

**MINISTERIAL DECREE OF FORESTRY OF THE REPUBLIC OF INDONESIA**  
**Number: P.52/Menhut-II/2014**

**CONCERNING**

**PROCEDURE FOR THE IMPOSITION, COLLECTION AND PAYMENT OF PROVISION OF  
FOREST RESOURCE, REFORESTATION FUND, REMUNERATION AND COMPENSATION  
OF VALUE OF STANDING STOCK**

**BY THE GRACE OF GOD ALMIGHTY  
FORESTRY MINISTER OF THE REPUBLIC OF INDONESIA,**

- Considering:
- a. that based on Article 79 paragraph (7) of Government Regulation Number 6 Year 2007 on Forestry System and Preparation of Plan on Forest Management and Utilization as having been amended by Government Regulation Number 3 Year 2008, the Procedure for the Imposition, Collection, Payment and Deposit of Retribution and Fund of Forest Utilization shall be regulated under a Ministerial Decree;
  - b. that in order to follow up the provisions as cited in letter a, it has been enacted Ministerial Decree of Forestry Number P.18/Menhut-II/2007 on technical guideline on procedure on how to impose, collect and pay the provision of forest resource, and the fund of reforestation;
  - c. that in order to improve the management of forest based on a review by the Commission on Corruption Eradication (KPK) of the year 2013 concerning the System of Permit in the Sector of Natural Resource as resulted from a Case Study on Forestry, it shall be necessary to revise the provisions of Ministerial Decree as cited in letter b;
  - d. that in order to implement the provisions of Article 4 of Government Regulation Number 12 Year 2014 on Type and Tariff of State's Non-Tax Revenue in the Ministry of Forestry, it shall be necessary to enact a Ministerial Decree of Forestry on Procedure for the Imposition of collection and remittance of State's non-tax revenue in the Ministry of Forestry;
  - e. that based on the consideration as cited in letters a, b, c and d, it shall be necessary to enact a Ministerial Decree of Forestry on Procedure for the imposition of collection and remittance of provision of forest resource, reforestation fund, remuneration and compensation of value of standing stock;
- Referring to in
- 1. 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);
  - 2. Law Number 41 Year 1999 on Forestry (State Gazette of the Republic of Indonesia Year 1999 Number 167, Supplement to State Gazette of

the Republic of Indonesia Number 3888), as having been amended by Law Number 19 Year 2004 on Enactment of Government Regulation in lieu of Law Number 1 Year 2004 on Amendment of Law Number 41 Year 1999 on Forestry, of which to become a law (State Gazette of the Republic of Indonesia Year 2004 Number 86, Supplement to State Gazette of the Republic of Indonesia Number 4412);

3. Government Regulation Number 22 Year 1997 on Type and Remittance (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 Number 52 Year 1998 on Amendment of Government Regulation Number 22 Year 1997 on Type and Remittance of State's Non-tax Revenue (State Gazette of the Republic of Indonesia Year 1998 Number 85, Supplement to Gazette of the Republic of Indonesia Number 3789);
4. Government Regulation Number 6 Year 2007 on Management of Forest and Preparation of Plan on Forest Management and Forest Utilization (State Gazette of the Republic of Indonesia Year 2007 Number 22, Supplement to State Gazette of the Republic of Indonesia Number 4696), as having been amended by Government Regulation Number 3 Year 2008 on Amendment of Government Regulation Number 6 Year 2007 on Forest Management and Preparation of Plan on Forest Management and Forest Utilization (State Gazette of the Republic of Indonesia Year 2008 Number 16, Supplement to State Gazette of the Republic of Indonesia Number 4814);
5. Government Regulation Number 29 Year 2009 on Procedure to Determine the Amount, Payment and Remittance of State's Non-tax Revenue (State Gazette of the Republic of Indonesia Year 2009 Number 58, Supplement to State Gazette of the Republic of Indonesia Number 4995);
6. Government Regulation 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 Number 61 Year 2012 on Amendment of Government Regulation Number 24 Year 2010 on Utilization of Area of Forest (State Gazette of the Republic of Indonesia Year 2012 Number 140, Supplement to State Gazette of the Republic of Indonesia Number 5325);
7. Government Regulation Number 12 Year 2014 on Type and Tariff of State's Non-tax Revenue in the Ministry of Forestry (State Gazette of the Republic of Indonesia Year 2014 Number 36, Supplement to State Gazette of the Republic of Indonesia Number 5506);
8. Presidential Decree Number 47 Year 2009 on Establishment and Organization of State Ministries, as having been amended by Presidential Decree Number 13 Year 2014;

9. Presidential Decree Number 24 Year 2010 on Positions, Duties, Functions of State Ministries and Organizational Structures, Duties and Functions of Echelons I of Ministries of the Republic of Indonesia, as having been amended by Presidential Decree Number 56 Year 2013;
10. Presidential Decree Number 84/P Year 2009 on Establishment of the United Indonesia Cabinet II, as having been amended by Presidential Decree Number 50/P Year 2014;
11. Ministerial Decree of Forestry Number P.48/Menhut-II/2006, as having been amended by Ministerial Decree of Forestry Number P.47/Menhut-II/ 2009 on Guideline for the Implementation of Auction of Finding and Confiscation of Forest Produces (State Gazette of the Republic of Indonesia Year 2009 Number 217);
12. Ministerial Decree of Forestry Number P.40/Menhut-II/2010 on Organization and Work Procedure of Forestry Ministry (State Gazette of the Republic of Indonesia Year 2010 Number 405), as having been amended by Ministerial Decree of Forestry Number P.33/Menhut-II/2012 (State Gazette of the Republic of Indonesia Year 2012 Number 779);

**DECIDES:**

To Enact

**MINISTERIAL DECREE ON PROCEDURE FOR THE IMPOSITION, COLLECTION AND PAYMENT OF PROVISION OF FOREST RESOURCE, REFORESTATION FUND, REMUNERATION AND COMPENSATION OF VALUE OF STANDING STOCK**

**CHAPTER I  
GENERAL PROVISION**

**Article 1**

Under this Ministerial Decree what is meant by:

1. State's Non-tax Revenue hereinafter after referring to PNBPN shall be the Central Government's revenue not deriving from tax revenue.
2. Outstanding (payable) State's Non-tax Revenue shall be the State's Non-tax Revenue that has to be paid at a time, or in a certain period of time as in compliance with the prevailing laws and regulations.
3. Provision of Forest Resource hereinafter referring to PSDH shall be remuneration for the replacement of value of forest produces as gathered from State Forest, or forest produces from an area of forest after the release of the status of the forest function to become a non-forest area and/or from State Forest that is reserved for the sake of development of non-forestry sector.

