

REGULATION OF THE MUNICIPALITY OF BUKITTINGGI

NUMBER: 9 OF 2014

ON

ENTERTAINMENT TAX

BY THE BLESSINGS OF ALMIGHTY GOD

MAYOR OF BUKITTINGGI,

- Considering :
- a. that based on Law Number 28 of 2009 on Local Taxes and Retribution, Entertainment Tax is one type of local taxes whose collection is the authority of Regency/Municipality;
 - b. that Entertainment Tax in the Municipality of Bukittinggi has been regulated and issued by the Regulation of the Municipality of Bukittinggi Number 08 of 2005 on Entertainment Tax as amended by Regulation of the Municipality of Bukittinggi Number 01 of 2009, for that it needs to be replaced and adjusted to Law Number 28 of 2009;
 - c. that based on consideration as referred to in point a and point b, it is necessary to issue the Regional Regulation on Entertainment Tax;
- Observing :
1. Law Number 9 of 1956 on Establishment of a Large-Scale Autonomous Region in the Province of Central Sumatra (State Gazette of the Republic of Indonesia of 1956 Number 20);
 2. Law Number 8 of 1981 on Criminal Law Procedure Code (State Gazette of the Republic of Indonesia of 1981 Number

- 76, Supplement to the State Gazette of the Republic of Indonesia Number 3209);
3. Law Number 6 of 1983 on Taxes General Provisions and Procedures (State Gazette of the Republic of Indonesia of 1983 Number 49, Supplement to the State Gazette of the Republic of Indonesia Number 3662) as amended several times last by Law Number 16 of 2009 on Establishment of Government Regulations In lieu of Law Number 5 of 2008 on the Fourth Amendment to Law Number 6 of 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia Number 62 of 2009, Supplement to the State Gazette of the Republic of Indonesia Number 4999);
 4. Law Number 19 of 1997 on Local Taxes Collection by Distress Warrant (State Gazette of the Republic of Indonesia of 1997 Number 42, Supplement to the State Gazette of the Republic of Indonesia Number 3686) as amended by Law Number 19 of 2000 (State Gazette of the Republic of Indonesia of 2000 Number 246, Supplement to the State Gazette of the Republic of Indonesia Number 3987);
 5. Law Number 14 of 2002 on Tax Courts (State Gazette of the Republic of Indonesia of 2002 Number 27, Supplement to the State Gazette of the Republic of Indonesia Number 4189);
 6. Law Number 32 of 2004 on Local Governance (State Gazette of the Republic of Indonesia Number 125 of 2004, Supplement to State Gazette of the Republic of Indonesia Number 4437), as amended several times, last by Law Number 12 of 2008 on Second Amendment to Law Number 32 of 2004 on Local Governance (State Gazette of the Republic of Indonesia Number 59 of 2008, Supplement to State Gazette of the Republic of Indonesia Number 4844);
 7. Law Number 28 of 2009 on Local Taxes and Retribution (State Gazette of the Republic of Indonesia of 2009

- Number 130, Supplement to the State Gazette of the Republic of Indonesia Number 5049);
8. Law Number 12 of 2011 on Legislation Making, (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234);
 9. Government Regulation Number 135 of 2000 on Procedures for Confiscation in the Context of Tax Collection by Distress Warrant (State Gazette of the Republic of Indonesia of 2000 Number 247, Supplement to the State Gazette of the Republic of Indonesia Number 4049);
 10. Government Regulation Number 58 of 2005 on Local Financial Management (State Gazette of the Republic of Indonesia of 2005 Number 140, Supplement to the State Gazette of the Republic of Indonesia Number 4578);
 11. Government Regulation Number 69 of 2010 on Procedures for Granting and Utilizing Collection Incentives of Local Taxes and Retribution (State Gazette of the Republic of Indonesia of 2010 Number 119, Supplement to the State Gazette of the Republic of Indonesia Number 5161);
 12. Government Regulation Number 91 of 2010 on Types of Local Taxes Charged Based on the Determination of Regional Heads Or Self Paid by Taxpayers (State Gazette of the Republic of Indonesia Number 153 of 2010, Supplement to the State Gazette of the Republic of Indonesia Number 5176);
 13. Regulation of the Minister of Home Affairs Number 13 of 2006 on Guidelines on Regional Financial Management, as amended several times, last by Regulation of the Minister of Home Affairs Number 21 of 2011 on the Second Amendment to Regulation of the Minister of Home Affairs Number 13 of 2006 on Guidelines on Regional Financial Management;

