

GOVERNMENT REGULATION OF THE REPUBLIC OF INDONESIA

NUMBER: 29 YEAR 2009

ON

**PROCEDURE FOR FIXING THE AMOUNT, THE PAYMENT, AND
THE DEPOSIT OF OWED NON-TAX STATE INCOME**

BY THE GRACE OF GOD THE ALMIGHTY

PRESIDENT OF THE REPUBLIC OF INDONESIA

Considering: that in order to implement the provision of Article 12 of Law of the Republic of Indonesia Number 20 Year 1997 regarding the Non-Tax State Income, it is considered necessary to ratify a Government Regulation of the Republic of Indonesia on the Procedure for Fixing the Amount, the Payment, and the Deposit of the Owed Non-Tax State Income;

Bearing in mind: 1. Article 5 paragraph (2) of the Constitution of the Republic of Indonesia Year 1945;

2. Law of the Republic of Indonesia Number 20 Year 1997 on Non-Tax State Income (State Gazette of the Republic of Indonesia Number 43 Year 1997, Additional State Gazette of the Republic of Indonesia Number 3687);

DECIDES

To ratify : **GOVERNMENT REGULATION OF THE REPUBLIC OF
INDONESIA ON THE PROCEDURE FOR FIXING THE
AMOUNT, THE PAYMENT, AND THE DEPOSIT OF OWED
NON-TAX STATE INCOME**

CHAPTER I

GENERAL PROVISIONS

Article 1

In this Government Regulation, what is meant by:

In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language

1. Non-Tax State Income is all the income of the Central Government which does not emanate from the tax income.
2. Minister is the Minister of Finance of the Republic of Indonesia.
3. The Government Agencies are the Departments and Non-Departmental Institutions.
4. The management of a government agency is the Minister or the management of Non-Departmental Institution.
5. The Officials of the Government Agencies are those who, according to the provisions of the regulations, are authorized and responsible for fixing the amount, the payment including the instalment or the postponement of payment, collection, and deposit of Non-Tax State Income.
6. A debtor is an individual or body determined to perform the duty of paying Non-Tax State Income in accordance with the provisions of prevailing regulations.
7. Owed Non-Tax State Income is a Non-Tax State Income that shall be paid at a certain time, or within a certain period according to the provisions of prevailing regulations.

CHAPTER II

FIXING THE AMOUNT OF OWED NON-TAX STATE INCOME

Article 2

Non-Tax State Income becomes owed:

- a. before the Debtor receives the benefit from the activities of the Government Agency; or
- b. after the Debtor receives the benefit from the activities of the Government Agency.

Article 3

- (1) The Amount of owed Non-Tax State Income is fixed in accordance with:
 - a. the fixation by the Government Agency; or
 - b. the calculation made by the Debtor himself
- (2) In the event that the owed Non-Tax State Income is self-calculated by the Debtor, the management of the Government Agency or the Official of the Government Agency may fix the Amount of owed Non-Tax State Income.

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Article 4

- (1) The Amount of owed Non-Tax State Income is calculated using:
 - a. specific tariffs; and/or
 - b. advalorem tariffs.
- (2) The Amount of owed Non-Tax State Income using tariffs referred to in paragraph (1) is calculated by way of multiplying the tariffs with the volume.
- (3) Besides the calculation using tariffs referred to in paragraph (1), the amount of owed Non-Tax State Income is fixed in accordance with the provisions of prevailing regulations.

CHAPTER III**PAYMENT OF OWED NON-TAX STATE INCOME**

Article 5

- (1) The Debtor shall pay all the owed Non-Tax State Income in cash at the latest on the due date of payment in accordance with the provisions of prevailing regulations.
- (2) In the event that the owed Non-Tax State Income is paid beyond the due date fixed for the payment, the Debtor is given administrative sanction in the form of fine at the rate of two percent (2%) each month of the owed amount and part of a month is calculated as one (1) month.
- (3) The administrative sanction in the form of fine referred to in paragraph (2) is imposed for maximum twenty-four (24) months.