4. Reforestation Fund hereinafter referring to DR shall be the fund for reforestation, forest rehabilitation, and for supporting activities, of which is collected from the holder of permit for the utilization of area of forest within Natural Forest of timber product
5. Compensation for the value of standing stock hereinafter referring to PNT shall be one of the obligations other than PSDH and DR that shall be paid to the State because of the use of timber product, the utilization of area of forest under a permit of borrow-to-use area of forest, and other produces from the area of forest whose forest function has been removed and on which is imposed HGU and in there are still found forest produces of timber product deriving from trees that grow naturally including those in areas that had been owned/occupied prior to the issuance of a site title, and used for other activities based on the prevailing laws and regulations.
6. Compensation of standing stock hereinafter referring to GRT shall be a charge to compensate the standing stock that has been damaged or lost because of the activities that are violating the criminal laws under the prevailing laws and regulations.
7. State Forest shall be a forest that is located in area of land that has no land title or land right.
8. People's Forest/ Traditional-Right Forest shall be a forest that is located in area of land that is equipped with land title or land right.
9. Natural Forest shall be an area of land where trees grow naturally which is entirely of natural and biologic communion including the natural environment.
10. Community Forest hereinafter referring to HKM shall be a State Forest whose main utilization is aimed to empower the local community.
11. Rural Forest hereinafter referring to HD shall be a State Forest that has yet to be equipped with permit/ right, of which is managed by rural people and utilized for the welfare of people in villages.
12. Traditional-right Forest shall be a forest that is located within a territory of traditional people.
13. People's Forest of Plants hereinafter referring to HTR shall be a forest of plants (vegetation) within a production forest, of which is managed (cultivated) by groups of community in order to increase the potential and quality of production forest with silviculture practices to ensure the sustainability of resources in the forest.
14. Forest of Plants Resulted from Rehabilitation hereinafter referring to HTHR shall be a forest of plants within a production forest, of which is managed by a means of rehabilitating the area of land and area of forest within a production forest for the sake of restoring, maintaining

and improving the functions of area of land and area of forest in order to maintain the carrying capacity, the productivity and the function in support to the system of life.

15. Forest Produces of Non-timber Product shall be biological product of forest as well as product derivatives that are garnered from a State Forest.
16. Permit to utilize the area of forest shall be a permit issued by governmental official based on the authority, and it comprises a permit of undertakings for the utilization of zone (IUPK), a permit of undertakings for the utilization of environmental services (IUPJL), a permit of undertakings for the utilization of forest produces of timber product and/or non-timber product (IUPHHK/BK), and a permit for gathering forest produces of timber product and/or non-timber product (IUPHHK / BK) within an area of forest that has previously been determined.
17. Permit of undertakings for the utilization of forest produces of timber product in a Nature Forest hereinafter referring to IUPHHKHA, which used to be known as Right of Forest Concessions (HPH) shall be a permit of undertakings that is granted for the utilization of forest produces from a production forest by carrying out the activities of felling/logging, transporting, planting, maintaining, safeguarding, processing and marketing of forest produces.
18. Permit of undertakings for the utilization of forest produces of timber product in forest of industrial plants hereinafter referring to IUPHHK-HTI shall be a permit that is granted for the utilization of forest of plants within a production forest, of which is managed and developed by industrial groups of forestry in order to improve the potential and quality of Production Forest with silviculture practices in order to meet the needs of raw materials.
19. Permit of undertakings for the utilization of forest produces of timber product deriving from the restoration of ecosystem hereinafter referring to IUPHHK-RE shall be a permit that is granted for the development of area of nature forest within a production forest that has a significant ecosystem and for the sake of maintaining the function and the representativeness of forest by carrying out the activities of maintaining, protecting and restoring forest ecosystem as well as planting, enriching, lessening, wildlife breeding, reintroducing flora and fauna into the native species to restore the biological (flora and fauna) and non-biological (soil, climate and topography) elements in a zone of forest so that there will be a biological balance of ecosystem.
20. Permit of undertakings for the utilization of forest produces of non-timber product of Nature Forest within a Production Forest hereinafter referring to IUPHHBK-HA shall be a permit of undertakings that is granted for the utilization of forest produces of non-timber product of Nature Forest within a production forest by carrying out the activities of

harvesting, enriching, maintaining, safeguarding, and marketing of forest produces.

21. Permit of undertakings for the utilization of forest produces of non-timber product of Forest of Plants within a production forest hereinafter referring to IUPHHBK-HT shall be a permit of undertakings that is granted for the utilization of forest produces of non-timber product of Forest of Plants within a production forest by carrying out the activities of planting, harvesting, safeguarding, and marketing of forest produces.
22. Permit of undertakings for gathering forest produces hereinafter referring to IPHHK shall be a permit of undertakings for gathering forest produces of timber product in a production forest by carrying out the activities of harvesting, delivering and marketing in a certain time and volume.
23. Permit of undertakings for gathering forest produces of non-timber product hereinafter referring to IPHHBK shall be a permit of undertakings for gathering forest produces of non-timber product in a protected forest and/ or in a production forest such as rattan, honey, fruit, sap, and herbal in a certain time and volume.
24. Permit of borrow-to-use area of forest hereinafter referring to IPPKH shall be a permit that is granted for the utilization of area of forest for the sake of development of non-forestry activities without changing the function and utilization of area of forest.
25. Information System of State's Non-tax Revenues hereinafter referring to SI-PNBP shall be a web-based application that serves a function of recording, storing and monitoring data of PNBP from forest resources.
26. Tax Payer hereinafter referring to WB shall be the holder of permit and/ or other party that is obliged to pay PSDH, DR, PNT and/or GRT to Government as in compliance with the prevailing laws and regulations.
27. Big Log of Timber (wood) hereinafter referring to KB shall be part of trees that are felled and cut into one or more parts with sizes in diameters of 50 (fifty) centimeters or more.
28. Medium Log of wood hereinafter referring to KBS shall be part of trees that are felled and cut into one or more parts with sizes in diameter from 30 (thirty) centimeters up to 49 (forty nine) centimeters.
29. Small Log of wood hereinafter referring to KBK shall be part of trees that are felled and cut into one or more parts with sizes in diameters of less than 30 (thirty) centimeter); log of wood with size in diameter of 30 (thirty) cm or more that is reduced due to flawed/rotten core of tree/ log at more than 40 (forty) percent) or other category of log or timber as determined by Director General.
30. List of Logs of Timber or wood (DKB) shall be a document that

contains the identity of big log/timber (KB)/ medium log (KBS)/ small log (KBK).

