



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE

NUMBER 26 / PMK.011 / 2011

ON

GOVERNMENT-BORNE VALUE ADDED TAX ON SIMPLE PACKAGED COOKING OIL
SOLD DOMESTICALLY FOR THE FISCAL YEAR 2011

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering
- a. that in the framework of supporting the stabilization of food prices and food quality improvement (hygiene), it is necessary to grant subsidy in the form of Government-borne Value Added Tax on “Minyakita” packaged palm cooking oil sold domestically;
 - b. that having regards to letter a and in the framework of implementing the provision of Article 3 item (2) letter b of Act Number 10 Year 2010 on State Revenues and Expenditures Budget for Fiscal Year 2011, it is necessary to stipulate Regulation of the Minister of Finance on Government-Borne Value Added Tax on Simple Packaged Cooking Oil Sold Domestically for Fiscal Year 2011;
- In View of
- 1. Act Number 17 Year 2003 on State Finance (State Gazette of the Republic of Indonesia Year 2003 Number 47, Supplement to State Gazette of the Republic of Indonesia Number 4286);
 - 2. Act Number 1 Year 2004 on State Treasury (State Gazette of the Republic of Indonesia Year 2004 Number 5, Supplement to State



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

Gazette of the Republic of Indonesia Number 4355);

3. Act Number 10 Year 2010 on State Revenues and Expenditures Budget for Fiscal Year 2011 (State Gazette of the Republic of Indonesia Year 2010 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 5167);
4. Presidential Decree Number 56/P Year 2010;
5. Regulation of the Minister of Finance Number 228/PMK.05/2010 on the Mechanisms of Implementation and Accountability for Government-Borne Tax;

DECIDES:

To stipulate :REGULATION OF THE MINISTER OF FINANCE ON GOVERNMENT-BORNE VALUE ADDED TAX ON SIMPLE PACKAGED COOKING OIL SOLD DOMESTICALLY FOR FISCAL YEAR 2011.

Article 1

- (1) Value Added Tax payable on simple packaged cooking oil sold domestically by the Taxable Entrepreneur shall be borne by the Government.
- (2) Government-borne Value Added Tax as referred to in item (1) shall be Government-borne tax subsidy expenditure as stipulated in Regulation of the Minister of Finance on the mechanisms of implementation and accountability for Government-borne tax.
- (3) Government-borne Value Added Tax as referred to in item (1) shall be granted a budget ceiling as set forth in Act Number 10 Year 2010 on State Revenues and Expenditures Budget for Fiscal Year 2011 along with amendments thereto.

Article 2

Simple packaged cooking oil as referred to in Article 1 shall be bulk



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

palm cooking oil that is packaged with “MINYAKITA” brand, produced by manufacturers registered with the Ministry of Trade with design models and packaging specifications stipulated by the Minister of Trade.

Article 3

The Taxable Entrepreneurs selling the simple packaged palm cooking oil domestically as referred to in Article 1 shall make Tax Invoice by putting seal “GOVERNMENT-BORNE VAT EX PMK NUMBER 26/PMK.011/2011.”

Article 4

- (1) The Minister of Finance as the State General Treasurer as Budget User of State General Treasurer Budget Division shall stipulate the Director General of Taxation as Budget User Authority to implement the payment of Government-borne tax subsidy.
- (2) The Director General of Taxation in this case the Director of Compliance and Revenue Potential shall instruct the Commitment-Making Official and the Payment Order Signatory Official according to their respective duties to:
 - a. issue Payment Request Form on the realization of government-borne tax subsidy expenditure;
 - b. issue Payment Order; and
 - c. deliver Payment Order to the State Treasury Services Office, the Directorate General of State Treasury to obtain Fund Disbursement Order for the implementation of State Budget expenditure for Government-Borne tax subsidy.

Article 5

The procedures for administration of Government-borne Value Added Tax required in the implementation of this Regulation of the Minister of Finance shall be set forth in Regulation of the Director General of



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

Taxation.

Article 6

This Regulation of the Minister of Finance shall come into force from January 1, 2011 up to December 31, 2011.

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 14, 2011

THE MINISTER OF FINANCE,

Sgd

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On February 14, 2011

THE MINISTER OF LAW AND HUMAN RIGHTS,

Sgd

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 72

Issued as a true certified copy

HEAD OF THE GENERAL AFFAIRS BUREAU

represented by

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

GIARTO

NIP. 195904201984021001



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA