



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF  
REGULATION OF THE MINISTER OF FINANCE  
NUMBER 102/PMK.011/ 2011  
CONCERNING  
OTHER VALUE AS THE TAX IMPOSITION BASE ON UTILIZATION OF INTANGIBLE  
TAXABLE GOODS FROM OUTSIDE THE CUSTOMS AREA WITHIN THE CUSTOMS  
AREA IN THE FORM OF IMPORTED FEATURE FILMS AND DELIVERY OF THE  
IMPORTED FEATURE FILMS, AND IMPOSITION BASE OF ARTICLE 22 INCOME TAX  
ON THE ACTIVITY OF IMPORTING THE FEATURE FILMS

BY THE GRACE OF GOD ALMIGHTY  
THE MINISTER OF FINANCE,

Considering

- a. that in order to provide more legal certainty and ease in imposition of Value Added Tax on imported feature films, it is necessary to specify Other Value as the Tax Imposition Base on Utilization of intangible Taxable Goods from Outside the Customs Area within the Customs Area and delivery of the imported feature films;
- b. that in Regulation of the Minister of Finance Number 75/PMK.03/2010 on Other Value as the Tax Imposition Base, determination of Other Values as an imposition base of Value Added Tax, among others, for delivery of feature films;
- c. that in the framework of the imposition/ treatment of Value Added Tax and Income Tax on imported feature films and in connection with specific tariff determination for import duty on feature films, it is necessary to separate regulation on the utilization of intangible Taxable Goods from outside the Customs Area within the Customs Area in the form of imported feature films and delivery of imported feature films, and imposition base of Article 22 Income Tax on the activity of importing feature films;
- d. that under the provision in article 8A item (2) of Act number 8 Year 1983 on Value Added Tax of Goods and Services and Sales Tax on Luxurious Goods, as several times amended most recently by Act Number 42 Year 2009, the Minister of Finance shall be authorized to specify Other Value as an imposition base of Value Added Tax;
- e. that under the provision in Article 22 item (2) of Act Number 7 Year 1983 on Income Tax as several times amended most recently



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by Act Number 36 Year 2008, the Minister of Finance shall be authorized to regulate the collection base of import Article 22 Income Tax;

- f. that based on the considerations as referred to in letter a, letter b, letter c, letter d, and letter e, it is necessary to stipulate Regulation of the Minister of Finance on Other Value as the Tax Imposition Base on Utilization of Intangible Taxable Goods from Outside the Customs Area within the Customs Area in the form of Imported Feature Films and Delivery of Feature Films, and the Collection Base of Article 22 Income Tax on the Activity of Importing Feature Films;

In View of

- : 1 Act Number 6 Year 1983 on General Provisions and Procedures of Taxation (State Gazette of the Republic of Indonesia Year 1983 Number 49, Supplement to State Gazette of the Republic of Indonesia Number 3262) as several times amended most recently by Act Number 16 Year 2009 (State Gazette of the Republic of Indonesia Year 2009 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 4999);
- 2 Act Number 7 Year 1983 on Income Tax (State Gazette of the Republic of Indonesia Year 1983 Number 50, Supplement to State Gazette of the Republic of Indonesia Number 3263) as several times amended most recently by Act Number 36 Year 2008 (State Gazette of the Republic of Indonesia Year 2008 Number 133, Supplement to State Gazette of the Republic of Indonesia Number 4893);
3. Act Number 8 Year 1983 on Value Added Tax of Goods and Services and Sales Tax on Luxurious Goods (State Gazette of the Republic of Indonesia Year 1983 Number 51, Supplement to State Gazette of the Republic of Indonesia Number 3264) as several times amended most recently by Act Number 42 Year 2009 (State Gazette of the Republic of Indonesia Year 2009 Number 150, Supplement to State Gazette of the Republic of Indonesia Number 5069);
4. Presidential Decree Number 56/P Year 2010;

DECIDES

To stipulate

- : REGULATION OF THE MINISTER OF FINANCE ON OTHER VALUE AS THE TAX IMPOSITION BASE ON UTILIZATION OF INTANGIBLE TAXABLE GOODS FROM OUTSIDE THE