31. Report on the Result of Cruising hereinafter referring to LHC shall be the result of data processing of trees from the implementation of timber cruising on a work plot of felling, of which contains the number, type, diameter, height of branchless trees, and estimated volume of timber.
32. Report of Production hereinafter referring to LHP shall be a document that includes the realization of all the results of felling of trees on a work plot/block as determined.
33. Timber from the result of harvesting hereinafter referring to KHP shall be the production of timber from the result of harvesting in the Forest of Plants such as KB/KBS/KBK.
34. Report of Production hereinafter referring to LP shall be a document about the realization of all the results of harvesting in form of forest produces of non-timber product or the harvesting of timber from the result of planting (KHP).
35. Minutes of Auction shall be the Official Report of Auction prepared by the official of auction and it is considered as an authentic document or fact that can be used as a perfectly legitimate evidence for any party.
36. Survey of Potential shall be a method of statistical calculation in estimating the volume of forest produces of timber product in a particular area by a means of calculation/enumeration of trees of sampling.
37. Civil Servant of Government Employee (PNS) of Forestry shall be a Civil Servant of Ministry of Forestry, of the Technical Unit of Implementation under Ministry of Forestry, and of Division of Province/Regency/ Municipality who has duties and responsibilities in the sector of forestry.
38. Letter of Payment Order of Provision of Forest Resources hereinafter referring to SPP-PSDH shall be a document that contains the amount of provision of Forest Resources that has to be paid by Tax Payer.
39. Letter of Payment Order of Reforestation Fund (DR) hereinafter referring to SPP-DR shall be a document that contains the amount of reforestation fund (DR) that has to be paid by Tax Payer.
40. Letter of Payment Order of the Value of Standing Stock hereinafter referring to SPP-PNT shall be a document that contains the amount of value of standing stock that has to be paid by Tax Payer.
41. Letter of Payment Order of Compensation for Standing Stock hereinafter referring to SPP-GRT shall be a document that contains the amount of compensation for standing stock that has to be paid by Tax

Payer

42. Official of Collection shall be a PNS of Forestry who has the duties and authority to issue SPP-PSDH, SPP-DR, SPP-PNT or SPP-GRT.
43. Official for Legitimizing Report of Logging hereinafter referring to P2LHP shall be a forestry official who is qualified as a Supervisor of Technical Workers for Sustainable Management of Production Forest (WASGANISPHPL) and is assigned with duties, responsibility and authority to legitimate any report of the result of production.
44. Official for Legitimizing Report of Production of Forest Produces of Non-timber Product hereinafter referring to P2LP-HHBK shall be a forestry official who is qualified as a Supervisor of Technical Workers for Sustainable Management of Production Forest (WASGANISPHPL) and is assigned with duties, responsibility and authority to legitimate any report of production
45. Treasurer of Recipient shall be a civil servant under the Ministry of Forestry who is assigned by Minister of Forestry with duties and authority to receive and deposit any fund into the State Treasury and to do administration of PSDH, DR, PNT and/or GRT under his/ her duties.
46. Secretary-General shall be a Secretary General who is in charge of the sector of forestry.
47. Director General shall be a Director General who is in charge of the undertakings of forestry.
48. Directorate General shall be a Directorate General that is in charge of the undertakings of forestry.
49. Provincial Division shall be a Division that is in charge of the sector of forestry in a province.
50. Division of Regency/ Municipality shall be a Division that is in charge of the sector of forestry in a Regency/ Municipality.
51. UPT shall be a Unit of Technical Implementation under Directorate-General.
52. Bank of Perception shall be a designated bank to receive the deposit of retribution of forestry.
53. Mandiri Cash Management hereinafter referring to MCM shall be a system of verification of PSDH, DR, PNT and GRT.
54. Server shall be a computer system used for SI-PNBP.

## **CHAPTER II SUBJECT AND OBJECT**



**Part One**  
**Forest Resource Provision**

**Article 2**

(1) PSDH shall be imposed on:

- a. the holder of permit for the utilization of forest produces of timber product and/or non-timber product in natural forest;
- b. the holder of permit for the utilization of forest produces of timber product and/or non-timber product in a forest of plants;
- c. the holder of permit for gathering forest produces of timber product and/or non-timber product in a nature forest and/ or a forest of plants;
- d. the holder of permit for the utilization of forest produces of timber product from the restoration of ecosystem in a natural forest;
- e. the holder of permit for the management or operation of rural forest;
- f. the holder of right for the auction of timber product deriving from finding, seizure or confiscation;
- g. the holder of permit for the utilization of forest produces of timber product in People's forest of plants;
- h. the holder of permit for the utilization of forest produces of timber product in a forest of plants resulted from rehabilitation with the sales of standing stock;
- i. the holder of permit for the utilization of forest produces of timber product and/ or non-timber product in a community forest;
- j. the holder of permit of borrow-to-use area of forest;
- k. the holder of permit for the utilization of forest produces of timber product and/ or non-timber product in area of forest whose status is changed to become non-forest area and/or State Forest that is reserved for the sake of development of non-forestry sector; and
- l. Other party as in compliance with the prevailing laws and regulations that shall be obliged to pay PSDH to Government.

(2) The holder of permit for the management of rural forest as cited in paragraph (1) letter e shall be subject to the payment of DR in case that the holder of permit for the management of rural forest is to request for

IUPHHKHA in rural forest.

- (3) The winner of auction of timber products from the finding, seizure or confiscation as cited in paragraph (1) letter f shall not be subject to the payment of DR in case that based on the verdict of court the timber product shall be for the public need, public facility, or social aid.

