



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 161/PMK.07/2011

CONCERNING

UNDERPAYMENT ALLOCATION FOR TAX AND TOBACCO PRODUCTS EXCISE  
PROFIT SHARING ON FISCAL YEAR 2009 AND 2010 AS ALLOCATED IN STATE  
REVENUE AND EXPENDITURE BUDGET AMENDMENT ON FISCAL YEAR 2011

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering : a. that in the context of determining Underpayment allocation of revenues sharing for tax and tobacco products excise of fiscal year 2009 and fiscal year 2010 to the provincial and regency / city that has been allocated in the act number 10 year 2010 on the state budget for fiscal year 2011 as amended by act no. 11 year 2011, is necessary to stipulate regulation of the minister of finance on the Underpayment allocation of revenues sharing for tax and excise tobacco products of fiscal year 2009 and fiscal year 2010 were allocated in the State Budget for Change Fiscal Year 2011;
- In View of : 1. Act No. 7 Year 1983 concerning Income Tax (State Gazette of the Republic of Indonesia Year 1983 Number 50, Supplement to State Gazette of the Republic of Indonesia Number 3263) as amended by Act No. 17 Year 2000 (State Gazette of the Republic of Indonesia Year 2000 Number 127, Supplement to State Gazette of the Republic of Indonesia Number 3985);
2. Act Number 12 Year 1985 on Land and Building Tax (State Gazette of the Republic of Indonesia Year 1985 Number 68, Supplement to State Gazette of the Republic of Indonesia Number 3312) as amended by Act No. 12 Year 1994 (State Gazette of the Republic of Indonesia Year 1994 Number 62 State Gazette of the Republic of Indonesia Number 3569);
3. Act Number 11 Year 1995 on Customs (State Gazette of the Republic of Indonesia Year 1995 Number 76, Supplement to State Gazette of the Republic of Indonesia Number 3613) as amended by Act No. 39 of 2007 (State Gazette of the Republic of Indonesia Year 2007 Number 105, Supplement Republic of Indonesia Number 4755);
4. Act Number 21 Year 1997 on Customs Acquisition Rights to Land and Buildings (State Gazette of the



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- Republic of Indonesia Year 1997 Number 44, Supplement to State Gazette of the Republic of Indonesia Number 3688) as amended by Law No. 20 Year 2000 (State Gazette of the Republic of Indonesia Year 2000 number 130, Supplement to State Gazette of the Republic of Indonesia number 3988);
5. Act Number 33 Year 2004 on Financial Balance between Central and Regional Government (State Gazette of the Republic of Indonesia Year 2004 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 4438);
  6. Act Number 10 Year 2010 on the State Budget for Fiscal Year 2011 (State Gazette of the Republic of Indonesia Year 2010 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 5167) as amended by Act No. 11 Year 2011 (State Gazette of the Republic of Indonesia year 2011 Number 81, Supplement to State Gazette of the Republic of Indonesia Number 5233);
  7. Government Regulation Number 16 Year 2000 on the Division of Revenue Results Between Land and Building Central and Local Government (State Gazette of the Republic of Indonesia Year 2000 No. 36);
  8. Government Regulation Number 55 Year 2005 on Fund Balance (State Gazette of the Republic of Indonesia Year 2005 Number 137, Supplement to State Gazette of the Republic of Indonesia Number 4575);
  9. Presidential Decree No. 56 / P Year 2010;
  10. Minister of Finance Regulation No. 126/PMK.07 / 2010 on the Implementation and Accountability Budget Transfers to Regions;

DECIDES:

To stipulate

: REGULATION OF THE MINISTER OF FINANCE CONCERNING UNDERPAYMENT ALLOCATION FOR TAX AND TOBACCO PRODUCTS EXCISE PROFIT SHARING ON FISCAL YEAR 2009 AND 2010 AS ALLOCATED IN STATE REVENUE AND EXPENDITURE BUDGET AMENDMENT ON FISCAL YEAR 2011