14. Regulation of the Minister of Home Affairs Number 1 of 2014 on Regional Legal Products Making (State Bulletin of the Republic of Indonesia of 2014 Number 32);
15. Regulation of the Municipality of Bukittinggi Number 6 of 2000 on Civil Servant Investigators (Regional Gazette of Municipality Bukittinggi of 2000 Number 7);
16. Regulation of the Municipality of Bukittinggi Number 3 of 2008 on the Principles of Regional Financial Management (Regional Gazette of Municipality Bukittinggi of 2008 Number 03);
17. Regulation of the Municipality of Bukittinggi Number 12 of 2008 on the Establishment of Organization and Work Procedures of the Municipality of Bukittinggi Regional Office (Regional Gazette of the Municipality of Bukittinggi of 2008 Number 12), as amended by Regulation of the Municipality of Bukittinggi Number 10 of 2013 (Regional Gazette of the Municipality of Bukittinggi of 2013 Number 10);

With the joint approval of:
THE MUNICIPAL HOUSE OF REPRESENTATIVES
and
THE MAYOR OF BUKITTINGGI

HAS DECIDED:

To issue : REGIONAL REGULATION ON ENTERTAINMENT TAX.

CHAPTER I
GENERAL PROVISIONS

Article 1

In this Regional Regulation:

1. Region means the Municipality of Bukittinggi.
2. Local Government means Mayor and Regional Apparatus as an element of Local Government.
3. Mayor means the Mayor of Bukittinggi.

4. Office/Related Institution means Regional Working Units (SKPD), which manages and collect Entertainment Tax.
5. Appointed official means an Officer who is given a specific task in the field of local taxation in accordance with prevailing legislation.
6. Agency means a group of people and/or capital that constitutes a unit, both those that do business or who do not do business which includes limited liability companies, limited liability companies, other companies, State-Owned Enterprises (BUMN), or Local-Owned Enterprises (BUMD) under the name and in whatever form , firms, partnerships, cooperatives, pension funds, associations, associations, foundations, mass organizations, socio-political organizations, or other organizations, institutions and other forms of bodies including collective investment contracts and permanent establishments.
7. Entertainment Tax, hereinafter referred to as tax, means a tax on the entertainment provision.
8. Entertainment means all types of shows, shows, games and / or crowds that are enjoyed for a fee.
9. Entertainment Organizers means an organizer of an entertainment activities.
10. Audience or Visitor means any person who attends an entertainment to see and or hear or enjoy it or use the facilities provided by the organizer.
11. Entry Ticket means a sign or a legal device by name and in whatever form that may be used for viewing, downloading or enjoy the entertainment.
12. Tax Payable means tax that must be paid at one time, in the Tax Period, in the Tax Year, or in the Fiscal Year Section in accordance with the provisions of the legislation on local taxation.
13. Local Tax Return (*Surat Pemberitahuan Pajak Daerah*) hereinafter abbreviated to as SPTPD means a letter that is used by taxpayers to report tax calculations and/or payments, tax objects and/or not tax objects,

and/or assets and liabilities in accordance with the provisions of legislation on local taxation.