### **Article 3**

- (1) Forest produces that are subject to PSDH shall include:

- a. forest produces of timber product in natural forest or in forest of plants within a State Forest;
- b. forest produces of non-timber product in natural forest or in forest of plants within a State Forest;
- c. forest produces of timber product or non-timber product, of which the trees grow naturally prior to the issuance of a site title within a State Forest whose status has been changed into an area of non-State Forest;
- d. forest produces of timber product or non-timber product in State Forest that are earmarked for the purpose of development of non-forestry sector;
- e. forest produces of timber product from the sales of standing stock;
- f. forest produces of timber product from the compensation of standing stock;
- g. forest produces of timber product or non-timber product from the result of auction of finding/seizure/confiscation;
- h. forest produces of timber product or non-timber product from a community forest; and
- i. forest produces of timber product or non-timber product from a rural forest.

- (2) The imposition of PSDH as cited in paragraph (1) shall not be applicable for:

- a. forest produces of timber product or non-timber product from a traditional forest, of which are utilized but not traded by the traditional people as in compliance with the prevailing laws and regulations;
- b. forest produces of timber product or non-timber product that are directly utilized and not traded by the local people as in

compliance with the prevailing laws and regulations;

- c. forest produces from forest equipped with land right/ people's forest, of which the trees grow after the issuance of a site title; and
- d. forest produces of timber product or non-timber product that are utilized or used for helping the victims of natural disasters.

## **Part Two Reforestation Fund**

### **Article 4**

(1) DR shall be imposed on to:

- a. the holder of permit for the utilization of forest produces of timber product of natural forest within a State Forest;
- b. the holder of permit for the utilization of forest produces of timber product of a forest of plants, who carries out the activities for the preparation of area of forest of plants at Natural Forest within a State Forest;
- c. the holder for gathering forest produces of timber product in a State Forest;
- d. the holder of permit for the utilization of forest produces of timber product from the restoration of ecosystem within a Natural Forest;
- e. the holder of permit for the management of rural forest;
- f. the winner of auction of timber products from finding or seizure or confiscation;
- g. the buyer of forest produces of timber product deriving from the sales of standing stock in a certain area of production forest that is managed by KPH;
- h. the holder of permit for the utilization of forest produces of timber product in a forest of plants that is resulted from rehabilitation with the sales of standing stock;
- i. the holder of permit of borrow-to-use area of forest;
- j. the holder of permit for the utilization of forest produces of timber product with the utilization of State Forest whose status is converted into a Non-State Forest and/or is reserved for the sake of development of non-forestry sector; and

- k. other party as in compliance with the prevailing laws and regulations that shall be subject to the payment of DR to Government.
- (2) The holder of permit for the management of rural forest as cited in paragraph (1) letter e shall be subject to the payment of DR in case that the holder of permit for the management of rural forest is to request for IUPHHKHA in rural forest.
  - (3) The winner of auction of timber product from finding, seizure or confiscation as cited in paragraph (1) letter f shall not be subject to the payment of DR in case that based on the verdict of court the timber product is earmarked for public need, public facility, or social aid.

### **Article 5**

- (1) Forest produces of timber product from nature forest that are subject to the payment of DR shall be as follows:
  - a. Forest produces of timber product from nature forest within a State Forest;
  - b. Forest produces of timber product, of which the trees grow naturally before the issuance of a site title in an area of State Forest whose status has been changed to become a Non-State Forest;
  - c. Forest produces of timber product of nature forest with the sales of standing stock;
  - d. Forest produces of timber product of nature forest from the compensation of standing stock;
  - e. Forest produces of timber product of nature forest from the auction of finding or seizure or confiscation; and
  - g. Forest produces of timber product of nature forest from IUPHHK-HD.
- (2) The imposition of DR as cited in paragraph (1) shall be exempted for as follows:
  - a. forest produces of timber product from an area of State Forest;
  - b. forest produces of timber product from a traditional forest, of which are directly utilized and not traded by the local people;
  - c. forest produces of timber product, of which are directly utilized and not traded by the local people; and
  - d. forest produces of timber product from a forest equipped with

land right/ people's forest, of which the trees grow after the issuance of a site title; and

- e. forest produces of timber product, of which are utilized or used for helping the victims of natural disasters.
- (3) The exemption as cited in paragraph (2) shall not be applicable for a forest of plants resulted from rehabilitation.
- (4) A Site Title as cited in paragraph (2) letter d shall be a site title that is approved by the National Agency of Land Affairs (BPN).

### **Part Three Compensation of Value of Standing Stock**

#### **Article 6**

- (1) Compensation of Value of Standing Stock (PNT) shall be obligatorily imposed onto:
- a. the holder of permit for the utilization of forest produces of timber product in a forest of plants, who carries out the activities for the preparation of area of forest that will be developed to become a forest of plants at Natural Forest within a State Forest;
  - b. The holder of permit of borrow-to-use area of forest.
  - c. The holder of permit for the utilization of forest produces of timber product by utilizing an area of State Forest whose status is changed to be no longer an area of State Forest and/ or is reserved for the sake of development of non-forestry sector.
  - d. IUPHHK-HA that conducts more than one systems of silviculture by converting a Nature Forest into a forest of plants for species that can grow quickly.
  - e. The holder of a site title in an area of State Forest whose status is changed to be no longer an area of State Forest, in which there are forest produces of timber product from trees that grow naturally;
  - f. Other party as in compliance with the prevailing laws and regulations that shall be subject to the payment of PNT to Government.
- (2) The imposition of PNT as cited in paragraph (1) shall not be applicable for as follows:
- a. forest produces of timber product from the area of State Forest;
  - b. forest produces of timber product from a traditional forest, of

- which are directly utilized and not traded by the local people;
- c. forest produces of timber product, of which are directly utilized and not traded by the local people;
  - d. forest produces of timber product from a forest equipped with land right/ people's forest;
  - e. forest produces of timber product, of which are utilized or used for helping the victims of natural disasters.
- (3) The exemption as cited in paragraph (2) letter a shall not be applicable for a forest of plants resulted from rehabilitation.
- (4) The Site Title as cited in paragraph (1) letter e shall be a site title that is approved by the National Agency of Land Affairs (BPN).