Article 1

Allocation of underpayment for tax and tobacco products excise profit sharing on fiscal year 2009 and 2010 as allocated in state revenue and expenditure budget amendment on fiscal year 2011 as stipulated in Act No. 10 Year 2010 concerning the State Budget for Fiscal Year 2011 as amended by Act No. 11 Year 2011 amounted IDR



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73.382.802.600 (seventy-three billion three hundred eighty-two million, eight hundred and two thousand six hundred rupiahs) as follows:

- a. Underpayment revenues sharing for Income Tax of Article 25 and Article 29 Individual Tax Payer Affairs (ITPA) and Article 21 of Fiscal Year 2010 amounted 22.659.520.860 (twenty-two billion, six hundred and fifty nine million five hundred twenty thousand eight hundred and sixty rupiahs);
- b. Underpayment Revenues Sharing on land and building tax of the Central Government are distributed to counties and cities for Fiscal Year 2009 amounted IDR 653.322.393 (six hundred and fifty-three million three hundred twenty-two thousand three hundred and ninety-three rupiahs);
- c. Underpayment Revenue Sharing on Land and Building Tax of Regional Fiscal Year 2009 of IDR 270.865.618 (two hundred seventy million, eight hundred and sixty-five thousand six hundred eighteen dollars);
- d. Underpayment Revenues Sharing on Collection Cost of Land and Building Tax for Fiscal Year 2009 and 2010 amounted IDR 7 .221.662.095 (seven billion, two hundred and twenty-one million six hundred and sixty two thousand and ninety five rupiahs);
- e. Underpayment revenues sharing on Acquisition Duty on Land and Building Rights tax section of the Central Government which was distributed to counties and cities for Fiscal Year 2009 of IDR 48.322.248 (forty eight million three hundred and twenty-two thousand two hundred and forty eight rupiahs), and
- f. Underpayment revenues sharing of Tobacco Excise on Fiscal Year 2009 of IDR 42.529. 109,386 (forty two billion, five hundred and twenty-nine million one hundred and nine thousand and three hundred and eighty-six rupiahs).

Article 2

- (1) Underpayment Allocation of Revenue Sharing for Income Tax Article 25 and Article 29 ITPA and Income Tax Article 21 Fiscal Year 2010 as referred to in Article 1 letter a is as set out in Attachment I is an integral part of this regulation.
- (2) Underpayment Allocation of Revenue Sharing on Land and Building Tax Section of the Central Government that are distributed to regencies and cities for Fiscal Year 2009 as



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referred to in Article 1 letter b as contained in Attachment II that are not an integral part of this regulation.

- (3) Underpayment Allocation of Revenue Sharing on Land and Building Tax Fiscal Year 2009 Regional Shares referred to in Article 1 letter c is as listed in Attachment III is an integral part of this regulation.
- (4) Underpayment Allocation of Revenues Sharing of Collection Cost on Land and Building Tax for Fiscal Year 2009 and Fiscal Year 2010 as referred to in Article 1 letter d is as listed in Attachment IV is an integral part of this regulation.
- (5) Underpayment Allocation of Revenues Sharing on Customs Acquisition Rights to Land and Building section of the Central Government, which are distributed to regencies and cities for Fiscal Year 2009 as referred to in Article 1 letter e is as listed in Attachment V is an integral part of this regulation.
- (6) Underpayment Allocation Revenues Sharing of Tobacco Excise Fiscal Year 2009 as referred to in Article 1 letter f as listed in Attachment VI is an integral part of this regulation.

Article 3

Particularly in Underpayment Allocation For The Land and Building Tax Section of the Central Government which was distributed to regencies / cities for Fiscal Year 2009 as referred to in Article 2 paragraph (2), for the Tangerang Regency amounted IDR 10.639.095 (ten million six hundred thirty nine ninety-five thousand rupiahs) and Tangerang City amounted 15.999.089 (fifteen million nine hundred ninety-nine thousand and eighty-nine rupiahs) have been taken into account by distributing excess Fiscal Year 2008 amounted IDR 73.246.413 (seventy-three million two hundred and forty-six thousand four hundred and thirteen rupiahs).

