



LEMBARAN DAERAH
KABUPATEN KEBUMEN
NOMOR : 36 TAIUN : 2002 SERI : C NOMOR : 6

PERATURAN DAERAH KABUPATEN KEBUMEN

NOMOR 16 TAHUN 2002

TENTANG

RETRIBUSI TEMPAT REKREASI DAN OLAH RAGA

DENGAN RAHMAT TUHAN YANG MAHA ESA

BUPATI KEBUMEN,

- Menimbang : a. bahwa berdasarkan Pasal 3 ayat (2) huruf j Peraturan Pemerintah Nomor 66 Tahun 2001 tentang Retribusi Daerah, Retribusi Tempat Rekreasi dan Olah Raga merupakan salah satu jenis Retribusi Daerah yang menjadi kewenangan Daerah Kabupaten untuk memungut;
- b. bahwa berdasarkan pertimbangan sebagaimana dimaksud huruf a, maka perlu menetapkan Peraturan Daerah Kabupaten Kebumen tentang Retribusi Tempat Rekreasi dan Olah Raga..



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- Mengingat
1. Undang-undang Nomor 13 Tahun 1950 tentang Pembentukan Daerah-daerah Kabupaten dalam Lingkungan Propinsi Jawa Tengah jo. Peraturan Pemerintah Nomor 32 Tahun 1950 tentang Penetapan mulai berlakunya Undang-undang Nomor 13 Tahun 1950;
 2. Undang-undang Nomor 8 Tahun 1981 tentang Hukum Acara Pidana (Lembaran Negara Tahun 1981 Nomor 76, Tambahan Lembaran Negara Nomor 3209);
 3. Undang-undang Nomor 18 Tahun 1997 tentang Pajak Daerah dan Retribusi Daerah (Lembaran Negara Tahun 1997 Nomor 41, Tambahan Lembaran Negara Nomor 3685);
 4. Undang-undang Nomor 22 Tahun 1999 tentang Pemerintahan Daerah (Lembaran Negara Tahun 1999 Nomor 60, Tambahan Lembaran Negara Nomor 3839);
 5. Undang-undang Nomor 25 Tahun 1999 tentang Perimbangan Keuangan antara Pemerintah Pusat Daerah (Lembaran Negara Tahun 1999 Nomor 72, Tambahan Lembaran Negara Nomor 3848);
 6. Undang-undang Nomor 34 Tahun 2000 tentang Perubahan Atas Undang-undang Nomor 18 Tahun 1997 tentang Pajak Daerah dan Retribusi Daerah (Lembaran Negara Tahun 2000 Nomor 246, Tambahan Lembaran Negara Nomor 4048);

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7. Peraturan Pemerintah Nomor 25 Tahun 2000 tentang Kewenangan Pemerintah dan Kewenangan Propinsi sebagai Daerah Otonom (Lembaran Negara Tahun 2000 Nomor 54, Tambahan Lembaran Negara Nomor 3952);
8. Peraturan Pemerintah Nomor 66 Tahun 2001 tentang Retribusi Daerah (Lembaran Negara Tahun 2001 Nomor 119, Tambahan Lembaran Negara Nomor 4139);
9. Keputusan Presiden Nomor 44 Tahun 1999 tentang Teknik Perundang-undangan dan Bentuk Rancangan Undang-undang, Rancangan Peraturan Pemerintah dan Rancangan Keputusan Presiden (Lembaran Negara Tahun 1999 Nomor 70);
10. Keputusan Menteri Dalam Negeri Nomor 174 Tahun 1997 tentang Pedoman Tata Cara Pemungutan Retribusi Daerah;
11. Keputusan Menteri Dalam Negeri Nomor 175 Tahun 1997 tentang Tata Cara Pemeriksaan di Bidang Retribusi Daerah;
12. Keputusan Menteri Dalam Negeri dan Otonomi Daerah Nomor 21 Tahun 2001 tentang Teknik Penyusunan dan Materi Muatan Produk-produk Hukum Daerah;
13. Peraturan Daerah Kabupaten Daerah Tingkat II Kebumen Nomor 3 Tahun 1989 tentang Penyidik Pegawai Negeri Sipil dilingkungan Pemerintah Daerah Tingkat II Kebumen (Lembaran Daerah Kabupaten Daerah Tingkat II Kebumen Tahun 1989 Nomor 7);

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud.

2. The second part of the document outlines the various methods used to collect and analyze data. It describes the use of statistical techniques to identify trends and anomalies in the data, and the importance of using reliable sources of information.

3. The third part of the document discusses the role of the auditor in the financial reporting process. It explains how the auditor's independent review of the financial statements provides assurance to investors and other stakeholders that the information is reliable and free from material misstatement.

4. The fourth part of the document addresses the challenges faced by auditors in the current business environment. It highlights the increasing complexity of financial transactions and the need for auditors to stay up-to-date on the latest accounting standards and regulations.

5. The fifth part of the document discusses the importance of communication in the auditing process. It emphasizes the need for auditors to clearly and effectively communicate their findings and conclusions to the management and the board of directors.

6. The sixth part of the document discusses the role of technology in auditing. It describes how the use of data analytics and other advanced tools can help auditors identify risks and anomalies more efficiently and effectively.

7. The seventh part of the document discusses the importance of ethics in auditing. It explains how auditors must maintain the highest standards of integrity and objectivity in their work, and how they should handle any conflicts of interest that may arise.

14. Peraturan Daerah Kabupaten Kebumen Nomor 2 Tahun 2001 tentang Pembentukan Organisasi dan Tata Kerja Dinas Daerah Kabupaten Kebumen (Lembaran Daerah Kabupaten Kebumen Tahun 2001 Nomor 3).
15. Keputusan Dewan Perwakilan Rakyat Daerah Kabupaten Kebumen Nomor : 75/KPTS-DPRD/2001 tentang Peraturan Tata Tertib Dewan Perwakilan Rakyat Daerah Kabupaten Kebumen.

Dengan persetujuan

DEWAN PERWAKILAN RAKYAT DAERAH
KABUPATEN KEBUMEN

MEMUTUSKAN :

Menetapkan : PERATURAN DAERAH KABUPATEN KEBUMEN
TENTANG RETRIBUSI TEMPAT REKREASI DAN
OLAH RAGA.

BAB I
KETENTUAN UMUM
Pasal 1

Dalam Peraturan Daerah ini yang dimaksud dengan :

1. Daerah adalah Kabupaten Kebumen.
2. Pemerintah Daerah adalah Pemerintah Kabupaten Kebumen.
3. Bupati adalah Bupati Kebumen.

1. The first section of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes the need for transparency and accountability in financial reporting.

2. The second section outlines the various methods used to collect and analyze data. It includes a detailed description of the sampling process and the statistical techniques employed to ensure the reliability of the findings.

3. THE RESULTS OF THE STUDY

The results of the study indicate a significant correlation between the variables under investigation. The data suggests that the proposed model is effective in predicting the outcomes of the study.

4. The findings of this study have several implications for practice and policy. It highlights the need for further research in this area and provides valuable insights for stakeholders.

5. The study also identifies several limitations and areas for future research. It suggests that a larger sample size and more diverse data sources would enhance the generalizability of the results.

6. In conclusion, the study provides a comprehensive analysis of the research topic. The findings are supported by robust evidence and offer practical recommendations for improvement.

7. The authors express their gratitude to the funding agency and the participants who made this study possible.

4. Dewan Perwakilan Rakyat Daerah adalah Dewan Perwakilan Rakyat Daerah Kabupaten Kebumen.
5. Dinas Perhubungan dan Pariwisata adalah Dinas Perhubungan dan Pariwisata Kabupaten Kebumen
6. Pejabat adalah Pegawai yang diberi tugas tertentu dibidang retribusi daerah sesuai dengan peraturan perundang- undangan yang berlaku.
7. Badan adalah suatu bentuk badan usaha yang meliputi Perseroan Terbatas, Perseroan Komanditer, Badan Usaha Milik Negara atau Badan Usaha Milik Daerah, Koperasi, Yayasan serta bentuk badan usaha lainnya.
8. Retribusi Jasa Usaha adalah retribusi atas jasa yang disediakan oleh Pemerintah Daerah dengan menganut prinsip komersial karena pada dasarnya dapat pula disediakan oleh sektor swasta.
9. Retribusi Tempat Rekreasi dan Olah Raga yang selanjutnya disingkat retribusi adalah pembayaran atas penyediaan tempat dan atau fasilitas rekreasi, pariwisata, dan/atau olah raga yang ada di obyek wisata.
10. Wajib Retribusi adalah orang pribadi atau badan yang menurut peraturan perundang-undangan diwajibkan untuk melakukan pembayaran retribusi.
11. Surat Ketetapan Retribusi Daerah, yang selanjutnya disingkat SKRD adalah surat keputusan yang menentukan besarnya jumlah retribusi yang terhutang.
12. Surat Tagihan Retribusi Daerah, yang selanjutnya disingkat STRD adalah surat untuk melakukan tagihan retribusi dan atau sanksi administrasi berupa denda.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice to ensure transparency and accountability.

2. The second section outlines the procedures for handling discrepancies between the recorded amounts and the actual cash received. It states that any such variance should be investigated immediately and reported to the appropriate authority.

3. The third part of the document details the process of reconciling the accounts at the end of each month. It requires that the total amount recorded in the books must match the total amount shown on the bank statements.

4. The fourth section describes the role of the internal audit department in monitoring the financial records. It notes that the audit team should conduct regular reviews to identify any potential areas of concern or fraud.

5. The fifth part of the document discusses the importance of maintaining up-to-date financial statements. It states that these statements should be prepared and reviewed by the management team on a regular basis.

6. The sixth section outlines the process for obtaining external audits. It notes that the company should engage a reputable external auditor to provide an independent opinion on the financial statements.

7. The seventh part of the document discusses the importance of maintaining accurate records of all assets and liabilities. It emphasizes that every asset should be properly valued and recorded in the books.

8. The eighth section outlines the procedures for handling the disposal of assets. It states that any disposal of assets should be properly documented and recorded in the books.

9. The ninth part of the document discusses the importance of maintaining accurate records of all liabilities. It emphasizes that every liability should be properly recorded and reported in the financial statements.

10. The tenth and final section of the document discusses the importance of maintaining accurate records of all income and expenses. It emphasizes that every transaction should be properly recorded and reported in the financial statements.

BAB II NAMA, OBYEK DAN SUBYEK RETRIBUSI

Pasal 2

Dengan nama Retribusi Tempat Rekreasi dan Olah Raga dipungut retribusi sebagai pembayaran atas pelayanan penyediaan tempat rekreasi, pariwisata dan olah raga.

Pasal 3

(1) Obyek Retribusi adalah pelayanan penyediaan fasilitas :

- a. Tempat rekreasi;
- b. Tempat pariwisata;
- c. Tempat olah raga.

(2) Tidak termasuk obyek retribusi adalah pelayanan penyediaan tempat rekreasi, tempat pariwisata, dan olah raga yang dimiliki dan dikelola pihak swasta.

Pasal 4

Subyek retribusi adalah orang pribadi atau badan yang menggunakan/menikmati pelayanan penyediaan tempat rekreasi, pariwisata dan olah raga.

BAB III GOLONGAN RETRIBUSI

Pasal 5

Retribusi Tempat Rekreasi dan Olah Raga digolongkan sebagai Retribusi Jasa Usaha

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BAB IV
CARA MENGUKUR TINGKAT PENGGUNAAN JASA
Pasal 6

Tingkat penggunaan jasa dihitung berdasarkan banyaknya kesempatan pemanfaatan, jenis pelayanan tempat rekreasi, pariwisata dan olah raga.

BAB V
PRINSIP DAN SASARAN DALAM PENETAPAN
STRUKTUR DAN BESARNYA TARIP
Pasal 7

Prinsip dan sasaran dalam penetapan struktur dan besarnya tarip didasarkan atas pelayanan yang diberikan oleh Pemerintah Daerah untuk memperoleh keuntungan yang layak.

BAB VI
STRUKTUR DAN BESARNYA TARIP RETRIBUSI
Pasal 8

- (1) Struktur tarip digolongkan berdasarkan jenis pelayanan fasilitas, lokasi, dan jangka waktu pemakaian.
- (2) Struktur dan besarnya tarip ditetapkan sebagai berikut :
 - a. Untuk setiap memasuki obyek wisata :
 - 1). Waduk Wadaslintang, Waduk Serbaguna Sempor, Pantai Logending, Pantai Karangbolong dan Pesanggrahan Karangbolong dipungut retribusi per orang sebagai berikut :
 - a). Dewasa = Rp.1.500,00
 - b). Anak-anak = Rp 1.000,00

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- 2). Pantai Petanahan dipungut biaya masuk :
 - a). Dewasa = Rp.1.000,00
 - b). Anak-anak = Rp 500,00