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CUSTOMS AREA WITHIN THE CUSTOMS AREA IN THE  
FORM OF IMPORTED FEATURE FILMS AND DELIVERY OF  
THE IMPORTED FEATURE FILMS, AND COLLECTION BASE  
OF ARTICLE 22 INCOME TAX ON THE ACTIVITY OF  
IMPORTING THE FEATURE FILMS

Article 1

In this Regulation of Minister of Finance, the meaning of:

1. Goods are tangible goods, which according to their legal nature can be either movable or immovable, and intangible goods.
2. Taxable Goods are goods which are taxed based on Act Number 8 Year 1983 on Value Added Tax of Goods and Services and Sales Tax on Luxurious Goods as several time amended most recently by Act Number 42 Year 2009.
3. Utilization of Intangible Taxable Goods from Outside the Customs Area is any activity of the utilization of Taxable Intangible Goods from outside the Customs Area within the Customs Area.
4. Tax Imposition Base is the amount of Sale Price, Replacement, Import Value, Export Value, or other value used as the basis for calculating tax payable.
5. Other Value is value in the form of money as Tax Imposition Base.
6. Imported Feature Film is a work of art and culture which is a social institution and mass communication media made based on the rules of cinematography, with or without sound which tells the fictive or narrative story and can displayed and recorded on celluloid tape, video tape, optical disc, or other materials derived from outside the Customs Area to be exploited in the country.
7. Importer is an entrepreneur who conducts business in the field of film import and/or film circulation.
8. Cinema Entrepreneur is an entrepreneur who organizes film display in the cinema.

Article 2

- (1) on the Utilization of Taxable Intangible Goods from outside the Customs Area within the Customs Area in the form of Imported Feature Films, Value Added Tax shall be payable.
- (2) Value Added Tax payable as referred to in item (1) shall be collected while importing the media of Imported Feature Films.
- (3) Tax Imposition Base used for calculating Value Added Tax payable as referred to in item (2) shall be Other Value.



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- (4) Other Value as referred to in item (3) has considered the value from media of Imported Feature Films.
- (5) Other Value used as Imposition Base of Value Added Tax as referred to in item (3) shall be in the form of money which is specified at twelve million rupiahs (Rp. 12,000,000.00) per copy of Imported Feature Films.

Article 3

- (1) On delivery of Imported Feature Films by the Importer to Cinema Entrepreneur, Value Added Tax shall be payable.
- (2) Tax Imposition Base used for calculating Value Added Tax payable on the delivery of Imported Feature Films as referred to in item (1) shall be Other Value.
- (3) Other Value used as Imposition Base of Value Added Tax as referred to in item (2) shall be in the form of money which is specified at twelve million rupiahs (Rp. 12,000,000.00) per copy of Imported Feature Films.
- (4) Value Added Tax as referred to in item (2) shall be collected only once for each copy of Imported Feature Films of which collection shall be carried out when copy of Imported Feature Films is delivered to the Cinema Entrepreneur for the first time.

Article 4

The amount of Other Value as Tax Imposition Base as referred to in Article 2 item (5) and Article item (3) can be reviewed periodically, which shall be determined by Regulation of the Minister of Finance.

Article 5

- (1) Collection Base of Article 22 Income Tax for importation of Imported Feature Films shall be Import Value on media of Imported Feature Films.
- (2) Import Value as referred to in item (1) shall be value in the form of money as the calculation base of Import Duty, namely Cost Insurance and Freight (CIF) plus Import Duty and other collection imposed under the provisions of laws and regulations on customs clearance in the field of import.

Article 6

With the enactment of this Regulation of the Minister of Finance, on the delivery of Imported Feature Films, the provisions as referred to in Regulation of the Minister of Finance Number 75/PMK.03/2010 on Other Value as the Tax Imposition Base shall not be applicable.



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Article 7

This Regulation of the Minister of Finance shall come into force since the date of promulgation.

For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

On July 13, 2011

THE MINISTER OF FINANCE

Signed,

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On July 13, 2011

THE MINISTER OF LAW AND HUMAN RIGHTS

Signed,

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 357

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HEAD OF THE GENERAL AFFAIRS BUREAU

represented by

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

GIARTO

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