**Part Four  
Compensation of Standing Stock**

**Article 7**

Compensation of Standing Stock (GRT) shall obligatorily be imposed on entity and/or individual who committed a crime that caused damage to the standing stock in the forest.

**CHAPTER III  
PROCEDURE FOR IMPOSITION**

**Part One  
Provision of Forest Resource**

**Article 8**

- (1) The imposition of Provision of Forest Resource (PSDH) on forest produces of timber product in Natural Forest and on other plants shall be based on LHP/LP.
- (2) The imposition of Provision of Forest Resource (PSDH) on forest produces of non-timber product in Natural Forest shall be based on LP.
- (3) The imposition of Provision of Forest Resource (PSDH) on forest produces of timber product from the sales of standing stock shall be based on LHP.
- (4) The imposition of Provision of Forest Resource (PSDH) on forest produces of timber product and/ or non-timber product resulted from an auction shall be based on a Minute of Auction.
- (5) The winner of auction of timber product from finding, seizure or

confiscation as cited in paragraph (4) shall not be subject to the payment of PSDH in case that based on the verdict of court the timber products are earmarked for public need, public facility, or social aid

#### **Article 9**

(1) LHP as cited in Article 8 paragraphs (1) and (3) may not be prepared in case that:

- a. the timber product cannot be traced physically;
- b. the timber product has gone or disappeared; and/or
- c. the timber product is buried under the ground;

then, PSDH shall be imposed based on a Report of Result of Cruising (LHC).

(2) In case that the document of LHC as cited in paragraph (1) is not available, the imposition of PSDH shall be based on the result of survey on the average potential of timber product in region.

#### **Article 10**

(1) Official who collects PSDH shall be a civil servant (PNS) of Forestry of the Division of Regency/ Municipality.

(2) The assignment of the official who collects PSDH shall be decided by the Head of Division of Regency/ Municipality.

(3) The decision for the assignment of the official who collects PSDH shall be notified to the official concerned and the carbon copy to:

- a. Head of Provincial Division;
- b. Head of UPT.

#### **Article 11**

(1) Imposition of the amount of PSDH shall be calculated as follows:

- a. the rate or tariff is multiplied by the reference price and the number of units/volume of the forest produces of timber product from LHP/LHC/DKB/Minute of Auction/ result of survey of the average potential of timber product in region;
- b. in case that the timber product from finding or seizure or confiscation is a kind of processed-timber product, the calculation is based on the calculation of the rate and reference price multiplied by 2 (two) of the volume of the processed-timber product;

- c. the rate and reference price are multiplied by the number of units/volume/weight of the forest produces of non-timber product from LP.
- (2) WB shall be obliged to submit a copy of LHP/LP or DKB to the Official of Collection in no later than 5 (five) working days as of the approval or verification by the Division of Regency/ Municipality.
  - (3) WB shall be obliged to submit a copy of the Minute of Auction to the Official of Collection in no later than 5 (five) working days as of the announcement of the winner of Auction.
  - (4) Official of Collection shall issue a Payment Order of Provision of Forest Resources (SPP-PSDH) as the basis of payment of the outstanding PSDH or PSDH Payable.
  - (5) SPP-PSDH Payable as cited in paragraph (4) shall be issued in no later than 2 (two) working days after the receipt of LHP/LP/LHC/DKB/ Minute of Auction/ result of survey of the potential of average production of timber product in region by the Official of Collection.
  - (6) The evidence of payment of PSDH Payable that has been legitimated by the Bank of Recipient of Fund shall be used as the basis of verification for the next LHP/LP by P2LHP or P2LPHHBK, or as the basis of verification for the next DKB by Regency/ Municipality.
  - (7) The document of SPP-PSDH Payable as cited in paragraph (5) shall be in a format as stated in Appendix I of this Regulation (Ministerial Decree) with 5 (five) carbon copies submitted as follows:
    - a. The first copy or page to WB;
    - b. The second copy or page to Head of Division of Regency/Municipality;
    - c. The third copy or page to Head of Provincial Division;
    - d. The fourth copy or page to Head of UPT;
    - e. the fifth copy or page as file for the Official of Collection.

## **Part Two Reforestation Fund**

### **Article 12**

- (1) The Imposition of DR of forest produces of timber product in a natural forest shall be based on LHP.
- (2) The Imposition of DR of forest produces of timber product from the sales of standing stock shall be based on LHP.
- (3) The Imposition of DR of forest produces of timber product from the result of auction shall be based on a Minute of Auction.



### **Article 13**

- (1) LHP as cited in Article 12 paragraphs (1) and (2) may not be prepared in case that:
  - a. the timber product cannot be traced physically;
  - b. the timber product has gone or disappeared; and/or
  - c. the timber product is buried under the ground;then, DR shall be imposed based on a Report of Result of Cruising (LHC).
- (2) In case that the document of LHC as cited in paragraph (1) is not available, the imposition of DR shall be based on the result of survey of average potential of timber product in region.

### **Article 14**

- (1) Official who collects DR shall be a civil servant (PNS) of Forestry of the Division of Regency/ Municipality.
- (2) The assignment of the official who collects DR shall be decided by the Head of Division of Regency/ Municipality.
- (3) The decision for the assignment of the official who collects DR shall be notified to the official concerned and the carbon copies to:
  - a. Head of Provincial Division;
  - b. Head of UPT.

### **Article 15**

- (1) Imposition of the amount of DR shall be calculated as follows:
  - a. the rate or tariff is multiplied by the number of units or volume of the forest produces of timber product from LHP/ LHC/ DKB/ Minute of Auction/ result of survey of the average potential of timber product in region;
  - b. in case that the timber product from finding or seizure or confiscation is a kind of processed-timber product, the calculation is based on the rate multiplied by 2 (two) of volume of the processed-timber product;
- (2) WB shall be obliged to submit a copy of LHP or DKB to the Official of Collection in no later than 5 (five) working days as of the approval or verification by the Division of Regency/ Municipality.