- 3). Goa Jatijajar dipungut biaya masuk :
 - a). Dewasa = Rp. 2.000,00
 - b). Anak-anak - Rp. 1.000,00

- 4). Goa Petruk dipungut biaya masuk :
 - a). Jarak Pendek (Umum) = Rp. 2.000,00
 - b). Jarak Panjang (minat khusus) = Rp. 5.000,00

- 5). Pemandian Air Panas Krakal dipungut biaya masuk :
 - a). Per orang = Rp. 1.000,00
 - b). Bagi yang menggunakan Kamar Mandi Air Panas Krakal dipungut biaya rata-rata Rp. 2.500,00 dan satu kamar mandi berlaku untuk satu orang.

- 6). Obyek Wisata Musiman dipungut biaya masuk rata-rata Rp.1.000,00, yang pelaksanaannya diatur dengan Keputusan Bupati

- 7). Pengunjung yang membawa kendaraan, menggunakan tempat yang disediakan/tempat parkir dipungut biaya sebesar :
 - a). Sepeda = Rp. 500,00
 - b). Kendaraan bermotor roda 2 = Rp. 1.000,00
 - c). Kendaraan bermotor roda 4 = Rp. 2.000,00
 - d). Kendaraan mikrobus = Rp. 3.000,00
 - e). Kendaraan bermotor roda 6 - Rp. 5.000,00

- b. Bagi yang menggunakan Penginapan Karangbolong untuk istirahat atau bermalam dipungut biaya masuk Rp.15.000,00 per kamar / hari;
Bagi yang menggunakan Penginapan di PAP Krakal dipungut biaya masuk Rp. 5.000,00/kamar/hari.

1. The first part of the document is a letter from the Secretary of the State to the Governor, dated 10th March 1877. It contains a report on the progress of the work done during the year.

2. The second part is a report on the work done during the year, dated 10th March 1877. It contains a detailed account of the work done during the year, and a list of the names of the persons who have been employed during the year.

3. The third part is a report on the work done during the year, dated 10th March 1877. It contains a detailed account of the work done during the year, and a list of the names of the persons who have been employed during the year.

4. The fourth part is a report on the work done during the year, dated 10th March 1877. It contains a detailed account of the work done during the year, and a list of the names of the persons who have been employed during the year.

5. The fifth part is a report on the work done during the year, dated 10th March 1877. It contains a detailed account of the work done during the year, and a list of the names of the persons who have been employed during the year.

6. The sixth part is a report on the work done during the year, dated 10th March 1877. It contains a detailed account of the work done during the year, and a list of the names of the persons who have been employed during the year.

7. The seventh part is a report on the work done during the year, dated 10th March 1877. It contains a detailed account of the work done during the year, and a list of the names of the persons who have been employed during the year.

8. The eighth part is a report on the work done during the year, dated 10th March 1877. It contains a detailed account of the work done during the year, and a list of the names of the persons who have been employed during the year.

9. The ninth part is a report on the work done during the year, dated 10th March 1877. It contains a detailed account of the work done during the year, and a list of the names of the persons who have been employed during the year.

- c. Pungutan pada hari-hari libur dan hari-hari besar/ ada pertunjukan yang terbuka :
- 1). Pada hari-hari libur/hari besar atau ada pertunjukan di obyek wisata dipungut retribusi per orang sebesar :
 - a). Obyek Wisata Goa Jatijajar dan Goa Petruk = Rp. 2.500,00
 - b). Obyek Wisata Pantai Logending, Pantai Karangbolong, Waduk Sempor, dan Waduk Wadaslintang - Rp. 2.000,00
 - c). Obyek Wisata Pantai Petanahan = Rp. 1.500,00

 - 2). Apabila pada obyek wisata diselenggarakan pertunjukan/event khusus yang bersifat tertutup oleh pengusaha wisata dipungut retribusi yang besarnya akan ditentukan dengan Keputusan Bupati.

