

**NON-TAX STATE'S RECEIPTS**  
**(Law of the Republic of Indonesia No. 20/1997 dated May 23, 1997)**

BY THE GRACE OF GOD THE ALMIGHTY

THE PRESIDENT OF THE REPUBLIC OF INDONESIA

**Considering:**

- a. that the implementation of the tasks and functions of the government in serving, regulating and protecting the community, managing the state's assets and utilizing natural resources in the framework of achieving the national objective as set forth in the Constitution of 1945 may give rise to a form of state's receipt called non-tax state receipts;
- b. that the implementation and management of non-tax state's receipts as set forth in the prevailing enforcement regulations and provisions have not fully reflected legal certainty and administrative orderliness in state's finance;
- c. that in the framework of promoting efficiency in the state's economy and finance and to provide certainty in the role and authority of the government in practicing the implementation and management of non-tax state's receipts, it is deemed necessary to improve the regulation in the non-tax state's receipts;
- d. that on the basis of the considerations referred to in letters a, b and c, it is necessary to draw up a law on non-tax state's receipts.

**In view of:**

1. Article 5 sub-article (1), Article 20 sub-article (1) and Article 23 sub-article (2) of the Constitution of 1945;
2. East Indies Accounting Law (Statute Book of 1925 No. 448) as already amended and supplement, the latest by Law No. 9/1968 (Statute Book of 1968 No. 53);

With the approval of

THE HOUSE OF PEOPLE'S REPRESENTATIVES OF THE REPUBLIC OF INDONESIA

**DECIDES**

**To stipulate:**

**LAW ON NON-TAX STATE'S RECEIPTS**

**CHAPTER I**  
**GENERAL PROVISIONS**  
**Article 1**

**Referred to in this law as:**

1. Non-tax state's receipts shall be the entire receipts of the central government not originating in taxation receipts;
2. Natural resources shall be the entire natural wealth found above, on the surface of and inside the earth and controlled by the state;
3. Agencies shall be forms of business agencies encompassing limited-liability companies, limited partnerships, other forms of partnerships, state-owned companies or companies owned by regional administrations under whatever name and in whatever form, alliances, organizations, firms, commercial associations, cooperatives, foundations or similar organizations, Institutes, pension funds, permanent business forms in the form of branches, representative offices or agents of companies not established and not domiciled in Indonesia and other forms of business agencies;
4. Government agencies shall be ministries and non-ministerial institutions;
5. A payer shall be an individual or an agency that is stipulated to perform an obligation to pay pursuant to the prevailing laws;

6. Outstanding non-tax state's receipts shall be non-tax state's receipts which must be paid at a particular time or in a particular period pursuant to the prevailing laws;
7. The Minister shall be the Minister of Finance of the Republic of Indonesia.

## CHAPTER II TYPES AND TARIFFS

### Article 2

- (1) Groups of non-tax state's receipts encompass:
  - a. receipts originating in the management of government funds;
  - b. receipts from the utilization of natural resources;
  - c. receipts from the proceeds from the management of separated state's assets;
  - d. receipts from the activities of services rendered by the government;
  - e. receipts based on court rulings and originating in the imposition of administrative sanctions;
  - f. receipts in the form of grants constituting the right of the government;
  - g. other receipts regulated in separate laws.
- (2) With the exception of non-tax state's receipts stipulated in the laws, the types of non-tax state's receipts encompassed in the groups as meant in sub-article (1) shall be stipulated in a government regulation.
- (3) The types of non-tax state's receipts not yet encompassed in the groups of non-tax state's receipts as meant in sub-article (1) shall be stipulated in a government regulation.

### Article 3

- (1) The tariffs of the types of non-tax state's receipts shall be stipulated with account being taken of the impact of the imposition on the community and their business activities, the costs of implementing government activities in connection with the types of non-tax state's receipts concerned and the aspect of fairness in the imposition of the charges on the community.
- (2) The tariffs of the types of non-tax state's receipts as meant in sub-article (1) shall be stipulated in a law or a government regulation stipulating the types of non-tax state's receipts concerned.

## CHAPTER III MANAGEMENT

### Article 4

It is obligatory that all non-tax state's receipts should be deposited directly and immediately to the State's Cash.

### Article 5

All non-tax state's receipts shall be managed in a system of state's budget of revenues and expenditures.