14. Local Tax Payment Slip (*Surat Setoran Pajak Daerah*), hereinafter abbreviated to as SSPD means proof of payment or tax payment that has been done by using the form or in other ways to the regional treasury through payment place designated by the Mayor.
15. Notice of Local Tax Underpayment Assessment (*Surat Ketetapan Pajak Daerah Kurang Bayar*), hereinafter abbreviated as SKPDKB, means a notice of tax assessment letter that determines the amount of tax principal, the amount of tax credit, the amount of underpayment of tax principal, the amount of administrative sanctions and the amount of accrued tax.
16. Notice of Additional Local Tax Underpayment Assessment (*Surat Keterangan Pajak Daerah Kurang Bayar Tambahan*), hereinafter abbreviated as SKPDKBT, means a notice of tax assessment letter that determines the additional tax amount specified.
17. Notice of Nil of Local Tax Assessment (*Surat Ketetapan Pajak Daerah Nihil*), hereinafter abbreviated as SKPDN means a notice of tax assessment that determines the amount of tax principal equal to the amount of tax credit or unpaid tax and no tax credit.
18. Notice of Local Tax Overpayment Assessment (*Surat Ketetapan Pajak Daerah Lebih Bayar*), hereinafter abbreviated as SKPDLB, means a tax assessment letter that determines the amount of tax overpayment because the amount of tax credit is greater than the tax owed or that should not be owed.
19. Notice of Local Tax Collection (*Surat Tagihan Pajak Daerah*), hereinafter abbreviated as STPD, means a letter to carry out tax bills and/or administrative sanctions in the form of interest and/or fines.
20. Correction Decision Letter means a decision letter that corrects written errors, miscalculations, and/or errors in the application of certain provisions in the legislation on

Local Taxation contained a Notice of Local Tax Underpayment Assessment, Notice of Additional Local Tax Underpayment Assessment, Notice of Nil of Local Tax Assessment, Notice of Local Tax Overpayment Assessment, Notice of Local Tax Collection, Correction Decision Letter, or Objection Decrees.

21. Objection Decision Letter means a decision letter against objections to Notice of Local Tax Underpayment Assessment, Notice of Additional Local Tax Underpayment Assessment, Notice of Nil of Local Tax Assessment, Notice of Local Tax Overpayment Assessment, Notice of Local Tax Collection or for deductions or collection by third parties submitted by the Taxpayer.
22. Decision of Appeal means the decision of a tax court body on an appeal against a Decision of Objection filed by a Taxpayer.
23. Collection means a series of activities ranging from collecting data objects and tax subjects, determining the amount of tax owed to tax collection activities to Taxpayers and monitoring deposits.
24. Examination means a series of activities to collect and process the data, information and/or evidence carried out objectively and professionally by a standard examination for fulfillment of tax obligations compliance testing areas and/or for other purposes in order to implement the provisions of legislation on local taxation.
25. Investigation Local Tax Criminal Act means a series of actions carried out by the Investigator to search for and collect evidence with evidence that shed light on criminal offenses in the field of local taxation is happening and find suspects.

CHAPTER II

NAME, OBJECT, SUBJECT AND TAXPAYER

Article 2

In the name of entertainment tax, a tax is levied on each entertainment activity that collects fees that are held by entertainment organizer in the region.

Article 3

- (1) The object of entertainment tax is the service of entertainment activity for a fee.
- (2) The entertainment as referred to in section (1) are:
 - a. Movie;
 - b. Performing arts, music, dance, and/or clothing;
 - c. Beauty contests, bodybuilding, and something like that;
 - d. Exhibition;
 - e. Family karaoke and something like that;
 - f. Circus, acrobatics, and magic;
 - g. The game of billiards and bowling;
 - h. Horse racing, motor vehicles and agility games;
 - i. Traditional massage, reflexology, steam bath/spa, and fitness center; and
 - j. Sports match.
- (3) Excludes the entertainment tax object is entertainment activity that no fee be collected as entertainment in weddings ceremonies, religious activities and education activity.

Article 4

- (1) The subject of entertainment tax is an individual or entity that enjoys entertainment.
- (2) Taxpayers of entertainment tax are individuals or entities that organize entertainment.