Article 4

- (1) Distribution of Underpayment Allocation for Tax Revenue Sharing and Tobacco Excise Fiscal 2009 and 2010, as referred to in Article 1 shall be implemented at once, no later than December of the year 2011.
- (2) Distribution of Underpayment Allocation for Tax Revenue Sharing and Tobacco Excise Fiscal Year 2009 and Fiscal Year 2010 and implemented in accordance with the provisions of the legislation.

Article 5

This Regulation of the Minister of Finance shall come into force on the date of its promulgation.



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For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta  
on October 4, 2011  
MINISTER OF FINANCE  
Signed,  
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta  
On October 4, 2011  
MINISTER OF LAW AND HUMAN RIGHTS  
Signed  
PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 615



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NUMBER 02/PMK.05/2011 CONCERNING  
UNDERPAYMENT ALLOCATION OF REVENUES  
SHARING FOR TAX AND EXCISE TOBACCO  
PRODUCTS OF FISCAL YEAR 2009 AND FISCAL YEAR  
2010 BUDGET ALLOCATED IN STATE REVENUE AND  
EXPENDITURE IN CHANGE FISCAL YEAR 2011

UNDERPAYMENT ALLOCATION REVENUES SHARING FOR INCOME TAX OF  
ARTICLE 25 AND ARTICLE 29 OF INDIVIDUAL TAX PAYERS AND THE STATE  
INCOME TAX ARTICLE 21 FISCAL YEAR 2010 BUDGET ALLOCATED IN STATE  
REVENUE AND EXPENDITURE CHANGES IN FISCAL YEAR 2011

(in IDR)

No.	Region	Revenue sharing of income tax article 25 and article 29 (ITPA)	Revenue sharing of income tax article 21	Amount
1	Banda Aceh City	39.727.846	-	39.727.846
2	Medan City	-	157.750.113	151.750.113
3	Sumatera Barat Province	55.099.709	-	55.099.709
4	Padang City	323.217.750		323.217.750
5	Batam City	-	143.925.946	143.925.946
6	Bungo Regency	205.090.693		205.090.693
7	Jambi City	112.074.537		112.074.537
8	Sumatera Selatan Province	85.343.426		85.343.426
9	Palembang City	588.578.170	127.111.563	715.689.733
10	Lubuk Linggau City	54.898.532		54.898.532
11	Bandar Lampung City	52.614.372		52.614.372
12	DKI Jakarta Province	5.017.472.921		5.017.472.921
13	Jawa Barat Province	393.910.546		393.910.546
14	Bandung Regency	148.738.922		148.738.922
15	Bekasi Regency	872.370.362	211.491.932	1.083.862.294
16	Bogor Regency	147.403.539		147.403.539
17	Ciamis Regency	65.938.535		65.938.535
18	Cianjur Regency	75.240.721		75.240.721
19	Cirebon Regency	54.004.850		54.004.850
20	Garut Regency	48.280.354		48.280.354



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21	Indramayu Regency	50.263.284		50.263.284
22	Karawang Regency	247.263.815		247.263.815
23	Kuningan Regency	51.858.746		51.858.746
24	Majalengka Regency	55.094.006		55.094.006
25	Purwakarta Regency	54.834.689		54.834.689
26	Subang Regency	40.744.601		40.744.601
27	Sukabumi Regency	39.8132.149		39.882.149
28	Sumedang Regency	64.881.016		64.881.016
29	Tasikmalaya Regency	40.115.247		40.115.247
30	Bandung Regency	756.060.675	350.612.392	1.106.673.067
31	Bekasi Regency	101.512.778		101.512.778
32	Cirebon City	185.652.959		185.652.959
33	Depok City	50.198.692		50.198.692
34	Sukabumi City	48.606.798		48.606.798
35	Cimahi City	136.456.160		136.456.160
36	Tasikmalaya City	122.602.315		122.602.315
37	Banjar City	49.187.024		49.187.024
38	Bandung Barat City	110.205.088		110.205.088
39	Tangerang City	-	125.212.573	125.212.573
40	Tangerang Selatan City	888.624.272	212.614.277	1.101.238.549
41	Jawa Tengah Province	137.787.532		137.787.532
42	Banjarnegara	41.505.114		41.505.114