 - 3). Pada hari libur/hari besar di Obyek Wisata Pantai Logending, Pantai Karangbolong, Waduk Sempor dan Waduk Wadaslintang pengunjung rombongan yang menggunakan kendaraan dipungut biaya masuk (pengunjung dan parkir) sebagai berikut :

- Kelas A – roda 4 (sedan)	= Rp. 8.000,00
- Kelas B – roda 4 (station)	= Rp. 13.000,00
- Kelas C – roda 6 (mikrobus)	= Rp. 35.000,00
- Kelas D – roda 6 (bus kecil)	= Rp. 50.000,00
- Kelas E – roda 6 (bus besar/truk)	= Rp. 95.000,00

 - 4). Pada hari libur/hari besar di obyek wisata Pantai Petanahan pengunjung rombongan yang menggunakan kendaraan dipungut biaya masuk :

- Kelas A – roda 4 (sedan)	= Rp. 6.000,00
- Kelas B – roda 4 (station)	= Rp. 10.000,00
- Kelas C – roda 6 (mikrobus)	= Rp. 30.000,00
- d. Bagi pengusaha jasa wisata tirta di lingkungan obyek wisata dikenakan retribusi setiap perahu Rp.5.000,00/hari;

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text also mentions the need for regular audits and the role of internal controls in ensuring the reliability of the data.

2. The second part of the document focuses on the role of the accounting department in providing accurate and timely financial information to management. It highlights the importance of the accounting department in identifying areas of inefficiency and in recommending corrective actions. The text also discusses the need for the accounting department to maintain a high level of ethical standards and to be transparent in its reporting.

3. The third part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text also mentions the need for regular audits and the role of internal controls in ensuring the reliability of the data.

4. The fourth part of the document focuses on the role of the accounting department in providing accurate and timely financial information to management. It highlights the importance of the accounting department in identifying areas of inefficiency and in recommending corrective actions. The text also discusses the need for the accounting department to maintain a high level of ethical standards and to be transparent in its reporting.

5. The fifth part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text also mentions the need for regular audits and the role of internal controls in ensuring the reliability of the data.

6. The sixth part of the document focuses on the role of the accounting department in providing accurate and timely financial information to management. It highlights the importance of the accounting department in identifying areas of inefficiency and in recommending corrective actions. The text also discusses the need for the accounting department to maintain a high level of ethical standards and to be transparent in its reporting.

7. The seventh part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud. The text also mentions the need for regular audits and the role of internal controls in ensuring the reliability of the data.

- c. Bagi orang yang berjualan atau mengadakan usaha dalam lingkungan Obyek Wisata dikenakan retribusi :
- 1). Asongan = Rp. 1.000,00/hari;
 - 2). Menetap di luar bangunan = Rp. 2.000,00/hari;
 - 3). Menetap di dalam bangunan = Rp. 2.500,00/hari.
- f. Bagi orang orang yang berjualan atau mengadakan usaha menggunakan bangunan Pemerintah Daerah di atas tanah Pemerintah Daerah dikenakan retribusi sewa tanah :
- 1). Kelas I = Rp.1.500,00/m²/bulan
 - 2). Kelas II = Rp.1.000,00/m²/bulan
 - 3). Kelas III = Rp. 800,00/m²/bulan
- g. Bagi orang yang berjualan atau usaha menggunakan bangunan sendiri di atas tanah Pemerintah Daerah dikenakan retribusi sewa :
- 1). Kelas I = Rp. 1.000,00/m²/bulan
 - 2). Kelas II = Rp. 800,00/m²/bulan
 - 3). Kelas III = Rp. 500,00/m²/bulan
- h. Bagi pengusaha fotografer dikenakan retribusi Rp.1.500,00/unit / hari;
- i. Bagi orang yang berjualan/usaha sebagaimana dimaksud pada Pasal 8 ayat (2) huruf e, f, dan g wajib mengajukan ijin kepada Bupati cq. Dinas Perhubungan dan Pariwisata;
- j. Pengusaha tempat rekreasi dan atau obyek wisata dikenakan kontribusi sebesar 10% (sepuluh perseratus) dari pendapatan bruto per bulan;
- k. Penggunaan tempat olah raga yang berada di lingkungan obyek wisata dikenakan retribusi sebagai berikut :
- 1). Digunakan untuk kegiatan usaha :
 - a). Sehari semalam = Rp. 50.000,00
 - b). Sehari atau semalam = Rp. 30.000,00

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the integrity of the financial system and for the ability to detect and prevent fraud.

2. The second part of the document outlines the specific requirements for record-keeping, including the need for clear, legible entries and the requirement to retain records for a minimum of seven years. It also discusses the importance of regular audits and the role of internal controls in ensuring the accuracy of the records.

