

**GOVERNMENT REGULATION
NO. 65/2001 DATED SEPTEMBER 13, 2001
REGIONAL TAX**

THE PRESIDENT OF THE REPUBLIC OF INDONESIA,

Considering :

that to implement Article 2 paragraph (3), Article 3 paragraph (2) and Article 33 of Law No. 18/1997 on regional tax and levies, as has been amended by Law No. 34/2000, it is deemed necessary to stipulate a government regulation on regional tax;.

In view of :

1. Article 5 paragraph (2) of the 1945 Constitution as has been amended by the second amendment of the 1945 Constitution;
2. Law No. 6/1983 on general provisions and taxation procedures (Statute Book of 1983 No. 49, Supplement to Statute Book No. 3262) as has been several times amended the latest by Law No. 16/2000 (Statute Book of 2000 No. 126, Supplement to Statute Book 3984);
3. Law No. 18/1997 on regional tax and regional levies (Statute Book of 1997 No. 41, Supplement to Statute Book No. 3685) as has been amended by Law No. 34/2000 (Statute Book of 2000 No. 240, Supplement to Statute Book 4048);
4. Law No. 22/1999 on regional administration (Statute Book of 1999 No. 60, Supplement to Statute Book No. 3839)
5. Law No. 25/1999 on financial sharing between the central and regional government (Statute Book of 1999 No. 72, Supplement to Statute Book No. 3848);

DECIDES :

To stipulate :

THE GOVERNMENT REGULATION ON REGIONAL TAX.

**CHAPTER I
GENERAL PROVISIONS**

Article 1

Hereinafter referred to as :

1. Regional tax, hereinafter referred to as tax, shall be compulsory contribution made by an individual or corporate body to the region without direct proportional recompense, which can be forcibly imposed within the framework of the existing laws to finance the running of the regional government and the realization of regional development.
2. Motor vehicles shall be all vehicles with two wheels or more including sidecars used on all types of roads, driven by technical equipment in the form of engines or other equipment functioning to alter certain energy into kinetic energy of the relevant motor vehicles, including moving heavy or large equipment.
3. Vehicles travelling on water shall be all vehicles driven by technical equipment in the form engines or other equipment functioning to alter certain energy into kinetic energy of the relevant motor vehicles used on water.

4. The delivery of motor vehicles and/or vehicles travelling on water shall be the transfer of titles to the motor vehicles and/or vehicles travelling on water as a result of a two-sided or one-sided agreement or trade, swap, grant including bequeathed grant and gift, legacy, or participation in a corporate body.
5. Vehicular fuel shall be fuel used to driven motor vehicles and/or vehicles travelling on water.
6. Underground water shall be water found in the bowels of the earth, including spring coming up naturally at the surface of the earth.
7. Surface water shall be the water found at the surface of the earth, excluding sea water.
8. Hotel shall be a building specifically designed for people to stay/take rest, get services and/or other facilities by paying charges, including other buildings integrated with it managed and owned by the same party, except those designed for shopping and office complex.
9. Restaurant shall be a place for eating meals and/or drinking by paying charges, excluding catering services.
10. Entertainment shall be all types of show, game, game of skill, and/or festivity in whatever name and form presented to or enjoyed by any person by paying tickets, excluding the use of sports facilities.
11. Advertisement shall be a thing, equipment, action or media which according to its form and characteristics is intended for commercial purposes, used to introduce or praise goods, service or individual or to draw public attention to goods, service or individual placed by means of something that can be seen, read and/or heard by the public from a certain place, excluding those made by the government.
12. Street lighting shall be the use of electric power for providing light for public streets with the electricity charges being borne by the regional government.
13. Minerals of category C shall be those as referred to in the existing law.
14. Parking lots shall be those found outside roads, made available by individuals or corporate bodies, either those related to their main business or business, including places and garages for keeping motor vehicles by imposing charges.
15. Payment shall be a sum of money paid to the owner of a hotel, restaurant, amusement center or parking lit in return for goods and/or services.

CHAPTER II
TAX MOTOR VEHICLES AND VEHICLES TRAVELLING ON WATER
Part One
Tax on Motor Vehicles

Article 2

- (1) The tax object of motor vehicles shall be the possession and/or control or motor vehicles
- (2) The tax object of motor vehicles shall not include the possession and/or control of motor vehicles by :
 - a. the central and regional governments;
 - b. embassies, consulates, representatives of foreign countries and representatives of international agencies on a reciprocal basis;
 - c. other tax subjects laid down in the regional regulation.

Article 3

- (1) The tax subject of motor vehicle shall be individuals or corporate bodies in possession and/or control of a motor vehicles.
- (2) The taxpayer of motor vehicle shall be individuals or corporate bodies in possession of motor vehicle.

Article 4

- (1) The tax base for the imposition of tax on motor vehicle shall be the result of the multiplication of 2 (two) main elements :
 - a. the sale value of motor vehicle;
 - b. the weight relatively reflecting the extent to which the relevant motor vehicle causes damage to roads and environmental pollution.
- (2) The sale value of motor vehicle shall be the market price of the relevant motor vehicle.
- (3) In the event that the market price of motor vehicle is not available, the sale value of the relevant motor vehicle shall be based on the following factors :
 - a. cylinder capacity and/or power unit;
 - b. the use of the relevant motor vehicle;
 - c. the type of the relevant motor vehicle;
 - d. the trademark of the relevant motor vehicle;
 - e. the manufacturing year of the relevant motor vehicle;
 - f. the total weight of the relevant motor vehicle and the number of passengers allowed;
 - g. import documents for certain types of motor vehicle.
- (4) The weight as referred to in paragraph (1) letter b shall be calculated based on the following factors :
 - a. wheel pressure;
 - b. the type of fuel for the relevant motor vehicle;
 - c. the type, use, manufacturing year and engine characteristics of the relevant motor vehicle.
- (5) The calculation of tax base for the imposition of tax on motor vehicle as referred to in paragraphs (1), (2), (3) and (4) shall be expressed in a table stipulated by the Home Affairs Minister by consulting the Finance Minister.
- (6) The tax base for the imposition of tax on motor vehicle as referred to in paragraph (5) shall be subject to a review every year.

Article 5

The tariff of tax on motor vehicle shall be set at :

- a. 1.5% (one point five percent) for non public motor vehicle;
- b. 1% (one percent) for public motor vehicle;
- c. 0.5% (point five percent) for motor vehicle for carrying heavy equipment and large equipment.

