



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 17/PMK.03/2011
CONCERNING
APPLICATION OF REFUND FOR OVERPAYMENT OF LAND AND BUILDING TAX

BY THE GRACE OF GOD ALMIGHTY
THE MINISTER OF FINANCE,

- Considering
- a. that in order to provide legal certainty and improve the services to the Taxpayers submitting the application of refund for overpayment of Land and Building Tax, it is necessary to stipulate the provisions regulating the application of refund for overpayment of Land and Building Tax;
 - b. that under the provisions in Article 17 paragraph (2) of Act Number 6 Year 1983 concerning General Provisions and Procedures for Taxation as several times amended most recently by Act Number 16 Year 2009, it is regulated that based on the application of the Taxpayer, the Director General of Taxation shall issue Tax Overpayment Assessment (Letter) after examining the correctness of tax payment in the event of tax payment not supposed to be payable, of which provisions are regulated by or under Regulation of the Minister of Finance;
 - c. that in the provisions in Article 23 of Act Number 12 Year 1985 concerning Land and Building Tax as amended by Act Number 12 Year 1994, it is regulated that the provisions in Act Number 6 Year 1983 concerning General Provisions and Procedures for Taxation as several times amended most recently by Act Number 16 Year 2009 are applicable to provisions not regulated in Act Number 12 Year 1985 concerning Land and Building Tax as amended by Act Number 12 Year 1994;
 - d. that based on considerations as referred to in a, b, and c, it is necessary to stipulate Regulation of the Minister of Finance concerning the Application of Refund for Overpayment of Land and Building Tax;
- In View of
- 1. Act Number 6 Year 1983 concerning General Provisions and



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Procedures for 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 12 Year 1985 concerning Land and Building Tax (State Gazette of the Republic of Indonesia Year 1985 Number 68, Supplement to State Gazette of the Republic of Indonesia Number 3312) as amended by Act Number 12 Year 1994 (State Gazette of the Republic of Indonesia Year 1994 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 3569);
3. Government Regulation Number 80 Year 2007 concerning Procedures to Implement the Rights and Obligations of Taxation Under Act Number 6 Year 1983 concerning General Provisions and Procedures for Taxation as several times amended most recently by Act Number 28 Year 2007 (State Gazette of the Republic of Indonesia Year 2007 Number 169, Supplement to State Gazette of the Republic of Indonesia Number 4797);
4. Presidential Decree Number 56/P Year 2010;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING THE APPLICATION OF REFUND FOR OVERPAYMENT OF LAND AND BUILDING TAX.

CHAPTER I

GENERAL PROVISIONS

Article 1

In this Regulation of the Minister of Finance:

1. Land and Building Tax, hereinafter referred to as PBB, shall mean tax as referred to in Act Number 12 Year 1985 as amended by Act Number 12 Year 1994.
2. Land and Building Tax Overpayment Decision (Letter), hereinafter referred to as SKKP PBB, shall mean decision (letter) stating the amount of PBB overpayment.
3. Notification (letter), hereinafter referred to as SPb, shall mean decision (letter) stating that the amount of PBB payment is



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equivalent to the amount of PBB payable.

4. Land and Building Tax Assessment (letter), hereinafter referred to as SKP PBB, shall mean assessment (letter) determining the amount of PBB payable or the amount of principal PBB underpayment, the amount of administrative charge, and the accrued amount.
5. Expedition and Courier Service Companies, hereinafter referred to as Service Companies, shall mean incorporated companies providing mail delivery service in certain types.

CHAPTER II

SUBMISSION OF APPLICATION OF REFUND FOR OVERPAYMENT
OF PBB

Article 2

PBB overpayment shall occur in the event that:

- (1) PBB paid is evidently more than that should be payable; or
- (2) Payment of PBB that should not be payable has been made.

Article 3

- (1) Taxpayers may submit application of refund for overpayment of PBB as referred to in Article 2 to the Director General of Taxation through the Pratama Tax Office for the place where the tax object is registered.
- (2) Application as referred to in paragraph (1) must meet the following requirements:
 - a. the application shall be submitted in writing in Indonesian language by listing the amount of requested refund accompanied by clear reasons;
 - b. the application shall be enclosed with copies of Notification of Tax Payable (SPPT), Land and Building Tax Collection Letter (STP PBB), or SKP PBB, and valid proof of PBB payment; and
 - c. the application shall be signed by the Taxpayer, and in the event that it is signed by non-Taxpayer, the following provisions shall be applicable:
 - 1) the application must be enclosed with Special Power of Attorney for:
 - a. Corporate Taxpayer; or
 - b. Individual Taxpayer with PBB overpayment of more than two million rupiahs (Rp.2,000,000.00)



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according to the Taxpayer.

- 2) the application must be enclosed with power of attorney for individual Taxpayer with PBB overpayment of two million rupiahs (Rp.2,000,000.00) at most according to the Taxpayer.
- 3) the application of refund that does not meet the requirements as referred to in paragraph (2) shall not be regarded as application so that it can be considered.

Article 4

- (1) Based on the results of examination and investigation towards the application of refund as referred to in Article 3 paragraph (1), within a period of at least twelve (12) months after receipt of the Taxpayer's application of refund, the Head of the Pratama Tax Office on behalf of the Directorate General of Taxation shall issue:
 - a. SKKP PBB if the amount of PBB paid is evidently more than the amount of PBB payable;
 - b. SPb if the amount of PBB paid is equivalent to the amount of PBB payable;
 - c. SKP PBB if the amount of PBB paid is evidently less than the amount of PBB payable.
- (2) Date of receipt of refund application as referred to in paragraph (1) shall be:
 - a. date of receipt of refund application in the event that it is delivered directly by the Taxpayer or its proxy to the officers of Integrated Service Point or appointed officers; or
 - b. date of delivery sign of refund application in the event that it is delivered through the post office or Service Companies with proof of mail delivery.
- (3) If after the period as referred to in paragraph (1) the Head of the Pratama Tax Office does not provide decision, the application shall be considered to be approved and SKKP PBB shall be issued no later than one (1) month after the expiry of the period.

CHAPTER III

CLOSING PROVISIONS

Article 5

Further provisions concerning procedures for settlement of refund



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for overpayment of PBB shall be regulated by Regulation of the
Director General of Taxation.

Article 6

This Regulation of the Minister of Finance shall come into force
after thirty (30) days from 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.

Stipulated in Jakarta

On January 24, 2011

MINISTER OF FINANCE

Signed,

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On January 24, 2011

MINISTER OF LAW AND HUMAN RIGHTS

Signed

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 36

Issued for Certified True Copy

HEAD OF THE GENERAL AFFAIRS BUREAU

For

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

Giarto

NIP. 1959042019