CHAPTER III

TAX BASIS, RATE AND CALCULATIONS

Article 5

- (1) Entertainment Tax Basis is the amount of money received or that should have been received by the entertainment organizers.
- (2) The amount of money that should be accepted as referred to in section (1), including discounts and free tickets are given to entertainment recipients.

Article 6

The amount of the tax rate charged for each tax object is determined as follows:

NO	TAX OBJECT	Rates
a.	Movie	25%
b.	1. Performing arts, music /concerts and something like that	25%
	2. Dance and clothing	15%
c.	Beauty contests, bodybuilding, and something like that	20%
d.	Exhibition	15%
e.	Family Karaoke and something like that	35%
f.	Circus, acrobatics and magic	20%
g.	1. Billiard game	30%
	2. Bowling	25%
h.	1. Motor vehicles and stunt games	30%
	2. The racetrack/entertainment folklore/more	5%
i.	Steam, Sauna	35%
	Spa	75%
	Reflex massage	10%
	Fitness center	15%
j.	Sports match	15%

Article 7

The amount of the entertainment tax payable is calculated by multiplying the tax rate as referred to in Article 6 with the tax basis as referred to in Article 5.

CHAPTER IV TAX COLLECTION AND COLLECTION AREA

Article 8

Tax collection cannot be bought up

Article 9

The tax payable is levied in the regional area.

CHAPTER V TAXES PERIOD AND TAX CURRENCIES

Article 10

Tax period is a period that become the basis for the taxpayer to calculate, pay and report the tax payable in a certain period of time for 1 (one) monthly calendar.

Article 11

Tax payable in the tax period occurs when the entertainment activity.

CHAPTER VI LOCAL TAXES RETURN AND PROCEDURES FOR DETERMINING TAXES

Article 12

- (1) Every taxpayer is obligated to pay the tax payable by filling SPTPD.
- (2) SPTPD as referred to in section (1) must be filled clearly, correctly, and completely and signed by taxpayers or their attorney.

- (3) SPTPD as referred to in section (1) must be submitted to the Mayor or appointed official not later than 15 (fifteen) days after the end of the tax period.
- (4) Form, contents and procedures for filling SPTPD are regulated by a Mayor Regulation.

Article 13

- (1) Taxpayers fulfill their own mandatory on tax obligations paid using SPTPD, SKPDKB, SKPDKBT and STPD.
- (2) Within a period of 5 (five) years after the time the tax payable becomes due, the Mayor or appointed Official may issue:
 - a. SKPDKB in the event that:
 1. If based on the results of the examination or other information, the tax payable is not or is underpaid;
 2. If SPTPD is not delivered to the Mayor within a period of 14 (fourteen) days and after being rebuked in writing it is not delivered on time as specified in the warning letter; and
 3. If the obligation to fill SPTPD is not fulfilled, the tax payable is calculated on an official basis.
 - b. SKPDKBT if new data is found and / or data that has not been previously revealed which causes additional tax payable.
 - c. SKPDN if the amount of tax payable is the same as the amount of tax credit or unpaid tax and there is no credit.
- (3) The amount of deficit tax payable in the SKPDKB as referred to in section (2) point a number 1 and number 2 is be subject to administrative sanctions in the form of interest of 2% (two percent) a month calculated from the tax that is less or too late to be paid for the longest period of time 24 (twenty four) months counted from the time the tax becomes due.
- (4) The amount of tax payable in SKPDKB as referred to section (2) point a number 3 subject to administrative

sanctions in the form of 25% (twenty five percent) increase of the tax principal plus administrative sanctions in the form of interest of 2% (two percent) a month is calculated from the tax that is less or late to be paid for a maximum period of 24 (twenty four) months calculated from the time the tax becomes due.

- (5) The amount of deficit of tax payable in SKPDKBT as referred to in section (2) point b is subject to administrative sanctions in the form of an increase of 100% (one hundred percent) of the total tax deficit.
- (6) The increase as referred to in section (5) does not apply if taxpayers report their own prior to the inspection measures.