### Article 6

- (1) The Minister may appoint a government agency to collect and or receives outstanding non-tax state's receipts.
- (2) It is obligatory that an appointed government agency as meant in sub-article (1) should deposit the non-tax state's receipts it receives directly to the State's Cash as meant in Article 4.
- (3) Non-compliance with the obligation of the government agency to collect and or receive as meant in sub-article (1) and deposit as meant in sub-article (2) shall be subject to a sanction pursuant to the prevailing laws.

### Article 7

- (1) An appointed government agency as meant in Article 6 sub-article (1) shall be obligated to present a plan and report on the realization of non-tax state's receipts in writing and periodically to the Minister.
- (2) Further provisions on the procedure for presenting the plan and or report on the realization of non-tax state's receipts shall be regulated in a government regulation.

### Article 8

- (1) While fulfilling the provisions as meant in Articles 4 and 5, some of the funds of a type of non-tax state's receipts may be used for certain activities linked with the said type of non-tax state's receipts by the government agency concerned.

- (2) Certain activities as meant in sub-article (1) shall encompass the activities of:
- research and development of technology;
  - health services;
  - education and training;
  - law enforcement;
  - services involving certain intellectual capabilities;
  - conservation of natural resources.
- (3) Further provisions on the procedure for utilization of non-tax state's receipts as meant in sub-article (1) shall be regulated in a government regulation.

#### Article 9

- (1) The amount of outstanding non-tax state's receipts shall be determined in the following way:
- determined by a government agency;
  - calculated by the payer himself.
- (2) The types of non-tax state receipts the amounts of outstanding non-tax state's receipts of which are determined in the way as meant in sub-article (1) letter b shall be stipulated in a government regulation.

#### Article 10

- (1) The determination of the amounts of outstanding non-tax state's receipts by a government agency with respect to payers for the types of non-tax state's receipts as meant in Article 9 sub-article (2) shall become outdated after 10 (ten) years as from the time when the non-tax state's receipts concerned become outstanding.

#### Article 11

- (1) Payers shall pay the amounts of outstanding non-tax state's receipts in a particular period pursuant to the prevailing laws.
- (2) A government agency may, at the request of a payer for a type of non-tax state's receipt as meant in Article 9 sub-article (2) after the stipulated requirements have been met, may give an approval to the payer concerned to pay by installments or postpone the payment of the outstanding non-tax state's receipts with an interest fixed at 2% (two per cent) per month.

#### Article 12

Further provisions on the procedure for determining the amounts, payment, including installments and payment postponement, and depositing of outstanding non-tax receipts shall be regulated in a government regulation.

#### Article 13

- (1) An appointed government agency as meant in Article 6 sub-article (1) and payers for the types of non-tax state's receipts as meant in Article 9 sub-article (1) shall be obligated to keep records which may present sufficient information to serve as the basis for the calculation of non-tax state's receipts.
- (2) It is obligatory that the records should be made in Indonesia in the rupiah currency unit and drawn up in the Indonesian language or in a foreign currency unit and in a foreign language permitted by the Minister.
- (3) It is obligatory that books, records and other documents serving as the basis for calculation as meant in sub-article (1) should be kept for 10 (ten) years.

### CHAPTER IV INSPECTION

#### Article 14

- (1) At the request of a government agency, payers for the types of non-tax state receipts as meant in Article 9 sub-article (2) may be subject to an inspection by an authorized government agency.
- (2) At the request of the Minister, an appointed government agency as meant in Article 6 sub-article (1) may be subject to a special inspection by an authorized government agency.

- (3) The request of the government agency for an inspection as meant in sub-article (1) shall be based on:
  - a. the result of monitoring conducted by the government agency on the payer concerned;
  - b. a report from a third party; or
  - c. a request of a payer for the amount in excess in the case of the payment of outstanding non-tax state's receipts.
- (4) In the framework of an inspection, the appointed government agency as meant in Article 6 sub-article (1) and the payers for the types of non-tax state's receipts as meant in Article 9 sub-article (2) as the parties subjected to the inspection shall be obligated to:
  - a. show and or lend records, documents serving as the basis for recording and other documents related to the obligation to pay the outstanding non-tax state's receipts;
  - b. allow entry into a place or room deemed necessary and provide assistance to facilitate the inspection; and or
  - c. provide the necessary information.
- (5) In the event that the official from the appointed government agency as meant in Article 6 sub-article (1) fails to perform his obligation as meant in sub-article (4), he shall be subject to the imposition of a sanction pursuant to the prevailing laws.
- (6) In the event that the payers for the types of non-tax state's receipts as meant in Article 9 sub-article (2) fail to perform their obligation as meant in sub-article (4), the outstanding non-tax state's receipts shall be determined ex-officio and added to these shall be an administrative sanction in the form of a fine amounting to twice the amounts of the outstanding non-tax state's receipts.