Article 6

- (1) The amount of tax owed for motor vehicles shall be calculated by multiplying the tariff as referred to in Article 5 and the tax base as referred to in Article 4 paragraph (5).
- (2) The tax owned for motor vehicles shall be collected in the region where the relevant motor vehicles are registered.

Article 7

- (1) Tax on motor vehicles shall be imposed for a tax period of 12 (twelve) consecutive months starting the registration date of motor vehicle.
- (2) Tax on motor vehicle shall be entirely paid in advance

- (3) Tax on motor vehicle whose tax period covers less than 12 (twelve) months due to one or more things can be refunded.
- (4) The governor shall stipulate a procedure for refunding tax on motor vehicle.

Part Two
Tax on Vehicles Travelling on Water

Article 8

- (1) The tax object of vehicles travelling on water shall be the possession and/or control of vehicles travelling on water.
- (2) The tax object of vehicles travelling on water as referred to in paragraph (1) shall cover :
 - a. vehicles travelling on water with g.v.w. not exceeding 20 M3 or GT 7;
 - b. vehicles travelling on water for catching fish with engine capacity exceeding 2 HP;
 - c. vehicles travelling on water for an individual cruise, including yacht/pleasure ship/sporty ship;
 - d. vehicles travelling on water for inland waters transportation.
- (3) The tax object of vehicles travelling on water shall not include the possession and/or control of vehicles travelling on water by :
 - a. the central and regional governments;
 - b. embassies, consulates, representatives, of foreign countries and representatives of international agencies on a reciprocal basis;
 - c. individuals or bodies particularly for pioneer vehicle travelling on water;
 - d. other subjects of tax laid down in the Regional Regulation.

Article 9

- (1) The tax subject of vehicles travelling on water shall be individuals or bodies in possession and/or control of vehicles travelling on water.
- (2) The tax payer of vehicles travelling on water shall be individuals or bodies in possession of vehicles travelling on water.

Article 10

- (1) The tax base for the imposition of tax vehicle travelling on water shall be calculated based on the sale value of vehicle travelling on water.
- (2) The sale value of vehicle travelling on water shall be the market price of vehicle travelling on water.
- (3) In the event that the market price of vehicle travelling on water is not available, the sale value of vehicle travelling on water shall be based on the following factors :
 - a. the use of vehicle travelling on water;
 - b. the type of vehicle travelling on water;
 - c. the trademark of vehicle travelling on water;
 - d. the manufacturing or renovation year of vehicle travelling on water;
 - e. the g.v.w of vehicle travelling on water;
 - f. the maximum number of passengers or the maximum weight of cargo allowed;
 - g. import documents for certain vehicles travelling on water.
- (4) The calculation of the tax base for the imposition of tax on vehicles travelling on water as referred to in paragraphs (1), (2) and (3) shall be expressed in a table stipulated by the Home Affairs Minister by consulting the Minister of Finance.
- (5) The table as referred to in paragraph (4) shall be subject to a review every year.

Article 11

The tariff of tax on vehicles travelling on water shall be set at 1.5% (one point five percent).

Article 12

- (1) The amount of tax owed for vehicles travelling on water shall be calculated by multiplying the tariff as referred to in Article 11 and the tax base as referred to in Article 10 paragraph (4).
- (2) The tax owed for vehicles travelling on water shall be collected in the region where the vehicles travelling on water are registered.

Article 13

- (1) Tax on vehicles travelling on water shall be imposed for the tax period of 12 (twelve) consecutive months starting from the registration date of vehicles travelling on water.
- (2) Tax on vehicles travelling on water shall be entirely paid in advance.
- (3) Tax on vehicles travelling on water whose tax period covers less than 12 (twelve) months due to one or more things can be refunded.
- (4) The procedure for refunding tax on vehicles travelling on water shall be stipulated by the Governor.

CHAPTER III
TRANSFER-OF-TITLE FEES FOR MOTOR VEHICLES AND
VEHICLES TRAVELLING ON WATER
Part One
Transfer-of-title Fees For Motor Vehicles

Article 14

- (1) The tax object of transfer-of-title fees for motor vehicles shall be the delivery of motor vehicles.
- (2) The delivery of motor vehicles as referred to in paragraph (1) shall include the import of motor vehicles for permanent use in Indonesia, except those :
 - a. for personal use by the relevant individuals;
 - b. for resales;
 - c. for re-export from the Indonesian customs area;
 - d. for exhibition, research, example, word-class sports activity.
- (3) The exception as referred to in paragraph (2) letter c shall not be valid if within 3 (three) consecutive years the motor vehicles are not re-export from the Indonesian customs area.
- (4) The tax object of transfer-of-titles fees on motor vehicles as referred to in paragraph (1) shall not include the delivery of motor vehicles to :
 - a. the central and regional governments;
 - b. embassies, consulates, representatives of foreign countries and international agencies on a reciprocal basis;
 - c. other subjects of tax stipulated by the regional government.

Article 15

- (1) The tax subject of transfer-of-titles fees on motor vehicles shall be individuals or bodies receiving the delivery of motor vehicles;
- (2) The taxpayer of transfer-of-titles fees on motor vehicles shall be individuals or bodies receiving the delivery of motor vehicles.

Article 16

The base for the imposition of transfer-of-title fees for motor vehicles shall be the sale value of motor vehicles as referred to in Article 4 paragraph (1) letter a and paragraph (3).

Article 17

- (1) The tariff of transfer-of-title fees for the first delivery of motor vehicles shall be set at :
 - a. 10% (ten percent) for non public motor vehicles;
 - b. 10% (ten percent) for public motor vehicles;
 - c. 3% (three percent) for motor vehicles use for carrying heavy equipment and large equipment.
- (2) The tariff of transfer-of-title fees for the second, etc. delivery of motor vehicles shall be set at :
 - a. 1% (one percent) for non public motor vehicles;
 - b. 1% (one percent) for public motor vehicles;
 - c. 0.3% (point three percent) for motor vehicles use for carrying heavy equipment and large equipment.
- (3) The tariff of transfer-of-title fees for the delivery of motor vehicles due to legacy shall be set at :
 - a. 0.1% (point one percent) for non public motor vehicles;
 - b. 0.1% (point one percent) for public motor vehicles;
 - c. 0.03% (point zero three percent) for motor vehicles use for carrying heavy equipment and large equipment.

Article 18

- (1) The amount of tax owed for transfer-of-title fees for motor vehicles shall be calculated by multiplying the tariff as referred to in Article 17 paragraph (1), (2) or (3) and the tax base as referred to in Article 16.
- (2) Transfer-of-title fees for motor vehicles shall be collected in the region where the motor vehicles are registered.
- (3) The payment of transfer-of-title fees for motor vehicles shall be made on the registration date of motor vehicles.