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	Regency			
43	Banyumas Regency	98.619.854		98.619.854
44	Blora Regency	38.559.379		38.559.379
45	Cilacap Regency	120.293.093		120.293.093
46	Jepara Regency	87.348.833		87.348.833
47	Kebumen Regency	47.151.044		47.151.044
48	Kendal Regency	47.597.929		47.597.929
49	Pati Regency	62.391.060		62.391.060
50	Purbalingga Regency	41.788.659		41.788.659
51	Purworejo Regency	38.721.059		38.721.059
52	Rembang Regency	39.130.833		39.130.833
53	Semarang Regency	57.233.431		57.233.431
54	Sukoharjo Regency	103.592.833		103.592.833
55	Magelang City	90.248.519		90.248.519
56	Pekalongan City	39.059.575		39.059.575
57	Semarang City	459.474.068	167.343.230	626.817.298
58	Surakarta City	103.895.584		103.895.584
59	Tegal City	87.949.170		87.949.170
60	DI Yogyakarta Province	55.476.294		55.476.294
61	Bantul Regency	71.975.002		71.975.002
62	Gunung Kidul Regency	50.997.232		50.997.232
63	Sleman Regency	180.174.715		180.174.715
64	Yogyakarta City	178.856.250		178.856.250





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65	Jawa Timur Province	207.200.620		207.200.620
66	Banyuwangi Regency	45.423.910		45.423.910
67	Bojonegoro Regency	77.5 17.207		77.5 17.207
68	Bondowoso Regency	45.327.299		45.327.299
69	Gresik Regency	88.558.682		88.558.682
70	Jember Regency	51.384.321		51.384.321
71	Jombang Regency	69.723.354		69.723.354
712	Lamongan Regency	39.483.708		39.483.708
73	Malang Regency	60.450.301		60.450.301
74	Mojokerto Regency	120.712.485		120.712.485
75	Pamekasan Regency	47.282.246		47.282.246
76	Sidoarjo Regency	367.740.822		367.740.822
77	Tulungagung Regency	52.862.614		52.862.614
78	Malang Regency	143.700.403		143.700.403
79	Mojokerto Regency	53.104.129		53.104.129
80	Surabaya City	434.089.367	307.346.821	741.436.188
82	Singkawang City	58.436.951		58.436.951
82	Kalimantan Selatan Province	273.729.317		273.729.317
83	Banjar Regency	77.714.437		77.714.437
84	Hulu Sungai Selatan Regency	59.182.994		59.182.994
95	Hulu Sungai Tengah Regency	59.424.379		59.424.379



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86	Hulu Sungai Utara Regency	58.016.076		58.016.076
87	Kotabaru Regency	58.973.131		58.973.131
88	Tapin Regency	50.592.472		50.592.472
89	Banjarbaru City	68.770.951		68.770.951
90	Banjarmasin City	1.773.313.257		1.773.313.257
91	Balangan Regency	58.008.903		58.008.903
92	Tanah Bumbu Regency	71.544.843		71.544.843
93	Manado City	154.983.709		154.983.709
94	Banggai Regency	39.836.116		39.836.116
95	Palu City	93.225.719		93.225.719
96	Sulawesi Selatan Province	60.299.493		60.299.493
97	Bone Regency	76.299.525		76.299.525
98	Makassar City	196.713.767		196.713.767
99	Kendari City	96.415.656		96.415.656
100	Bali Province	117.301.711		117.301.711
101	Badung Regency	200.348.172		200.348.172
101	Bangli Regency	39.267.163		39.267.163
103	Buleleng Regency	76.120.723		76.120.723
104	Gianyar Regency	159.380.499		159.380.499
105	Jembrana Regency	62.175.153		62.175.153
106	Karangasem Regency	38.496.395		38.496.395
107	Tabanan	55.370.770		55.370.770
108	Denpasar City	416.697.921		416.697.921
109	Mataram City	56.756.661		56.756.661