#### Article 15

- (1) In the event that in the framework of an inspection information or evidence is needed from another party, the other party concerned shall be obligated to provide the information or give all the evidences requested on the basis of the request of the inspector.
- (2) A permit must first be obtained from the Minister for the provision of the information or evidence needed as meant in sub-article (1) in the event that the other party concerned is a bank.

#### Article 16

- (1) The outcome of an inspection of the government agency as meant in Article 14 sub-article (2) shall be presented to the Minister and the Minister shall notify the outcome of the said inspection to the government agency concerned for further settlement.
- (2) The outcome of the inspection as meant in Article 14 sub-article (1) with respect to payers for non-tax state's receipts as meant in Article 9 sub-article (2) shall be presented to the government agency in order that the amounts of the outstanding non-tax state's receipts of the payers concerned may be determined.

#### Article 17

- (1) In the event that on the basis of the outcome of an inspection of payers for types of non-tax state's receipts as meant in Article 9 sub-article (2) it is found that the amounts of outstanding non-tax state's receipts have been underpaid, the payers concerned shall be obligated to pay the deficient amount plus a sanction in the form of an administrative fine amounting to 2% (two per cent) of the said deficient amount a month for a maximum of 24 (twenty-four) months.
- (2) In the event that on the basis of the outcome of an inspection of payers for the types of non-tax state's receipts as meant in Article 9 sub-article (2) it is found that the amounts of the outstanding non-tax state's receipts have been overpaid, the said excess amount shall be calculated as advance payment for the amounts of outstanding non-tax state's receipts of the payers concerned for the next period.
- (3) In the event that the business activity of a payer is terminated, the excess amount in payment as meant in sub-article (2) shall be refunded to the payer at the latest 1 (one) month after the issuance of a decision on the overpayment.

- (4) In the event that the refunding of the excess payment is conducted beyond the period as meant in sub-article (3), the said excess payment shall be refunded to the payer plus a compensation of interest amounting to 2% (two per cent) a month for a maximum of 24 (twenty-four) months.

#### Article 18

Further provisions on an inspection shall be regulated in a government regulation.

### CHAPTER V OBJECTION Article 19

- (1) Payers for the types of non-tax state's receipts as meant in Article 9 sub-article (2) may file a written objection to the stipulation on the amounts of outstanding non-tax state's receipts in the Indonesian language to the appointed government agency as meant in Article 6 sub-article (1) within 3 (three) months as from the date of stipulation.
- (2) The filing of an objection shall not postpone the obligation to pay outstanding non-tax state's receipts and the implementation of collection.
- (3) The government agency as meant in sub-article (1) shall examine the objection filed after the letter of objection has been received in complete order.
- (4) At the latest within a period of 12 (twelve) months after the letter of objection has been received in complete order, the government agency as meant in sub-article (1) shall issue a decision on the objection.
- (5) A decision on the objection as meant in sub-article (4) shall be a decision which is final in nature.
- (6) If after the period as meant in sub-article (4) is over and the appointed government agency as meant in sub-article (1) has not made a decision, the said objection filed by the payer shall be considered as having been accepted.
- (7) In the event that the objection is rejected and that it turns out that the amounts of outstanding non-tax state's receipts as set forth in the decision as meant in sub-article (4) are still underpaid, the payers shall be obligated to pay the deficient amount of the payment plus a sanction in the form of a fine amounting to 2% (two per cent) of the said deficient amount a month for a maximum of 24 (twenty-four) months.
- (8) In the event that the objection is accepted and that it turns out that the amounts of non-tax state's receipts as set forth in the decision as meant in sub-article (4) are underpaid, the excess amount of the payment shall be calculated as advance payment for the amounts of outstanding non-tax state's receipts of the payers concerned for the next period.
- (9) In the event that the business activity of a payer is terminated, the excess amount of payment as meant in sub-article (8) shall be refunded to the payer at the latest 1 (one) months after the issuance of the decision on the overpayment.
- (10) In the event that the refunding of the amount of payment in excess is conducted after the period limit as meant in sub-article (9), the said excess amount shall be refunded to the payer plus a compensation of interest amounting to 2% (two per cent) a month for a maximum of 24 (twenty-four) months.
- (11) Further provisions on the filing and settlement of an objection shall be regulated in a government regulation.

