010 Number 1, Sukoharjo Regency Regional Gazette Supplement Number 172);
 13. Sukoharjo Regency Regulation Number 12 of 2016 concerning Formation and Structure of Regional Apparatus (Sukoharjo Regency Gazette of 2016 Number 12, Supplement to Sukoharjo Regency Regional Gazette Number 236);

DECIDING :

To stipulate : REGULATION OF THE REGENCY CONCERNING INSTRUCTIONS

FOR THE PROVISION OF AND UTILIZATION OF LOCAL TAX
COLLECTION INCENTIVES.

PIG
GENERAL REQUIREMENTS
article 1

In this Regent Regulation what is meant by.

1. The Regent is the Regent of Sukoharjo.
2. Deputy Regent is Deputy Regent Sukoharjo.
3. Regional Secretary is the Regional Secretary of Sukoharjo Regency.
4. Regional Finance Agency, hereinafter abbreviated as BKD, is the Regional Finance Agency of Sukoharjo Regency.
5. Local Tax is a contribution must to Area which owed by person personal or body coercive based on Constitution, with no get reward by live and used for necessity The area for the greatest prosperity of the people.
6. The collection is something Suite activity start from collection data object and subject tax, determination the amount of tax payable to tax collection activities to taxpayer and deposit supervision.
7. Local Tax Collection Incentives are additional income that given as appreciation on performance certain in doing collection Local tax.

CHAPTER II
LOCAL TAX COLLECTION INCENTIVE RECIPIENT
Section 2

- (1) In order to carry out the collection of Regional Taxes, incentives for collecting Regional Taxes are given.
- (2) Local Tax Collection Incentives as meant on paragraph (1) by proportional Presented to:
 - a. BKD officials and employees, according to with not quite enough answer each as apparatus executor of tax collectors;
 - b. Regent and Deputy Regent as the person in chargeregional financial management;
 - c. Secretary Area as coordinator management finance area; and
 - d. Other officers who assigned pick up tax by agency executor local tax collector.
- (3) Other officers as referred to in paragraph (2) letter d consist of:
 - a. Camat;
 - b. Village Head/Lurah; and/or
 - c. other parties who assist the tax collector implementing agency.
- (4) Provision of incentives for collecting regional taxes to the regent, deputy regent and secretary The area as referred to in

paragraph (2) letter b and letter c, given in Thing not yet enforced provision remuneration in local government environment.

CHAPTER III
PRINCIPLES AND AMOUNT OF INCENTIVES
LOCAL TAX COLLECTION

Article 3

- (1) Incentives Giving Collection Local tax implemented based on principle:
 - a. propriety;
 - b. orderly; and
 - c. rationality.
- (2) The principle of propriety as referred to in paragraph (1) letter a is an action or an attitude that is carried out fairly and proportionally.
- (3) The principle of order as referred to in paragraph (1) letter b that regional finances are managed in a timely and effective manner supported by administrative evidence that can be accounted for.
- (4) The principle of rationality as referred to in paragraph (1) letter c adjusted to the magnitude of the responsibility of each recipient of incentives in supporting and implementing tax collection.

Article 4

- (1) Local Tax Collection Incentives as intended in chapter 2 paragraph (1) set Very tall as big as 5% (five percent) of the planned tax revenue in the fiscal year regarding for each tax type.
- (2) Incentive Amount Collection Regional Tax as intended on verse (1) set through Budget Income and Shopping District Appropriate Estimated Year.

Article 5

- (1) Local Tax Collection Incentives are given to incentive recipients as meant in chapter 2 paragraph (2) if achieve tax revenue target which has been defined in Budget Income and Shopping Area and spelled out on a quarterly basis.
- (2) Achievement of revenue targets per type of tax described by quarterly as meant on paragraph (1) set as follows:
 - a. up to the first quarter, amounting to 15% (five twelve percent) of the target revenue per type of tax;

- b. up to the second quarter, 45% (forty five percent) of the target revenue per type of tax ;
- c. up to the third quarter, 75% (seventy five percent) of the target revenue per type of tax ; and
- d. up to the fourth quarter, amounting to 100% (one hundred percent) of the target revenue per type of tax .