- (3) WB shall be obliged to submit a copy of Minute of Auction to the Official of Collection in no later than 5 (five) working days as of the announcement of the winner of Auction.
- (4) Official of Collection shall issue a Payment Order of Reforestation Fund (SPP-DR) as the basis of payment of the outstanding DR or DR Payable.
- (5) SPP-DR Payable as cited in paragraph (4) shall be issued in no later than 2 (two) working days after the receipt of LHP or DKB or Minute of Auction by the Official of Collection.
- (6) The evidence of payment of DR Payable that has been legitimated by the Bank of Recipient of Fund shall be used as the basis of verification for the next LHP by P2LHP, or as the basis of verification for the next DKB by the Division of Regency/ Municipality.
- (7) The document of SPP-DR Payable as cited in paragraph (5) shall be in a format as stated in Appendix II of this Regulation (Ministerial Decree) with 5 (five) carbon copies submitted as follows:
  - a. The first copy or page to WB;
  - b. The second copy or page to Head of Division of Regency/Municipality;
  - c. The third copy or page to Head of Provincial Division;
  - d. The fourth copy or page to Head of UPT;
  - e. the fifth copy or page as file for the Official of Collection.

### **Part Three Compensation of Value of Standing Stock**

#### **Article 16**

The imposition of PNT upon forest produces of:

- a. timber product in a natural forest; and/or
- b. timber product deriving from trees or plants that grow naturally prior to the issuance of a site title of area in State Forest whose status has been changed to be no longer an area of State Forest,

shall be based on LHP.

#### **Article 17**

- (1) In case that in preparing LHP as cited in Article 16 there is an obstacle caused by as follows:
  - a. The use or utilization of timber product is not based on the

purpose of undertakings/ caused by the limitations of undertakings; the imposition of PNT shall be based on the list of large logs (DKB).

b. Physically it is hard to trace the where-about of logs/the logs are gone/ buried under ground, the imposition of PNT shall be based on the Report of Result of Cruising (LHC).

(2) In case that the document of LHC as cited in paragraph (1) letter b is unavailable, the imposition of PNT shall be based on the result of survey of the average potential of timber product in region.

### **Article 18**

(1) Official who collects PNT shall be a civil servant (PNS) of Forestry of the Division of Regency/ Municipality.

(2) The assignment of the official who collects PNT shall be decided by the Head of Division of Regency/ Municipality.

(3) The decision for the assignment of the official who collects PSDH shall be notified to the official concerned and the carbon copies to:

a. Head of Provincial Division;

b. Head of UPT.

### **Article 19**

(1) The Imposition of the amount of PNT Payable shall be calculated based on the rate or tariff multiplied by the reference price of PNT and the number of units/volume of forest produces of timber product from LHP/LHC/DKB/ result of survey of the average potential of timber product in region;

(2) WB shall be obliged to submit a copy of LHP or DKB to the Official of Collection in no later than 5 (five) working days as of the approval or verification by the Division of Regency/ Municipality.

(3) Official of Collection shall issue a Payment Order of Compensation of Value of Standing Stock (SPP-PNT) as the basis of payment of the outstanding PNT or PNT Payable.

(4) SPP-PNT Payable as cited in paragraph (3) shall be issued in no later than 2 (two) working days after the receipt of LHP or DKB by the Official of Collection.

(5) The evidence of payment of PNT Payable that has been legitimated by the Bank of Recipient of Fund shall be used as the basis of verification for the next LHP by P2LHP, or as the basis of verification for the next DKB by Division of Regency/ Municipality.

- (6) The document of SPP-PNT Payable as cited in paragraph (4) shall be in a format as stated in Appendix III of this Regulation (Ministerial Decree) with 5 (five) carbon copies submitted as follows:
- a. The first copy or page to WB;
  - b. The second copy or page to Head of Division of Regency/Municipality;
  - c. The third copy or page to Head of Provincial Division;
  - d. The fourth copy or page to Head of UPT;
  - e. the fifth copy or page as file for the Official of Collection.

## **Part Four Compensation of Standing Stock**

### **Article 20**

The imposition of GRT on forest produces of timber product in a natural forest shall be based on the Official Report of the result of recapitulation of the potential of timber product.

### **Article 21**

- (1) Official who collects GRT shall be a civil servant (PNS) of Forestry of the Division of Regency/ Municipality.
- (2) The assignment of the official collects GRT shall be decided by the Head of Division of Regency/ Municipality.
- (3) The decision for the assignment of the official collects GRT shall be notified to the official concerned and the carbon copies to:
  - a. Head of Provincial Division;
  - b. Head of UPT.

### **Article 22**

- (1) Official of Collection shall issue a Payment Order of Compensation of Standing Stock (SPP-GRT) as the basis of payment of the outstanding GRT or GRT Payable.
- (2) SPP-GRT Payable as cited in paragraph (1) shall be issued in no later than 6 (six) working days after the receipt of the Official Report on the calculation of the potential of timber product by the Official of Collection.
- (3) The document of SPP-GRT Payable as cited in paragraph (2) shall be in a format as stated in Appendix IV of this Regulation (Ministerial Decree) with 5 (five) carbon copies submitted as follows:
  - a. The first copy or page to WB;

- b. The second copy or page to Head of Division of Regency/Municipality;
- c. The third copy or page to Head of Provincial Division;
- d. The fourth copy or page to Head of UPT;
- e. the fifth copy or page as file for the Official of Collection.

**CHAPTER IV  
RATES OF PROVISION OF FOREST RESOURCE, REFORESTATION  
FUND, COMPENSATION OF VALUE OF STANDING STOCK AND  
COMPENSATION OF STANDING STOCK**

**Article 23**

- (1) The rates of PSDH, DR, PNT and GRT for the calculation of the imposition and collection shall be those of the rates as regulated under a Government Regulation.
- (2) Reference Price that is used for the calculation of the imposition and collection of PSDH, PNT and GRT shall be the reference price as regulated under a Ministerial Decree.