### CHAPTER VI CRIMINAL PROVISIONS

#### Article 20

- Payers of the types of non-tax state's receipts as meant in Article 9 sub-article (2), who, owing to their negligence,
- a. fail to submit reports on outstanding non-tax state's receipts; or
  - b. submit reports on outstanding non-tax state's receipts but the contents are incorrect or incomplete or attach incorrect information or fail to attach correct information,
- so that they shall inflict losses to the state's revenues, shall be penalized with a maximum of 1 (one) year in prison and a fine of a maximum of twice the amounts of the outstanding non-tax state's receipts.

## Article 21

- (1) Payers for the types of non-tax state's receipts as meant in Article 9 sub-article (2) who are proved to have deliberately:
- failed to pay, deposit and or report the amounts of outstanding non-tax state's receipts;
  - failed to show or lend books, records or other documents at the time of an inspection, or show books, records or other documents which are fake or are forged and passed on as correct;
  - failed to submit reports on outstanding non-tax state's receipts; or
  - submitted incorrect or incomplete reports on outstanding non-tax state's receipts or attached incorrect information, or failed to attach correct information,
- so that they shall inflict losses to the state's revenues, shall be penalized with a maximum of 6 (six) years in prison and a fine of a maximum of 4 (four) times of the amounts of the outstanding non-tax state's receipts.
- (2) The penalty threats as meant in sub-article (1) shall be doubled if a payer repeats a criminal act in the non-tax state's receipts area prior to the passage of 1 (one) year, as from the completion of part or all of the prison penalty passed.

## Article 22

Other parties who pursuant to Article 15 sub-article (1) and sub-article (2) shall be obligated to give information or evidence as requested, but deliberately fail to give the information or the evidence or deliberately give incorrect information or evidence shall be subject to a penalty of a maximum of 1 (one) year in prison plus a fine of a maximum of Rp 5,000,000.00 (five million rupiahs).

CHAPTER VII  
TRANSITIONAL PROVISIONS

## Article 23

- The types and tariffs of non-tax state's receipts already regulated in a law prior to the enforcement of this law shall remain valid.
- Non-tax state's receipts regulated in the laws with a status lower than a law shall remain valid prior to the introduction of adjustment on the basis of this law.
- The adjustment as meant in sub-article (2) shall be introduced at the latest 5 (five) years as from the enforcement of this law.

CHAPTER VIII  
CLOSING PROVISION

## Article 24

This law shall take effect as from the date of promulgation.

For public cognizance, this law shall be promulgated by publishing it in the Statute Book of the Republic of Indonesia.

Promulgated in Jakarta

On May 23, 1997

THE MINISTER/STATE SECRETARY  
OF THE REPUBLIC OF INDONESIA

sgd.

M O E R D I O N O

Validated in Jakarta

On May 23, 1997

THE PRESIDENT OF THE REPUBLIC  
OF INDONESIA

sgd.

S O E H A R T O

STATUTE BOOK OF THE REPUBLIC OF INDONESIA NO. 43/1997

ELUCIDATION .....  
(To be continued)

**NON-TAX STATE'S RECEIPTS**  
**(Law of the Republic of Indonesia No. 20/1997 dated May 23, 1997)**  
*(Continued from Business News No. 6101/6102 pages 9A-14A)*

**ELUCIDATION**  
**ON**  
**LAW NO. 20/1997**  
**ON**  
**NON-TAX STATE RECEIPTS**

**GENERAL**

In an effort to achieve the national goal as set forth in the Constitution of 1945, the government shall carry out governmental and national development activities. Therefore, the role of non-tax state-receipts in financing the said activities is important in promoting the nation's independence in financing the state and development.

The elucidation of Article 23 paragraph (2) of the Constitution of 1945, among other things, stresses that all acts burdensome to the people such as taxes and others must be stipulated by the law, namely with the approval of the House of People's Representatives. Therefore, non-tax state's receipts burdensome to the people must also be based on the law.