CHAPTER VII

NOTICE OF TAX COLLECTION

Article 14

- (1) Mayor may issue STPD if:
 - a. Tax in the current year is not or is underpaid;
 - b. From the results of the SPTPD research there are underpayments as a result of typographical errors and/or incorrect calculations;
 - c. Taxpayers are imposed administrative sanctions in the form of interest and/or fines.
- (2) The amount of tax deficit owed in STPD as referred to in section (1) point a and point b plus administrative sanctions in the form of interest of 2% (two percent) each month for a maximum of 15 (fifteen) months from the time the tax becomes due.

CHAPTER VIII

PROCEDURES FOR PAYMENT AND COLLECTION

Article 15

- (1) The Mayor determines the due date of payment and payment of tax payable 30 (thirty) work days after the time the tax becomes due.
- (2) SKPDKB, SKPDKBT, STPD, Correction Decision Letter, Objection Decision Letter and Appeal Decision which causes the amount of tax to be increased is the basis for tax collection and must be paid within a maximum period of 1 (one) month from the date of issuance.
- (3) The Mayor of the application for taxpayer after meeting the specified requirements may grant approval to taxpayer to pay in installments or defer tax payments by paying interest of 2% (two percent) per month.
- (4) Further provisions regarding the procedure how to pay, deposit, payment place, installments and delay of tax payment is regulated by a Mayor Regulation.

Article 16

- (1) Tax payable based on SKPDKB, SKPDKBT, STPD, Correction Decision Letter, Decree Objection and Appeal Decision are not or less paid by taxpayer in time, can be billed with the Distress Warrant.
- (2) Tax collection by Distress Warrant is carried out based on legislation.

Article 17

- (1) Tax payments are made in the regional treasury or other place designated by the Mayor.
- (2) If the tax payment is made at another place as referred to in section (1), the proceeds of tax revenue must be deposited to the Regional Treasury not later than 1 (one) work day after the tax collection.

Article 18

Each tax payment as referred to in the Article 17 given proof of payment and receipt recorded in the books.

CHAPTER IX
TAX RELIEF AND EXEMPTION

Article 19

- (1) Mayor based on taxpayer application can provide tax relief and exemption.
- (2) The procedure for granting tax relief and exemption as referred to in section (1) is determined by a Mayor Regulation.

CHAPTER X
OBJECTION AND APPEALS

Article 20

- (1) Taxpayer may submit an objection only to the Mayor for:
 - a. SKPDKB;
 - b. SKPDKBT;
 - c. SKPDLB;
 - d. SKPDN; and
 - e. Withholding or collecting by third parties based on the provisions of legislation on local taxation.
- (2) Objection is submitted in writing in Indonesian language accompanied by clear reasons.
- (3) The objection must be filed not later than 3 (three) months since the date of letter, reduction or collection as referred to in section (1), unless the taxpayers can demonstrate that the period was not fulfilled due to circumstances beyond their control.
- (4) Objections can be filed if taxpayers have paid at least a number of which have been approved.
- (5) Objections that do not meet the requirements as referred to in section (1), section (2), section (3) and section (4) are not considered as Objection Letters so they are not considered.

- (6) Signs of receipt of the objection given by the Mayor or sign a letter of objection delivery by mail are registered as a sign receipt of a letter of objection.

Article 21

- (1) The Mayor within a maximum period of 12 (twelve) months, from the date the Objection Letter is received, must give a decision on the objection submitted.
- (2) The Mayor's decision on the objection may be in the form of receiving in whole or in part, rejecting, or increasing the amount of tax payable.
- (3) If the period as referred to in section (1) has passed and the Mayor does not give a decision, the objection submitted is considered granted.

Article 22

- (1) Taxpayer may appealed only to the Tax Court against the decision of the objections established by the Mayor
- (2) An appeal as referred to in section (1) is submitted in writing in the Indonesian language, with clear reasons within a period of 3 (three) months after the decision is received, attached with a copy of the objection decision.
- (3) Submission of an appeal suspends the obligation to pay taxes up to 1 (one) month from the date of issuance of the Decision on Appeal.

