

**GOVERNMENT REGULATION OF THE REPUBLIC OF INDONESIA
NUMBER 33 YEAR 2014
CONCERNING
TYPE AND TARIFF OF STATE'S NON-TAX REVENUE
FROM THE UTILIZATION OF AREA OF FOREST
FOR THE SAKE OF DEVELOPMENT EXCLUDING THE ACTIVITY OF FORESTRY
IN THE MINISTRY OF FORESTRY**

**BY THE GRACE OF GOD ALMIGHTY
PRESIDENT OF THE REPUBLIC OF INDONESIA,**

- Considering
- a. that in controlling the utilization of area of forest in support the development excluding the activity of forestry and in order to adjust the type and tariff of State's non-tax revenue from the utilization of area of forest for the sake of development excluding the activity of forestry in the Ministry of Forestry as regulated in government regulation (PP) number 2 year 2008 on type and tariff of State's non-tax revenue from the utilization of area of forest for the sake of development excluding the activity of forestry in the Ministry of Forestry;
 - b. that based on the consideration as cited in letter a and in implementing Article 3 Paragraph (2) of Law Number 20 Year 1997 on State's non-tax revenue from the utilization of area of forest for the sake of development excluding the activity of forestry in the Ministry of Forestry;
- Referring to in
1. Article 5 paragraph (2) of the 1945 Constitution of the Republic of Indonesia;
 2. Law Number 20 Year 1997 on State's non-tax revenue (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 (PP) Number 22 Year 1997 on Type and Payment of State's non-tax revenue (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 (PP) number 52 year 1998 on Amendment of government regulation (PP) number 22 year 1997 on Type and Payment of State's non-tax revenue (State Gazette of the Republic of Indonesia Year 1998 Number 85, Supplement to State Gazette of the Republic of Indonesia Number 3760);
 4. Government Regulation (PP) Number 24 Year 2010 on Utilization of Area of Forest (State Gazette of the Republic of Indonesia Year 2010 Number 30, Supplement to State Gazette of the Republic of Indonesia Number 5112) as having been amended by government regulation (PP) number 61 year 2012 (State Gazette of the Republic of Indonesia Year 2012 Number 140, Supplement to State Gazette of the Republic of Indonesia Number 5325);

DECIDES

To Enact

GOVERNMENT REGULATION CONCERNING THE TYPE AND TARIFF OF STATE'S NON-TAX REVENUE FROM THE UTILIZATION OF AREA OF FOREST FOR THE SAKE OF DEVELOPMENT EXCLUDING THE ACTIVITY OF FORESTRY IN THE MINISTRY OF FORESTRY

Article 1

- (1) Type of State's non-tax revenue in this government regulation (PP) shall be the State's non-tax revenue from the utilization of area of forest for the sake of development excluding the activity of forestry in a size of area of forest of greater than 30 (thirty) percent of the area of watersheds, island, and/ or Province.
- (2) State's non-tax revenue as cited in paragraph (1) shall be imposed on the whole size of borrow-to-use area of forest and the whole area of the permit of borrow-to-use area of forest that is still valid based on the criteria of utilization.
- (3) The criteria of utilization of the area of forest as cited in paragraph (2) shall include as follows:
 - a. L1 is an area of the utilization of the area of forest in hectare for the active mining pit, the supporting and permanent facilities and infrastructures and the area of development and/ or the buffer zone for the safety of activity, of which is part of the design that is prepared based on the baseline of the utilization of the area of forest;
 - b. L2 is an area of the utilization of the area of forest in hectare for a temporary purpose, of which is technically able to be reclaimed as part of the design based on the baseline of the utilization of the area of forest;
 - c. L3 is an area of the utilization of the area of forest in hectare that has been permanently damaged and a certain part of it after having been reclaimed but the result has yet to be optimal, and it shall be part of the design based on the baseline of the utilization of the area of forest.
- (4) Tariff of State's non-tax revenue as cited in paragraph (1) shall be calculated based on the formula as follows:
$$PNBP = \{(L1 \times 1x \text{ tariff}) + (L2 \times 4x \text{ tariff})\} \text{ Rp/year}$$
- (5) In case that based on the result of verification there is an area of L3, the tariff of State's non-tax revenue as cited in paragraph (1) shall be calculated based on the formula as follows:
$$PNBP = \{(L1 \times 1x \text{ tariff}) + (L2 \times 4x \text{ tariff}) + (L3 \times 7x \text{ tariff})\} \text{ Rp/year}$$
- (6) Type and Tariff of State's non-tax revenue as cited in paragraphs (2) and (3) shall be those as stated in the Appendix of this government regulation (PP).

