

GOVERNMENT REGULATION OF THE REPUBLIC OF INDONESIA  
NUMBER 11 2015  
ABOUT  
TYPES AND RATES OF STATE'S NON-TAX REVENUES  
APPLIED TO INDONESIAN MINISTRY OF TRANSPORTATION

BY THE GRACE OF GOD ALMIGHTY

PRESIDENT OF THE REPUBLIC OF INDONESIA,

- In Considering:
- a. that in order to make revision to the types and rates of State's non-tax revenues applied to Indonesian Ministry of Communications (Transportation) as stipulated in Government Regulation Number 6 Year 2009 on Types and Rates of State's non-tax revenues applied to Indonesian Ministry of Transportation as having been amended by Government Regulation Number 74 Year 2013 on Amendment to Government Regulation Number 6 Year 2009 on Types and Rates of State's non-tax revenues applied to Indonesian Ministry of Transportation, it shall be necessary to rearrange the types and rates of State's non-tax revenues applied to Indonesian Ministry of Transportation;
  - b. that based on the consideration as cited in letter a and in order to implement the provisions of Article 2 paragraphs (2) and (3) and Article 3 paragraph (2) of Law Number 20 Year 1997 on State's Non-Tax Revenues, it shall be necessary to enact Government Regulation on Types and Rates of State's Non-Tax Revenues applied to Indonesian Ministry of Transportation;

- As Referring to in:
1. Article 5 paragraph (2) of the 1945 Constitution of the Republic of Indonesia Year;
  2. Law Number 20 Year 1997 on State's Non-Tax Revenues (State Gazette of the Republic of Indonesia Year 1997 Number 43, Supplement to State Gazette of the Republic of Indonesia Number 3687);
  3. Government Regulation Number 22 Year 1997 on Types and Payments of State's Non Tax Revenues (State Gazette of the Republic of Indonesia Year 1997 Number 57, Supplement to State Gazette of the Republic of Indonesia Number 3694) as having been amended by Government Regulation Number 52 Year 1998 on Amendment of Government Regulation Number 22 Year 1997 on Types and Remittances of State's Non-tax Revenues (State Gazette of the Republic of Indonesia Year 1998 Number 85, Supplement to State Gazette of the Republic of Indonesia Number 3760);

DECIDES:

To Enact: GOVERNMENT REGULATION ON TYPES AND RATES OF STATE'S NON-TAX

REVENUES APPLIED TO INDONESIAN MINISTRY OF TRANSPORTATION.

**Article 1**

- (1). Types of State's Non-Tax Revenues applied to Indonesian Ministry of Transportation shall include the revenues from:
- a. services of land transportation;
  - b. services of railway transportation;
  - c. services of marine transportation;
  - d. services of air transportation;
  - e. services of education and training and services by using the existing facilities and infrastructures; and
  - f. administrative fines.
- (2). Types and Rates of State's non-tax revenues applied to Indonesian Ministry of Transportation as cited in paragraph (1) shall be determined as listed in the Appendices of this Government Regulation.

**Article 2**

- (1) Except those as listed in Appendices, the types of State's non-tax revenues as cited in Article 1 paragraph (1) letters b, c, and d shall include as follows:
- a. Types of State's non-tax revenues derived from services of railway transportation such as the charges of using the existing facilities and infrastructures;
  - b. Types of State's non-tax revenues derived from services of marine transportation in form of proceeds from concessions and/ or compensation of seaport services at seaports in Indonesia;
  - c. Types of State's non-tax revenues derived from services of air transportation in form of incomes from airport services at airports in Indonesia when collaborating with other business entities;
  - d. Types of State's non-tax revenues derived from services of air transportation in form of navigation services in the air space of the Republic of Indonesia as delegated to other countries;
- (2) Types of State's non-tax revenues as cited in paragraph (1) letter a that are calculated by using a formula as follows:
- .....(formula).....
- (3) The Priority Factor (Fp) maximum at 0.75 (zero point seventy five) shall be decided by Minister of Transportation without ignoring or by considering the sustainability of the existing business entities.
- (4) The revenues from the rates of depreciation (ID) shall be decided by Minister of Transportation, except those from the rates of depreciation for

State-owned Enterprises in the sector of railways that are set up at Rp0.00 (zero rupiah).

- (5) The Rates of State's Non-Tax Revenues as cited in paragraph (1) letters b and c shall be the rates as cited under the cooperation contract.
- (6) The Rates of State's Non-Tax Revenues as cited in paragraph (1) letter d shall be the rates as cited under the agreement between countries.