Article 23

- (1) If the filing of an objection or appeal is granted in part or in full, the overpayment will be restored with rewards plus interest of 2% (two percent) a month for a maximum of 24 (twenty four) months.
- (2) Interest reward as referred to in section (1) is calculated from the month of repayment until the issuance of SKPDLB.
- (3) In the event that taxpayer objection refused or granted in part, taxpayer is subject to the administrator form of a

fine 50% (fifty percent) of the amount of tax based on the decision objection reduced by a tax that has paid before filling an objection.

- (4) In the event that taxpayer files appeal, administrative sanctions such as fines in the amount of 50% (fifty percent) as referred to in section (3) does not apply.
- (5) In the event that appeal is rejected or granted in part, taxpayer is subject to administrative sanctions such as fines of 100% (one hundred percent) of the amount of tax based Appeal Decision reduced by the payment of taxes paid before filing an objection.

CHAPTER XI
CORRECTION, CANCELLATION,
REDUCTION OF PROVISIONS AND DELETION
OR REDUCTION OF ADMINISTRATIVE SANCTIONS

Article 24

- (1) Upon request of taxpayers or because of their positions, the Mayor may correct SKPDKB, SKPDKBT, STPD, SKPDN, or SKPDLB in which there are written errors, and/or miscalculations, and/or errors in the application of certain provisions of legislation on local taxes.
- (2) The Mayor may:
 - a. reduce or eliminate administrative sanctions in the form of interest, fines, tax increases owed according to legislation on local taxation in the event that the sanctions are imposed not because their fault.;
 - b. reduce or cancel SKPDKB, SKPDKBT, STPD, SKPDN or SKPDLB which are not correct;
 - c. reduce or cancel STPD;
 - d. cancel the results of audits or tax assessments carried out or issued not in accordance with the prescribed procedures; and
 - e. reduce the tax assessments owed based on consideration of the ability to pay taxpayers or certain tax object conditions.

- (3) Further provisions regarding the reduction procedure or removal of sanctions administrative and reduction or cancellation of the tax assessment as referred to in section (2) are regulated by a Mayor Regulation .

CHAPTER XII

RETURNS OF TAX OVERPAYMENT

Article 25

- (1) On the overpayment, taxpayer can apply for a refund to the Mayor.
- (2) The Mayor within a maximum period of 12 (twelve) months, since the receipt of the application for returning the tax overpayment as referred to in section (1), must give a decision.
- (3) If the period as referred to in section (2) has been exceeded and the Mayor was not given a decision the application for refund of tax overpayment is considered granted and SKPDLB must be issued within a period of 1 (one) month.
- (4) If taxpayer have other taxes debts then the excess payment of taxes in accordance with section (1) directly calculated to pay off the first debt is tax.
- (5) Return of tax overpayment as referred to in section (1) performed within a maximum period of 2 (two) months since the issuance of SKPDLB.
- (6) If the return of tax overpayments made after two (2) months since the issuance of SKPDLB, Mayor or authorized officials provide rewards interest of 2% (two percent) a month on late payment of tax advantages.
- (7) The procedure for returning tax overpayment as referred to in section (1) is regulated by a Mayor Regulation.

Article 26

If the tax overpayment is calculated with other tax debts, as referred to in Article 26 section (4) the payment is made by

way of book transfer and the book of evidence of transfer also applies as proof of payment.

CHAPTER X I I I TAX COLLECTION EXPIRATION

Article 27

- (1) The right to collect taxes has expired after more than 5 (five) years from the time the tax becomes due, except if the taxpayer commits criminal acts in local taxation.
- (2) Tax collection expiration referred to section (1) is delayed if:
 - a. Letter of Warning and / or Distress Warrant is issued; or
 - b. there is recognition of tax debt from taxpayers both directly and indirectly.
- (3) In the event that Warning Letter and Distress Warrant as referred to in section (2) point a billing expired from the date of the delivery of Distress Warrant.
- (4) Direct recognition of debt as referred to in section (2) b is taxpayer with consciousness states still have debts and not pay it to the Regional Government.
- (5) Indirect recognition of debt is not as referred to in section (2) b can be seen from the submission installment or delay in payment and the objection by taxpayer.