Article 6

- (1) In the event that the payment is less than the fixed amount of the owed Non-Tax State Income, the Debtor shall immediately pay the amount less paid.
- (2) When there is a delay in the payment of the amount less paid referred to in paragraph (1), the Debtor is given

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administrative sanction in the form of fine at the rate of two percent (2%) each month of the amount less paid of the owed Non-Tax State Income and part of a month is counted as one (1) month.

- (3) The administrative sanction in the form of fine referred to in paragraph (2) is imposed for maximum twenty-four (24) months.

Article 7

- (1) Payment of the owed Non-Tax State Income, payment of the less paid amount of the owed Non-Tax State Income and/or payment of administrative sanction in the form of fine referred to in Articles 5 and 6 shall be deposited immediately to the State Cash.
- (2) The Debtor that has made self-calculation on the owed Non-Tax State Income must submit authentic proof of payment to the Minister c.q. Director General of Budgeting.

Article 8

- (1) If based on calculation of the Debtor, it is found that there is an excess of payment of the owed Non-Tax State Income, the Debtor may submit to the Management of the Government Agency an application for reimbursement of the excess amount accompanied with the authentic and complete supporting documents.
- (2) The Management of the Government Agency provides agreement or refusal to the application of the Debtor referred to in paragraph (1).
- (3) In case the application for reimbursement of the excess payment as stated in paragraph (2) is agreed by the Management of the Government Agency, the said excess payment is counted as advanced payment of the amount of owed Non-Tax State Income of the concerned Debtor for the following period.
- (4) In the event of cessation of the business activities of the Debtor, the Management of the Government Agency submits an application for reimbursement of the excess amount paid as referred to in paragraph (1) to the Minister accompanied by a written recommendation.

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- (5) The Minister based on certain considerations may agree or refuse the application for reimbursement referred to in paragraph (4).
- (6) In the event that the application for reimbursement referred to in paragraph (4) is agreed, the Minister issues a decision of agreement for reimbursement in cash of the excess payment.
- (7) Reimbursement in cash to the Debtor of the excess payment as stated in paragraph (6) must be done at the latest one (1) month counting from the date of the decision of agreement by the Minister.
- (8) In the event that the reimbursement of the excess payment is executed beyond the time limit as stated in paragraph (7), said excess payment is reimbursed to the Debtor including a compensation in the form of interest at the rate of two percent (2%) each month for the maximum period of twenty-four (24) months.
- (9) In case the application for reimbursement referred to in paragraph (4) is refused, the application for reimbursement of excess payment is returned to the Management of the Government Agency
- (10) Further provision regarding the procedure for reimbursement in cash of excess payment of Non-Tax State Income is regulated in the Ministerial Decree.

Article 9

- (1) The Debtor may submit application to the Management of the Government Agency to pay by instalment and/or postpone the payment of the owed Non-Tax State Income.
- (2) The application as stated in paragraph (1) is submitted in writing to the Management of the Government Agency at the latest twenty (20) days before the due date of the payment of the owed Non-Tax State Income by giving reasons, supporting data, and other documents in a complete manner.
- (3) The Management of the Government Agency submits the application referred to in paragraph (2) accompanied by written recommendation to the Minister at the latest thirty

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(30) days since the receipt of complete application of the Debtor.

