

REGENT OF GRESIK
EAST JAVA PROVINCE
REGULATION OF THE REGENT OF GRESIK
NUMBER 33 OF 2024

ON

THE GRANT OF WAIVER OF ADMINISTRATIVE SANCTIONS
IN THE FORM OF FINES ON REGIONAL TAX RECEIVABLES

BY THE BLESSINGS OF ALMIGHTY GOD

THE REGENT OF GRESIK,

Considering: a. that in the context of Optimizing Regional Tax Revenue and increasing taxpayer awareness in orderly administrative payments, the Regional Government can provide fiscal incentives to taxpayers;

b. that to anticipate a decline in the economic capacity of the community, optimize local revenue from the tax sector and commemorate the 79th Anniversary of the Republic of Indonesia, the Regional Government can establish a policy by providing incentives in the form of waiving administrative sanctions in the form of fines on Regional Tax receivables for taxpayers;

c. that based on the provisions in Section 271 paragraph (3) of the Regulation of the Regent of Gresik Number 76 of 2023 concerning the Procedure for the Collection of Regional Taxes as amended by Regent Regulation Number 2 of 2024, the provision of fiscal incentives to Taxpayers in the form of relief, reduction, exemption, and postponement of payment of principal and/or sanctions of Regional Taxes is determined by the Regents Regulation.

d. that based on the considerations referred to in sub-paragraphs a, b, and c, it is necessary to issue a Regional Regulation on the Grant of Waiver of Administrative Sanctions in the Form of Fines on Regional Tax Receivables;

- Considering: 1. Law Number 16 of 1950 on the Establishment of Large City Regions within the Province of East Java, Central Java, West Java and within the Special Region of Yogyakarta (State Gazette of the Republic of Indonesia of 1950 Number 45) as amended by Law Number 2 of 1965 on the Change of the Boundary of the Surabaya City and Level II Surabaya Region by Amending Law Number 12 of 1950 on the Establishment of Regency Regions within the Province of East Java and Law Number 16 of 1950 on the Establishment of Large City Regions within East Java, Central Java, West Java and within the Special Region of Yogyakarta (State Gazette of the Republic of Indonesia of 1965 Number 19, Supplement to the State Gazette of the Republic of Indonesia Number 2730);
2. Law Number 17 of 2003 on State Finances (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to the State Gazette of the Republic of Indonesia Number 4286);
3. Law Number 1 of 2004 on State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to the State Gazette of the Republic of Indonesia Number 4355);
4. Law Number 23 of 2014 on Regional Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times most recently by Law Number 9 of 2015 on the Second Amendment to Law Number 23 of 2014 on Regional Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to the State Gazette of the Republic of Indonesia Number 5679);
5. Law Number 1 of 2022 on Financial Relations between the Central Government and Regional Governments (State Gazette of the Republic of Indonesia of 2022 Number 4, Supplement to the State Gazette of the Republic of Indonesia Number 6757);
6. Law Number 6 of 2023 on the Ratification of Government Regulation in Lieu of Law Number 2 of 2022 on Job Creation into Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
7. Government Regulation Number 12 of 2019 on Regional Financial Management (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to the State Gazette of the Republic of Indonesia Number 6322);
8. Government Regulation Number 35 of 2023 on General Provisions of Regional Taxes and Regional Levies (State Gazette of the Republic of Indonesia of 2023 Number 85, Supplement to the State Gazette of the Republic of Indonesia Number 6881);
9. Regulation of the Minister of Home Affairs Number 80 of 2015 on the Formation of Regional Legal

Products (State News of the Republic of Indonesia of 2015 Number 2036) as amended by Regulation of the Minister of Home Affairs Number 120 of 2018 on Amendment to Regulation of the Minister of Home Affairs Number 80 of 2015 on the Formation of Regional Legal Products (State News of the Republic of Indonesia of 2018 Number 157);

10. Regulation of the Minister of Home Affairs Number 77 of 2020 on Technical Guidelines for Regional Financial Management (State News of the Republic of Indonesia of 2020 Number 1781);

11. Regional Regulation of Gresik Regency Number 12 of 2016 on the Formation of Regional Apparatus of Gresik Regency (Regional Gazette of Gresik Regency of 2016 Number 18) as amended several times most recently by Regional Regulation Number 8 of 2021 on the Second Amendment to Regional Regulation Number 12 of 2016 on the Formation of Regional Apparatus of Gresik Regency (Regional Gazette of Gresik Regency of 2021 Number 13);

12. Regional Regulation of Gresik Regency Number 8 of 2023 on Regional Taxes and Regional Levies (Regional Gazette of Gresik Regency of 2023 Number 8);

13. Regulation of the Regent of Gresik Number 66 of 2021 on the Position, Organizational Structure, Tasks, Functions and Work Procedures of the Regional Revenue, Financial Management and Asset Agency of Gresik Regency (Regional Gazette of Gresik Regency of 2021 Number 66);

14. Regulation of the Regent of Gresik Number 76 of 2023 concerning the Procedure for the Collection of Regional Taxes (Regional Gazette of Gresik Regency of 2023 Number 76) as amended by Regent Regulation Number 2 of 2024 on Amendment to Regent Regulation Number 76 of 2023 concerning the Procedure for the Collection of Regional Taxes (Regional Gazette of Gresik Regency of 2024 Number 2);

DECIDES:

To Enact: A REGENTS REGULATION ON THE GRANT OF WAIVER OF ADMINISTRATIVE SANCTIONS IN THE FORM OF FINES ON REGIONAL TAX RECEIVABLES.