Article 19

The taxpayer of transfer-of-title fees for motor vehicles shall register the delivery of motor vehicles no later than 30 (thirty) days after the date of delivery.

Article 20

Individuals or bodies delivering motor vehicles shall report in writing the delivery of motor vehicles to the Governor or the appointed official no later than 30 (thirty) days after the date of delivery.

Part two

Transfer-of-title Fees for Vehicles Travelling on Water

Article 21

- (1) The tax object of transfer-of-title fees for vehicles travelling on water shall be the delivery of vehicles travelling on water.
- (2) The vehicles travelling on water as referred to in paragraph (1) shall cover :
 - a. vehicles travelling on water with g.v.w. not exceeding 20 m³ or GT 7;
 - b. vehicles travelling on water for catching fish with engine capacity exceeding 2 HP;
 - c. vehicles travelling on water for a personal cruise, including yacht/pleasure ship/sporty ship;
 - d. vehicles travelling on water for inland waters transportation.
- (3) The delivery of vehicles travelling on water as referred to in paragraph (1) shall include the import of vehicles travelling on water for permanent use in Indonesia, except those :

- a. for personal use by the relevant individual;
 - b. for re-sale;
 - c. for re-export from the Indonesian customs area;
 - d. for exhibition, research, example, and world-class sports activity.
- (4) The exception as referred to in paragraph (2) letter c shall not be valid if within 3 (three) consecutive years they are not re-exported from the Indonesian customs area.
- (5) The tax object of transfer-of-title fees for vehicles travelling on water as referred to in paragraph (1) shall not cover the delivery of vehicles travelling on water to :
- a. the central and regional governments;
 - b. embassies, consulates, representatives of foreign countries, international agencies on a reciprocal basis;
 - c. individuals or bodies for pioneer vehicles travelling on water;
 - d. other tax subjects stipulated by the Regional Government.

Article 22

- (1) The tax subject of transfer-of-title fees for vehicles travelling on water shall be individuals or bodies receiving the delivery of vehicles travelling on water.
- (2) The taxpayer of transfer-of-title fees for vehicles travelling on water shall be individuals or bodies receiving the delivery of vehicles travelling on water.

Article 23

- (3) The base for the imposition of transfer-of-title fees for vehicles travelling on water shall be the sale value of vehicles travelling on water as referred to in Article 10 paragraphs (2) and (3).

Article 24

- (1) The tariff of transfer-of-title fees for the first delivery of vehicles travelling on water shall be set at 5% (five percent)
- (2) The tariff of transfer-of-title fees for the second, etc. delivery of vehicles travelling on water shall be set at 1% (one percent)
- (3) The tariff of transfer-of-title fees for the delivery of vehicles travelling on water due to legacy shall be set at 0.1% (point one percent)

Article 25

- (1) The amount of transfer-of-title fees owed for vehicles travelling on water shall be calculated by multiplying the tariff as referred to in Article 24 paragraph (1), (2), or (3) and the tax base as referred to in Article 23.
- (2) The transfer-of-title fees owed for the delivery of vehicles travelling on water shall be collected by the region where the vehicles travelling on water are registered.
- (3) The payment of transfer-of-title fees for vehicles travelling on water shall be made on the registration date of the vehicles travelling on water.

Article 26

The taxpayer of transfer-of-title fees for vehicles travelling on water shall register the delivery of vehicles travelling on water no later than 30 (thirty) days after the date of delivery.

Article 27

Individuals or bodies delivering vehicles travelling on water shall report in writing the delivery of vehicles travelling on water to the Governor or the appointed official no later than 30 (thirty) days after the date of delivery.

CHAPTER IV TAX ON VEHICULAR FUEL

Article 28

- (1) The tax object of vehicular fuel shall be vehicular fuel made available to or considered as being used for motor vehicles, including fuel used for vehicles travelling on water.
- (2) The vehicular fuel as referred to in paragraph (1) shall be gasoline, diesel fuel, and gas fuel.

Article 29

- (1) The tax subject of vehicular fuel shall be vehicular fuel consumers.
- (2) The taxpayer of vehicular fuel shall be individuals or bodies using vehicular fuel

Article 30

The base for the imposition of tax on vehicular fuel shall be the sale value of vehicular fuel.

Article 31

The tariff of tax on vehicular fuel shall be set at 5% (five percent)

Article 32

The amount of owed for vehicular fuel shall be calculated by calculated by multiplying the tariff as referred to in Article 31 and the tax base as referred to in Article 30.

CHAPTER V TAX ON THE EXPLOITATION AND UTILIZATION OF UNDERGROUND WATER AND SURFACE WATER

Article 33

- (1) The tax object of the exploitation and utilization of underground water and surface shall be :
 - a. the exploitation of underground water and/or surface water;
 - b. the utilization of underground water and/or surface water;
 - c. the exploitation and utilization of underground water and/or surface water.
- (2) The tax object of the exploitation and utilization of underground water and/or surface water shall not include:
 - a. the exploitation, utilization or exploitation and utilization of underground water and/or surface water by the central and regional government.
 - b. the exploitation, utilization or exploitation and utilization of underground water and/or surface water by state-owned companies and regional government owned companies specifically established to run water resource exploitation and maintenance business as well as the supply water and water resources;
 - c. the exploitation, utilization or exploitation and utilization of underground water and/or surface water for irrigating smallholder's farm land;

- d. the exploitation, utilization or exploitation and utilization of underground water and/or surface water for household basic need;
- e. the exploitation, utilization or exploitation and utilization of underground water and/or surface water for other purpose stipulated by the Regional Regulation.

Article 34

- (1) The tax subject of the exploitation and utilization of underground water and surface water shall be individuals or bodies exploiting, utilization or exploiting and utilizing underground water and/or surface water.
- (2) The taxpayer of the exploitation and utilization of underground water and surface water shall be individuals or bodies exploiting, utilization or exploiting and utilizing underground water and/or surface water.

Article 35

- (1) The base for the imposition of tax on the exploitation and utilization of underground water and surface water shall be the acquisition value of water.
- (2) The acquisition value of water as referred to in paragraph (1) shall be expressed in the rupiah calculated based on some or all of the following factors :
 - a. the type of water resource;
 - b. the location of water resource;
 - c. the purpose of exploiting and/or utilizing water;
 - d. the volume of water exploited, utilized or exploited and utilized;
 - e. the quality of water;
 - f. the area of the place for exploiting and utilizing water;
 - g. the season for exploiting, utilizing or exploiting and utilizing water;
 - h. the extent of environmental destruction as the result of the exploitation, utilization or exploitation and utilization of water.
- (3) The acquisition value of water as referred to in paragraph (1), as far as it is used in the interests of state-owned companies and regional government-owned companies providing public services and of natural oil and gas mining businesses, shall be stipulated by the Home Affairs Minister by consulting the Minister of Finance..