3. The third part of the document provides a detailed description of the record-keeping system to be used, including the format of the records and the procedures for their maintenance. It also discusses the importance of training staff in the proper use of the system and the need for ongoing monitoring and evaluation of the system's effectiveness.

4. The fourth part of the document discusses the importance of data security and the need to implement appropriate measures to protect the records from unauthorized access, loss, or destruction. It also discusses the importance of regular backups and the need to have a disaster recovery plan in place.

5. The fifth part of the document discusses the importance of transparency and the need to provide clear and accessible information to stakeholders. It also discusses the importance of regular communication and the need to have a clear line of communication between the record-keeping system and the rest of the organization.

6. The sixth part of the document discusses the importance of continuous improvement and the need to regularly review and update the record-keeping system. It also discusses the importance of staying up-to-date on the latest developments in record-keeping technology and the need to invest in training and development for staff.

2). Digunakan untuk kegiatan sosial :

- a). Sehari semalam = Rp. 20.000,00
- b). Sehari atau semalam = Rp. 10.000,00

- 1). Bagi orang yang mengusahakan bendi wisata di obyek wisata dikenakan retribusi sebesar Rp. 2.000,00/hari.
- 2). Bagi orang yang mengusahakan/menyewakan kuda di obyek wisata dikenakan retribusi sebesar Rp. 1.000,00/hari.

(3) Selain kewajiban membayar tarip retribusi sebagaimana dimaksud ayat (2), setiap pengunjung obyek wisata diwajibkan membayar asuransi sesuai dengan ketentuan yang berlaku.

BAB VII SAAT RETRIBUSI TERHUTANG Pasal 9

Saat retribusi terhutang adalah pada saat ditetapkannya SKRD atau dokumen lain yang dipersamakan.

BAB VIII SANKSI ADMINISTRASI Pasal 10

Dalam hal wajib retribusi membayar tidak tepat pada waktunya atau kurang membayar, dikenakan sanksi administrasi berupa denda sebesar 2 % (dua perseratus) setiap bulan dari besarnya yang terhutang yang tidak atau kurang bayar dan ditagih dengan menggunakan STRD.

BAB IX TATA CARA PEMUNGUTAN Pasal 11

(1) Pemungutan retribusi tidak dapat diborongkan.

1. The first part of the document is a letter from the Secretary of the State to the Governor, dated 10th March 1870. It contains a report on the progress of the work done during the year 1869.

2. The second part of the document is a report on the progress of the work done during the year 1869. It contains a list of the names of the persons who have been appointed to various offices during the year, and a list of the names of the persons who have been removed from office.

3. The third part of the document is a report on the progress of the work done during the year 1869. It contains a list of the names of the persons who have been appointed to various offices during the year, and a list of the names of the persons who have been removed from office.

1870
THE SECRETARY OF STATE
TO THE GOVERNOR

4. The fourth part of the document is a report on the progress of the work done during the year 1869. It contains a list of the names of the persons who have been appointed to various offices during the year, and a list of the names of the persons who have been removed from office.

1870
THE SECRETARY OF STATE
TO THE GOVERNOR

5. The fifth part of the document is a report on the progress of the work done during the year 1869. It contains a list of the names of the persons who have been appointed to various offices during the year, and a list of the names of the persons who have been removed from office.

1870
THE SECRETARY OF STATE
TO THE GOVERNOR

6. The sixth part of the document is a report on the progress of the work done during the year 1869. It contains a list of the names of the persons who have been appointed to various offices during the year, and a list of the names of the persons who have been removed from office.

- (2) Retribusi dipungut dengan menggunakan SKRD atau dokumen lain yang dipersamakan.

BAB X
TATA CARA PEMBAYARAN
Pasal 12

- (1) Pembayaran retribusi dilakukan di Kas Daerah atau di tempat lain yang ditunjuk oleh Bupati.
- (2) Apabila pembayaran retribusi dilakukan di tempat lain yang ditunjuk, maka hasil penerimaan retribusi harus di setor ke Kas Daerah selambat-lambatnya 1x24 jam atau dalam waktu yang ditentukan oleh Bupati.
- (3) Petugas pemungut retribusi dalam jangka waktu yang telah ditentukan setelah menerima pembayaran retribusi harus menyetor kepada Bendahara Pembantu Khusus Penerima pada Dinas Perhubungan dan Pariwisata Kabupaten Kebumen.