**CHAPTER V  
PROCEDURE OF PAYMENT**

**Article 24**

- (1) The outstanding amount of SPP-PSDH, SPP-DR, SPP-PNT or SPP-GRT as cited in Article 11 paragraph (5), Article 15 paragraph (5), Article 19 paragraph (4) and Article 22 paragraph (2) shall be the basis of calculation by WB to settle the payment of the outstanding PSDH, DR, PNT and GRT, of which has to be transferred to the Treasurer through the Bank of Perception.
- (2) The payment of the outstanding amount of SPP-PSDH, SPP-DR, SPP-PNT or SPP-GRT as cited in paragraph (1), shall be settled in no longer than 6 (six) working days as of the issuance of the outstanding SPP-PSDH, SPP-DR, SPP-PNT or SPP-GRT.
- (3) The payment of the outstanding amount of PSDH DR, PNT and GRT that cannot be directly settled to the Bank of Perception as cited in paragraph (1), shall be settled through any other bank with a mechanism of Online Transfer/ RTGS to the bank account of Treasurer in the Bank of Perception by affirming the inclusion of reference code of 15 (fifteen) digits of WB.
- (4) Bank charges because of the payment of the outstanding amount of PSDH, DR, PNT and/or GRT as cited in paragraph (3), shall be fully borne by the WB concerned.

**Article 25**

The payment of the outstanding amount of PSDH, DR, PNT and/or GRT shall be considered duly valid if the payment has already been credited to the bank account of Treasurer in the Bank of Perception.

## **CHAPTER VI CONTROL AND MONITORING**

### **Article 26**

- (1) Division Head of Regency/ Municipality on a quarterly basis shall administratively reconcile the SPP to LHP/LP/DKB/LHC/ Minute of Auction/ Result of Survey of the average potential of timber product in region with the respective evidences of payments by WB.
- (2) Division Head of Regency/ Municipality every January of the next year shall administratively reconcile the SPP issued for 1 (one) year to LHP/LP/DKB/LHC/ Minute of Auction/ Result of Survey of the average potential of timber product in region with the respective evidences of payments by WB
- (3) Division Head of Province on a semester basis shall administratively reconcile the SPP to LHP/LP/DKB/LHC/ Minute of Auction/ Result of Survey of the average potential of timber product in region with the respective evidences of payments and reconcile the SPP to the Division Head of Regency/ Municipality.
- (4) In case that from the result of administrative reconciliation as cited in paragraph (1) and/or paragraph (2) and/or paragraph (3) the amount of SPP is lower than the amount of LHP/LP/DKB/LHC/Minute of Auction/ Result of Survey of the average potential of timber product in region, WB shall be obliged to pay for the shortage of payment of PSDH, DR, PNT or GRT.
- (5) In regard of the shortage of payment of PSDH,DR, PNT or GRT as cited in paragraph (4), the Official of Collection in a period of no later than 2 (two) working days shall issue SPP-PSDH, SPP-DR, SPP-PNT and/or SPP-GRT as of the date of receiving the report concerning the shortage of payment.
- (6) The outstanding amount of SPP-PSDH,SPP-DR,SPP-PNT or SPP-GRT as cited in paragraph (5), shall be fully paid in no later than 6 (six) working days as of the date of the issuance of SPP-PSDH, SPP-DR, SPP-PNT and / or SPP-GRT.
- (7) In case that from the result of administrative reconciliation as cited in paragraph (1) and/or paragraph (2) and/or paragraph (3) the amount of SPP is greater than the amount of LHP/LP/DKB/LHC/Minute of Auction/ Result of Survey of the average potential of timber product in region, the overpayment of PSDH,DR, and/or PNT can be calculated as a payment in advance for the payment of the outstanding amount of PSDH, DR and/or PNT in the next period.

### **Article 27**

- (1) In case that at the end of the annual activities there is still a stock of forest produces, of which the PSDH, DR and/or PNT has yet to be paid, the Official of Collection shall be obliged to issue SPP-PSDH, SPP-DR and/ or SPP-PNT in a period of no later than 2 (two) working days after receiving the Official Report on the Inspection of Stock of Forest Produces.
- (2) The outstanding amount of SPP-PSDH, SPP-DR and/or SPP-PNT as cited in paragraph (1) shall be paid in no later than 6 (six) days since the issuance of SPP-PSDH, SPP-DR and/or SPP-PNT.

### **Article 28**

In order to optimize State's Non-tax Revenue from the sector of forestry, the governmental agency shall have the authority of conducting an inspection/ evaluation concerning the amount of PSDH, DR and/or PNT that has to be paid by WB.

## **CHAPTER VII REPORTING**

### **Article 29**

- (1) WB in no later than the fifth day of the next month shall be obliged to submit a Report on Payment of Retribution of Forestry (LPIK) to the Division Head of Regency/Municipality by attaching the copies of SPP-PSDH, SPPDR and/ or SPP-PNT as well as the evidences of full payment by using the format as stated in Appendices V, VI and VII of this Regulation (Ministerial Decree).
- (2) The carbon copies of the report as cited in paragraph (1) shall be submitted to:
  - a. Head of Provincial Division; and
  - b. Head of UPT.

### **Article 30**

- (1) WB at end of the annual activities shall submit a Report of Production and Realization of Payment of PSDH, DR and PNT to the Head of Division of Regency/ Municipality.
- (2) The Annual Report as cited in paragraph (1) shall be in a format as stated in Appendix VIII of this Regulation (Ministerial Decree).
- (3) The carbon copies of the annual report as cited in paragraph (1) shall be submitted to:

- a. Director-General;
- b. Head of Provincial Division; and
- c. Head of UPT.

### **Article 31**

The Official of Collection shall submit a monthly report of the recapitulation of SPPPSDH, SPP-DR and/ or SPP-PNT to Division Head of Regency/ Municipality with carbon copies to Head of Provincial Division and Head of UPT in no later than the fifth day of the next month by using the format as stated in Appendices IX, X and XI of this Regulation (Ministerial Decree).

### **Article 32**

Division Head of Regency/ Municipality shall submit a report on the realization of payments of retribution of forestry (LRPIK) every month from all the payers in the respective work area to Head of Provincial Division in no later than the tenth day of next month by using by the format as stated in Appendices XII, XIII and XIV of this Regulation (Ministerial Decree) with carbon copies to:

- a. Secretary-General;
- b. Director-General, and
- c. Head of UPT.

### **Article 33**

Head of Provincial Division shall submit a Report on Joint Realization of Payments of Retribution of Forestry (LGRPIK) PSDH, DR and/or PNT every month to Secretary-General in not later than the fifteenth day of the next month by using the format as stated in Appendices XV, XVI and XVII of this Regulation (Ministerial Decree) with carbon copies to:

- a. Director-General; and
- b. Head of UPT.