Article 36

The tariff of tax on the exploitation and utilization of underground water and surface water shall be set at:

- a. 20% (twenty percent) for underground water
- b. 10% (ten percent) for surface water.

Article 37

- (1) The amount of tax owed for the exploitation and utilization of underground water and surface water shall be calculated by multiplying the tariff as referred to in Article 36 and the tax base as referred to in Article 35.
- (2) Especially for the state-owned company engaged in the field of electricity for the benefit of the public with the tariff set by the government pursuant to the existing law, the amount of tax as referred to in paragraph (1) shall be adjusted to the selling price of electric power in the region reached by the relevant power supply system.
- (3) The tax owed for the exploitation and utilization of underground water and surface water shall be collected by the region where the water is found.

CHAPTER VI HOTEL TAX

Article 38

- (1) The object of hotel tax shall be the services provided by hotels by receiving payment, including :
 - a. lodging facilities or short stay facilities;
 - b. extra facilities as a supplement to lodging facilities or short stay facilities to give comfort and convenience;
 - c. sport and amusement facilities specifically designed for hotel guests and not for the public;
 - d. room rental services for meetings or other activities in a hotel.
- (2) The object of hotel tax as referred to in paragraph (1) shall not include :
 - a. rented house or room, apartment and/or other residence not integrated with a hotel;
 - b. accommodation services in a dormitory and boarding school;
 - c. sport and amusement facilities in a hotel used by non hotel guests by making payment;
 - d. shopping complex, office complex, banking service, beauty parlor in a hotel for the public;

Article 39

- (1) The subject of hotel tax shall be individuals or bodies making payments to hotels.
- (2) The taxpayer of hotel shall be hoteliers.

Article 40

The base for the imposition of hotel tax shall be the amount of payments made to hotels.

Article 41

- (1) The tariff of hotel tax shall be a maximum of 10% (ten percent).
- (2) The tariff of hotel tax as referred to in paragraph (1) shall be stipulated by the regional regulations.

Article 42

- (1) The amount of hotel tax owe shall be calculated by multiplying the tariff as referred to in Article 41 paragraph (2) and the tax base as referred to in Article 40.
- (2) The hotel tax owed shall be collected in the region where the relevant hotel is located.

CHAPTER VII RESTAURANT TAX

Article 43

- (1) The object of restaurant tax shall be the service provided by restaurants by receiving payments .
- (2) The objection of restaurant tax as referred to in paragraph (1) shall not include :
 - a. catering services;
 - b. services provided by restaurants with the turnover not exceeding the certain amount stipulated by the regional regulation.

Article 44

- (1) The main subject of restaurant tax shall be individuals or bodies making payments to restaurants.

- (2) The taxpayer of restaurant shall be restaurants owners.

Article 45

The base for the imposition of restaurant tax shall be the amount of payments made to the restaurants.

Article 46

- (1) The tariff of restaurant tax shall be a maximum of 10% (ten percent).
- (2) The tariff of restaurant tax as referred to in paragraph (1) shall be stipulated by the regional regulation.

Article 47

- (1) The amount of restaurant tax owed shall be calculated by multiplying the tariff as referred to in Article 46 paragraph (2) and the tax base as referred to in Article 45.
- (2) The restaurant tax owed shall be collected in the region where the restaurant is located.

CHAPTER VIII AMUSEMENT TAX

Article 48

- (1) The object of amusement tax shall be the organization of the entertainment by imposing charge.
- (2) The object of amusement tax shall not include the organization of entertainment free of charge, such as entertainment organized on the occasion of wedding, customary ritual, religious activity.

Article 49

- (1) The subject of amusement tax shall be individuals or bodies watching and/or enjoying entertainment.
- (2) The taxpayer of amusement tax shall be individuals or bodies organizing entertainment

Article 50

The base for the imposition of amusement tax shall be the amount of payments or the amount that must be paid to watch and/or enjoy entertainment.

Article 51

- (1) The tariff of amusement tax shall be a maximum of 35% (thirty-five percent) .
- (2) The tariff of amusement tax as referred to in paragraph (1) shall be stipulated by the regional regulation.

Article 52

- (1) The amount of amusement tax owed shall be calculated by multiplying the tariff as referred to in Article 51 paragraph (2) and the tax base as referred to in Article 50.
- (2) The amusement tax owed shall be collected in the region where the entertainment is organized.

CHAPTER IX ADVERTISEMENT TAX

Article 53

- (1) The object of advertisement tax shall be all kinds of advertisements.
- (2) The object of advertisement tax shall not include :
 - a. advertisement on the Internet, television, radio, daily paper, weekly paper, monthly paper and the like.
 - b. other advertisements stipulated by the regional regulation.

Article 54

- (1) The subject of advertisement tax shall be individuals or bodies organizing advertisements or putting orders for advertisements.
- (2) The taxpayer of advertisement tax shall be individuals or bodies organizing advertisements.

Article 55

- (1) The base for the imposition of advertisement tax shall be the value of advertisement rent.
- (2) The value of advertisement rent as referred to in paragraph (1) shall be calculated by taking into account the location, type, period and size of advertisement media.
- (3) The procedure for calculating the value of advertisement rent as referred to in paragraph (2) shall be stipulated by the regional regulation.
- (4) The result of the calculation of the value of advertisement rent as referred to in paragraph (3) shall be stipulated by the regional regulation.

Article 56

- (1) The tariff of advertisement tax shall be a maximum of 25% (twenty-five percent).
- (2) The tariff of advertisement tax as referred to in paragraph (1) shall be stipulated by the regional regulation.

Article 57

- (1) The amount of advertisement tax owed shall be calculated by multiplying the tariff as referred to in Article 50 paragraph (2) and the tax base as referred to in Article 55.
- (2) The advertisement tax owed shall be collected in the region where the advertisement is organized.

CHAPTER X STREET LIGHTING TAX

Article 58

- (1) The object of street lighting tax shall be the use of electric power in the area where street lighting is available with the electric charges being borne by the regional government.
- (2) The object of street lighting tax as referred to in paragraph (1) shall not include :
 - a. the use of electric power by the central and regional governments;
 - b. the use of electric power in the place used by embassies, consulates, representatives of foreign countries and international agencies on a reciprocal basis;
 - c. the use of electric power not originated from the state electricity company PT PLN with certain capacity without requiring a permit from the relevant technical agency;
 - d. the use of electric power for other purposes stipulated by the regional regulation.