Article 28

- (1) Tax arrears payer who could not be charged again for the right to collect expired may be removed.
- (2) The Mayor determines the Decision on the Elimination of Tax Arrears that has expired as referred to in section (1).
- (3) The procedure for writing off expired tax arrears is regulated by a Mayor Regulation.

CHAPTER XI V COLLECTION INCENTIVES

Article 29

- (1) Office/related Institution have to implement tax collection can be given incentives on the basis of the achievement of specific performance.
- (2) The provision of incentives as referred to in section (1) determined through the Regional Budget.
- (3) The procedure for granting and utilizing incentives as referred to in section (1) is regulated by a Mayor Regulation.

CHAPTER XV SPECIAL PROVISIONS

Article 30

- (1) Any officials are prohibited to inform everything that is known or informed to them by the taxpayers because of their positions or job to carry out the provisions of legislation on local taxation.
- (2) The prohibition as referred to in section (1) are also applicable to experts who are appointed by the Mayor to assist in the implementation of the provisions of legislation on local taxes.
- (3) Exempted from the provisions as referred to in section (1) and section (2) are:
 - a. Officials and experts who act as a witness or expert witness in court;
 - b. Officials and/or experts appointed by the Mayor to provide information to officials of State institutions or Government Institutions authorized to conduct audits in the area of regional finance.
- (4) For the purposes of Regions, mayors are authorized to provide written permission to the officials as referred to in section (1) and the experts as referred to in section (2), to provide information, show written evidence from or about taxpayer to designated side.

- (5) For the purpose of an examination in court in a criminal or civil case, at the request of the judge in accordance with the Criminal Law Procedure Code and the Civil Procedure Code, the Mayor may give written permission to the Officials as referred to in section (1), and experts as referred to in section (2), to provide and demonstrate the written evidence and testimony of taxpayer at its disposal.
- (6) The request of a judge as referred to in section (5) must state the name of the suspect or the name of the defendant, the information requested, as well as the relationship between the criminal or civil case concerned and the information requested.

CHAPTER XVI INVESTIGATION

Article 31

- (1) Certain Official Civil Servants in Local Government are given special authority as Investigators to conduct criminal investigations on local taxation, as referred to in the Criminal Procedure Act.
- (2) Investigators as referred to in section (1) are certain Official of Civil Servants in the Local Government who are appointed by authorized officials in accordance with the provisions of legislation.
- (3) The authority of Investigators as referred to in section (1) are:
 - a. receiving, searching, collecting and examining information or reports relating to criminal offenses on local taxation so that the information or report becomes more complete and clear;
 - b. examining, searching for and collecting information about individuals or entities concerning the truth of acts committed in connection with criminal acts on local taxation;

- c. request information and evidence from individuals or entities in connection with criminal offenses in the area of local taxation;
 - d. examining books, notes and other documents relating to criminal offenses on local taxation;
 - e. conduct a search to obtain evidence of bookkeeping, recording, and other documents and confiscate said evidence;
 - f. requesting assistance from experts in the framework of carrying out the task of investigating criminal offenses on local taxation;
 - g. order to stop and/or prohibit someone from leaving the room or place while the inspection is taking place and checking the identity of the person, object and/or document being carried;
 - h. photographing someone who is related to the crime on local taxation;
 - i. summon people to hear their statements and examine them as suspects or witnesses;
 - j. stop the investigation; and/or
 - k. take other actions needed to smooth the investigation of criminal offenses on local taxation in accordance with the provisions of legislation.
- (4) The investigator as referred to in section (1) notifies the commencement of the investigation and submits the results of his investigation to the Public Prosecutor, through the investigator of the State Police of the Republic of Indonesia, in accordance with the provisions stipulated in the Criminal Procedure Act.