- (4) The Minister based on certain considerations may agree or refuse the application for the payment by instalment and/or postponement of the payment of owed Non-Tax State Income submitted by the Management of the Government Agency referred to in paragraph (3) or may determine other solution for the payment of owed Non-Tax State Income.
- (5) The Minister issues a letter of agreement or refusal on the application for the payment by instalment and/or for the postponement of payment of the owed Non-Tax State Income and delivers it to the Management of the Government Agency at the latest thirty (30) days since the receipt of complete application from the Management of the Government Agency.
- (6) The Management of the Government Agency provides agreement or refusal on the application of the Debtor referred to in paragraph (1) at the latest seven (7) days after obtaining agreement or refusal from the Minister as stated in paragraph (5).
- (7) In case the application for payment by instalment and/or postponement of payment of owed Non-Tax State Income is agreed, the amount and the period of payment by instalment or postponement of payment of owed Non-Tax State Income are fixed in the letter of agreement of the Minister.
- (8) Payment by instalment and/or postponement of payment of owed Non-Tax State Income referred to in paragraph (7) is subject to interest of two percent (2%) each month of the amount owed and part of a month is counted as one month.
- (9) In case the application for payment by instalment and/or postponement of payment of owed Non-Tax State Income is refused, the Management of the Government Agency shall collect all the owed Non-Tax State Income from the Debtor at the latest seven (7) days since the receipt by the Debtor of the letter of refusal..

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Article 10

- (1) The Debtor's self-calculation of the amount of owed Non-Tax State Income referred to in Article 3 paragraph (1) point b may be verified by the authorized agency in accordance with the provisions of prevailing regulations.
- (2) If based on the result of verification of the Debtor's self-calculation as stated in paragraph (1), a lack of payment of owed Non-Tax State Income is found, the Management of the Government Agency issues a decision on the lack of payment.
- (3) The lack of payment of owed Non-Tax State Income as stated in paragraph (2) shall be paid by the Debtor in addition to administrative sanction in the form of fine at the rate of two percent (2%) each month of the amount of lack of payment for a maximum period of twenty-four (24) months counting from the time the Non-Tax State Income is owed.

Article 11

- (1) If based on the result of verification of the Debtor's self-calculation an excess of payment of owed Non-Tax State Income is found, the Management of the Government Agency issues a decision on the excess of payment.
- (2) The excess of payment referred to in paragraph (1) is counted as advanced payment of the amount of owed Non-Tax State Income of the concerned Debtor for the following period.
- (3) In the event of cessation of the business activities of the Debtor, the reimbursement of the excess amount paid for owed Non-Tax State Income is treated in line with the provisions of Article 8 paragraphs (4), (5), (6), (7), and (8).

CHAPTER IV

COLLECTION, PICK UP, AND DEPOSIT

Article 12

- (1) Against the owed Non-Tax State Income the amount of which is fixed by Government Agency, the Management of

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the Government Agency as Budget User shall undertake collection and/or picking up of owed Non-Tax State Income.

- (2) Collection and/or picking up of the amount of owed Non-Tax State Income referred to in paragraph (1) is based on the calculation using tariffs as stated in Article 4.
- (3) The Management of the Government Agency as Budget User referred to in paragraph (1) shall appoint a Receiving Treasurer for receiving payment, keeping, depositing, administering, and being responsible for Non-Tax State Income received in accordance with the provisions of prevailing regulations.
- (4) Further provision regarding the procedure for collecting and/or picking up owed Non-Tax State Income is regulated in the Ministerial Decree.

Article 13

- (1) Against the owed Non-Tax State Income the amount of which is calculated by the Debtor himself, the Management of the Government Agency undertakes collection from the Debtor which until the due date of payment has not fulfilled his obligation and/or there is still lack of payment of the fixed amount of owed Non-Tax State Income.
- (2) In undertaking collection as stated in paragraph (1), the Management of the Government Agency issues a first Debt Collection Letter on owed Non-Tax State Income.
- (3) If within the period of one (1) month counting from the date of issuance of the first Debt Collection Letter referred to in paragraph (2), the Debtor has not yet or has not paid his debt, the Government Agency issues a Second Debt Collection Letter.
- (4) If within the period of one (1) month counting from the date of issuance of the second Debt Collection Letter referred to in paragraph (3), the Debtor has not yet or has not paid his debt, the Government Agency issues a Third Debt Collection Letter.
- (5) If within the period of one (1) month counting from the date of issuance of the third Debt Collection Letter referred to in

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paragraph (4), the Debtor has not yet or has not paid his debt, the Government Agency issues a Letter of Transfer of Collection to the agency that has the authority to deal with State Accounts Receivable to be processed further for settlement.