- (7) Further provision concerning the mining pit, the permanent supporting facilities and infrastructures and the area of development and/ or the buffer zone for the safety of activity and temporary area for the utilization of forest and the permanently damaged area as cited in paragraph (3) shall be regulated under a Ministerial Decree of Forestry.

Article 2

- (1) The utilization of area of forest for the sake of development excluding the activity of forestry for non-commercial purpose shall be subject to the imposition of tariff of Rp0.00 (zero Rupiah).
- (2) The provision on the utilization of area of forest for the sake of development excluding the activity of forestry for non-commercial purpose as cited in paragraph (1) shall be further regulated under a Ministerial Decree of Forestry.

Article 3

All of the State's non-tax revenues as cited in Article 1 shall be directly and promptly paid to the State's Treasury.

Article 4

At the time of the effectiveness of this government regulation (PP):

1. The user of the area of forest for the sake of development excluding the activity of forestry, who has fulfilled the obligation to provide a land area of compensation prior to the effectiveness of this government regulation (PP), shall not be subject to the payment of tariff of State's non-tax revenue as cited in Article 1.
2. The implementing regulation of government regulation (PP) number 2 Year 2008 on Type and Tariff of State's non-tax revenue from the utilization of area of forest for the sake of development excluding the activity of forestry in the Ministry of Forestry (State Gazette of the Republic of Indonesia Year 2008 Number 15, Supplement to State Gazette of the Republic of Indonesia Number 4813) shall be declared to remain effective as long as it is not contradictory to the provisions under this government regulation (PP).

Article 5

At the time of the effectiveness of this government regulation (PP), government regulation (PP) number 2 Year 2008 on Type and Tariff of State's non-tax revenue from the utilization of area of forest for the sake of development excluding the activity of forestry in the Ministry of Forestry (State Gazette of the Republic of Indonesia Year 2008 Number 15, Supplement to State Gazette of the Republic of Indonesia Number 4813) shall be revoked and no longer effective.

Article 6

This government regulation (PP) shall be effective in 90 (ninety) days as of the date of enactment.

That everybody shall be made aware of, and this government regulation (PP) shall be published in the State Gazette of the Republic of Indonesia.

Enacted in Jakarta
Dated May 16, 2014
PRESIDENT OF THE REPUBLIC OF INDONESIA.

Signed

DR. H. SUSILO BAMBANG YUDHOYONO

Legislated in Jakarta
on May 21, 2014
MINISTER OF LAWS AND HUMAN RIGHTS
OF THE REPUBLIC OF INDONESIA.

Signed

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2014
NUMBER 107

Copy as of the original version
MINISTRY OF STATE SECRETARIAT
OF THE REPUBLIC OF INDONESIA
Deputy of Laws and Economy

Signed

Lydia Silvana Djaman

EXPLANATION
On
GOVERNMENT REGULATION OF THE REPUBLIC OF INDONESIA
NUMBER 33 YEAR 2014
CONCERNING
TYPE AND TARIFF OF STATE'S NON-TAX REVENUE
FROM THE UTILIZATION OF AREA OF FOREST
FOR THE SAKE OF DEVELOPMENT EXCLUDING THE ACTIVITY OF FORESTRY
IN THE MINISTRY OF FORESTRY

I. GENERAL

In order to optimize the State's non-tax revenue in support to the national development, State's non-tax revenue from the utilization of area of forest for the sake of development excluding the activity of forestry in the Ministry of Forestry as one of the sources of State's revenues, shall be necessarily managed and utilized for the sake of improvement of services to the people.