Article 59

- (1) The subject of street lighting tax shall be individuals or bodies using electric power.
- (2) The taxpayer of street lighting tax shall be individuals or bodies as subscribes and/or users of electric power.

Article 60

- (1) The base for the imposition of street lighting tax shall be the sale value of electric power.
- (2) The sale value of electric power as referred to in paragraph (1) shall be set as follows :
 - a. in the event of electric power supplied by PT PLN by payments, the sale value of electric power shall be the amount of charge claims plus the usage cost of kwh as contained in the electricity bills;
 - b. in the event of electric power supplied by electricity generating plants other than PLN without paying electricity bills, the sale value of electric power shall be calculated on the available capacity, the use of electric power or the estimate of the use of electric power, and the unit price of electric power prevailing in the relevant region.
- (3) Especially for activities in the industrial sector, and the natural oil and gas mining sector, the sale value of electric power as referred to in paragraph (1) shall be at 30% (thirty percent).

Article 61

- (1) The tariff of street lighting tax shall be a maximum of 10% (ten percent).
- (2) The tariff of street lighting tax as referred to in paragraph (1) shall be stipulated by the regional regulation.

Article 62

- (1) The amount of street lighting tax owed shall be calculated by multiplying the tariff as referred to in Article 61 paragraph (2) and the tax base as referred to in Article 60.
- (2) In the event of street lighting tax collected by PLN, the amount of street lighting tax owed as referred to in paragraph (1) shall be calculated based on the amount of electricity charges paid by PLN subscribers.
- (3) The street lighting tax owed shall be collected by the region where electric power is used.

CHAPTER XI

TAX ON THE EXPLOITATION OF MINERALS OF CATEGORY C

Article 63

- (1) The tax object of the exploitation of minerals of category C shall be the exploitation of mineral of category C.
- (2) The minerals of category C as referred to in paragraph (1) shall include :
 - a. asbestos;
 - b. slate;
 - c. semi-precious stone;
 - d. limestone;
 - e. pumice;
 - f. precious stone;
 - g. bentonit;
 - h. delimit;
 - i. feldspars;
 - j. halites;
 - k. graphite;
 - l. granite/andesit;
 - m. gypsum;
 - n. calcite;
 - o. kaolin;
 - p. leusit;
 - q. magnesium;
 - r. mica;
 - s. marble;
 - t. nitrate;
 - u. upsidien;
 - v. ocher;
 - w. sand and gravel;
 - x. quartz sand;
 - y. perlit;
 - z. phosphate;
 - aa. talk;
 - ab. fullers earth;
 - ac. diatome soil;
 - ad. clay;
 - ae. alum;
 - af. trass;
 - ag. yarosif;
 - ah. zeolit;
 - ai. basalt;
 - aj. trakkit.

- (3) The tax object of the exploitation of minerals of category C as referred to in paragraphs (1) and (2) shall not include :
 - a. the exploitation of minerals of category C which is not really intended to exploit the minerals of category C and is not used economically.
 - b. the exploitation of other minerals of category C is stipulated by the regional regulation.

Article 64

- (1) The tax subject of the exploitation of minerals of category C shall be individuals or bodies exploiting minerals of category C.
- (2) The taxpayer of the exploitation of minerals of category C shall be individuals or bodies managing the exploitation of minerals of category C.

Article 65

- (1) The base for the imposition of tax on the exploitation of minerals of category C shall be the sale value of minerals of category C exploited.
- (2) The sale value as referred to in paragraph (1) shall be calculated by multiplying the volume/tonnage of minerals of category C exploited and the market value or standard price of each of minerals of category C.

Article 66

- (1) The tariff of tax on the exploitation of minerals of category C shall be a maximum of 20% (twenty percent).
- (2) The tariff of tax on the exploitation of mineral of category C as referred to in paragraph (1) shall be stipulated by the Regional Regulation.

Article 67

- (1) The amount of the owed for the exploitation of minerals of category C shall be calculated by multiplying the tariff of tax as referred to in Article 66 paragraph (2) and the tax base as referred to in Article 65.
- (2) The tax owed for the exploitation of minerals category C shall be collected by the region where the minerals of category C is exploited.

CHAPTER XII PARKING TAX

Article 68

- (1) The object of parking tax shall be the operation of parking lots outside roads as main business or business, including the provision of places for keeping motor vehicles and garages for motor vehicles by collecting payments.
- (2) The tax object as referred to in paragraph (1) shall not include :
 - a. the operation of parking late by the central and regional governments;
 - b. the operation of parking late by embassies, consulates, representatives of foreign countries and representatives of international agencies on a reciprocal basis;
 - c. the operation of other parking lots stipulated by the regional regulation.

Article 69

- (1) The subject of parking tax shall be individuals or bodies making payments for parking lots
- (2) The taxpayer of parking tax shall be individuals or bodies operating parking lots

Article 70

The base for the imposition of parking tax shall be the amount of payments or the amount that must be paid for the use of parking lots.

Article 71

- (1) The tariff of parking tax shall be a maximum of 20 % (twenty percent).
- (2) The tariff of parking tax as referred to in paragraph (1) shall be stipulated by the regional regulation.

Article 72

- (1) The amount of parking tax owed shall be calculated by multiplying the tariff as referred to in Article 71 paragraph (2) and the tax base as referred to in Article 70.
- (2) The parking tax owed shall be collected by the region where the parking lot is found.

CHAPTER XIII OTHER TAXES

Article 73

In addition to the types of taxes imposed by regencies/municipalities as referred to in this Government Regulation, by virtue of regional regulation other types of taxes can be stipulated in accordance with the criteria stipulated by the law.

CHAPTER XIV THE PROCEDURES FOR WRITING OFF EXPIRED TAX CLAIMS AND THE PROCEDURES FOR COLLECTING TAXES

Article 74

- (1) The tax claims that cannot be collected anymore because the rights to collect them have expired shall be written off.
- (2) The Governor shall stipulate a decision on writing off expired tax claims as referred to in paragraph (1)
- (3) The Regent Head or Mayor shall stipulate a decision on writing off expired tax claims of the regency or Municipality as referred to in paragraph (1).
- (4) The procedures for writing off expired tax claims shall be laid down in a regional regulation.

Article 75

The procedures for collecting taxes shall be stipulated by the Head of the Region.

