

- a. the Directorate of Syariah Banking, M.H Thamrin Street No. 2, Jakarta 10110 in the case of BPRS having head offices within the working area of the Head Office of Bank Indonesia; or
- b. Local Bank Indonesia Offices, in the case of BPRS having head offices outside the working area of the Head Office of Bank Indonesia.

lished by placing it in State Gazette of the Republic of Indonesia.

This is for your attention.

BANK INDONESIA

Sgd

SITI CH FADJRIJAH

DEPUTY GOVERNOR

VI. CONCLUSION

The circular comes into force as from the date of stipulation.

Editor's note :

- The attachment is not obtained.

For public cognizance, the circular shall be pub-

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THE APPOINTMENT OF PERCEPTION BANKS/POST OFFICES OF BPHTB AND OPERATIONAL BANKS III OF BPHTB

(Decision of the Director General of Treasury Affairs No. KEP-07/PB/2006 dated January 17, 2006)

THE DIRECTOR GENERAL OF TREASURY AFFAIRS,

Considering:

That in order to support the smooth execution of Law No. 21/1997 on Land and Building Title Acquisition Fee (BPHTB) as already amended by Law No. 20/2000, it is necessary to stipulate a decision of the Director General of Treasury Affairs on the appointment of Perception Banks of BPHTB and Operational Banks III of BPHTB;

In view of:

1. Law No. 21/1997 (BN No. 6106 pages 16A - 20A and so on) on Land and Building Title Acquisition Fee (Statute Book of 1997 No. 44, Supplement to Statute Book No. 3688) as already amended by Law No. 20/2000 (BN No. 6562 pages 13A - 20A and so on) (Statute Book of 2000 No. 130, Supplement to Statute Book No. 3988);
2. Law No. 17/2003 (BN No. 6915 pages 26A - 28A and so on) on State Finance (Statute Book of 2003 No. 47, Supplement to Statute Book No. 4286);
3. Law No. 1/2004 (BN No. 7042 pages 3A - 19A and so on) on State Finance (Statute Book of 2003 No. 47, Supplement to Statute Book No. 4355);
4. Law No. 15/2004 (BN No. 7120 pages 2A - 11A) on Audit of State Finance Management and Accountability (Statute Book of 2004 No. 66, Supplement to Statute Book No. 4400);
5. Law No. 33/2004 (BN No. 7206 pages 1A - 6A and so on) on Financial Sharing Between the Central Government and Regional Governments (Statute Book of 2004 No. 126, Supplement to Statute Book No. 4438);
6. Presidential Decree No. 42/2002 (BN No. 6802 pages 32A and so on) on Guidelines on Realization of the State Budget of Revenue and Expenditure (Statute Book of 2002 No. 73, Supplement to Statute Book No. 4214) as already amended by Presidential Decree No. 72/2004 (BN No. 7135 pages 2A - 4A) (Statute Book of 2004 No. 92, Supplement to Statute Book No. 4418);

7. Decree of the Minister of Finance No. 517/KMK.04/2000 (BN No. 6560 pages 12A - 14A) on Appointment of Places and Procedures for Payment of Land and Building Title Acquisition Fee;
8. Decree of the Minister of Finance No. 302/KMK.01/2004 on Organizational Structure and Working Arrangement of the Ministry of Finance;
9. Decree of the Minister of Finance No. 254/KMK.01/2004 on the Organization and Working Arrangement of Jakarta Regional Office I of the Directorate General of Taxation, Medium Tax Service Offices and Primary Tax Service Offices within the Jakarta Regional Office I of the Directorate General of Taxation;
10. Decree of the Minister of Finance No. 444/KMK.02/2004 on Stipulation of Authority of the Directorate General of Budgetary Affairs and Financial Sharing and Director General of Treasury Affairs as well as Authority of Heads of Vertical Institution Offices of the Directorate General of Treasury Affairs in the framework of the realization of APBN in Fiscal Year 2004;
11. Regulation of the Minister of Finance No. 134/PMK.06/2005 on Payment Guidelines on the Realization of APBN;
12. Regulation of the Minister of Finance No. 32/PMK.03/2005 (BN No. 7245 pages 30A - 34A and so on) on Procedures for Sharing Revenue from BPHTB between the Central and Regional Governments;
13. Regulation of the Minister of Finance No. 33/PMK.03/2005 (BN No. 7327 pages 26A - 27A) on Delegation of Authority to Issue General Power of Attorney of BPHTB to Heads of KPPBB/heads of Primary Tax Service Offices;
14. Regulation of the Minister of Finance No. 94/PMK.02/2005 (BN No. 7287 pages 17A - 19A) on the Sixth Amendment to Decree of the Minister of Finance No. 5/KMK.01/1993 (BN No. 5362 pages 15A - 17A) on Appointment of Banks as Perception Banks in the Framework of Management of Remittance of State Revenue;
15. Decree of the Minister of Finance No. 214/KMK.01/2005 on the organization and working arrangement of regional offices of the Directorate General of Treasury Affairs and State Treasury Service Offices;
16. Regulation of the Director General of Treasury Affairs No. Per-66/PB/2005 on Mechanism of Realization of Payment at Expense of APBN;
17. Decision of the Director General of Treasury Affairs No. Kep-73/PB/2005 on Stipulation of Working Areas of State Treasury Service Offices;
18. Decision of the Director General of Treasury Affairs No. Kep-93/PB/2005 on Distribution of Tasks/Jobs of KPPN I and KPPN II in Medan, Bandung, Semarang, Surabaya and Makassar;
19. Letter of the Director General of Taxation No. S-1678/PJ.6/2005 dated December 5, 2005 on Recommendation about Change/Addition to Perception Banks and BO III of PBB and BPHTB;