Ministry of Forestry has set up the tariff and type of State's non-tax revenue from the utilization of area of forest for the sake of development excluding the activity of forestry in the Ministry of Forestry as regulated under government regulation (PP) number 2 Year 2008 on tariff and type of State's non-tax revenue from the utilization of area of forest for the sake of development excluding the activity of forestry in the Ministry of Forestry. However, in order to control the utilization of the area of forest excluding the activity of forestry and in order to adjust the tariff and type of State's non-tax revenue from the utilization of area of forest for the sake of development excluding the activity of forestry in the Ministry of Forestry, it is still considered necessary to impose a tariff of State's non-tax revenue from the utilization of area of forest for the sake of development excluding the activity of forestry in the Ministry of Forestry based on a certain government regulation (PP).

II. ARTICLE BY ARTICLE

Article 1

Paragraph (1)

Self-explanatory (clear enough)

Paragraph (2)

Self-explanatory (clear enough)

Paragraph (3)

Area L1 comprises 2 (two) criteria, namely:

1. For active mining pit, the permanently supporting facilities and infrastructures, the area of utilization shall be imposed on by a tariff of number 1 (one) of the table of tariffs;
2. The supporting facilities and infrastructures, among others, are processing plant, washing plant, tailing dump facility, workshop, stockpile, slag stockpile, seaport/pier/jetty, road, housing compound of employees, processing facility, supporting installation, stockroom and other borrow-to-use objects; and
3. The area of development and/ or the buffer zone for the safety of activity shall be imposed on by a tariff of number 2 (two) and/ or number 3 (three) of the table of

tariffs.

Area L2 shall include the area of topsoil stockpiling, dump of waste/disposal, sediment pond, and the area L1 that is no longer occupied, of which is technically necessary to be reclaimed.

Area L3 shall be obligatorily reclaimed and recovered although after making a maximal effort the part of area still cannot be reclaimed/ re-vegetated or it cannot be recovered optimally; however, this part shall be allowed to be abandoned after having previously made any effort to safeguard the ecology/ environment based on the economic and social parameters.

Paragraph (4)

The calculation of PNBP shall be based on the formula as follows:

- a. For the utilization of the area of production forest for open-pit mining activity and the facilities and infrastructures as well as the area of development/ the buffer zone:

1) The size of area of agreement is 50,000 ha for the mining operation from the years 2008 to 2036; however, the area of the permit of borrow-to-use area of forest in the production forest in the years 2008-2011 was indicated at 12,500 ha.

2) The area to be used shall be planned as follows:

- a) Active mining pit (L1) = 1,400 ha
- b) Facilities and infrastructures (road, housing), (L1) = 800 ha
- c) Dump of material/waste, (L2) = 2,400 ha
- d) Area of development/ buffer zone, (L1) = 7,900 ha

Non-mining area that cannot be reclaimed shall be determined in the year 2035, at the time of mine closure.

3) Calculation of PNBP in the first year: (L1xtariff) + (L2x4xtariff)

No.	Criteria of Utilization	Area (ha)	Tariff (Rp)	Amount (Rp)
I	L1			
1.	Active mining pit	1,400	1x3,500,000	4,900,000,000
2.	Facilities and infrastructures	800	1x3,500,000	2,800,000,000
3.	Area of development/ buffer zone	7,900	1x1,750,000	13,825,000,000
	Total L1	10,100		21,525,000,000
II	L2			
1.	Waste dump	2,400	4x3,500,000	33,600,000,000
	Total L2	2,400		33,600,000,000
	Total PNBPKH			55,125,000,000

- 4) The calculation of PNBP after three years of planting for the first successful reclamation shall be as follows:

Successful reclamation in an area of 100 ha.

Addition to the second-year area of mining pit is 200 ha,

Thus, the area of mining pit becomes 1400 ha – 100 ha + 200 ha = 1500 ha, providing no additional facilities and infrastructures of mining and no L3 to exist yet.

