



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 18/PMK.03/2011
CONCERNING
AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 76/
PMK.03/ 2010 CONCERNING THE PROCEDURES FOR APPLICATION AND
SETTLEMENT FOR VALUE ADDED TAX (VAT) REFUND BY FOREIGN PASSPORT
HOLDERS

BY THE GRACE OF GOD ALMIGHTY
THE MINISTER OF FINANCE,

- Considering
- a. that in an effort to provide better service to the Foreign Passport Holder applied for the Value Added Tax (VAT) Refund, Refund Approval Notice should be improved as set forth in the Regulation of the Minister of Finance Number 76/ PMK.03/ 2010 concerning the Procedures for Application and Settlement for Value Added Tax (VAT) refund by Foreign Passport Holder by adding the e-mail address;
 - b. that in connection with Regulation of the Minister of Finance Number 16/PMK.03/2011 concerning Procedures of Calculation and refund has been set, the adjustment to the format of the document in the form of Refund Calculation Notice, Refund Decision, and Refund Payment Letter as stipulated in Regulation of the Minister of Finance Number 76/PMK.03/2010 considering the Procedures for Application and Settlement for Value Added Tax (VAT) refund by Foreign Passport Holder;
 - c. that based on considerations as referred to in letter a and b, needs to set Regulation of the Minister of Finance considering Amendment of the Minister of Finance Number 76/PMK.03/2010 considering the Procedures for Application and Settlement for Value Added Tax (VAT) refund by Foreign Passport Holder;
- In View of
- 1. Act No. 6 Year 1983 concerning General Provisions and Taxation Procedures (State Gazette of the Republic of Indonesia Year 1983 Number 49, Supplement to State Gazette of the Republic of Indonesia Number 3262) as amended several times, the latest by Act Number 16 Year 2009 (State



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- Gazette of the Republic of Indonesia Year 2009 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 4999);
2. Act Number 8 Year 1983 concerning Value Added Tax (VAT) on Goods and Services and Sales Tax on Luxury Goods (State Gazette of the Republic of Indonesia Year 1983 Number 51, Supplement to State Gazette of the Republic of Indonesia Number 3264) as amended several times, the latest 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);
 3. Act Number 17 Year 2004 concerning State Finance (State Gazette of the Republic of Indonesia Year 2003 Number 47, Supplement to State Gazette of the Republic of Indonesia Number 4286);
 4. Act Number 1 Year 2004 concerning State Treasury (State Gazette of the Republic of Indonesia Year 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355);
 5. Act Number 15 Year 2004 on Audit of Management and Accountability of State Finance (State Gazette of the Republic of Indonesia Year 2004 Number 66, Supplement to State Gazette of the Republic of Indonesia Number 4400);
 6. Government Regulation Number 39 Year 2007 concerning State / Regional Financial Management (State Gazette of the Republic of Indonesia Year 2007 Number 83, Supplement to State Gazette of the Republic of Indonesia Number 4738)
 7. Presidential Decree Number 56/P Year 2010;
 8. Regulation of The Minister of Finance Number 134/PMK.06/2005 concerning the Guideline of Payment in the Implementation of State Revenue and Expenditure Budget;
 9. Regulation of the Minister of Finance Number 99/PMK.06/2006 concerning State Revenue Module as amended several times, the latest by Regulation of the Minister of Finance Number 37/PMK.05/2007;
 10. Regulation of the Minister of Finance Number 76/ PMK.03/ 2010 concerning the Procedures for Application and Settlement for Value Added Tax (VAT) refund by Foreign Passport Holder;



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11. Regulation of the Minister of Finance Number 16/PMK.03/2011 concerning Procedures of Calculation and Refund;

DECIDES:

To stipulate

: REGULATION OF THE MINISTER OF FINANCE CONCERNING THE AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 76/PMK.03/2010 CONCERNING THE PROCEDURES FOR APPLICATION AND SETTLEMENT FOR VALUE ADDED TAX (VAT) REFUND BY FOREIGN PASSPORT HOLDERS.

