

ELUCIDATION  
OF  
REGIONAL REGULATION OF THE MUNICIPALITY OF BUKITTINGGI  
NUMBER: 9 OF 2014  
ON  
ENTERTAINMENT TAX

I. GENERAL

In order to administer the governance, the Region has the right to impose levies on the public. Based on the 1945 Constitution of the Republic of Indonesia which places taxation as one of the manifestations of statehood, it is emphasized that the placement of burdens on the people, such as taxes and other levies, which is forcing to be regulated by Law.

This Regional Regulation is proposed to carry out the mandate of Article 2 section (2) point c of Law Number 28 of 2009 on Local Taxes and Retribution.

The Entertainment Tax in the Municipality of Bukittinggi was previously regulated by Regulation of the Municipality of Bukittinggi Number 01 of 2009 which still refers to Law Number 18 of 1997 on Local Taxes and Retribution as amended by Law Number 34 of 2000 jo. Government Regulation Number 65 of 2001 on Local Taxes. Because of that, Regional Regulation on Entertainment Tax needs to be regulated and adjusted to Law Number 28 of 2009.

II. ARTICLE BY ARTICLE

Article 1

Sufficiently clear.

Article 2

Sufficiently clear.

Article 3

Section (1)

Sufficiently clear.

Section (2)

Point a

Sufficiently clear.

Point b

Sufficiently clear.

Point c

Beauty contests, bodybuilding and something like that may be in the form of aerobics and others.

Point d

Sufficiently clear.

Point e

Family Karaoke and something like that may be a karaoke place which devoted to family, both children and elderly adults.

Point f

Sufficiently clear.

Point g

Sufficiently clear.

Point h

Sufficiently clear.

Point i

Sufficiently clear.

Point j

Sports competitions with types/forms of sports organized by entertainment providers for a fee.

Section (3)

Sufficiently clear.

Article 4

Sufficiently clear.

Article 5

Sufficiently clear.

#### Article 6

##### Point a

Sufficiently clear.

##### Point b

Sufficiently clear.

##### Point c

Sufficiently clear.

##### Point d

Sufficiently clear.

##### Point e

Family karaoke and something like that may be in the form of karaoke entertainment venues held by the organizer for a fee.

##### Point f

Sufficiently clear.

##### Point g

Sufficiently clear.

##### Point h

Agility games in the form of games that use electronic or manual machines.

Other folk / traditional entertainment, in the form of art that depicts / is characterized by typical / traditional arts.

##### Point i

Sufficiently clear.

##### Point j

Sufficiently clear.

#### Article 7

Sufficiently clear.

#### Article 8

The term cannot be bought up means that the entire process of tax collection activities cannot be submitted to third parties. However, it is possible to cooperate with third parties in the process of tax collection, including printing, taxation forms, sending letters to taxpayers, or collecting data objects and tax subjects.

Activities that cannot be cooperated with third parties are the calculation of the amount of tax owed, supervision of tax payments

and tax collection.

Article 9

Sufficiently clear.

Article 10

Sufficiently clear.

Article 11

Sufficiently clear.

Article 12

Sufficiently clear.

Article 13

Section (1)

The obligation to fill SPTPD means self-paid tax (self assessment) which gives trust to taxpayers to calculate, calculate, pay their own tax payable using the Local Tax Return (SPTPD) form.

Section (2)

Sufficiently clear.

Section (3)

Sufficiently clear.

Section (4)

Sufficiently clear.

Section (5)

Sufficiently clear.

Section (6)

Sufficiently clear.

Article 14

Sufficiently clear.

Article 15

Sufficiently clear.

Article 16

Sufficiently clear.

Article 17

Section (1)

Sufficiently clear.

Section (2)

What is intended by other places designated are Banks appointed by the Mayor to receive tax payments received.

Article 18

Sufficiently clear.

Article 19

Sufficiently clear.

Article 20

Sufficiently clear.

Article 21

Sufficiently clear.

Article 22

Sufficiently clear.

Article 23

Sufficiently clear.

Article 24

Sufficiently clear.

Article 25

Sufficiently clear.

Article 26

Sufficiently clear.

Article 27

Sufficiently clear.

Article 28

Sufficiently clear.

Article 29

Sufficiently clear.

Article 30

Sufficiently clear.

Article 31

Sufficiently clear.

Article 32

Sufficiently clear.

Article 33

Sufficiently clear.

Article 34

Sufficiently clear.

Article 35

Sufficiently clear.

Article 36

Sufficiently clear.

Article 37

Sufficiently clear.

Article 38

Sufficiently clear.

Article 39

Sufficiently clear.