Calculation of PNBP: (L1xtariff) + (L2x4xtariff)

No.	Criteria of Utilization	Area (ha)	Tariff (Rp)	Amount (Rp)
I	L1			
1.	Non-active mining pit	1,500	1x3,500,000	5,250,000,000
2.	Facilities and infrastructures	800	1x3,500,000	2,800,000,000
3.	Area of development/ buffer zone	7,900	1x1,750,000	13,825,000,000
	Total L1	10,200		21,875,000,000
II	L2			
1.	Waste dump	2,400	4x3,500,000	33,600,000,000
	Total L2	2,400		33,600,000,000
	Total PNBPKH			55,475,000,000

- b. For the utilization of area of protected forest for the activity of underground mine as well as the facilities and infrastructures:

- 1) The area of the permit of borrow-to-use area of forest is 53.11 ha for the mining operations from the years 2012 to 2020.

- 2) The area of utilization based on the plan is as follows:

- a) Portal/ gate to mine tunnel, (L1) = 1.5 ha
 b) facilities and infrastructures (road, plant), (L1) = 36.61 ha
 c) sediment pond, (L2) = 5.00 ha
 d) area of development/ buffer zone, (L1) = 10.00 ha

- 3) Calculation of PNBP in the first year: (L1xtariff) + (L2x4xtariff)

No.	Criteria of Utilization	Area (ha)	Tariff (Rp)	Amount (Rp)
I	L1			
1.	Active mining pit	1.5	1x4,000,000	6,900,000
2.	Facilities and infrastructures	36.61	1x4,000,000	146,440,000
3.	Area of development/ buffer zone	10.00	1x2,000,000	20,000,000

	Total L1	48.11		172,440,000
II	L2			
1.	Sediment pond	5.00	4x4,000,000	80,000,000
	Total L2	5.00		80,000,000
Total PNBPKH				252,440,000

- 4) The calculation of PNBPKH after three years of planting in the first successful reclamation shall be as follows:

Successful reclamation in an area of sediment pond of 2 ha, providing no additional facilities and infrastructures of mining and no L3 to exist yet.

Calculation of PNBPKH: (L1x1xtariff) + (L2x4xtariff)

No.	Criteria of Utilization	Area (ha)	Tariff (Rp)	Amount (Rp)
I	L1			
1.	Active mining pit	1.5	1x4,000,000	6,000,000
2.	Facilities and infrastructures	36.61	1x4,000,000	146, 440,000
3.	Area of development/ buffer zone	10.00	1x2,000,000	20,000,000
	Total L1	48.11		172,440,000
II	L2			
1.	Sediment pond	3.00	4x4,000,000	48,000,000
	Total L2	3.00		48,000,000
Total PNBPKH				220,440,000

- c. For the utilization of the area of protected forest for the activity of oil and gas or geothermal as well as for the facilities and infrastructures:

- 1) The size of area of agreement is 17.60 ha for the mining operation in the years 2008 – 2036; however, the area of the permit of borrow-to-use area of protected forest in the years 2008-2011 was identified at 17.60, with the details of utilization of the area of forest based on planned are as follows:

- a) facilities and infrastructures (road, office), (L1) = 17.00 ha
b) pipeline network, (L1) = 0.60 ha

- 2) The calculation of PNBPKH: (L1x1xtariff) + (L2x4xtariff)

No.	Criteria of Utilization	Area (ha)	Tariff (Rp)	Amount (Rp)
I	L1			
1.	Pipeline network	0.60	1x2,000,000	1,200,000
2.	Facilities and infrastructures	17	1x2,000,000	34, 000,000
	Total L1	17.61		35,200,000
II	L2			

1.	-	0	4x2,000,000	0
	Total L2	0		0
Total PNBPKH				35,200,000

d. For the utilization of area of production forest for the activity of development of telecommunication network as well as for supporting facilities and infrastructures:

1) The area of permit of borrow-to-use area of forest in production forest in the years 2008-2014 was indicated at 0.54 ha, with the details of the utilization of the area of forest as planned are as follows:

- a. Entrance road, (L1) = 0.50 ha
- b. Site of tower, (L1) = 0.04 ha

2) The calculation of PNBPKH: (L1x1xtariff) + (L2x4xtariff)

