



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 12/PMK.03/2011
CONCERNING
THE AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER
195/PMK. 03/2007 ON THE PROCEDURES FOR CALCULATION AND GRANTING
OF INTEREST COMPENSATION

BY THE GRACE OF GOD ALMIGHTY
THE MINISTER OF FINANCE,

- Considering : a. that in order to provide a better justice and legal surety to a Tax Payer in providing interest compensation, it is necessary to perform an adjustment towards the provisions concerning calculation and granting of interest compensation as regulated in Regulation of the Minister of Finance Number 195/PMK. 03/2007 concerning Procedures for Calculation and Granting of Interest Compensation;
- b. that based on consideration as referred to in point a, it is necessary to stipulate a Regulation of the Minister of Finance concerning the Amendment to Regulation of the Minister of Finance Number 195/PMK. 03/2007 concerning the Procedures for Calculation and Granting of Interest Compensation;
- 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. Presidential Decree Number 56/P Year 2010;
3. Decision of the Minister of Finance Number 195/PMK. 03/2007 concerning the Procedures for Calculation and Granting of Interest Compensation;
- DECIDES:
- To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING THE AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 195/PMK. 03/2007 CONCERNING THE PROCEDURES FOR CALCULATION AND GRANTING OF



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INTEREST COMPENSATION.

Article 1

Some provisions in Regulation of the Minister of Finance Number 195/PMK. 03/2007 concerning the Procedures for Calculation and Granting of Interest Compensation have been amended as follows :

1. Provisions in Article 3 paragraph (2) have been amended, so Article 3 paragraph (2) shall read as follows:

Article 3

- (2) Interest compensation granted to a Tax Payer as referred to in Article 2 point b shall be two percents (2%) per month of tax overpayment amount, calculated from the expiry of one (1) month period for the issuance of Tax Overpayment Assessment Letter (SKPLB) in accordance with the provisions as set forth in Article 17 B paragraph (2) of Act on General Provisions and Procedures of Taxation (KUP), until the issuance of Tax Overpayment Assessment Letter (SKPLB).

2. Between Article 5 and Article 6, one (1) article has been inserted, namely Article 5 A which shall read as follows:

Article 5 A

With the enactment of this Regulation of the Minister of Finance, the calculation of interest compensation as referred to in Article 3 paragraph (2) of Regulation of the Minister of Finance Number 195/PMK.03/2007 concerning the Procedures for Calculating and Granting of Interest Compensation of which SKPLB has not been issued shall be conducted pursuant to the provisions as set forth in this Regulation of the Minister of Finance.

Article II

This Regulation of the Minister of Finance shall come into force on the date of its 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.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

Stipulated in Jakarta
On January 19, 2011
MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On January 19, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 25

Issued for Certified True Copy
HEAD OF THE GENERAL AFFAIRS BUREAU
For
HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION
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