CHAPTER XV COLLECTING FEES

Article 76

- (1) In collecting regional tax the region shall be entitled to collecting fees as much as 5 % (five percent) at the most.
- (2) The guidelines for allocating collecting fees as referred to in paragraph (1) shall be stipulated by the Minister of Home Affairs after consulting the Minister of Finance.

CHAPTER XVI
THE SHARING OF TAX REVENUES
Part One

Article 77

- (1) A minimum of 30% (thirty percent) of the receipt of tax on motor vehicles and motor vehicle travelling on water and transfer-of-titles fees on motor vehicle and motor vehicle travelling on water shall be handed over to the regency/municipality in the relevant province.
- (2) A minimum of 70% (seventy percent) of the receipt of tax on vehicular fuel and tax the exploitation and utilization of underground water and surface water shall be handed over to the regency/municipality in the relevant province.
- (3) The portion received by the regency/municipality as referred to in paragraphs (1) and (2) shall be further stipulated in a regional regulation on the province by taking into account the aspects of evenly distribution and potentials among regencies/municipalities.
- (4) The use of the portion received by the regency/municipality as referred to in paragraphs (1) and (2) shall be fully stipulated by relevant regency/municipality.

Part Two
The distribution of regencial tax revenues to villages

Article 78

- (1) A minimum of 10% (ten percent) of tax received by a regency shall be allocated to the relevant village.
- (2) The portion received by the village as referred to in paragraph (1) shall be stipulated by a regulation of the regency by taking into account the aspects of evenly distribution and potentials among villages.
- (3) The use of the portion received by the village as referred to in paragraph (1) shall be fully stipulated by the relevant village.

CHAPTER XVII
REGIONAL REGULATION ON REGIONAL TAX
Part One

The promulgation of regional regulation

Article 79

The regional regulation tax shall be promulgated in the gazette to the relevant region.

Part Two
The supervision of regional regulation

Article 80

- (1) The regional regulation of regional tax shall be conveyed to the Minister of Home Affairs and The Minister of Finance no later than 15 (fifteen) days after the date of stipulation as part of efforts to supervise the regional regulation.
- (2) In the event that the regional regulation as referred to in paragraph (1) contradicts the public interests and/or the regulation of higher level the Minister of Home Affairs shall cancel the relevant regional regulation after consulting the Minister of Finance.
- (3) The cancellations as referred to in paragraph (2) shall be made no later than 1 (one) month after the relevant regional regulation has been received.

- (4) The provisions as referred to in paragraphs (1) and (2) shall be implemented within the framework of the existing law.

CHAPTER XVIII
TRANSITIONAL PROVISIONS

Article 81

At the time when this Government Regulation begins to take effect :

1. All regional regulations on regional tax already submitted to the Minister of Home Affairs for approval based on Government Regulation No. 19/1997 on regional tax as has been amended by Government Regulation No. 64/1998, as long as they do not contradict this Government Regulation, can be implemented without approval.
2. The regional regulations of regencies or municipalities on tax on the utilization of underground water and surface water shall remain valid for a period of 1 (one) year, so long as a regional regulation of the province concerned on tax on the exploitation and utilization of underground water and surface water has not been stipulated.
3. The regional regulation of the province on tax on vehicular fuel shall remain valid for a period of 3 (three) months.
4. Regional regulations other than those referred to in points 1, 2, and 3 which contradict this Government Regulation shall be adjusted no latter than 1 (one) years.

CHAPTER XIX
CLOSING PROVISIONS

Article 82

At the time when this Government Regulation begins to take effect :

1. Government Regulation No. 19/1997 on regional tax (Statute Book of 1997 No. 54, Supplement to Statute Book No. 3691) as has been amended by Government Regulation No. 64/1998 (Statute Book of 1998 No. 111, Supplement to Statute Book No. 3771)
2. Government Regulation No. 21/1997 on tax on vehicular fuel (Statute Book of 1997 No. 56, Supplement to Statute Book No. 3693);
shall be declared null and void.

Article 83

This Government Regulation shall begin to take effect on the date of promulgation.

For public cognizance, this Government Regulation shall be promulgated by placing it in the Statute Book of the Republic of Indonesia.

Stipulated in Jakarta
On September 13, 2001
THE PRESIDENT OF THE REPUBLIC OF INDONESIA
sgd.
MEGAWATI SOEKARNOPUTRI

Promulgated in Jakarta

On September 13, 2001
THE STATE SECRETARY
sgd.
BAMBANG KESOWO

STATUTE BOOK OF THE REPUBLIC OF INDONESIA OF 2001 NUMBER 118

**ELUCIDATION
OF
GOVERNMENT REGULATION NO. 65/2001
ON
REGIONAL TAX**

GENERAL

With the promulgation of Law No. 34/2000 on amendment to Law No. 18/1997 on regional tax and regional levies as part of efforts to create broad, real and responsible regional autonomy, the funding of the regional government administration and development originated from the local sources particularly from regional tax need to intensified to enable the concerned region to finance the running of the regional administration on its own.

To boost development, improve public services and encourage regional economic growth, there must be adequate local sources of income. Efforts to increase the local sources of income can be made by, among other things, improving performance in collecting tax, increasing the types of tax, and giving more opportunities to the regions to tap sources of income particularly from the regional tax sector through Law No. 18/1997 on regional tax and regional levies as has been amended by Law No. 34/2000.

With the enforcement of Law No. 34/2000, Government Regulation No. 19/1997 on regional tax as has been amended by Government Regulation No. 64/1998 is no longer relevant and thus, substitute Government Regulation needs to be stipulated as the implementation regulation of the law. Therefore, with the enforcement of this Government Regulation, Government Regulation No. 19/1997 on regional tax as has been amended by Government Regulation No. 64/1998 and Government Regulation No. 21/1997 on tax on vehicular fuel are declared null and void.

ARTICLE BY ARTICLE

Article 1

Sufficiently clear

Article 2

Paragraph (1)

The tax object of motor vehicles used on all types of roads in airports, seaports, plantations, forests, agricultural farms, mining concessions, industrial zones, trade areas, sport facilities and recreational places.

The moving heavy and large equipment is the equipment that can move from one place to another and is not permanently inherent in the place.

Paragraph (2)

Letter a

The motor vehicles owned by state-owned companies and regional government-owned companies are not exclude from the tax object of motor vehicles.

Letter b

Provisions on the exemption of motor vehicles tax for representatives of international agencies refer to a decree of the Minister of Finance.

Letter c

The tax subject referred to therein include individuals or bodies in possessions or control of motor vehicles used in the cultivation of smallholder's agricultural land, and state-owned companies in possession or control of motor vehicles used for the safety purpose.

