



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF  
REGULATION OF THE MINISTER OF FINANCE  
NUMBER 31/PMK. 03/2011

CONCERNING

SECOND AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER  
36/ PMK.03/ 2007 CONCERNING LIMITATIONS ON AFFORDABLE HOUSING, LOW-  
COST HOUSING, AFFORDABLE MULTI-LEVEL HOUSING, MODEST LODGING,  
STUDENT DORMITORY, AND OTHER HOUSINGS, OF WHICH DELIVERY IS  
EXEMPTED FROM THE IMPOSITION OF VALUE-ADDED TAX

BY THE GRACE OF GOD ALMIGHTY  
THE MINISTER OF FINANCE,

- Considering
- a. that in the effort of providing a greater chance to the middle-low income society and low income society to obtain housing finance aid, the Government has released a policy in the form of housing finance liquidity facility aids;
  - b. that with the increased estate price, giving taxation facility upon affordable housing and low-cost housing on the basis of house price has been insufficient, thus, there is a need for an adjustment of limitations on affordable housing and low-cost housing which are feasible for such facility of Value-Added Tax exemption;
  - c. that based on the considerations as referred to in points a and b, it is necessary to stipulate Regulation of the Minister of Finance concerning the Second amendment to Regulation of the Minister of Finance Number 36/PMK.03/2007 concerning Limitations on Affordable Housing, Low-Cost Housing, Affordable Multi-Level Housing, Modest Lodging, Student Dormitory, and Other Housings, of which Delivery is Exempted from the Imposition of 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 Number 4999);



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2. 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).
3. Government Regulation Number 146 Year 2000 concerning Import and or Delivery of Certain Taxable Goods and/or Taxable Services Exempted from the Imposition of Value-Added Tax (State Gazette of the Republic of Indonesia Year 2000 Number 262, Supplement to State Gazette of the Republic of Indonesia Number 4064) as amended by Government Regulation Number 38 Year 2003 (State Gazette of the Republic of Indonesia Year 2003 Number 79, Supplement to State Gazette of the Republic of Indonesia Number 4302);
4. Presidential Decree Number 56/P Year 2010;
5. Decision of the Minister of Finance Number 370/KMK.03/2003 concerning Implementation of Exempted Value-Added Tax on the Import and or Delivery of Certain Taxable Goods and or Delivery of Certain Taxable Services;
6. Regulation of the Minister of Finance Number 36/PMK.03/2007 concerning Limitations on Affordable Housing, Low-Cost Housing, Affordable Multi-Level Housing, Modest Lodging, Student Dormitory and Other Housings of which Delivery is Exempted from the Imposition of Value-Added Tax as amended by Regulation of the Minister of Finance Number 80/PMK.03/2008;

DECIDES:

To stipulate

:REGULATION OF THE MINISTER OF FINANCE CONCERNING THE SECOND AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 36/PMK.03/2007 CONCERNING LIMITATIONS ON AFFORDABLE HOUSING, LOW-COST HOUSING, AFFORDABLE MULTI-LEVEL HOUSING, MODEST LODGING, STUDENT DORMITORY, AND OTHER HOUSINGS, OF WHICH DELIVERY IS EXEMPTED FROM THE IMPOSITION OF VALUE-ADDED TAX.



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Amending the provisions in Article 2 of Regulation of the Minister of Finance Number 36/PMK.03/2007 concerning Limitations on Affordable Housing, Low-Cost Housing, Affordable Multi-Level Housing, Modest Lodging, Student Dormitory and Other Housings of which Delivery is Exempted from the Imposition of Value-Added Tax as amended by Regulation of the Minister of Finance Number 80/PMK.03/2008, by amending paragraph (1) and deleting paragraph (2), so Article 2 shall read as follows:

Article 2

- (1) Affordable housing and Low-Cost Housing which are exempted from the imposition of Value-Added Tax as referred to in Article 1 shall be houses of which acquisition is in cash or financed through either subsidized or unsubsidized credit facility, or through Islamic financing which meets the following provisions:
- a. building width of less than thirty six meter square (36 m<sup>2</sup>);
  - b. sales prices of less than seventy million Indonesian rupiahs (Rp70,000,000.00); and
  - c. being the first house owned, used as residence and not transferred within the period of five (5) years after owned.
- (2) Deleted.

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



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

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 110

Issued for Certified True Copy

HEAD OF THE GENERAL AFFAIRS BUREAU

For

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

GIARTO

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