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110	Kupang City	92.190.830		92.190.830
111	Tidore Kepulauan City	246.012.282		246.012.282
112	Mimika Regency	50.594.617	170.786.100	221.380.717
113	Sorong City	70.692.691		70.692.691
	total	20.685.325.913	1.974.194.947	22.659.520.860

MINISTER OF FINANCE  
Signed,  
AGUS D.W. MARTOWARDOJO



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SHARING FOR TAX AND EXCISE TOBACCO  
PRODUCTS OF FISCAL YEAR 2009 AND FISCAL YEAR  
2010 BUDGET ALLOCATED IN STATE REVENUE AND  
EXPENDITURE IN CHANGE FISCAL YEAR 2011

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UNDERPAYMENT ALLOCATION OF LAND AND BUILDING TAX OF CENTRAL  
GOVERNMENT ARE DISTRIBUTED TO REGENCIES AND CITIES IN THE 2009  
BUDGET THAT WAS ALLOCATED IN THE BUDGET OF STATE REVENUES  
AND EXPENDITURES IN THE CHANGES FISCAL 2011  
(in IDR)

No.	Region	Revenues sharing for Land and Building Tax of Central Government
1	Padang Lawas Utara Regency	23.357.093
2	Padang Lawas Regency	23.357.093
3	Labuhan Batu Selatan Regency	23.357.093
4	Labuhan Batu Utara Regency	23.357.093
5	Kepulauan Anambas Regency	23.357.093
6	Sungai Penuh City	23.357.093
7	Bengkulu Tengah Regency	23.357.093
8	Pesawaran Regency	42.756.884
9	Tangerang Regency	10.639.095
10	Tangerang City	15.999.089
11	Serang Regency	23.357.093
12	Kubu Raya Regency	23.357.093
13	Tana Tidung Regency	23.357.093
14	Bolaang Mongondow Timur Regency	23.357.093
15	Bolaang Mongondow Selatan Regency	23.357.093
16	Sigi Regency	23.357.093
17	Toraja Utara Regency	23.357.093
18	Lombok Utara Regency	23.357.093
19	Manggarai Timur Regency	23.357.093
20	Tual City	23.357.093
21	Maluku Barat Daya Regency	23.357.093
22	Buru Selatan Regency	23.357.093
23	Memberamo Tengah Regency	23.357.093



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24	Yalimo Regency	23.357.093
25	Lanny Jaya Regency	23.357.093
26	Nduga Regency	23.357.093
27	Puncak Regency	23.357.093
28	Dogiyai Regency	23.357.093
	Total	653.322.393

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MINISTER OF FINANCE

Signed,

AGUS D.W. MARTOWARDOJO



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UNDERPAYMENT ALLOCATION OF REVENUES  
SHARING FOR TAX AND EXCISE TOBACCO  
PRODUCTS OF FISCAL YEAR 2009 AND FISCAL YEAR  
2010 BUDGET ALLOCATED IN STATE REVENUE AND  
EXPENDITURE IN CHANGE FISCAL YEAR 2011

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UNDERPAYMENT ALLOCATION FOR LAND AND BUILDING TAXES OF THE  
REGION IN FISCAL YEAR 2009 BUDGET ALLOCATED IN STATE REVENUE  
AND EXPENDITURE CHANGES IN FISCAL YEAR 2011

(in IDR)

No.	Region	Revenues sharing for Land and Building Tax of Region Government
1	Provinsi Jawa Tengah	44.482.602
2	Kota Sukabumi	12.821.453
3	Kab. Maluku Tenggara	104.105.250
4	Kab. Kepulauan Aru	109.456.313
	Total	270.865.618

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MINISTER OF FINANCE  
Signed,  
AGUS D.W. MARTOWARDOJO