### **Article 3**

- (1) Except those as determined in the Appendices and in regard of the types of State's non-tax revenues as cited in Article 1, paragraph (1) letter e the Indonesian Ministry of Transportation shall conduct:
  - a. the education and training on transportation based on the cooperation.
  - b. the education and training on Leadership of Level IV and Leadership of Level III for Civil Servants and the education and training on the in-services for prospective Civil Servants in compliance with the prevailing laws and regulations.
  - c. the education and training on the analysis of functional Personnel, archivists, Statistics for skillful level, Computer Personnel for skillful level, Expert Auditor, Auditor for Skillful Level, and Personnel of Public Relations as in compliance with the prevailing laws and regulations in the country.
- (2) Rates of State's Non-Tax Revenues as cited in paragraph (1) letter a shall be at the amount of nominal based on the contract of cooperation.
- (3) Rates of State's Non-Tax Revenues as cited in paragraph (1) letter b shall refer to in Government Regulation on Types and Rates of State's Non-Tax Revenues as applied in the Institution of Public Administration.
- (4) Rates of State's Non-Tax Revenues as cited in paragraph (1) letter c shall refer to in Government Regulation on Types and Rates of State's Non-Tax Revenues as applied in the Institution of Education and Training for Functional Personnel.

### **Article 4**

- (1) For certain activities the Types of State's Non-Tax Revenues applied in Indonesian Ministry of Transportation as cited in Article 1 paragraph (1) letters a through d for non-commercial purposes shall be subject to a rate of Rp0,00 (zero rupiah).
- (2) Certain activities as cited in paragraph (1) shall consist of the activities for as follows:

- a. statesmanship;
- b. search and rescue, natural disasters, and humanitarian assistance;
- c. public and social concerns; or
- d. national and international issues.

(3) Further provisions on the criteria, procedure, and requirements of the rates/ tariffs of some activities as cited in paragraphs (1) and (2) shall be regulated under a Ministerial Decree of Transportation after having been approved by Minister of Finance.

#### **Article 5**

(1) Types of State's non-tax revenues derived from services in education and training and the services of using facilities and infrastructures as cited in Article 1 paragraph (1) letter e shall be those of:

- a. the subsidized education and training for diplomas held in the center of development of human resources in the sector of land and sea transportations; and
- b. the subsidized education and training for diplomas in the center of development of human resources in the sector of air transportation for participants who excel but are of the needy, and the rates or the tariffs shall be at Rp0,00 (zero Rupiah).

(2) Further provisions on the procedures and requirements of rates or tariffs at Rp0.00 (zero rupiah) to participants who excel but are of the needy as cited in paragraph (1) shall be further regulated in Ministerial Decree of Transportation with approval from Indonesian Minister of Finance.

#### **Article 6**

(1) Types of State's non-tax revenues derived from services of land transportation as cited in Article 1 paragraph (1) letter a shall be those of seaport-admission services, dock-maintenance services and vehicle-weighing services as listed in Appendices based on the categories of vehicles.

(2) The categories of vehicles in regard of the Types of State's non-tax revenues as cited in paragraph (1) shall be determined by Indonesian Minister of Transportation.

#### **Article 7**

(1) Types of State's non-tax revenues derived from land-transportation services as cited in Article 1 paragraph (1) letter a shall be those of motor-vehicle testing as listed in Appendices based on the categories of vehicles.

(2) The categories of vehicles for motor-vehicle testing as cited in paragraph (1) shall exclude the testing of euro-3 exhaust emissions (motorcycles) and calibration of testing equipment of motor vehicles.

- (3) The categories of motor vehicles as cited in paragraph (1) shall be determined by Minister of Transportation.

#### **Article 8**

- (1) Types of State's non-tax revenues derived from marine-transportation services as cited in Article 1 paragraph (1) letter c shall be those of the seaport services that are classified based on the categories of seaports in Indonesia.
- (2) Types of State's non-tax revenues derived from marine-transportation services as cited in Article 1 paragraph (1) letter c shall be those of commodity services for animals based on the types of animals.
- (3) The criteria and classification of seaports and the types of animal as cited in paragraphs (1) and (2) shall be determined by Indonesian Minister of Transportation.

