



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 30/PMK. 03/2011
CONCERNING

AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER
70/PMK.03/2010 CONCERNING LIMITATIONS ON TAXABLE ACTIVITIES AND
SERVICE TYPES OF WHICH EXPORTS ARE SUBJECT TO VALUE-ADDED TAX

BY THE GRACE OF GOD ALMIGHTY
THE MINISTER OF FINANCE,

- Considering
- : a. that in order to provide a better assurance in treatment of Value-Added Tax in relation to the entry and release of goods in the effort of export of Taxable Services subject to Value Added Tax with a tariff of zero percent (0%), it is necessary to complement the provisions concerning treatment of Value-Added Tax for Contract Manufacturing Services including the provisions of Input Tax credit in relation to the export of contract manufacturing's products as regulated in Regulation of the Minister of Finance Number 70/PMK.03/2010 concerning Limitations on Taxable Activities and Service Types of which Exports are Subject to Value-Added Tax;
 - b. that based on the consideration as referred to in a, and to implement the provisions in Article 4 paragraph (2) of Act Number 8 Year 1983 concerning Value-Added Tax on Goods and Services and Sales Tax on Luxurious Goods as several times amended most recently by Act Number 42 Year 2009, it is necessary to stipulate Regulation of the Minister of Finance concerning Amendment to Regulation of the Minister of Finance Number 70/PMK.03/2010 concerning Limitations on Taxable Activities and Service Types of which Exports are Subject to Value-Added Tax;
- In View of
- : 1. Act Number 6 Year 1983 concerning General Provisions and 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



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Number 4999);

2. Act Number 7 Year 1983 concerning 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 concerning Value-Added Tax on 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;
5. Regulation of the Minister of Finance Number 70/PMK.03/2010 concerning Limitations on Taxable Activities and Service Types of which Exports are Subject to Value-Added Tax;

DECIDES:

To stipulate

:REGULATION OF THE MINISTER OF FINANCE CONCERNING THE AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 70/PMK.03/2010 CONCERNING LIMITATIONS ON TAXABLE ACTIVITIES AND SERVICE TYPES OF WHICH EXPORTS ARE SUBJECT TO VALUE-ADDED TAX.

Article 1

Several provisions in Regulation of the Minister of Finance Number 70/PMK.03/2010 concerning Limitations on Taxable Activities and Service Types of which Exports are Subject to Value-Added Tax are amended as follows:

1. The provisions in Article 1 item 3 have been amended, so Article 1 shall read as follows:

Article 1

In this Regulation of the Minister:

1. Value-Added Tax Act shall mean Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxurious Goods as several times amended



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most recently by Act Number 42 Year 2009.

2. Services shall mean any service activity which, based on a contract or legal action, causes a product, facility, convenience, or title available for use, including services performed to produce goods due to order or demand with materials and at the direction of the buyer.
 3. Contract Manufacturing Services shall mean services provided in the effort of completing certain goods of which manufacturing process is performed by the service provider (subcontracted), and the service user shall determine the specifications and provide raw materials and/or semi-finished goods and/or support/supplement materials to be processed either partially or entirely, with the ownership of finished goods by the service user.
 4. Taxable Services shall mean services subject to VAT based on Value-Added Tax Act.
 5. Exports of Taxable Services shall mean any activity of delivering Taxable Services outside the Customs Area.
 6. Compensation shall mean value in the form of money, including all costs which are demanded or should be demanded by the entrepreneur due to delivery of Taxable Services, export of Taxable Services, or export of Taxable Intangible Goods, but excluding Value-Added Tax collected under Value-Added Tax Act and rebate attached to Tax Invoice or value in the form of money that is paid or should be paid by the Service User due to the utilization of Taxable Services and/or by the beneficiary of Taxable Intangible Goods due to the utilization of Taxable Intangible Goods from outside the Customs Area within the Customs Area.
2. The provisions in Article 8 have been amended, so Article 8 shall read as follows:

Article 8

- (1) Export activities of Taxable Goods produced from the export activities of Contract Manufacturing Services by the Taxable Entrepreneur of Contract Manufacturing Services exporter shall be reported as exports of Taxable Goods in Value-Added Tax Period Notification Letter.
- (2) Value-Added Tax on:
 - a. acquisition of Taxable Goods;



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- b. acquisition of Taxable Services;
- c. utilization of Taxable Intangible Goods from outside the Customs Area;
- d. utilization of Taxable Services from outside the Customs Area; and/or
- e. import of Taxable Goods,

shall constitute Input Tax which can be credited in accordance with the provisions of taxation regulations.

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.

Stipulated in Jakarta
on February 28, 2011
MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
on February 28, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 109

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