Article 14

- (1) In certain cases, the Debtor may submit an application to the Management of the Government Agency to review the obligation of paying owed Non-Tax State Income and/or administrative sanction in the form of fine.
- (2) The application as stated in paragraph (1) is submitted in writing to the Management of the Government Agency accompanied with clarifications, documents, and supporting data.
- (3) The Management of the Government Agency submits the application referred to in paragraph (2) to the Minister supplemented with a written recommendation.
- (4) The Minister based on certain considerations may agree or refuse the application referred to in paragraph (3) partly or wholly.
- (5) The Minister issues a letter of agreement or a letter of refusal on the application for the review of payment of owed Non-Tax State Income and delivers it to the Management of the Government Agency.
- (6) The Management of the Government Agency provides agreement or refusal on the Debtor's application referred to in paragraph (1) after having obtained agreement or refusal from the Minister referred to in paragraph (5) at the latest fifteen (15) work days
- (7) If the application for the review of payment of owed Non-Tax State Income is refused, the Management of the Government Agency shall collect all the owed Non-Tax State Income from the Debtor at the latest one (1) month since date of issuance of the letter of refusal.
- (8) The decision of the Minister referred to in paragraph (5) is final.

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- (9) Further provision on the procedure for the review of the obligation for payment of owed Non-Tax State Income and/or administrative sanction in the form of fine is regulated in Ministerial Decree.

Article 15

- (1) All the owed Non-Tax State Income shall immediately be deposited to the State Cash.
- (2) The deposit as stated in paragraph (1) is carried out in accordance with the provisions of prevailing regulations.

Article 16

- (1) The Receiving Treasurer shall submit his accountability on the receipt and deposit of Non-Tax State Income of the previous month to the Management of the Government Agency at the concerned Department/Non-Departmental Institution at the latest on tenth (10) date every month.
- (2) The accountability referred to in paragraph (1) shall be submitted by the Management of the Government Agency to the Minister at the latest on twentieth (20) date every month.

CHAPTER V

FINAL PROVISION

Article 17

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

In order to make it known to every body, it is instructed to promulgate this Government Regulation by its placement at the State Gazette of the Republic of Indonesia.

Done at: JAKARTA
On : March 24, 2009

PRESIDENT OF THE REPUBLIC OF INDONESIA

Signed

DR. H. SUSILO BAMBANG YUDHOYONO

Promulgated at Jakarta

On March 24, 2009

**MINISTER OF LAW AND HUMAN RIGHTS
OF THE REPUBLIC OF INDONESIA**

Signed

ANDI MATTALATTA

**STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 58
YEAR 2009**

For copies conformed to the original
STATE SECRETARIAT OF THE REPUBLIC OF INDONESIA

Head of Legislation Bureau
Economic and Industry Division

Signed

SETIO SAPTO NUGROHO

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EXPLANATORY NOTE
ON
THE GOVERNMENT REGULATION OF THE REPUBLIC OF INDONESIA
NUMBER 29 YEAR 2009
ON
PROCEDURE FOR FIXING THE AMOUNT, THE PAYMENT, AND
THE DEPOSIT OF OWED NON-TAX STATE INCOME

.I. GENERAL

In order to implement a sustainable national development in various fields, efforts are needed for optimizing State income, one of which is through optimization of Non-Tax State Income emanating from various resources of income of the Central Government outside tax income.

Within the framework of implementing the optimization of Non-Tax State Income, a follow up is needed by undertaking more effective steps in collecting funds in the form of stimulating the participation of all parties that have reaped economic benefits as part of their responsibilities in realizing the aforementioned objective.

As a follow up of optimization efforts in fostering the growth of effective Non-Tax State Income, it is deemed necessary to define a Government Regulation that regulates the procedure of fixing the Amount, the Payment and Deposit of the Owed Non-Tax State Income.