### **Article 34**

- (1) Secretary General as a Treasurer of the receipts together with Ministry of Finance shall reconcile the payments of PNBPN to the State Treasury (KPPN) in regard of SPP-PNB in every 3 (three) months.
- (2) The result of reconciliation of SPP-PNBPN as cited in paragraph (1) shall be reported to Ministry of Finance.



## **CHAPTER VIII SANCTION**

### **Part One General**

#### **Article 35**

- (1) In case that the payment of the outstanding amount of SPP-PSDH, SPP-DR, SPP-PNT and/or SPP-GRT is overdue as cited in Article 24 paragraph (2), WB shall be administratively sanctioned by paying a fine of 2 (two) percent of the unsettled amount.
- (2) If the payment of the fine of the administrative sanction as cited in paragraph (1) is in a time of 1 (one) month or longer, WB shall be subject to an administrative sanction in form of another fine of 2 (two) percent per month of the unsettled amount and whatever the number of the remaining days of the month it will be considered to be fully counted as 1 (one) month.

### **Part Two Procedure to Impose Sanction**

#### **Article 36**

- (1) The Official of Collection shall issue a Payment Order of Financial Fine (SPP-Denkeu) for any payment that has been overdue as cited in Article 24 paragraph (2) by using the format as stated in Appendices XIX, XX and XXI of this Regulation (Ministerial Decree).
- (2) The payment of SPP-Denkeu as cited in paragraph (1) shall be settled in no later than 1 (one) month after the issuance of SPP-Denkeu.
- (3) In case that WB fails to pay SPP-Denkeu as cited in paragraph (2), the Official of Collection shall issue a Payment Order of Financial Fine (SPP-Denkeu) in regard of the overdue payment and the Division Head of Regency/ Municipality shall issue a letter of the First Warning.
- (4) In case that WB fails to pay SPP-Denkeu as cited in paragraph (3), the Official of Collection shall issue a Payment Order of Financial Fine (SPP-Denkeu) in regard of the overdue payment and the Division Head of Regency/ Municipality shall issue a letter of the Second Warning
- (5) In case that WB fails to pay SPP-Denkeu as cited in paragraph (4), the Official of Collection shall issue a Payment Order of Financial Fine (SPP-Denkeu) in regard of the overdue payment and the Division Head of Regency/ Municipality shall issue a letter of the Third Warning.
- (6) In case that in a period of 1 (one) month after the date of the issuance of the letter of the Third Warning as cited in paragraph (5) WB has yet to settle the overdue payment, Division Head of Forestry of Regency/

Municipality shall issue a Letter of Delegation for the Collection to the Agency in charge of State's Receivables for further process of completion.

#### **Article 37**

The Official of Collection of PSDH, DR, PNT and/or GRT who fails to do his/her duties and responsibility shall be sanctioned as in compliance with the prevailing laws and regulations.

### **CHAPTER IX MISCELLANEOUS**

#### **Article 38**

The provisions under this Ministerial Decree shall also be applicable to forest produces from the work area of PERUM PERHUTANI.

#### **Article 39**

- (1) In regard that there is production whose SPP-PSDH, SPP-DR and/or SPP-PNT has yet to be issued, the Official of Collection in a period of no later than 2 (two) working days as of receiving LHP/LP/DKB/LHC/ Minute of Auction/ result of survey of average potential of timber product in region/ Official Report of Inspection, shall issue SPP-PSDH, SPP-DR, and/ or SPP-PNT.
- (2) In case that there is an administrative violation, Division Head of Regency/Municipality shall issue SPP of sanction in no later than 5 (five) working days as of the issuance of the Decision on the Imposition of Sanction by the official based on the authority.

### **CHAPTER X TRANSITIONAL PROVISION**

#### **Article 40**

- (1) The holder of IPK in HPK that had been converted or in exchange of forest areas from the date on September 4, 2009 before the issuance of this Regulation (Ministerial Decree) up to the enactment of this Regulation, shall remain subject to the imposition of PNT.
- (2) The holder of IPPKH who had carried out the activities of land clearing from the date of September 4, 2009 before the issuance of this Regulation (Ministerial Decree) up to the enactment of this Regulation, shall remain subject to the imposition of PNT.
- (3) The holder of IPK in APL that had been granted a permit as of the purpose from the date of September 4, 2009 before the issuance of this Regulation (Ministerial Decree) up to the enactment of this Regulation, shall remain subject to the imposition of PNT.

- (4) The holder of IUPHHK-HT who had carried out the activities of land clearing for the sake of development of a forest of plants before the issuance of this Regulation (Ministerial Decree) up to the enactment of this Regulation, namely from September 4, 2009 through February 8, 2012, shall remain subject to the imposition of PNT.
- (5) The holder of HGU in area of forest whose land title had been released before the enactment of this Regulation; namely from September 4, 2009 up to November 18, 2013; shall remain subject to PNT.

## **CHAPTER XI CLOSING**

### **Article 41**

At the time of the effectiveness of this Ministerial Decree, therefore:

- a. Ministerial Decree of Forestry Number P.18/Menhut-II/2007 on Technical Guideline for the Imposition, Collection and Payment of Provision of Forest Resource (PSDH) and Reforestation Fund (DR); and
- b. Ministerial Decree of Forestry Number P.14/Menhut-II/2011 on Permit for the Utilization of Timber Product as having been amended by Ministerial Decree Number P.20/Menhut-II/2013 especially of the provision that regulates the procedure for the imposition and transfer of payment of compensation of value of standing stock, shall be revoked and declared no longer effective.

### **Article 42**

This Ministerial Decree shall be effective as of the date of enactment.

That everybody shall be made aware of, and the enactment of this Law shall be published in the State Gazette of the Republic of Indonesia.

Enacted in Jakarta  
Dated August 18, 2014  
MINISTER OF FORESTRY  
THE REPUBLIC OF INDONESIA,

Signed

ZULKIFLI HASAN

Stipulated in Jakarta  
dated August 22, 2014  
MINISTER OF JUSTICE AND HUMAN RIGHTS  
THE REPUBLIC OF INDONESIA,

Signed.

AMIR SYAMSUDIN

**STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2014 NUMBER 1187**

Copy as of the original version  
BUREAU HEAD OF LAWS  
AND ORGANIZATION,

Signed.

KRISNA RYA