CHAPTER I

GENERAL PROVISIONS

Article 1

In this Regents Regulation:

1. Region means Gresik Regency.
2. Regional Government means the Gresik Regency Government.
3. Regent means the Regent of Gresik.
4. Regional Revenue, Financial Management and Asset Agency, hereinafter referred to as BPPKAD, means the BPPKAD of Gresik Regency.
5. Head of BPPKAD means the Head of the Regional Revenue, Financial Management and Asset Agency of Gresik Regency.
6. Designated Official means an employee assigned specific duties in the field of Regional Taxation.
7. Regional Tax, hereinafter referred to as Tax, means a mandatory contribution to the region that is owed by individuals or entities that is compulsory based on Law, without receiving direct compensation and is used for regional purposes for the greatest prosperity of the people.
8. Taxpayer means an individual or entity, including a tax payer, tax withholder, and tax collector, who has tax rights and obligations in accordance with the provisions of regional tax legislation.
9. Tax Payable means tax that must be paid at a certain time, during a tax period, in a tax year, or in a part of a tax year in accordance with the provisions of regional tax legislation.
10. Administrative Sanctions means a liability or charge in the form of interest, fines and tax increases that arise as a result of tax payable not or less during the tax period or tax year or as a result of the Taxpayers non-compliance in fulfilling their tax obligations.

CHAPTER II

WAIVER OF FINES

Article 2

The Regional Government grants a waiver of Administrative Sanctions in the form of fines on tax receivables.

Article 3

Types of Regional Taxes that receive a waiver of Administrative Sanctions in the form of fines on tax receivables consist of:

- a. Land and Building Tax (PBB-P2);
- b. Advertisement Tax;
- c. Groundwater Tax;
- d. Regional Value Added Tax (PBJT) on:
 - 1) food and/or beverages;
 - 2) electricity;
 - 3) hotel services;
 - 4) parking services; and
 - 5) art and entertainment services.
- e. Non-Metallic Minerals and Rocks Tax.

Article 4

With the grant of a waiver of Administrative Sanctions in the form of fines as referred to in Article 2, Taxpayers are only subject to the obligation on the principal of the tax receivable.

Article 5

The service of waiving Administrative Sanctions and tax payments as referred to in Article 3 is carried out at the BPPKAD or the Perception Bank.

CHAPTER III

PROCEDURE FOR SETTLEMENT OF TAX RECEIVABLES

Article 6

- (1) Taxpayers only make payments for the principal of tax receivables.
- (2) The amount of tax receivables as referred to in section (1) paid by the Taxpayer is the amount of tax receivables less the tax fines.
- (3) The settlement of the principal of tax receivables as referred to in section (1) is carried out in the following manner:

- a. The Taxpayer comes to the tax payment service location with the Regional Tax Notification Letter (SPTPD), Regional Tax Determination Letter (SKPD), along with sales data reports/sales summaries for Taxpayers as referred to in Article 3;
- b. The Taxpayer submits the documents as referred to in sub-paragraph a to the officer;
- c. The Taxpayer as referred to in sub-paragraph a can settle their obligation to pay taxes online and/or through payments at the Perception Bank;
- d. The Taxpayer receives proof of tax payment; and
- e. Provisions regarding the procedure for tax settlement are guided by the provisions of legislation in the field of Regional Taxes.

Article 7

In the implementation of tax fine waivers, the Head of BPPKAD has the duty to:

- a. implement, coordinate and evaluate the implementation of this Regents Regulation; and
- b. submit reports on the implementation of the granting of administrative sanctions waivers to the Regent in accordance with the legislation.

CHAPTER IV

TIME LIMIT FOR WAIVER OF FINES

Article 8

The time limit for the waiver of fines on tax receivables is valid from June 1, 2024 to September 30, 2024.

CHAPTER V

FINAL PROVISIONS

Article 9

This Regents Regulation comes into force on the date of its promulgation.

In order for everyone to know, it is ordered that this Regents Regulation be promulgated with its

placement in the Regional Gazette of Gresik Regency.

Enacted in Gresik

on May 31, 2024

REGENT OF GRESIK,

(Signature)

FANDI AKHMAD YANI

Promulgated in Gresik

on May 31, 2024

SECRETARY OF REGENCY OF GRESIK,

(Signature)

Ir. ACHMAD WASHIL M. R., M.T.

Senior Main Official

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