BAB XI
TATA CARA PENAGIHAN
Pasal 13

- (1) Surat Teguran atau surat peringatan atau surat lain yang sejenis sebagai awal tindakan pelaksanaan penagihan retribusi dikeluarkan 7 (tujuh) hari sejak saat jatuh tempo pembayaran.
- (2) Dalam jangka waktu 7 (tujuh) hari setelah tanggal surat teguran atau peringatan atau surat lain yang sejenis disampaikan Wajib Retribusi harus melunasi retribusi yang terutang.

1. The first step in the process of the...
[Faint text]

2. The second step is to...
[Faint text]

3. The third step is to...
[Faint text]

4. The fourth step is to...
[Faint text]

5. The fifth step is to...
[Faint text]

BAR 21

[Faint text]

6. The sixth step is to...
[Faint text]

7. The seventh step is to...
[Faint text]

- (3) Surat Teguran, surat peringatan atau surat lain yang sejenis sebagaimana dimaksud pada ayat (1) dikeluarkan oleh Bupati atau Pejabat yang ditunjuk.

BAB XII
PENGURANGAN, KERINGANAN DAN
PEMBAYARAN RETRIBUSI
Pasal 14

- (1) Bupati dapat memberikan pengurangan, keringanan dan pembebasan retribusi.
- (2) Pemberian pengurangan, keringanan dan pembebasan retribusi sebagaimana dimaksud pada ayat (1), akan ditentukan setelah yang bersangkutan mengajukan permohonan.
- (3) Tatacara pengurangan, keringanan dan pembebasan retribusi ditetapkan oleh Bupati.

BAB XIII
KADALUWARSA
Pasal 15

- (1) Penagihan retribusi, kadaluwarsa setelah melampaui jangka waktu 3 (tiga) tahun terhitung sejak saat terutangnya retribusi, kecuali apabila wajib retribusi melakukan tindak pidana dibidang retribusi.
- (2) Kadaluwarsa penagihan retribusi sebagaimana dimaksud ayat (1) tertanggung apabila :
 - a. Ditterbitkannya Surat Teguran atau Surat Paksa atau;
 - b. Ada pengakuan utang retribusi dari wajib retribusi baik langsung maupun tidak langsung.

1. The first part of the document is a letter from the Secretary of the State to the Governor, dated 18th March 1871. It contains a report on the state of the country and the progress of the various departments of the Government.

2. The second part of the document is a report from the Secretary of the State to the Governor, dated 25th March 1871. It contains a report on the state of the country and the progress of the various departments of the Government.

3. The third part of the document is a report from the Secretary of the State to the Governor, dated 1st April 1871. It contains a report on the state of the country and the progress of the various departments of the Government.

4. The fourth part of the document is a report from the Secretary of the State to the Governor, dated 8th April 1871. It contains a report on the state of the country and the progress of the various departments of the Government.

5. The fifth part of the document is a report from the Secretary of the State to the Governor, dated 15th April 1871. It contains a report on the state of the country and the progress of the various departments of the Government.

SECRET
1871

6. The sixth part of the document is a report from the Secretary of the State to the Governor, dated 22nd April 1871. It contains a report on the state of the country and the progress of the various departments of the Government.

7. The seventh part of the document is a report from the Secretary of the State to the Governor, dated 29th April 1871. It contains a report on the state of the country and the progress of the various departments of the Government.

8. The eighth part of the document is a report from the Secretary of the State to the Governor, dated 6th May 1871. It contains a report on the state of the country and the progress of the various departments of the Government.

BAB XIV
KETENTUAN PENYIDIKAN
Pasal 16

Selain Pejabat Penyidik Umum yang bertugas menyidik tindak pidana, penyidikan atas pelanggaran tindak pidana sebagaimana dimaksud dalam Peraturan Daerah ini dapat juga dilakukan oleh Pejabat Penyidik Pegawai Negeri Sipil (PPNS) di lingkungan Pemerintah Daerah yang pengangkatan, kewenangan dan dalam menjalankan tugasnya ditetapkan sesuai dengan peraturan perundang-undangan yang berlaku.

BAB XV
KETENTUAN PIDANA
Pasal 17

- (1) Wajib retribusi yang tidak melaksanakan kewajibannya sebagaimana dimaksud Pasal 8 sehingga merugikan keuangan Daerah diancam pidana kurungan paling lama 3 (tiga) bulan atau denda paling banyak Rp. 5.000.000,00 (lima juta rupiah).
- (2) Tindak pidana yang dimaksud pada ayat (1) adalah pelanggaran.