In line with the intensification of national development in all areas, there are many kinds of non-tax state's receipts. Taxation receipts encompass receipts originating in the income tax, the value added tax and the sales tax on luxury goods, import duties, excise, the land and building tax, stamp duties, fees for the acquisition of title over land and building, and other receipts regulated in the taxation laws. In addition, state's receipts originating in natural oil and gas, in which there are elements of taxes and royalties, shall be treated as taxation receipts, in view of the more dominant role of the tax element. Therefore, the definition of non-tax state's receipts as formulated in this law shall encompass all central government's receipts outside the said taxation receipts.

The prevailing provisions of the laws as the basis for the establishment and management of non-tax state's receipts encompass many kinds and levels of regulations so that they have not fully reflected legal certainty. The great number and variety of regulations shall also result in disorder and complexity in the management of non-tax state's receipts. Therefore, it is now time to establish a law on non-tax state's receipts. Prior to the issuance of a new law on treasury as a substitute for *Indische Comptabiliteitswet* (Statute Book No. 448/1925), the provision related to the system of treasury regulated in *Indische Comptabiliteitswet* (Statute Book No. 448/1925) as already several times amended and supplemented, the latest by Law No. 9/1968, shall continue to be made a material for consideration.

With the principles of legal certainty, justice and simplicity being firmly upheld, the direction and the objective of the formulation of the law on non-tax state's receipts shall be as follows:

- a. achieving national independence in state and development financing through optimization of the sources of non-tax state's receipts and order in the management administration of non-tax state's receipts as well as the deposit of non-tax state's receipts to the state's cash.
- b. better providing legal certainty and justice to the community in their participation in development financing in accordance with the benefits they may enjoy from the activities generating non-tax state's receipts;
- c. supporting the government's policies in the framework of boosting the economic growth, equal distribution of development and its fruits as well as investments in the entire Indonesian territory;
- d. supporting efforts to create strong and clean government apparatuses with proper authority, simplification of procedure and fulfillment of obligations, promotion of order in the administration of state's finance and budget and intensified supervision.

**ARTICLE BY ARTICLE**

**Article 1**

Sufficiently clear.



## Article 2

## Sub-article (1)

## Letter a:

The types of receipts included in the group of receipts originating in the management of state's funds are among others giro service receipts, development budget balance and routine budget balance.

## Letter b:

The types of receipts included in the group of receipts originating in the utilization of natural resources are among others royalties in the fishery area, royalties in the forestry area and royalties in the mining area. Specially with respect to the receipts from natural oil and gas, although pursuant to Law no. 8/1971 on state-owned natural oil and gas mining companies these receipts contain a royalty element, the receipts which are the government's portion from natural oil and gas shall not be included in the type of non-tax state's receipts because these receipts contain a lot of taxation elements.

## Letter c:

The types of receipts categorized as receipts resulting from the management of separated state's assets, among others, dividends, the government's portion of profits, revolving development funds and the proceeds of the sales of shares controlled by the government.

## Letter d:

The types of receipts categorized as receipts from services provided by the government, among others, education, health, training, the granting of patents, trademarks and copyrights, the granting of visas and passports and the management of non-separated government's assets.

## Letter e:

The types of receipts categorized as receipts based on court rulings, among others, the auction of goods seized by the state and fines.

## Letter f:

The grants as meant in this Article 2 sub-article (1) letter f shall be state's receipts in the form of grants and or donation constituting the rights of the government, from at home and abroad and from either the private sector or the government.

Grants in kind, among others, which shall directly be used for an emergency situation such as a natural disaster or a plague shall not be recorded in the state's budget of revenues and expenditures.

## Letter g:

Sufficiently clear.

## Sub-article (2)

The types of non-tax state's receipts stipulated in a government regulation as meant in this sub-article shall be brought up by the government to the House of People's Representative of the Republic of Indonesia in the context of a discussion on and the drawing up of a bill on the state's budget of revenues and expenditures.

## Sub-article (3):

The types of non-tax state's receipts stipulated in a government regulation as meant in this sub-article shall be brought up by the government to the House of People's Representative of the Republic of Indonesia in the context of a discussion on and the drawing up of a bill on the state's budget on revenues and expenditures.