CHAPTER XVII CRIMINAL PROVISIONS

Article 32

- (1) Taxpayer that neglect do not submit SPTPD or filling with incorrect or incomplete or attach incorrect information to the detriment of regional finance may be liable to

imprisonment for a maximum of 1 (one) year or a fine of two (2) times the amount of tax owed that is unpaid or underpaid.

- (2) Taxpayer who deliberately not submit SPTPD or filling with incorrect or incomplete or attach untrue that the financial harm Regions may be liable to imprisonment of two (2) years or a maximum fine of four (4) times the amount of tax payable that is unpaid or underpaid.

Article 33

Criminal acts of local taxation are not prosecuted after exceeding a period of 5 (five) years from the time the debt is due or the end of the Tax Period or the end of the Tax Year or the end of the Tax Year concerned.

Article 34

- (1) Officials or experts appointed by the Mayor who for their negligence have not fulfilled the obligation to keep confidential matters as referred to in Article 30 section (1) and section (2) are sentenced in accordance with the provisions of Article 177 of Law Number 28 of 2009 on Local Taxes and Retribution.
- (2) Officials or experts appointed by the Mayor who purposely does not fulfill its obligations or someone who causes the non-fulfillment of obligations of officials as referred to in Article 30 section (1) and section (2) are sentenced in accordance with the provisions of Article 177 of Law Number 28 of 2009 on Local Taxes and Retribution.
- (3) Prosecution for criminal offenses as referred to in section (1) and section (2) are only be made on complaints from persons whose secrecy has been violated.
- (4) Prosecution for criminal offenses as referred to in section (1) and section (2) by its nature is related to an individual's personal interests or the Agency as taxpayer, because it was made a criminal offense complaints.

Article 35

Fine as referred to in Article 32 and Article 34 section (1) and section (2) is State revenue.

CHAPTER X VIII TRANSITIONAL PROVISIONS

Article 36

At the time this Regional Regulation comes into force, tax payable based on Regulation of the Municipality of Bukittinggi Number 08 of 2005 on Tax Entertainment (Regional Gazette of Bukittinggi 2005 Number 8), as amended by Regulation of the Municipality of Bukittinggi Number 01 of 2009 (Regional Gazette of the Municipality of Bukittinggi of 2009 Number 01) as long as it is not regulated in this Regional Regulations, this can still be collected for a period of 5 (five) years from the time it is owed.

CHAPTER XIX CLOSING PROVISIONS

Article 37

At the time this Regional Regulation comes into force, the Regulation of the Municipality of Bukittinggi Number 08 of 2005 on Entertainment Tax (Regional Gazette of Municipality of Bukittinggi in 2005 Number 8), as amended by Regulation of Municipality of Bukittinggi Number 01 of 2009 (Regional Gazette of the City of Bukittinggi in 2009 Number 01), repealed and declared ineffective.

Article 38

Mayor Regulation as the implementation of this Regional Regulation is issued not later than 2 (two) months after this Regional Regulation is promulgated.

Article 39

In order that everyone may know hereof, it is ordered to promulgate this Regional Regulation by its placement in the Regional Gazette of the Municipality of Bukittinggi.

Issued in : Bukittinggi
On : 14 May 2014
MAYOR OF BUKITTINGGI,
signed
ISMET AMZIS

Promulgated in : Bukittinggi
On : 14 May 2014
SECRETARY OF MUNICIPALITY OF BUKITTINGGI,
signed
YUEN KARNOVA

REGIONAL GAZETTE OF MUNICIPALITY OF BUKITTINGGI OF 2014 NUMBER
9

Jakarta, 05 May 2020

Has been translated as an Official Translation
on behalf of Minister of Law and Human Rights
of the Republic of Indonesia
DIRECTOR GENERAL OF LEGISLATION,



WIDODO EKATJAHJANA