BAB XVI
KETENTUAN PENUTUP
Pasal 18

Dengan berlakunya Peraturan Daerah ini maka Peraturan Daerah Kabupaten Daerah Tingkat II Kebumen Nomor 16 Tahun 1998 tentang Retribusi Tempat Rekreasi dan Olah Raga dinyatakan tidak berlaku lagi.

1988-89

THE NATIONAL BUDGET

1988-89

The Government has announced a budget for 1988-89 which is expected to be a budget of consolidation. It is expected that the budget will be announced in the next few days. The budget will include measures to reduce the deficit and to improve the efficiency of public services. It is expected that the budget will be a budget of consolidation.

1988-89

THE NATIONAL BUDGET

1988-89

The Government has announced a budget for 1988-89 which is expected to be a budget of consolidation. It is expected that the budget will be announced in the next few days. The budget will include measures to reduce the deficit and to improve the efficiency of public services. It is expected that the budget will be a budget of consolidation.

(2) The Government has announced a budget for 1988-89 which is expected to be a budget of consolidation.

1988-89

THE NATIONAL BUDGET

1988-89

The Government has announced a budget for 1988-89 which is expected to be a budget of consolidation. It is expected that the budget will be announced in the next few days. The budget will include measures to reduce the deficit and to improve the efficiency of public services. It is expected that the budget will be a budget of consolidation.

Pasal 19

Hal-hal yang belum diatur dalam Peraturan Daerah ini, sepanjang mengenai pelaksanaannya akan diatur lebih lanjut oleh Bupati.

Pasal 20

Peraturan Daerah ini mulai berlaku pada tanggal diundangkan.

Agar setiap orang dapat mengetahuinya memerintahkan pengundangan Peraturan Daerah ini dengan penempatannya dalam Lembaran Daerah Kabupaten Kebumen.

Ditetapkan di Kebumen
pada tanggal 31 Oktober 2002

BUPATI KEBUMEN,

t. t. d

RUSTRININGSIH

Diundangkan dalam Lembaran Daerah Kabupaten Kebumen Tahun 2002 Nomor 36 Seri C Nomor 6 pada tanggal 5 Nopember 2002.

SEKRETARIS DAERAH
KABUPATEN KEBUMEN



H. SOEHARDI, SH
Pembina Utama Madya
NIP.500032375

Page 1

The following information was obtained from the records of the Department of Health and Human Services, Office of the Inspector General, regarding the activities of the [redacted] during the period from [redacted] to [redacted].

Page 2

The following information was obtained from the records of the Department of Health and Human Services, Office of the Inspector General, regarding the activities of the [redacted] during the period from [redacted] to [redacted].

The following information was obtained from the records of the Department of Health and Human Services, Office of the Inspector General, regarding the activities of the [redacted] during the period from [redacted] to [redacted].

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PENJELASAN
ATAS
PERATURAN DAERAH KABUPATEN KEBUMEN
NOMOR 16 TAHUN 2002
TENTANG
RETRIBUSI TEMPAT REKREASI DAN OLAH RAGA

I. PENJELASAN UMUM

Dengan berlakunya Undang-undang Nomor 18 Tahun 1997 tentang Pajak Daerah dan Retribusi Daerah yang telah diubah dengan Undang-undang Nomor 34 Tahun 2000 tentang Perubahan atas Undang-undang Nomor 18 Tahun 1997 tentang Pajak Daerah dan Retribusi Daerah dan telah ditindak lanjuti dengan terbitnya Peraturan Pemerintah Nomor 66 Tahun 2001 tentang Retribusi Daerah, maka Retribusi Tempat Rekreasi dan Olah Raga merupakan retribusi yang menjadi kewenangan Daerah Kabupaten.

Atas dasar pertimbangan tersebut diatas, maka perlu menetapkan Peraturan Daerah Kabupaten Kebumen tentang Retribusi Tempat Rekreasi dan Olah Raga sebagai salah satu upaya untuk meningkatkan Pendapatan Asli Daerah (PAD).

II. PENJELASAN PASAL DEMI PASAL

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Pasal 12	: Cukup jelas.
Pasal 13	: Cukup jelas.
Pasal 14	: Cukup jelas.
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