Article 6

- (1) Local Tax Collection Incentives as referred to in Article 2 paragraph (2) letter a, letter b and letter c, for each month grouped by realization reception tax year Budget previously under the condition:
 - a. below Rp.1,000,000,000.00 (one trillion rupiah), a maximum of 6 (six) times the basic salary and allowances attached;
 - b. Rp.1,000,000,000.00 (one trillion rupiah) up to Rp.2,500,000,000,000.00 (two trillion five hundred billion rupiah), a maximum of 7 (seven) times the basic salary and allowances which attached;
 - c. above Rp.2,500,000,000,000.00 (two trillion five hundred billion rupiah), until with IDR 7,500,000,000,000.00 (seven trillion five hundred billion rupiah), a maximum of 8 (eight) times wages principal and allowance which attached; and
 - d. above Rp. 7,500,000,000,000.00 (seven trillion five hundred billion rupiah), a maximum of 10 (ten) times the basic salary and attached allowances.
- (2) Amount of Incentives Collection Local tax as meant in chapter 2 paragraph (2) letter d, set Very tall as big as 10% (ten percent) from big Incentive Collection Local Taxes _ determined based on the provisions of Article 4.
- (3) Recipients and amount of Local Tax Collection Incentives as referred to in referred to in paragraph (1) and paragraph (2) set with Regent's decision.
- (4) In terms of the realization of the provision of Local Tax Collection Incentives based on the provisions as referred to in paragraph (1) If there is more remaining, it must be deposited into the regional treasury as regional revenue.

CHAPTER IV

BUDGETING, IMPLEMENTATION AND RESPONSIBILITY

Article 7

- (1) Head of BKD budgeted Incentive Regional Taxes into the Regional Revenue and Expenditure Budget Year relevant

budget.

- (2) Incentive Budgeting The Regional Taxes as referred to in paragraph (1) are grouped into the Operational Expenditure group under the type of Personnel Expenditure .

Article 8

- (1) Implementation of the provision of Local Tax Collection Incentives is given every quarterly on beginning quarterly next, with taking into account the following provisions:
- a. if at the end of the first quarter the realization of revenue per type tax reaches 15% (fifteen percent) or more of the revenue target per tax type, the Incentive given on the beginning of the second quarter;
 - b. if at the end of the first quarter the realization of revenue per type tax less than 15% (fifteen percent) of the target revenue per type of tax, then the Incentive is not given on the beginning of the second quarter;
 - c. if at the end of the second quarter the realization of revenue per type tax reaches 45% (forty five percent) or more of the target revenue per type of tax, the incentives are given for the first quarter that has not been paid and second quarter;
 - d. if at the end of the second quarter the realization of revenue per type tax less than 45% (forty five percent) of the target revenue per tax type, the Incentive for second quarter not yet paid at the beginning of the third quarter;
 - e. if at the end of the third quarter the realization of revenue per type tax less than 75% (seventy five percent) of the target revenue per type of tax, then the Incentive no given at the beginning of the fourth quarter;
 - f. if at the end of the third quarter the realization of revenue per type tax reaches 75% (seventy five percent) or more of the revenue target per type of tax, then Incentive given on beginning fourth quarter;
 - g. if at the end of the fourth quarter the realization of revenue per type tax reaches 100% (one hundred percent) or more of the revenue target per tax type, the Incentive given for the quarter that not yet paid; and
 - h. if at the end of the fourth quarter the realization of revenue per type tax less than 100% (one hundred percent) but more than 75% (seven twenty five percent) of the target

revenue per type of tax, the Incentive given for quarterly III and quarterly previously which not yet paid.

- (2) In terms of performance targets at the end of the revenue budget year no is achieved, the provision of the Fourth Quarter Regional Tax Collection Incentive is not given.
- (3) Provision of Incentives for Collection of Regional Taxes in the fourth quarter that is not given as referred to in paragraph (2) does not cancel Incentive Collection Local tax which already paid for the previous quarter.

Article 9

In terms of tax revenue targets at the end of the fiscal year has been reached or exceeded and the granting of a Collection Incentive Local tax cannot be carried out in the relevant Fiscal Year, then the provision of Local Tax Collection Incentives awarded in year Budget next which implementation in accordance with the provisions of the legislation.

CHAPTER V

CLOSING

Article 10

On moment Regulation Regent this start apply, Regulation Regent of Sukoharjo Number 14 of 2011 concerning Guidelines for the Implementation of Granting and Utilization of Regional Tax Incentives (Sukoharjo Regency Gazette of 2011 Number 150) as amended by Regulation Sukoharjo Regent Number 14 of 2020 concerning Amendments to Sukoharjo Regent's Regulation Number 14 of 2011 concerning Guidelines for the Implementation and Utilization of Regional Tax Incentives (Sukoharjo Regency Gazette of 2020 Number 14) is revoked and declared no apply.

Article 11

Rules Regent this starting applies on date announced.

In order for everyone to know, order an invitation This Regent Regulation with its placement in the Regional News Regency Sukoharjo.

Set in Sukoharjo
on date March 12, 2021
BUPATI SUKOHARJO,

signed.

SOLAR ETHICS

Promulgated in Sukoharjo
at the date of March 12, 2021

Acting REGIONAL SECRETARY
SUKOHARJO DISTRICT ,

signed.

BUDI SANTOSO

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