II. ARTICLE BY ARTICLE

Article 1

Clear enough

Article 2

Non-Tax State Income becomes owed before the Debtor receives benefit from Government activities such as intellectual property rights , education service, while Non-Tax State Income becomes owed after receiving benefits such as the benefit of natural resources.

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Article 3

Paragraph (1)

Point a

Example of owed Non-Tax State Income determined by the Government Agency is, among other things, provision of intellectual property rights, education service, health care, and sales of entrance tickets.

Point b

Example of the kind of Owed Non-Tax State Income of self-calculation by the Debtor, among other things, making use of natural resources.

Paragraph (2)

What is meant by “may fix” is towards the Debtor that has made self-calculation of owed Non-Tax State Income for which a correction may be made in the form of fixing by the Government Agency in order to obtain an accurate and true amount.

Article 4

Paragraph (1)

Point a

What is meant by “specific tariff” is tariff fixed by nominal value of money.

Point b

What is meant by “advalorem tariff” is tariff fixed by percentage (%) multiplied by a certain levy basis. The certain levy basis forms a value unit used as basis for calculation, among other things, fixity of price, price index, conversion, gross income, or net sales.

Paragraph (2)

Example of calculation (specific tariff)

The amount of owed Non-Tax State Income = tarif x volume.

Tariff = Rp 50.00/m³

Volume = 1,000 m³

The amount of owed Non-Tax State Income is:

Rp50.00/m³ x 1,000 m³ = Rp 50,000.00

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Example of calculation (advalorem tariff)

The amount of owed Non-Tax State Income = tariff x volume.

Tariff = percentage x levy basis.

The percentage = 10%

Levy basis = Rp 1,000.00/m³

Tariff = 10% x Rp 1,000.00/m³

Volume = 1,000 m³

Hence, the amount of owed Non-Tax State Income is:

$(10\% \times \text{Rp } 1,000.00/\text{m}^3) \times 1,000 \text{ m}^3 = \text{Rp}100,000.00$

Paragraph (3)

Calculation of the amount of owed Non-Tax State Income whose calculation cannot be calculated using specific tariff and/or advalorem tariff, among other things, fixation based on formula, contract, court decision, and auction result.

Article 5

Paragraph (1)

Clear enough

Paragraph (2)

Example of calculation of administrative sanction in the form of fine:

The principal of owed Non-Tax State Income = Rp100,000,000.00

Due date = 2 January 2006

Payment = 3 January 2006

Delay in payment = 1 day, calculated as one month.

Hence, the amount of owed Non-Tax State Income =

$(2\% \times \text{Rp}100,000,000.00) + \text{Rp}100,000,000.00 =$

Rp102,000,000.00.

If the payment is done on 3 February 2006, the amount of owed Non-Tax State Income = $(2\% \times \text{Rp}102,000,000.00) + \text{Rp}100,000,000.00 = \text{Rp}104,040,000.00$.

Paragraph (3)

As long as the Debtor does not pay the amount of owed Non-Tax State Income, the administrative sanction in the form of fine is calculated as owed on-Tax State Income. Administrative sanction

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imposed in the form of fine at two percent (2%) is only for twenty-four (24) months since due date and thereafter no fine is imposed.

Example:

The principal of owed Non-Tax State Income = Rp100,000,000.00
 Due date = 2 January 2006
 Payment = 3 January 2006
 Delay = 1 day, counted as one month.
 Hence, the amount of owed Non-Tax State Income =
 $(2\% \times \text{Rp}100,000,000.00) + \text{Rp}100,000,000.00 = \text{Rp}102,000,000.00$

Example of calculation of administrative sanction in the form of fine for twenty-four (24) months.