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SHARING FOR TAX AND EXCISE TOBACCO  
PRODUCTS OF FISCAL YEAR 2009 AND FISCAL YEAR  
2010 BUDGET ALLOCATED IN STATE REVENUE AND  
EXPENDITURE IN CHANGE FISCAL YEAR 2011

UNDERPAYMENT ALLOCATION OF COLLECTION COST FOR LAND AND  
BUILDING TAX YEAR 2009 DAN 2010 BUDGET ALLOCATED IN STATE  
REVENUE AND EXPENDITURE BUDGET IN FISCAL CHANGES YEAR 2011

(in IDR)

No.	Region	Revenues Sharing on Collection Cost of Land and Building Tax Fiscal Year 2009	Revenues Sharing on Collection Cost of Land and Building Tax Fiscal Year 2010	Amount
1	Kalimantan Selatan Province	87.407.073	-	87.407.073
2	Kepulauan Anambas Regency	1.065.807	-	1.065.807
3	Banjar Regency	47.705.232	-	47.705.232
4	Barito Kuala Regency	57.500.425	-	57.500.425
5	Hulu Sungai Selatan Regency	164.867.277	-	164.867.277
6	Hulu Sungai Tengah Regency	26.703.715	-	26.703.715
7	Kota Baru Regency	268.799.191	-	268.799.191
8	Tabalong Regency	42.133.949	-	42.133.949
9	Tapin Regency	13.902.914	-	13.902.914
10	Banjar Baru Regency	49.169.736	-	49.169.736
11	Banjarmasin Regency	210.039.624	-	210.039.624
12	Maluku Utara Province	332.255.467	315.208.456	647.463.923
13	Halmahera Tengah Regency	454.381.879	426.980.006	881.361.885
14	Halmahera Barat Regency	416.536.933	368.837.184	785.374.117



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15	Ternate City	438.140.257	503.613.597	941.753.854
16	Halmahera Timur Regency	358.093.675	381.250.484	739.344.159
17	Tidore Kepulauan City	299.219.832	336.001.898	635.221.730
18	Halmahera Selatan Regency	445.656.929	500.307.601	945.964.530
19	Kepulauan Sula Regency	311.198.984	364.683.970	675.882.954
	Total	4.024.778.899	3.196.883.196	7.221.662.095

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MINISTER OF FINANCE  
Signed,  
AGUS D.W. MARTOWARDOJO





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OF THE REPUBLIC OF INDONESIA

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SHARING FOR TAX AND EXCISE TOBACCO  
PRODUCTS OF FISCAL YEAR 2009 AND FISCAL YEAR  
2010 BUDGET ALLOCATED IN STATE REVENUE AND  
EXPENDITURE IN CHANGE FISCAL YEAR 2011

UNDERPAYMENT ALLOCATION FOR CUSTOMS OF ACQUISITION FOR LAND  
AND BUILDING RIGHTS OF THE CENTRAL GOVERNMENT ARE ALLOCATED  
TO THE REGENCIES AND THE CITY IN FISCAL YEAR 2009 BUDGET  
ALLOCATED IN STATE REVENUE AND EXPENDITURE IN CHANGES FISCAL  
YEAR 2011

(in IDR)

No.	Region	Custom Acquisition for Land and Building Rights of the Central Government
1	Padang Lawas Utara Regency	1.858.548
2	Padang Lawas Regency	1.858.548
3	Labuhan Batu Selatan Regency	1.858.548
4	Labuhan Batu Utara Regency	1.858.548
5	Kepulauan Anambas Regency	1.858.548
6	Sungai Penuh Regency	1.858.548
7	Bengkulu Tengah Regency	1.858.548
8	Pesawaran Regency	1.858.548
9	Serang City	1.858.548
10	Kubu Raya Regency	1.858.548
11	Tana Tidung Regency	1.858.548
12	Bolaang Mongondow Timur Regency	1.858.548
13	Bolaang Mongondow Selatan Regency	1.858.548
14	Sigi Regency	1.858.548
15	Toraja Utara Regency	1.858.548
16	Lombok Utara Regency	1.858.548
17	Manggarai Timur Regency	1.858.548
18	Tual City	1.858.548
19	Maluku Barat Daya Regency	1.858.548
20	Buru Selatan Regency	1.858.548
21	Memberamo Tengah Regency	1.858.548
22	Yalimo Regency	1.858.548



