



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 239/PMK.011/2010

CONCERNING

GOVERNMENT-BORNE INCOME TAX ON INCOME FROM TRANSFER OF
RIGHTS OVER LAND AND / OR BUILDINGS RECEIVED OR OBTAINED BY
PEOPLE AFFECTED BY SIDOARJO MUDFLOW FOR 2010 FISCAL YEAR

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF REPUBLIC OF INDONESIA,

- Considering : a. that in order to ease the burden of people affected by the Sidoarjo mudflow, it is necessary to provide Income Tax relief on income received by individuals and / or entities affected by the Sidoarjo mudflow in connection with the transfer of rights over land and buildings;
- b. that based on the considerations as referred to in paragraph a and to implement the provisions of Article 3 paragraph (2) letter a point 4 of Law Number 47 of 2009 on State Revenue and Expenditure Budget for 2010 Fiscal Year as amended by Act Number 2 of 2010, it is necessary to stipulate a Regulation of the Minister of Finance concerning Government-Borne Income Tax on Income from Transfer of Rights over Land and / or Buildings Received or Obtained by People Affected by Sidoarjo Mudflow for 2010 Fiscal Year;
- In View of : 1. [Act Number 47 of 2009](#) on State Revenue and Expenditure Budget for 2010 Fiscal Year (State Gazette of the Republic of Indonesia Year 2009 Number 156, Supplement to State Gazette of the Republic of Indonesia Number 5075) as amended by [Act Number 2 of 2010](#) (State Gazette of the Republic Indonesia of 2010 Number 69, Supplement to State Gazette of the Republic of Indonesia Number 5132);
2. [Presidential Regulation Number 14 of 2007](#) on Sidoarjo Mudflow Mitigation Agency as amended by Presidential Decree Number 40 of 2009;
3. [Presidential Decree Number 56/P of 2010](#);

DECIDES:

- To stipulate : REGULATION MINISTER OF FINANCE CONCERNING GOVERNMENT-BORNE INCOME TAX ON INCOME FROM TRANSFER OF RIGHTS OVER LAND AND / OR BUILDINGS RECEIVED OR OBTAINED BY PEOPLE AFFECTED BY SIDOARJO MUDFLOW FOR 2010 FISCAL YEAR.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 2 -

Article 1

- (1) On income received by individuals and / or entities affected by the Sidoarjo mudflow from the transfer of rights over land and / or buildings to PT Minarak Lapindo Jaya or the Government shall be payable on Income Tax in accordance with the provisions of tax laws.
- (2) Individuals and / or entities affected by the Sidoarjo mudflow as referred to in paragraph (1) shall be natural persons and / or entities that own land and / or buildings included in:
 - a. Map of Affected Areas dated December 4, 2006;
 - b. Map of Affected Areas March 22, 2007, and
 - c. Mudflow handling areas outside Map of Affected Areas dated March 22, 2007, including Besuki Village, Pejarakan Village, and Kedungcangkring Village, Jabon Sub-district, Sidoarjo Regency, with the following boundaries:
 1. North side: embankment borders of Map of Affected Areas;
 2. East side: Porong-Gempol toll road;
 3. South side: Porong River;
 4. West side: borders of Pejarakan Village by Mindi Village,pursuant to Article 15 paragraph (1), Article 15 paragraph (2) and Article 15B Paragraph (1) of Presidential Decree Number 14 of 2007 on Sidoarjo Mud Mitigation Agency as amended by Presidential Decree Number 40 of 2009.
- (3) The payable Income Tax as referred to in paragraph (1) shall be borne by the Government.
- (4) Government-Borne Income Tax as referred to in paragraph (3) shall be given with a maximum budget of Rp205.000.000.000, 00 (two hundred and fifty billion Rupiahs).
- (5) Budget Limit as referred to in paragraph (4) shall be allocated in the State Budget for 2010 Fiscal Year.

Article 2

- (1) PT Minarak Lapindo Jaya is required to submit a monthly report to the Directorate General of Taxation



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 3 -

regarding the data of people receiving income from the transfer of rights over land and / or buildings using a form contained in Appendix to this Ministerial Regulation, which constitutes an integral part integral part of this Ministerial Regulation.

- (2) The report as referred to in paragraph (1) shall be submitted no later than the 15th of the following month after the month of transfer of rights over land and / or buildings of people affected by the Sidoarjo mudflow to PT Minarak Lapindo Jaya or the Government.

Article 3

The payable period of the Income Tax as referred to in Article 1 and the tax administration procedures for the implementation of this Ministerial Regulation shall be further regulated by the Director General of Taxation.

Article 4

This Regulation of the Minister of Finance shall come into force on the date of its promulgation.
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 December 21, 2010
MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On December 21, 2010
MINISTER OF LAW AND HUMAN RIGHTS
Signed
PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2010 NUMBER 644
Granted as true copy
HEAD OF GENERAL BUREAU
For
HEAD OF DEPARTMENT ADMINISTRATION



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 4 -

SECTION

[Signed and sealed]

GIARTO

NIP 195934201984021001



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

APPENDIX TO
REGULATION OF MINISTER OF FINANCE NUMBER 239//PMK.011.2010 CONCERNING
GOVERNMENT-BORNE INCOME TAX ON INCOME FROM TRANSFER OF RIGHTS OVER LAND
AND / OR BUILDINGS RECEIVED OR OBTAINED BY PEOPLE AFFECTED BY SIDOARJO
MUDFLOW FOR 2010 FISCAL YEAR

REPORT ON INCOME RECIPIENT REALIZATION OF TRANSFER OF RIGHTS OVER LAND AND / OR BUILDINGS
TO PT MINARAK LAPINDO JAYA / THE GOVERNMENT
PERIOD:.....

No.	INDIVIDUAL / INSTITUTION OF INCOME RECIPIENT	TAXPAYER REGISTRATION NUMBER	ADDRESS	NUMBER OF LAND AND BUILDING TAX OBJECT	TRANSFER VALUE (Rp)	PAYABLE INCOME TAX (Rp)
1					
2					
	Total					

.....
Seal and Signature
Director/ Management
MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO

HEAD OF GENERAL BUREAU
For



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

HEAD OF DEPARTMENT ADMINISTRATION
SECTION

[Signed and sealed]

GIARTO

NIP 195934201984021001