The principal of owed Non-Tax State Income = Rp100,000,000.00
 Due date = 2 January 2006
 Payment = 3 January 2006
 Delay = 1 day, counted as one month.
 Hence, the amount of owed Non-Tax State Income
 First month = $\text{Rp}100,000,000.00 + (\text{Rp}100,000,000.00 \times 2\%) = \text{Rp}102,000,000.00$

The amount of owed Non-Tax State Income for the second month
 $= \text{Rp}100,000,000.00 + (\text{Rp}102,000,000.00 \times 2\%) = \text{Rp}104,040,000.00$
 etc

so that when the payment of owed Non-Tax State Income is done on 3 November 2008, the amount of owed Non-Tax State Income for 23rd month = $\text{Rp}100,000,000.00 + \{(\text{Rp}157,597,967.08 \times 2\%) + \text{Rp}54,597,967.08\} = 157,689,926.42$.

if the payment of owed Non-Tax State Income is done on 3 December 2008, the amount of owed Non-Tax State Income for the 24th month = $\text{Rp}100,000,000.00 + \{(\text{Rp}157,689,926.42 \times 2\%) + \text{Rp}57,689,926.42\} = \text{Rp}160,843,724.95$.

Bulan	Pokok	Perhitungan denda	Akumulasi Denda	Jumlah PNPB yang Terutang
(1)	(2)	(3)	(4)	(5=2+4)
Bulan 1	100.000.000,00	$(100.000.000 \times 2\%)$	2.000.000,00	102.000.000,00
Bulan 2	100.000.000,00	$(102.000.000 \times 2\%) + 2.000.000$	4.040.000,00	104.040.000,00
Bulan 3	100.000.000,00	$(104.040.000 \times 2\%) + 4.040.000$	6.120.800,00	106.120.800,00
Bulan 4	100.000.000,00	$(106.120.800 \times 2\%) + 6.120.800$	8.243.216,00	108.243.216,00
Bulan 5	100.000.000,00	$(108.243.216 \times 2\%) + 8.243.216$	10.408.080,32	110.408.080,32
↓				
Bulan 23	100.000.000,00	$(157.597.967,08 \times 2\%) + 54.597.967,08$	57.689.926,42	157.689.926,42
Bulan 24	100.000.000,00	$(157.689.926,42 \times 2\%) + 57.689.926,42$	60.843.724,95	160.843.724,95

Translation

Bulan = Month

Pokok = Principal

Perhitungan denda = Fine calculation

Akumulasi denda = Fine accumulation

Jumlah PNPB yang terhutang = Amount of owed Non-Tax State Income.

Bulan ke-1 = First month

Bulan ke-2 = Second month, etc.

Article 6

Paragraph (1)

The cause of less payment is, among other things, the mistake in calculation of tariff, volume, certain levy basis, or administrative fault.

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Paragraph (2)

Clear enough

Paragraph (3)

Clear enough

Article 7

Paragraph (1)

Clear enough

Paragraph (2)

What is meant by “authentic proof of payment” is, among other things, photocopy of proof legalized by authorized official.

Article 8

Paragraph (1)

The cause of excess payment is, among other things, mistake in calculation, tariff, volume, certain levy basis, or administrative fault.

Paragraph (2)

Clear enough

Paragraph (3)

Clear enough

Paragraph (4)

What is meant by “written recommendation” is a letter of technical Minister clarifying that the cessation of business activities is due to:

- a. business permit terminates as proved by a declaration letter from the concerned authorized agency;
- b. bankruptcy, as proved by court decision.

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Paragraph (5)

What is meant by “certain considerations” is, for example, the Debtor whose business permit terminates or is in a bankrupt situation, his application is refused if he is still in arrears of the owed Non-Tax State Income.

Paragraph (6)

Clear enough

Paragraph (7)

Clear enough

Paragraph (8)

Calculation of interest at two percent (2%) per month of the excess amount of payment counted since the date of issuance of the decision.

Paragraph (9)

Clear enough

Paragraph (10)

Clear enough

Article 9

Paragraph (1)

Clear enough

Paragraph (2)

What is meant by “supporting data” is, among other things, the Company’s financial report covering balance sheet, profit and loss account, and cash flow that have been audited at least three consecutive book years and other financial supporting data.