## Article 3

## Sub-article (1)

The tariffs of the types of non-tax state's receipts must be stipulated with the most conscientious consideration because these shall be burdensome to the community. The consideration over the impact of their imposition on the community and their business activities and the cost that the government shall have to bear with respect to the provision of services, and the regulation by the government directly linked with the types of non-tax state's receipts concerned and the aspect of justice shall be aimed at ensuring that the burden which the community shall be obligated to bear shall be proper, give a chance for profit making or not hamper the business activities carried out by the community.



**Sub-article (2)**

The tariffs of the types of non-tax state's receipts stipulated in a government regulation as meant in this sub-article shall be brought up by the government to the House of People's Representatives of the Republic of Indonesia in the context of a discussion on and the drawing up of a bill on the state's budget of revenues and expenditures.

**Article 4**

Referred to as the state's cash shall be the current account for the deposit of the state's money, which is opened and stipulated by the minister in order that it may accommodate all receipts and spending of the state, and which is booked at any time within 1 (one) budget year and shall be accounted for in the state's budget of revenues and expenditures.

**Article 5**

Sufficiently clear.

**Article 6****Sub-article (1)**

The use of the word "may" in this sub-article is that if the law has not appointed a government agency to collect or receive outstanding non-tax state's receipts, the minister needs to appoint a government agency for the said purpose.

**Sub-article (2)**

Sufficiently clear.

**Sub-article (3)**

In this case the sanction shall be imposed on the official of the government agency concerned as an official performing the task.

Referred to as the prevailing laws shall be, among others, Government Regulation No. 30/1990 on the discipline of civil servants and Law No. 3/1971 on the eradication of the criminal acts of corruption.

**Article 7****Sub-article (1)**

The presentation of a plan of and a report on the realization of non-tax state's receipts shall be aimed at ensuring that the management of non-tax state's receipts shall be planned and orderly. The plan shall be presented at least once in a budget year. A report on realization shall be presented at least twice in 1 (one) budget year.

**Sub-article (2)**

Matters regulated by virtue of a government regulation shall encompass among other things the materials reported and the time in which the plan and or the report on realization is presented.

**Article 8****Sub-article (1)**

This provision is aimed at providing certainty about the allocation of funds for certain activities linked with the types of non-tax state's receipts. The funds which may be allocated shall be the funds from the types of non-tax state's receipts linked with the said certain activities. The funds from the said allocation can be used only by the government agency or the unit generating the non-tax state's receipts concerned. The said non-tax state's receipts shall be used selectively and the receipts shall be used only after the provisions in Articles 4 and 5 have been fulfilled. The said non-tax state's receipts shall be used after a proposal for the said use has been submitted to the minister.

**Sub-article (2)****Letter a:**

In this case, the activities shall include among other things research and development of technology in agriculture and mining areas.

**Letter b:**

In this case, the activities shall include among other things hospital services and services rendered by medical centers.

Letter c:

In this case, the activities shall include among other things the activities of universities and job-training centers.

Letter d:

In this case, the activities shall include among other things those in the context of fostering of and supervision over the implementation of legal provisions and the granting of rights over intellectual property.

Letter e:

In this case, the activities shall include among other things the provision of services related to consultancy, analysis, environmental quality testing and monitoring, cloud-seeding, testing of food contamination caused by radiation.

Letter f:

In this case, the activities shall include among other things the conservation of forestry and fishery financial sources.

Sub-article (3)

Sufficiently clear.

Article 9

Sub-article (1)

The system of collection of non-tax state's receipts shall have its own kind and characteristic and may be divided into two categories in connection with the determination of the amounts of outstanding non-tax state's receipts, namely the determination by a government agency or self-assessment by the payer.

As for the type of non-tax state's receipts which become outstanding before the payer enjoy a benefit from the government activities, such as the granting of patents and the provision of educational services, the determination of the amounts of outstanding non-tax state's receipts in this case shall be stipulated by a government agency. However, in the event that the non-tax state's receipts that the payer shall have to pay becomes outstanding after the payer has enjoyed the benefit, such as the utilization of natural resources, the determination of the amounts of outstanding non-tax state's receipts may be left to the payer concerned in the framework of self-assessment.

Sub-article (2)

Sufficiently clear.

Article 10

Sub-article (1)

As for the payers for the types of non-tax state's receipts as meant in Article 9 sub-article (2), they may subject to a correction in the form of a decision by the government agency as meant in Article 6 sub-article (1) and related to the non-tax state's receipt concerned in order that an accurate and correct amount shall be obtained. The right to issue this decision shall be granted to the government agency concerned with a certain time limit in order that legal certainty may be given regarding the collectible outstanding non-tax state's receipts.

