



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA
NUMBER 33/PMK.07/2011

CONCERNING

TEMPORARY ALLOCATION OF REVENUE SHARING FUND OF TOBACCO EXCISE
FOR THE FISCAL YEAR OF 2011

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF REPUBLIC OF INDONESIA,

- Considering
- a. that based on Act Number 10 of 2010 concerning State Revenue and Expenditure Budget for the 2011 Fiscal Year, Revenue Sharing Fund of Tobacco Excise for the 2011 Fiscal Year has been allocated;
 - b. that based on Article 66A paragraph (4) Act Number 11 of 1995 concerning Excise as amended by Act Number 39 of 2007, allocation of Revenue Sharing Fund of Tobacco Excise that is regulated by the Governor, for provinces, regencies, and cities shall be upon approval of the Minister of Finance;
 - c. that based on the considerations as referred to in letters a and b, it is necessary to stipulate a Regulation of the Minister of Finance concerning Temporary Allocation of Revenue Sharing Fund of Tobacco Excise for the 2011 Fiscal Year;
- In View of
- 1. [Act Number 11 of 1995](#) concerning Excise (State Gazette of the Republic of Indonesia of 1995 Number 76, Supplement to State Gazette of the Republic of Indonesia Number 3613) as amended by [Act Number 39 of 2007](#) (State Gazette of the Republic of Indonesia of 2007 Number 105, Supplement to State Gazette of the Republic of Indonesia Number 4755);
 - 2. [Act Number 10 of 2010](#) concerning State Revenue and Expenditure Budget for the 2011 Fiscal Year (State Gazette of the Republic of Indonesia of 2010 Number 126, Supplement of the State Gazette of the Republic of Indonesia Number 5167);



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3. [Presidential Decree Number 56/P of 2010;](#)
4. [Regulation of the Minister of Finance Number 84/PMK.07/2008](#) concerning Use of Revenue Sharing Fund of Tobacco Excise and Sanctions against Allocation Misappropriation of Revenue Sharing Fund of Tobacco Excise as amended by the [Regulation of the Minister of Finance Number 20/PMK.07/2009;](#)
5. [Regulation of the Minister of Finance Number 126/PMK.07/2010](#) concerning Implementation and Accountability of Transfer Budget to Regions;

DECIDES:

To Stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING TEMPORARY ALLOCATION OF REVENUE SHARING FUND OF TOBACCO EXCISE FOR THE 2011 FISCAL YEAR

Article 1

- 1) Revenue Sharing Fund of Tobacco Excise (*Dana Bagi Hasil Cukai Hasil Tembakau*), hereinafter referred to as DBH CHT, is part of the Budget Transfer to Regions in form of Revenue Sharing Fund of the 2011 Fiscal Year.
- 2) DBH CHT as referred to in paragraph (1) is distributed to tobacco excise producing provinces and / or tobacco producing provinces.

Article 2

- 1) DBH CHT for the 2011 Fiscal Year is allocated for Rp1.201.357.960.000, 00 (one trillion two hundred one billion three hundred fiftyseven million nine hundred sixty thousand Rupiahs).
- 2) DBH CHT for the 2011 Fiscal Year as referred to in paragraph(1) shall be 2 % (two percent) of the Tobacco Excise revenue as stipulated in Act Number 10 of 2010 concerning State Revenue and Expenditure Budget for the 2011 Fiscal



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Year.

- 3) DBH CHT for the 2011 Fiscal Year as referred to in paragraph(1) is a temporary allocation for provinces, regencies, and cities, to be distributed in each region as set by governors in relevant regions.
- 4) Temporary allocation of DBH CHT as referred to in paragraph(3), is distributed by the composition of 30 % (thirty percent) for provinces, 40 % (forty percent) for producing regencies/cities, and 30% (thirty percent) for other regencies and cities.
- 5) The distribution of temporary allocation of DBH CHT for the 2011 Fiscal Year as referred to in paragraph(4) for provinces, regencies, and cities shall be as listed in an Appendix, which constitutes an integral and inseparable part of this Regulation of the Minister of Finance.

Article 3

- 1) If the governors have submitted the distribution of DBH CHT allocation to the Minister of Finance, then the DBH CHT allocation stipulated in this Regulation of the Minister of Finance is DBH CHT allocation for relevant provinces, regencies, and cities.
- 2) Governors who have submitted the distribution of DBH CHT allocation as referred to in paragraph(1) include Governor of Nanggroe Aceh Darussalam Province, Governor of West Sumatra Province, Governor of South Sumatra Province, Governor of Banten Province, Governor of West Java Province, Governor of Central Java Province, Governor of Special District of Yogyakarta Province, Governor of East Java Province, Governor of Central Kalimantan Province, Governor of South Sulawesi Province, Governor of West Nusa Tenggara Province, and Governor of East Nusa Tenggara Province.
- 3) If the Governors have not submitted the distribution of DBH CHT allocation to the Minister of Finance, then the DBH CHT



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allocation stipulated in this Regulation of the Minister of Finance is an overall DBH CHT allocation per province not specifically for relevant provinces, regencies, and cities.

- 4) Governors who have not submitted the distribution of DBH CHT allocation as referred to in paragraph(3) include Governor of North Sumatra Province, Governor of Special Capital District of Jakarta Province, Governor of Bali Province, Governor of North Sulawesi Province, and Governor of Central Sulawesi Province.
- 5) If the governors as referred to in paragraph(3) have submitted the distribution of DBH CHT allocation of provinces, regencies, and cities, as long as not exceeding the 2011 Fiscal Year, then this Regulation of the Minister of Finance will be amended by adding the allocation details for relevant provinces, regencies, and cities.

Article 4

The use of DBH CHT for provinces, regencies, and cities shall be conducted in accordance with the provisions of legislation.

Article 5

- 1) The distribution of DBH CHT for the 2011 Fiscal Year shall be conducted on a quarterly basis in accordance with the legislation.
- 2) The distribution of DBH CHT as referred to in paragraph(1) for the first quarter is 20 % (twenty percent), second quarter 30 % (thirty percent) and third quarter 30 % (thirty percent) from the stipulation of DBH CHT as referred to in Article 2.
- 3) The distribution of DBH CHT as referred to in paragraph(1) for the fourth quarter is the difference of the definitive allocation stipulation of DBH CHT and the amount of funds that has been distributed during the first quarter to third quarter based on the stipulation of DBH CHT as referred to in Article 2.



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- 4) The distribution as referred to in paragraph(2) shall be conducted to provinces, regencies, and cities in the relevant provinces as referred to in Article 3 paragraph(2).

Article 6

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 January 4, 2011
MINISTER OF FINANCE

Signed,
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On January 4, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
PATRIALIS AKBAR
STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2011 NUMBER 2