What is meant by “other document” is, among other things, a declaration letter from authorized government agency.

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Paragraph (3)

Clear enough

Paragraph (4)

What is meant by “certain considerations” in this provision is, among other things, financial condition of the Company or force majeure.

Paragraph (5)

Clear enough

Paragraph (6)

Clear enough

Paragraph (7)

Clear enough

Paragraph (8)

Example of payment by instalment of owed Non-Tax State Income:

The principal of owed Non-Tax State Income = Rp100,000,000.00
Based on the decision of the Government Agency, the owed Non-Tax State Income is paid by instalment for the period of five (5) months and the payment starts on 2 January up to 2 May 2008 each instalment at the amount of Rp20,000,000.00 per month added with 2% interest each month from the amount of owed Non-Tax State Income.

Payment schedule	Principal	Interest calculation	Interest Accumulation	Amount of owed Non-Tax State Income
(1)	(2)	(3)	(4)	(5= 2+4)
2 Jan. 2008	20,000,000.00	(100,000,000x2%)	2,000,000.00	22,000,000.00
2 Feb. 2008	20,000,000.00	(80,000,000x2%)	1,600,000.00	21,600,000.00
2 Mar. 2008	20,000,000.00	(60,000,000x2%)	1,200,000.00	21,200,000.00
2 Apr. 2008	20,000,000.00	(40,000,000x2%)	800,000.00	20,800,000.00
2 May 2008	20,000,000.00	(20,000,000x2%)	400,000.00	20,400,000.00
The amount of owed Non-Tax State Income				106,000,000.00

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Paragraph (9)

Clear enough

Article 10

Paragraph (1)

“Verification” in this provision is meant to test the obedience in fulfilling the obligation in accordance with the provision of prevailing regulation on Non-Tax State Income and within the framework of implementing the aforementioned regulation.

What is meant by the “authorized agency” is “Financial and Development Auditing Body” and “Audit Board of the Republic of Indonesia” that may constantly conduct supervision and control in line with the provisions of the prevailing regulations.

Paragraph (2)

Clear enough

Paragraph (3)

Clear enough

Article 11

Clear enough

Article 12

Paragraph (1)

Clear enough

Paragraph (2)

Clear enough

Paragraph (3)

In order to carry out his activities in a responsible manner, the Receiving Treasurer must be appointed by the Management of the Government Agency . The Receiving Treasurer holds

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responsibility due to his position and/or in line with the provisions of prevailing regulation.

Paragraph (4)

Clear enough

Article 13

Clear enough

Article 14

Paragraph (1)

What is meant by “certain cases” is, for example, social activities, religious interest, national interest, international relations, the Debtor does not afford to pay his duty towards owed Non-Tax State Income since his Company does not operate any more, suffers loss proved by the recommendation from the agency that has the authority to conduct examination..

Paragrph (2)

What is meant by “document” is, among other things, a declaration letter from authorized agency.

What is meant by “supporting data” is, among other things, the Company’s financial report covering balance sheet, profit and loss account report, and cash flow report that have been audited at least in three consecutive book years and other financial supporting data.

Paragraph (3)

What is meant by “written recommendation” is a letter from technical Minister clarifying that the applicant technically has fulfilled his Company’s obligation in accordance with the provisions of prevailing regulation.

Paragraph (4)

What is meant by “certain considerations” is, among other things, the authenticity of supporting document and financial condition of the state.

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Paragraph (5)

Clear enough
Paragraph (6)

Clear enough

Paragraph (7)

Clear enough

Paragraph (8)

Clear enough

Paragraph (9)

Clear enough

Article 15

Clear enough

Article 16

Clear enough

Article 17

Clear enough

ADDITIONAL STATE GAZETTE OF THE REPUBLIC OF INDONESIA
NUMBER 4995

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