#### **Article 9**

- (1) Rates of State's Non-Tax Revenues derived from marine-transportation services and air-transportation services shall be those of:
  - a. services for piloting and delaying ships at terminals of public seaports for own purposes and at special terminals;
  - b. services for health examination and assessment of shipping workplaces;
  - c. services for assessment of the permits on the authorities of companies to do repair and maintenance of safety equipment of shipping;
  - d. flight-personnel licenses;
  - e. certification of equipment or facilities on air transport services;
  - f. certification of organizations in air-transport services;
  - g. health testing in air-transport services;
  - h. services at air-engineering workshops;
  - i. calibration services at flight facilities; and
  - j. services of airport engineering for activities carried out outside the office of Indonesian Ministry of Transportation, excluding the costs of accommodation and transportation.
- (2) The costs of accommodation and transportation as cited in paragraph (1) shall be charged to Tax Payers as in compliance with the prevailing laws and regulations in Indonesia.

#### **Article 10**

Rates of State's Non-Tax Revenues derived from flight services as listed in the Appendices of this government regulation (PP) shall include the rates or tariffs for weather information service as in compliance with the prevailing laws and regulations in Indonesia.

#### **Article 11**

- (1) Administrative fine as cited in Article 1 paragraph (1) letter f shall be calculated based on the number of points of violation multiplied by the rates of administrative fines in the sectors of land transportation, sea transportation and air transportation as listed in the Appendices of this Government Regulation.
- (2) The provisions on the points of administrative fines as cited in paragraph (1) shall be further regulated under Ministerial Decree of Transportation.

#### **Article 12**

All of the State's Non-Tax Revenues applied to Indonesian Ministry of Transportation shall be paid directly to State Treasury as soon as possible.

#### **Article 13**

At the time of the enactment of this Government Regulation, Government Regulation Number 6 Year 2009 on Types and Rates of State's Non-Tax Revenues applied to Indonesian Ministry of Transportation (State Gazette of the Republic of Indonesia Year 2009 Number 19, Supplement to State Gazette of the Republic of Indonesia Number 4973) as having been amended by Government Regulation Number 74 Year 2013 on Amendment of Government Regulation Number 6 Year 2009 on Types and Rates of State's Non-Tax Revenues applied to Indonesian Ministry of Transportation (State Gazette of the Republic of Indonesia Year 2013 Number 181, Supplement to State Gazette of the Republic of Indonesia Number 5461) shall be revoked and declared no longer effective.

#### **Article 14**

This government regulation (PP) shall be effective after 30 (thirty) days from the date of enactment.

That every one shall be aware of it and the issuance of this Ministerial Decree shall be published in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta  
on February 24, 2015  
PRESIDENT OF THE REPUBLIC OF INDONESIA,

Signed.

JOKO WIDODO

Enacted in Jakarta  
On February 24, 2015  
MINISTER OF LAWS AND HUMAN RIGHTS

OF THE REPUBLIC OF INDONESIA

Signed.

YASONNA H. LAOLY

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2015 NUMBER 848

Copy as of the original version  
BUREAU HEAD OF GENERAL AFFAIRS

Att:

HEAD OF ADMINISTRATION OF THE INDONESIAN MINISTRY  
GIARTO  
NIP 195904201984021001

EXPLANATION  
TO  
INDONESIAN GOVERNMENT REGULATION  
NUMBER 11 YEAR 2015  
ON  
TYPES AND RATES OF STATE'S NON-TAX REVENUES  
APPLIED TO INDONESIAN MINISTRY OF TRANSPORTATION

**I. GENERAL**

In optimizing State's non-tax revenues in order to support the national development, the State's non-tax revenues applied to Indonesian Ministry of Transportation as one of the sources of State's revenues shall be managed and utilized for the sake of the improvement of services to the society in Indonesia.

Indonesian Ministry of Transportation has obtained the types and rates of State's non-tax revenues as regulated in Government Regulation (PP) Number 6 Year 2009 on Types and Rates of State's non-tax revenues applied to Indonesian Ministry of Transportation as having been amended by Government Regulation Number 74 Year 2013 on Amendment of Government Regulation Number 6 Year 2009 on Types and Rates of State's non-tax revenues applied to Indonesian Ministry of Transportation, and in order to adjust to the types and rates of State's non-tax revenues applied to Indonesian Ministry of Transportation, it shall be necessary to revise the types and rates of State's non-tax revenues applied to Indonesian Ministry of Transportation.

**II. ARTICLE BY ARTICLE**

**Article 1**

**Paragraph (1)**

Self-explanatory/ Quite Clear.

**Paragraph (2)**

Self-explanatory/ Quite Clear.

**Article 2**

**Paragraph (1)**

**letter a**

Self-explanatory/ Quite Clear.