Article 3

Paragraph (1)

Sufficiently clear

Paragraph (2)

Where corporate taxpayer are concerned, their taxation obligation is represented by the management or proxy of the corporate bodies.

Article 4

Paragraph (1)

Letter a

Sufficiently clear

Letter b

Weight is expressed in certain coefficient. When the coefficient is equal to 1, it means that the roads destruction and environmental pollution caused by the motor vehicles are still within tolerable limits. However, when the coefficient exceeds 1, it means that the motor vehicles have a bad impact on the road destruction and environmental pollution.

Example :

The sale value of motor vehicles with the brandname X and the manufacture year Y is Rp. 100,000,000. When the coefficient of weight is equal to 1.2, the tax base of the motor vehicles is Rp. 100,000,000 x 1.2 = Rp. 120,000,000.

Paragraph (2)

The market price is the average prices obtained from the sole agent of mark holder, the association of motor vehicles sellers, among others.

The sale value of motor vehicles is based on the market price in the first week of December in the previous tax year.

Paragraph (3)

The factor referred to therein are not absolutely used altogether in calculating the sale value of motor vehicle.

Paragraph (4)

Letter a

The wheel pressure is distinguished based on the number of axles and wheels as well as the weight of motor vehicle.

Letter b

The types of vehicular fuel are classified into diesel fuel, gasoline, gas, electric power and solar power, among others.

Letter c

The types, manufacture year and characteristics of engines of motor vehicles are distinguished into; types of engine, two-stroke or four-stroke engine; characteristics of engine; 1000 cc or 2000 cc, among others.

Paragraphs (5) and (6)

Sufficiently clear

Articles 5 and 6

Sufficiently clear

Article 7

Paragraph (1)

The collection of motor vehicle tax is an integral part of the fulfillment of other administrative requirements of motor vehicles.

The collection of motor vehicle tax on moving heavy or large equipment is only done by the regional government.

Paragraph (2)

Sufficiently clear

Paragraph (3)

Referred to as one or more things in this paragraph are among other things motor vehicles that are registered in other region and motor vehicles that are damaged and can no longer be used due to force majeure.

Paragraph (4)

Sufficiently clear

Article 8

Paragraphs (1) and (2)

Sufficiently clear

Paragraph (3)

Letter a

Vehicles traveling on water owned by state-owned companies and regional government-owned companies are not exclude from the tax object of vehicles traveling on water.

Letter b

Provisions on the exemption of tax on vehicles traveling on water for representatives of international agencies refer to a decree of the Minister of Finance.

Letter c

Referred to as pioneer vehicle traveling on water is the ship used for pioneer transport services.

Letter d

The tax subject referred to therein include state-owned companies in possession or control of vehicle traveling on water for safety purposes, such as pilot boat and tug-boat.

Article 9

Paragraph (1)

Paragraph (2)

Sufficiently clear

Paragraph (2)

Where a corporate taxpayer is concerned, is taxation obligation is represented by the management or proxy of the corporate body.

Article 10

Paragraph (1)

Sufficiently clear

Paragraph (2)

The market price is the average obtained from the price of selling vehicles traveling on water.

The sale value of vehicle traveling on water is based on the market price in the first week of December in the previous tax year.

Paragraph (3)

The factors referred to therein are not absolutely used altogether in calculating the sale value of vehicle traveling on water.

Paragraph (4)

The basis of the imposition of tax on vehicle traveling on water can be stipulated lower than the value of the vehicle traveling on water.

Paragraph (5)

Sufficiently clear

Articles 11 and 12

Sufficiently clear

Article 13

Paragraph (1)

The collection of tax on vehicle traveling on water is an integral part of the fulfillment of other administrative requirements for vehicles traveling on water.

Paragraph (2)

Sufficiently clear

Paragraph (3)

Referred to as one or more things in this paragraph are among other things motor vehicles that are damaged and can no longer be used due to force majeure.

Paragraph (4)

Sufficiently clear

Article 14

Paragraph (1)

The control of motor vehicle exceeding 12 (twelve) month is considered as delivery, except the control of motor vehicle due to a charter purchase agreement.

Paragraph (2) and (3)

Sufficiently clear

Paragraph (4)

Letter a

The delivery of motor vehicle to state-owned companies and regional government-owned companies is not exclude from the tax object of transfer-of-title fees on motor vehicle.

Letter b

Provisions on the exemption of transfer-of-title fees on motor vehicles for representatives and international agencies refer to a decision of the Minister of Finance.

Letter c

Sufficiently clear

Article 15

Sufficiently clear

Article 16

The sale value of motor vehicle as referred to therein is the sale value of motor vehicle contained on the decree of the Minister of Home Affairs as referred to in Article 4 paragraph (5).

Article 17 up to Article 19

Sufficiently clear

Article 20

The written report contains among other things :

- name and address of the individual or body receiving the delivery;
- date, month and year of delivery;
- motor vehicle's police plate number;
- a photocopy of motor vehicle's police plate number.

Article 21

Paragraph (1)

The control of motor vehicle exceeding 12 (twelve) month is considered as delivery, except the control of motor vehicle traveling on water due to a charter purchase agreement.

Paragraph (2) up to paragraph (4)

Sufficiently clear

Paragraph (5)

Letter a

The delivery of vehicles traveling on water to state-owned companies and regional government-owned companies is not excluded from the tax object of transfer-of-title fees on vehicles traveling on water.

Letter b

Provisions on the exemption of transfer-of-title fees on vehicles traveling on water for representatives of international agencies refer to a decree of the Minister of Finance.

Letter c

Referred to as a pioneer vehicle traveling on water is the ship used for pioneer transport services.

Letter d

Sufficiently clear

Article 22

Sufficiently clear

Article 23

The sale value of vehicle traveling on water as referred to therein the sale value of vehicle traveling on water contained in a decision of the Governor as referred to in Article 10 paragraph (4).

Article 24 up to Article 26

Sufficiently clear

Article 27

The written report contains among other things :

- name and address of the individual or body receiving the delivery;
- date, month and year of delivery;
- ship pass;
- ship pass number.

Article 28

Paragraph (1)

Referred to as being used for motor vehicles is the fuel obtained through a petrol station (SPBU), petrol station for vehicles traveling on water, among others.

Paragraph (2)

The definition of gasoline includes premium, premix, blue gasoline unleaded gasoline (super TT).

Article 29

Paragraphs (1) and (2)

Sufficiently clear

Paragraph (3)

Referred to as the supplier of vehicular fuel includes Pertamina and other producers.

Article 30

Referred to as sale value is the sale price before value added tax is imposed.