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23	Lanny Jaya Regency	1.858.548
24	Nduga Regency	1.858.548
25	Puncak Regency	1.858.548
26	Dogiyai Regency	1.858.548
	Total	48.322.248

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MINISTER OF FINANCE  
Signed,  
AGUS D.W. MARTOWARDOJO



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OF THE REPUBLIC OF INDONESIA

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NUMBER 02/PMK.05/2011 CONCERNING  
UNDERPAYMENT ALLOCATION OF REVENUES  
SHARING FOR TAX AND EXCISE TOBACCO  
PRODUCTS OF FISCAL YEAR 2009 AND FISCAL YEAR  
2010 BUDGET ALLOCATED IN STATE REVENUE AND  
EXPENDITURE IN CHANGE FISCAL YEAR 2011

UNDERPAYMENT ALLOCATION OF EXCISE TOBACCO PRODUCTS IN FISCAL  
YEAR 2009 BUDGET ALLOCATED IN STATE REVENUE AND EXPENDITURE IN  
CHANGES FISCAL YEAR 2011

(in IDR)

No.	Region	Revenues Sharing of Excise Tobacco Products
1	Total se-Provinsi Sumatera Utara	272.852.621
2	Provinsi Sumatera Utara	81.855.790
3	Kab. Asahan	2.922.474
4	Kab. Dairi	2.922.474
5	Kab. Deli Serdang	2.922.474
6	Kab. Karo	2.922.474
7	Kab. Labuhan Batu	2.922.474
8	Kab. Langkat	2.922.474
9	Kab. Mandailing Natal	2.922.474
10	Kab. Nias	2.922.474
11	Kab. Simalungun	2.922.474
12	Kab. Tapanuli Selatan	2.922.474
13	Kab. Tapanuli Tengah	2.922.474
14	Kab. Tapanuli Utara	2.922.474
15	Kab. Toba Samosir	2.922.474
16	Kota Binjai	2.922.474
17	Kota Medan	31.105.199
18	Kota Pematang Siantar	78.062.360
19	Kota Sibolga	2.922.474
20	Kota Tanjung Balai	2.922.474
21	Kota Tebing Tinggi	2.922.474
22	Kota Padang Sidempuan	2.922.474
23	Kab. Pakpak Bharat	2.922.474
24	Kab. Nias Selatan	2.922.474
25	Kab. Humbang Hasundutan	2.922.474



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26	Kab. Serdang Bedagai	2.922.474
27	Kab. Samosir	2.922.474
28	Kab. Batu Bara	2.922.474
29	Kab. Padang Lawas Utara	2.922.474
30	Kab. Padang Lawas	2.922.474
31	Kab. Labuhan Batu Selatan	2.922.474
II	Total Province of West Java	4.753.735.220
1	Jawa Barat Province	1.426.513.327
2	Bandung Regency	55.736.343
3	Bekasi Regency	1.180.726.590
4	Bogor Regency	54.844.317
5	Ciamis Regency	54.929.173
6	Cianjur Regency	54.961.788
7	Cirebon Regency	120.767.593
8	Garut Regency	55.463.249
9	Indramayu Regency	54.844.317
10	Karawang Regency	372.858.208
11	Kuningan Regency	54.874.009
12	Majalengka Regency	54.9 18.690
13	Purwakarta Regency	54.844.317
14	Subang Regency	54.844.317
15	Sukabumi Regency	54.844.317
16	Sumedang Regency	55.205.968
17	Tasikmalaya Regency	55.177.003
18	Bandung City	54.882.055
19	Bekasi City	54.844;317
20	Bogor City	54.845.475
21	Cirebon City	443.394.646



