



DUPLICATE

SUKOHARJO REGENT  
PROVINCE OF CENTRAL JAVA

REGULATION OF THE REGENT OF SUKOHARJO  
NUMBER 11 YEAR 2021

ABOUT

INSTRUCTIONS FOR IMPLEMENTATION OF GIVING AND UTILIZATION  
INCENTIVE FOR COLLECTING REGIONAL FEES

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 15 of 2011 concerning Guidelines for the Implementation of Granting and Utilization of Incentives for Collection of Regional Levies as amended by Regulation The Regent of Sukoharjo Number 15 of 2020 concerning Amendments to the Regulation of the Regent of Sukoharjo Number 15 of 2011 concerning the Implementation Guidelines for the Provision and Utilization of Incentives for Regional Levies 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 Regional Retribution 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

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 (Gazette of the Republic of Indonesia). State 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 No 18 Year 2016 about Regional Apparatus (State Gazette of the Republic of Indonesia) Indonesia Year 2016 Number 114, Addition State Gazette of the Republic of Indonesia 5887) as amended several times, most recently by Law Number 11 of 2020 concerning Job Creation (State Gazette of the Republic of Indonesia of 2020 Number 245, Supplement to the State Gazette of the Republic of Indonesia Number 6573) ;
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 INCENTIVES

FOR COLLECTING REGIONAL levies.

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. Regional Retribution, hereinafter referred to as Regional Retribution, is a Regional levy as payment for services or the granting of certain permits specifically provided and/or granted by the Regional Government for the benefit of individuals or entities.
6. Collection is a Suite activity start from collection data object and subject retribution, determination the amount of levy owed until the retribution collection activity to deposit control.
7. Regional levy collector incentives are additional income that given as appreciation on performance certain in doing collection Regional Retribution.

CHAPTER II  
RECEIVING INCENTIVE RETRIBUTION COLLECTION OF  
REGIONAL RETRIBUTION  
Section 2

- (1) In order to carry out the collection of regional levies, an Incentive for the collection of regional levies is given.
- (2) Incentives for Collection of Regional Retribution as meant on paragraph (1) by proportional paid to:
  - a. Regional Apparatus Officers and Employees, according to with not quite enough answer each as apparatus executor of retribution 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 retribution byagency executor local levy collector.
- (3) Giving Incentives to Regents, Deputy Regents, and Secretaries 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  
COLLECTION OF REGIONAL RETRIBUTIONS

Article 3

- (1) Incentives Giving Collection Regional Retribution 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 is 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) Incentives for Collection of Regional Levies as referred to 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 types of regional levies.
- 2) Incentive Amount Collection Regional Retribution as meant on paragraph (1) set through Budget Income and Shopping Area the relevant Fiscal Year.

#### Article 5

- (1) Incentives for Collection of Regional Levies are given to recipients of incentives as meant in chapter 2 paragraph (2) if achieve the target of retribution receipt which has been defined in Regional Revenue and Expenditure Budget and spelled out on a quarterly basis.
- (2) Achievement of revenue targets per type of retribution described by quarterly as meant on paragraph (1) set as follows:
  - a. up to the first quarter, amounting to 15% (five twelve percent);
  - b. up to the second quarter, 45% (forty five percent);
  - c. up to the third quarter, 75% (seventy five percent); and
  - d. up to the fourth quarter, by 100% (one hundred percent).

#### Article 6

- (1) The amount of the Incentive Payment for Collection of Regional Levies as referred to in Article 2 paragraph (2) letter a, letter b, and letter c, for each month grouped by realization reception year regional levy 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. Rp1,000,000,000,000.00 (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 IDR 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 Incentive payment Collection Regional Retribution as meant in chapter 2 paragraph (2) letter d, set Very tall as big as 10% (ten percent) from big Incentive Collection Regional Levies \_ determined based on the provisions in Article 4.
  - (3) Recipients and the amount of the Incentive for Regional Levies Collection asreferred to in paragraph (1) and paragraph (2) will be set with Regent's decision.
  - (4) of Regional Levies based on the provisions as referred to in paragraph (1) If there is excess remaining, it must be deposited into the regional treasury as regional revenue.

## CHAPTER IV

### BUDGETING, IMPLEMENTATION AND RESPONSIBILITY

#### Article 7

- (1) Head of Regional Apparatus who doing collection regional retribution budgeting for regional levy collection incentives in APBD Year relevant budget.
- (2) Regional Retribution Collection Incentive Expenditure Budgeting as referred to in paragraph (1) shall be grouped into the Operational expenditure group under the type of Personnel Expenditure .

#### Article 8

- (1) The implementation of the Incentive for Collection of Regional Levies is paid 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 retribution reach 15% (fifteen percent) or more, Incentive given on the beginning of the second quarter;

- b. if at the end of the first quarter the realization of revenue per type retribution less than 15% (fifteen percent), No incentive given on the beginning of the second quarter;
  - c. if at the end of the second quarter the realization of revenue per type retribution reach 45% (forty five percent) or more, 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 retribution less than 45% (forty five percent), 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 retribution less than 75% (seventy five percent), 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 retribution reach 75% (seventy five percent) or more, Incentive given on beginning fourth quarter;
  - g. if at the end of the fourth quarter the realization of revenue per type retribution achieve 100% (one hundred percent) or more, Incentive given for the quarter that not yet paid;
  - h. if at the end of the fourth quarter the realization of revenue per type retribution less than 100% (one hundred percent) but more than 75% (seven twenty five percent), 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 achieved, not cancel Incentive Collection Regional Levies \_ already paid for the previous quarter.

#### Article 9

In terms of the target of receiving Regional Levies at the end of Fiscal Year has been reached or exceeded and payment of the Collection Incentive Regional levies cannot be made in the relevant Fiscal Year, then the provision of Incentives for Collection of Regional Levies 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

Sukoharjo Regent Number 15 of 2011 concerning Guidelines for the Implementation of Granting and Utilization of Incentives for Collection of Regional Levies (Sukoharjo Regency Gazette of 2011 Number 151) as amended by Sukoharjo Regent's Regulation Number 15 of 2020 concerning Amendments to Sukoharjo Regent's Regulation Number 15 of 2011 Implementation Guidelines for Grants and Utilization of Regional Retribution Incentives (Sukoharjo Regency News Year 2020 Number 15) and 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

REGIONAL NEWS SUKOHARJO REGENCY  
YEAR 2021 NUMBER 12

Page 40 of the Minister of Home Affairs 64 of 2020, regarding the guidelines for the preparation of the TA APBD. 2021 g item