No.	Criteria of Utilization	Area (ha)	Tariff (Rp)	Amount (Rp)
I	L1			
1.	Site of tower	0.04	1x1,600,000	64,000
2.	Facilities and infrastructures (road)	0.50	1x1,600,000	8,000,000
	Total L1	0.54		864,000
II	L2			
1.	-	0	4x1,600,000	0
	Total L2	0		0
Total PNBPKH				864,000

e. For the utilization of area of protected forest for the activity of development of power supplies (electricity):

1) The area of permit of borrow-to-use area of forest in protected forest in the years 2010-2015 was indicated at 7.2 ha, and in details the utilization of the area of forest based plan is for electricity network, (L1) at 7.2 ha (30mx2,400m).

2) The calculation of PNBPKH: (L1x1xtariff) + (L2x4xtariff)

No.	Criteria of Utilization	Area (ha)	Tariff (Rp)	Amount (Rp)
I	L1			
1.	Electricity network	7.2	1x2,000,000	14,400,000
	Total L1	7.2		14,400,000
II	L2			
1.	-	0	4x2,000,000	0
	Total L2	0		0
Total PNBPKH				14,400,000

f. For the utilization of the area of production forest for the activity of development of toll road:

1) The area of permit of borrow-to-use area of forest in the production forest for the years 2011-2021 is indicated at 150 ha, with the details of utilization of the area of forest based on plan are for road, (L1) at 150 ha (100mx15,000m), and no areas of L2 and L3;

2) The calculation of PNBK: $(L1 \times 1 \times \text{tariff}) + (L2 \times 4 \times \text{tariff})$

No.	Criteria of Utilization	Area (ha)	Tariff (Rp)	Amount (Rp)
I	L1			
1.	Toll road	150	1x1,600,000	240,000,000
	Total L1	150		240,000,000
II	L2			
1.	-	0	4x1,600,000	0
	Total L2	0		0
Total PNBK PKH				240,000,000

Paragraph (5)

The calculation of PNBK based on the formula can be as follows:

The utilization of the area of production forest is for non-active mining pit as well as for the supporting facilities and infrastructures and also for the area of development and/ or the buffer zone.

a. The size of area of agreement is 50,000 ha for the mining operation in the years 2008 – 2036; however, the area of the permit of borrow-to-use area of production forest for the years 2008-2011 was identified at 12,500 ha with details as follows:

1) The area of utilization in the first year:

- a) Non-active mine, (L1) = 1,400 ha
- b) facilities and infrastructures (road, housing compound, processing facility), (L1) = 800 ha
- c) dump of material/waste = 2,400 ha
- d) area of development/ buffer zone, (L1) = 7,900 ha

2) The calculation of PNBK at the time of mine closure, and the area of utilization of the forest that has been permanently damaged, or the area of L3 of 1400 ha, shall be based on the formula of PNBK as follows:

$$\text{PNBK PKH} = (L1 \times 1 \times \text{tariff}) + (L2 \times 4 \times \text{tariff}) + (L3 \times 7 \times \text{tariff})$$

No.	Criteria of Utilization	Area (ha)	Tariff (Rp)	Amount (Rp)
I	L1			
1.	Non-active mine	0	0x3,500,000	0
2.	Facilities and			

	infrastructures	800	1x3,500,000	2,800,000,000
3.	Area of development/ buffer zone	7,900	1x1,750,000	13,825,000,000
	Total L1	8,700		16,625,000,000
II	L2			
1.	Waste dump	2,400	4x3,500,000	33,600,000,000
	Total L2	2,400		33,600,000,000
III	L3			
1.	Mine-pit that cannot be reclaimed	1,400	7x3,500,000	34,300,000,000
	Total L3			34,300,000,000
	Total PNBPKH			84,525,000,000

Paragraph (6)

Self-explanatory (clear enough)

Paragraph (7)

Self-explanatory (clear enough)

Article 2

Self-explanatory (clear enough)

Article 3

Self-explanatory (clear enough)

Article 4

Self-explanatory (clear enough)

Article 5

Self-explanatory (clear enough)

Article 6

Self-explanatory (clear enough)

SUPPLEMENT TO STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 5538