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22	Depok City	54.844.317
23	Sukabumi City	54.844.317
24	Cimahi City	54.844.317
25	Tasikmalaya City	54.9 13.386
26	Banjar City	55.103.949
27	Bandung Barat Regency	54.864.915
III	Total Province of Central Java	13.123.462.172
1	Jawa Tengah Province	3.937.038.656
2	Banjarnegara Regency	114.170.911
3	Banyumas Regency	116.681.490
4	Batang Regency	149.750.750
5	Blora Regency	161.089.862
6	Boyolali Regency	159.166.727
7	Brebes Regency	116.067.851
8	Cilacap Regency	122.621.518
9	Demak Regency	279.992.836
10	Grobogan Regency	233.979.852
11	Jepara Regency	125.150.404
12	Karanganyar Regency	263.105.536
13	Kebumen Regency	119.722.091
14	Kendal Regency	424.776.523
15	Klaten Regency	241.989.596
16	Kudus Regency	3.290.673.993
17	Magelang Regency	155.356.804
18	Pati Regency	2 12.527.236
19	Pekalongan Regency	118.526.774
20	Pemalang Regency	117.942.529
21	Purbalingga Regency	156.876.893



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22	Purworejo Regency	118.725.109
23	Rembang Regency	115.763.681
24	Semarang Regency	135.186.228
25	Sragen Regency	122.702.139
26	Sukoharjo Regency	128.800.881
27	Tegal Regency	143.305.102
28	Temanggung Regency	399.090.818
29	Wonogiri Regency	115.387.056
30	Wonosobo Regency	175.455.748
31	Magelang City	114.699.785
32	Pekalongan City	153.05 1.808
33	Salatiga City	155.864.203
34	Semarang City	38 1.209.617
35	Surakarta City	128.465.761
36	Tegal City	118.545.404
IV	Total Province of Special Region of Yogyakarta	110.004.758
1	Special Region of Jogjakarta Province	110.004.758
2	Bantul Regency	73.336.505
3	Gunung Kidul Regency	36.668.252
4	Kulon Progo Regency	55.002.379
5	Sleman Regency	51.335.554
6	Yogyakarta City	40.335.078
V	Total Province of East Java Province	24.012.376.847
1	Provinsi Jawa Timur	7.203.713.061
2	Kab. Bangkalan	193.426.477
3	Kab. Banyuwangi	203.436.460
4	Kab. Blitar	326.402.970
5	Kab. Bojonegoro	648.232.541



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6	Kab. Bondowoso	332.95 1.708
7	Kab. Gresik	197.562.593
8	Kab. Jember	355.825.971
9	Kab. Jombang	347.173.237
10	Kab. Kediri	1.620.159.425
11	Kab. Lamongan	299.348.746
12	Kab. Lumajang	23 1.069.042
13	Kab. Madiun	235.095.070
14	Kab. Magetan	216.716.979
15	Kab. Malang	1.054.049.971
16	Kab. Mojokerto	25 1.594.693
17	Kab. Nganjuk	348.290.981
18	Kab. Ngawi	305.485.558
19	Kab. Pacitan	220.012. 192
20	Kab. Pamekasan	741.412.919
21	Kab. Pasuruan	1.565.999.307
22	Kab. Ponorogo	233.517.841
23	Kab. Probolinggo	422.643.967
24	Kab. Sampang	25 1.955.189
25	Kab. Sidoarjo	383.780.675
26	Kab. Situbondo	222.007.337
27	Kab. Sumenep	533.714.719
28	Kab. Trenggalek	222.292.323
29	Kab. Tuban	248.0 10.860
30	Kab. Tulungagung	43 1.298.657
31	Kota Blitar	2 19.399.254
32	Kota Kediri	1.644.766.527
33	Kota Madiun	197.040.258



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34	Kota Malang	706.269.545
35	Kota Mojokerto	219.805.111
36	Kota Pasuruan	224.573.652
37	Kota Probolinggo	193.944.340
38	Kota Surabaya	555.965.462
39	Kota Batu	203.43 1.229
		42.529.109.386

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MINISTER OF FINANCE  
Signed,  
AGUS D.W. MARTOWARDOJO