Article 31

The tariff of motor vehicle tax is imposed on the sale value of vehicular fuel. As such, the retail price of vehicular fuel has already included this tax.

Article 32

Sufficiently clear

Article 33

Paragraph (1)

Letter a

Referred to as the exploitation of underground water and/or surface water includes the exploitation of water in the oil and gas mining sector.

Letter b

Referred to as the utilization of underground water and/or surface water includes the utilization of water in the electricity sector.

Letter c

Sufficiently clear

Paragraph (2)

Letter a

The tax object of the exploitation and utilization of underground water and surface water does not include the exploitation, utilization, or exploitation and utilization of underground water and/or surface water done by state-owned companies and regional government-owned companies.

Letter b

Example, Public Corporation (PERUM) Jasa Tirta.

Letter c

The exception to the tax object of the exploitation, utilization or the exploitation and utilization of underground water and/or surface water to irrigate smallholder's farm land must always observe environmental conservation efforts and the existing law.

Letter d

The exception to the object of the exploitation, utilization or exploitation and utilization of underground water and/or surface water to meet household needs is stipulated by virtue of a regional by observing environmental conservation efforts and the existing law.

Letter e

Sufficiently clear

Article 34

Sufficiently clear

Article 35

Paragraph (1)

Sufficiently clear

Paragraph (2)

The use of the factors is adjusted to the condition of the respective regions.

Referred to as the season of exploiting, utilizing or exploiting and utilizing air in paragraph (2) letter g is the dry season or the rainy season.

Paragraph (3)

Referred to as state-owned companies and regional government-owned companies are corporate bodies providing public services with the service tariffs being set by the government within the framework of the existing law.

These rules are designed to avoid heavy burden to the State Budget because the payment of this tax is made from the sharing of revenues received by the state from the natural oil and gas mining sector.

Articles 36 and 37

Sufficiently clear

Article 38

paragraph (1)

Letter a

The definition of lodging house includes rented house with 10 (ten) or more rooms providing facilities such as lodging house.

Lodging facilities/short stay facilities include cottage, motel, tourist house, hostel, inn, and lodging house.

Letter d

Supporting facilities include telephone, facsimile, telex, xerox, laundry, taxi and other transport services provided or managed by hotels.

Letter c

Sport and amusement facilities include fitness center, swimming pool, tennis court, golf court, karaoke, pub, discotheque provided or managed by the hotels.

Letter d

Sufficiently clear

Paragraph (2)

Sufficiently clear

Article 39 up to Article 42

Sufficiently clear

Article 43

Paragraph (1)

The object of restaurant tax includes restaurant, café, bar and the like.

Restaurant services include the sales of foods and/or beverages in the restaurant, including the sales of foods/beverages delivered to households/brought home.

Paragraph (2)

Sufficiently clear

Article 44 up to Article 47

Sufficiently clear

Article 48

Paragraph (1)

Entertainment includes film, art, music and dance show, discotheque, karaoke, night club, billiard, game of skill, massage parlor, steambath and sports match.

Paragraph (2)

Sufficiently clear

Article 49

Sufficiently clear

Article 50

Referred to as the amount that must be paid includes price discount and free tickets.

Article 51

Entertainment in the form of traditional art is subject to lower tariff than other entertainments.

Article 52

Sufficiently clear

Article 53

Paragraph (1)

Advertisements include :

- billboard/videotron/megatron;

- fabric advertisement;
- sticker;
- leaflet;
- mobile advertisement; including those stuck on vehicles;
- air advertisement;
- sound advertisement;
- film/slide;
- audio visual advertisement.

Paragraph (2)

Sufficiently clear

Article 54

Paragraph (1)

Sufficiently clear

Paragraph (2)

In the event that advertisements are directly organized by individuals or bodies taking the advantage of advertisements for personal/individual interests, the taxpayer of advertisements are the individuals or bodies. If advertisements are organized through third parties, for instance, advertisement service company, the third parties become the taxpayer of advertisements accordingly.

Article 55 up to Article 57

Sufficiently clear

Article 58

Paragraph (1)

Referred to as the use of electric power is the use of electric power supplied by PLN and non PLN.

Paragraph (2)

Letter a

Sufficiently clear

Letter b

Provisions on the exemption of street lighting tax for representatives of international agencies refer to a decree of the Minister of Finance.

Letter c and d

Sufficiently clear

Article 59

Sufficiently clear

Article 60

Paragraphs (1) and (2)

Sufficiently clear

Paragraph (3)

These provisions are designed to avoid charges which will eventually burden the public and the State Budget because the payment of this tax is made from the sharing of revenues received by the state from the natural oil and gas mining sector.

Article 61 and 62

Sufficiently clear

Article 63

Paragraph (1)

Referred to as the exploitation of minerals of category C is the exploitation of minerals of category C from natural resources inside the earth and/or at the surface of the earth for utilization.

Paragraph (2)

Sufficiently clear

Paragraph (3)

Letter a

For instance, the exploitation of soil for household needs, mining of category A and category B, putting up of electricity/phone pillars, planting of electric/phone cable and planting of water/gas pipes.

Letter b

Sufficiently clear

Article 64

Sufficiently clear

Article 65

Paragraph (1)

Sufficiently clear

Paragraph (2)

Referred to as the market value is the average price prevailing in the relevant region. If the market value of minerals of category C is not available, the standard price set by the authorized agency responsible for the mining of minerals of category C is used.

Articles 66 and 67

Sufficiently clear

Article 68

Paragraph (1)

Sufficiently clear

Paragraph (2)

Letter a

The operation of parking lots by a state-owned company and regional government-owned company is not excepted from the object of parking tax.

Letter b

Provisions on the exemption of parking tax for representatives of international agencies refer to a decree of the Minister of Finance.

Letter c

Sufficiently clear

Article 69 up to Article 72

Sufficiently clear

Article 73

The establishment of other types tax referred to therein must be really specific in nature and have potentials in the region.

Article 74 up to Article 79

Sufficiently clear

Article 80

Paragraph (1)

The establishment of the period of 15 (fifteen) days referred to therein has already taken into account administrative requirements for the dispatch of regional regulation from the farthest region.

Paragraph (2)

The cancellation of a regional regulation begins to take effect on the date of stipulation. In this connection, taxpayers are not allowed to apply for refunds to the relevant regional government.

Paragraph (3)

The establishment of the period of 1 (one) month referred to therein is done with a view to reducing a negative impact of the cancellation of the regional regulation.

Paragraph (4)

Sufficiently clear

Article 81 up to Article 83

Sufficiently clear