**letter b**

Self-explanatory/ Quite Clear.

**letter c**



The airport services at airports in cooperation with business entities under this Regulation shall include:

1. aircraft-passenger services (PJP2U);
2. aircraft-landing services;
3. aircraft-parking services;
4. aircraft-storage services;
5. services for the use of aviobridges;
6. services for the use of check-in counters; and
7. aircraft-services for cargoes and mails (JKP2U).

**letter d**

Self-explanatory/ Quite Clear.

**Paragraph (2)**

What meant by:

KA is the train, of which the TACs are calculated

i is the sequence of operational areas (Daop)/ regional divisions (Divre) passed by trains; I is 1,2, ...

$TAC_{KA}$  is the cost of using the Railway Infrastructures charged for 1 (one) railway trip (Rp)

$GT_{KA}$  is the weight of train based on *Stamformation* plus payload weight (GT)

$KM_{KA1}$  is the length or distance of railway track of Daop/ Divre in the sequence (i) passed by train (in Km).

$TAC_{Daop/Divre1}$  is the cost or charge of the use of railway infrastructures per GTKM of Daop/Divre in sequence (i) (Rp/GT-KM).

Fp is the Priority Factor of Usage maximal at 0.75 (zero point seven five).

$TAC_{Daop/Division}$  is the cost or the charge for the use of Railway Infrastructures per GTKM of Daop/Division (Rp/GT-KM).

$IM_{Daop/Division}$  is the cost of Railway Infrastructure Maintenance in each Daop/Division (Rp/GT-KM).

$IO_{Daop/Division}$  is the operating cost of Railway Infrastructures in each Daop/Division (Rp/GT-KM).

$ID_{Daop/Division}$  is the depreciation cost of Railway Infrastructures in each Daop/Division (Rp/GT-KM).

$TAC_{Daop/Division}$  is the cost or the charge for Railway Infrastructure Usage per GTKM in each Daop/Division (Rp/GT-KM).

j is the name of train going to j through Daop/Division, where j is 1, 2, ...

Passing-Tonnage<sub>j</sub> is the weight of a series of trains going to j based on the *stamformation* plus the weight of loads or cargoes through Daop/Division (GT).

The length of corridor of Daop/Divre based on the traffic services is the length of railway track to j in every Daop/Divre based on the traffic services (in Km).

**Paragraph (3)**

Self-explanatory/ Quite Clear.

**Paragraph (4)**

Self-explanatory/ Quite Clear.

**Paragraph (5)**

Self-explanatory/ Quite Clear.

**Paragraph (6)**

Self-explanatory/ Quite Clear.

**Article 3**

Self-explanatory/ Quite Clear.

**Article 4**

**Paragraph (1)**

Self-explanatory/ Quite Clear.

**Paragraph (2)**

**letter a**

What meant by "State Activities" shall be the transportation activities to support the State Activities of President/Vice President, Government Officials, or State Guests; for examples are the State Visits by Head of State/Government and State Guest(s) as well as entourage to Indonesia.

**letter b**

What meant by "search and rescue activities" are the activities for search and rescue of, say, aircraft and ships crashed in the territory of the Republic of Indonesia.

What meant by "the activities of natural catastrophe" are the activities of transportation in regard of tackling disaster and in disaster emergency.

What meant by "humanitarian-aid activities" are the activities of transportation for humanitarian aid, for example the distribution of humanitarian aid from organizations or other countries to Indonesia.

**letter c**

What meant by "the activities for public and social concerns" shall be the activities for the sake of the interests of the Nation, State, and the People, of which shall be realized by the government in order to create the greatest prosperity for the people.

**letter d**

National activities shall include, among others, the activities to implement the national sports week, cultural festivals, and other activities on a national basis in Indonesia.

International activities shall include, among others, international conferences or international forums or meetings within the territory of Indonesia.

**Paragraph (3)**

Self-explanatory/ Quite Clear.

**Article 5**

Self-explanatory/ Quite Clear.

**Article 6**

Self-explanatory/ Quite Clear.

**Article 7**

Self-explanatory/ Quite Clear.

**Article 8**

Self-explanatory/ Quite Clear.

**Article 9**

Self-explanatory/ Quite Clear.

**Article 10**

Self-explanatory/ Quite Clear.

**Article 11**

Self-explanatory/ Quite Clear.

**Article 12**

Self-explanatory/ Quite Clear.

**Article 13**

Self-explanatory/ Quite Clear.

**Article 14**

Self-explanatory/ Quite Clear.