Sub-article (2)

In the event that there is an indication that a payer commits a criminal act in the area of non-tax state's receipts, a government agency may still make a decision for the payer concerned on the amounts of outstanding non-tax state's receipts without considering the expiration period.

Article 11

Sub-article (1)

Sufficiently clear.

Sub-article (2)

A government agency may give its approval for the installment or postponement of the payment of outstanding non-tax state's receipts after obtaining a written approval from the minister.

## Article 12

Matters regulated in this government regulation are among other things a decision on the period of being in debt, the time of payment, the activities of a government agency in collection and or receiving and depositing.

## Article 13

Sufficiently clear.

## Article 14

## Sub-article (1)

In this case the inspection is intended to put to the test obedience in the fulfillment of obligations pursuant to the laws on non-tax state's receipts and in the framework of enforcing the said laws. Referred to as an authorized government agencies shall be the Agency for Supervision over Finance and Development while the State's Audit Agency can still undertake supervision and audit pursuant to the prevailing laws.

## Sub-article (2)

The inspection in this case is carried out in the framework of implementing internal supervision and with a view to putting to the test obedience in the fulfillment of obligations pursuant to the laws on non-tax state's receipts and in the framework of enforcing the said laws. Referred to as an authorized government agency shall be the Agency for Supervision over Finance and Development, while the State's Audit Agency can still undertake supervision and audit pursuant to the prevailing laws.

## Sub-article (3)

Sufficiently clear.

## Sub-article (4)

Notes, documents and additional information shall be very much needed to obtain correct and accurate outstanding non-tax state's receipts so that neither the payer nor the government should sustain any losses.

## Sub-article (5)

Referred to as the prevailing laws shall be among other things Government Regulation No. 30/1980 on the discipline of civil servants.

## Sub-article (6)

Sufficiently clear.

## Article 15

## Sub-article (1)

Referred to as other parties in this sub-article shall be, among other things, banks, public accountants and notaries.

## Sub-article (2)

Sufficiently clear.

## Article 16

## Sub-article (1)

Sufficiently clear.

## Sub-article (2)

In this case the government agency shall determine the amount of outstanding non-tax state's receipts on the basis of the result of an inspection.

## Article 17

## Sub-article (1)

A fine shall be imposed from the time when outstanding non-tax state's receipts become due for collection and part of a month shall be calculated as 1 (one) month. To become due refers to the time when outstanding non-tax state's receipts must be paid pursuant to the prevailing laws.

The fine shall be calculated from the time when the outstanding non-tax state's receipts become due for payment up to the time when these outstanding non-tax state's receipts have been paid, but the period must not exceed 24 (twenty-four) months.

Sub-articles (2) up to (4).

Sufficiently clear.

Article 18

Sufficiently clear.

Article 19

Sub-article (1)

If it turns out that there is a difference between the amount of outstanding non-tax state's receipts calculated by the payer and that determined by a government agency on the basis of the result of audit on the amount of outstanding non-tax state's receipts, the payer may file an objection to the decision on the said outstanding non-tax state's receipts.

Sub-articles (2) up to (4)

Sufficiently clear.

sub-article (5)

A decision on an objection being final in nature means that the said decision constitutes the final administrative decision made by a state's administration official. Therefore, if a payer thinks that his interest is harmed by the said decision, the person concerned may file a lawsuit to the state's administrative high court.

Sub-articles (6) up to (10)

Sufficiently clear.

Sub-article (11)

Matters regulated in this government regulation shall be among other things the procedure for the filing of an objection, such as the time for the filing of an objection or the reasons for the filing of an objection.

Article 20

Sufficiently clear.

Article 21

Sub-article (1)

Sufficiently clear.

Sub-article (2)

To prevent the recurrence of a criminal act in the area of non-tax state's receipts, the perpetrator repeating the said criminal act shall be subject to a heavier penalty.

Article 22

Sufficiently clear.

Article 23

Sub-articles (1) and (2)

Sufficiently clear.

Sub-article (3)

The adjustment as meant in this sub-article (3) shall be implemented as soon as possible and must already be totally completed at the latest 5 (five) years as from the enforcement of this law.

Article 24

Sufficiently clear.

SUPPLEMENT TO THE STATUTE BOOK OF THE REPUBLIC OF INDONESIA NO. 3687

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