DECIDES :

To stipulate :

THE DECISION OF THE DIRECTOR GENERAL OF TREASURY AFFAIRS ON THE APPOINTMENT OF PERCEPTION BANKS/POST OFFICES OF BPHTB AND OPERATIONAL BANKS III OF BPHTB

FIRST:

In order to accommodate revenue from BPHTB, Perception Banks/Post and Giro Offices and Operational Banks III of BPHTB as contained in columns 3 and 4 of the attachment to this regulation are appointed.

SECOND:

Perception Banks/Post Offices of BPHTB (column 3) of the attachment to this regulation are obliged to:

1. Open account of State Cash in this case BPHTB automatically, report and send weekly and monthly account sheet, credit note/debit note of revenue/delegation of account of State Cash in this case BPHTB to local KPPN, KPPBB/Primary KPP and Regental/Municipal Revenue Service;
2. Every Friday or ensuing working-day (if Friday is holiday) in the next week, delegate all balance of account of State Cash in this case BPHTB to Operational Banks III of BPHTB.

THIRD:

Operational Banks III of BPHTB (column 4) of the attachment to this decision are obliged to:

1. Open account of State Cash in this case BPHTB automatically and report to local KPPN, KPPBB/Primary KPP and Regental/Municipal Revenue Service;
2. Every Friday or ensuing working-day (if Friday is holiday), receive delegation of balance from Perception Banks/Post and Giro Offices of BPHTB;
3. Based on General Power of Attorney from Heads of KPPBB, Operational Banks III of BPHTB every Wednesday or ensuing working day (if Wednesday is holiday), share all balance of account of State Cash in this case BPHTB and directly transferred/delegated to the righteous parties as follows:
 - a. 20% to account of State Cash A at Bank Indonesia (Sole Bank)/Operational Bank I of KPPN;
 - b. 16% to account of Provincial Cash;
 - 64% to regental/municipal cash account, except DKI Jakarta 80%.
4. Especially for the Province of Nanggroe Aceh Darussalam, the regional portion as high as 80% (eighty percent) as meant in point (3) letter b is specified as follows:

- a. 16% (sixteen) percent to the Province, shared with the ratio as follows:
 - 30% (thirty percent) to the educational fund in the Province of Nanggroe Aceh Darussalam and channeled through special account of Educational Fund;
 - 70% (seventy percent) to the Province of Nanggroe Aceh Darussalam, channeled through the Provincial Cash Account.
- b. 64% (sixty four percent) to Regencies/Cities with the ratio as follows:
 - 30% (thirty percent) to the educational fund in the Province of Nanggroe Aceh Darussalam and channeled through special account of Educational Fund;
 - 70% (seventy percent) to the Province of Nanggroe Aceh Darussalam, channeled through regental/municipal Cash Accounts.

5. Send weekly and monthly balance account, debit note of charge of state cash account in this case BPHTB and credit note of revenue/delegation of balance from Perception Banks/Giro and Post Offices of BPHTB to KPPN, with a copy made available to Local KPPBB/Primary KPP and Regional Revenue Service.

FOURTH:

With the enforcement of this decision, Decision of the Director General of Treasury Affairs No. Kep-08/PB/2005 dated January 31, 2005 is declared null and void.

FIFTH:

The decision comes into force as from the date of stipulation and will be rectified accordingly in the case of mistake being found.

Stipulated in Jakarta

On January 17, 2006

THE DIRECTOR GENERAL

Sgd

MULIA P. NASUTION

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