Article 1

Amended some provisions in the Regulation of the Minister of Finance Number 76/ PMK.03/ 2010 concerning the Procedures for Application and Settlement for Value Added Tax (VAT) refund by Foreign Passport Holder as follows:

1. Provisions Article 16 paragraph (2), paragraph (3), and paragraph (5) are amended, and provisions paragraph (4) is omitted, so Article 16 reads as follows:

Article 16

- (1) Based on the application as referred to in Article 11 paragraph (4) letter c, (Tax Office) KPP issued Tax Overpayment Assessment (SKPLB) no later than 3 (three) working days after receipt of the application from the Refund of Value Added Tax (VAT) Implementation Unit at the Airport .
 - (2) After issuing SKPLB as referred to in paragraph (1), KPP made a Refund Calculation Note.
 - (3) Based on Refund Calculation Note, KPP issued SKPKPP no later than 3 (three) working days from the issuance of SKPLB.
 - (4) Omitted.
 - (5) Based on SKPKPP, Head of KPP on behalf of the Minister of Finance issued SPMKP.
 - (6) SPMKP as referred to in paragraph (5) submitted to KPPN with special cover letter as specified in Appendix VIII of this Regulation of the Minister of Finance no later than 3 (three) working days commencing from the date of SPMKP issuance.
2. Between Article 16 and 17 inserted 1 (one) article, which is Article 16A reads as follows:

Article 16A

The Format of Refund Calculation Note as referred to in Article



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16 Paragraph (2), format of SKPKPP as referred to in Article 16 paragraph (3), and the format of SPMKP as referred to in Article paragraph (5) in accordance with the format as set forth in the Regulation of the Minister of Finance Number 16/PMK.03/2011 concerning Procedures of Calculation and Refund.

3. The Provision Article 24 amended, reads as follows:

Article 24

Annex I as referred to in Article 4 paragraph (2), Annex II as referred to in Article 10 paragraph (1), Annex III as referred to in Article 10 paragraph (3), Annex IV as referred to in Article 11 paragraph (2), and Annex VIII as referred to in Article 16 paragraph (6) of this Regulation of the Minister of Finance, are the Annexes that are an integral part of this Regulation of the Minister of Finance.

4. Annex IV amended into as set in the Appendix of this Regulation of the Minister of Finance.
5. Annex V, Annex VI, and Annex VII are omitted:

Article II

This Regulation of the Minister of Finance shall come into force after 60 (sixty) 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



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

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 37

Issued for Certified True Copy

HEAD OF THE GENERAL AFFAIRS BUREAU

For

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

Antonius Suharto

NIP. 19540428197405100



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

ATTACHMENT
REGULATION OF THE MINISTER OF FINANCE
NUMBER 18/PMK.03/2011 CONCERNING
AMENDMENT OF THE REGULATION OF THE
MINISTER OF FINANCE NUMBER 76/PMK.03/2010
CONCERNING PROCEDURES FOR APPLICATION
AND SETTLEMENT FOR VALUE ADDED TAX (VAT)
REFUND BY FOREIGN PASSPORT HOLDERS

VAT REFUND APPROVAL NOTICE

Date:

Name as in Passport :

Passport Number :

VAT Refund Number:

Refund through : Cash Transfer

Email Address :

Transfer through

Bank Name :

Currency :

Account Number :

Applied Amount : Rp.

Refund Amount	VAT	
	Beginning Amount	To be Amount
Invoice No. :	Rp.	Rp.
Total Refundable :	Rp.	Rp.
Agree for refund amount Rp. 5.000.000,00 *)		Rp.

Tourist signature
Officer Signature

Verification Counter Officer Signature

Payment Counter

Tourist Name

Name

Name

NIP

NIP

*) filled in when the VAT Refund is more than Rp. 5.000.000,00 but the tourist wants refund only Rp. 5.000.000,00 in cash

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HEAD OF THE GENERAL AFFAIRS BUREAU
For
HEAD OF THE MINISTERIAL
ADMINISTRATIVE DIVISION
GIARTO

THE MINISTER OF FINANCE
signed
AGUS D.W. MARTOWARDOJO