



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 76/PMK.03/2011

CONCERNING
PROCEDURES FOR RECORDING AND REPORTING NATIONAL DISASTER RESPONSE
DONATION, RESEARCH AND DEVELOPMENT DONATION, EDUCATIONAL FACILITY
DONATION, SPORTS FOSTERING DONATION, AND SOCIAL INFRASTRUCTURE
CONSTRUCTION COSTS DEDUCTIBLE FROM GROSS INCOME

BY THE GRACE OF GOD ALMIGHTY
THE MINISTER OF FINANCE,

Considering : that to implement the provisions in Article 9 of Government Regulation Number 93 Year 2010 concerning National Disaster Response Donation, Research and Development Donation, Educational Facility Donation, Sports fostering Donation, and Social Infrastructure Construction Costs Deductible from Gross Income, it is necessary to stipulate Regulation of the Minister of Finance concerning Procedures for Recording and Reporting National Disaster Response Donation, Research and Development Donation, Educational Facility Donation, Sports fostering Donation, and Social Infrastructure Construction Costs Deductible from Gross Income;

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);

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. Government Regulation Number 93 Year 2010 concerning



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National Disaster Response Donation, Research and Development Donation, Educational Facility Donation, Sports fostering Donation, and Social Infrastructure Construction Costs Deductible from Gross Income (State Gazette of the Republic of Indonesia Year 2010 Number 160, Supplement to State Gazette of the Republic of Indonesia Number 5182);

4. Presidential Decree Number 56/P Year 2010;

DECIDES:

To stipulate :REGULATION OF THE MINISTER OF FINANCE CONCERNING PROCEDURES FOR RECORDING AND REPORTING NATIONAL DISASTER RESPONSE DONATION, RESEARCH AND DEVELOPMENT DONATION, EDUCATIONAL FACILITY DONATION, SPORTS FOSTERING DONATION, AND SOCIAL INFRASTRUCTURE CONSTRUCTION COSTS DEDUCTIBLE FROM GROSS INCOME.

Article 1

The donation and/or costs deductible to certain amount from gross income in the effort of calculating taxable income shall consist of:

- a.. Donation in the effort of national disaster response, which constitutes a donation for national disaster victims delivered directly through disaster response agency or delivered indirectly through any foundation or party having obtained a license from the institution/ foundation authorized to collect such disaster response fund;
- b. Donation in the effort of research and development, which constitutes a donation for the research and development performed within the territory of the Republic of Indonesia delivered through research and development foundation;
- c. Educational facility donation, which constitutes a donation in the form of educational facilities delivered through an educational foundation;
- d. Donation in the effort of sports fostering, which constitutes a donation for fostering, developing, and coordinating an or joint organizations of achievement sports branch/type delivered through a sports fostering foundation; and
- e. Social infrastructure construction costs which constitute such costs expended for the purpose of building facilities and



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infrastructure for public and of non-profit nature.

Article 2

- (1) Donation and/or costs as referred to in Article 1 shall be deductible from gross income provided that:
 - a. the Tax Payer has a fiscal net income based on the Annual Notification Letter of Income Tax of the previous Tax Year;
 - b. the delivery of donation and/or costs shall not cause any harm to the Tax Year within which the donation is given;
 - c. supported by legal evidence instrument; and
 - d. the foundation receiving such donation and/ or costs has Tax Payer Registration Number, except those agencies excluded as the tax subject as regulated in the Act concerning Income Tax.
- (2) The amount of social infrastructure construction donation and/or costs deductible from gross income as referred to in paragraph (1) for one (1) year shall be limited to be less than five percent (5%) from the fiscal net income of the previous Tax Year.

Article 3

The Donation and/or costs as referred to in Article 1 shall not be deductible from gross income from the providing party if such donation and/or costs are given to a party with special relationships as referred to in the Act concerning Income Tax.

Article 4

- (1) The Donation as referred to in Article 1 points a, b, c, and d may be provided in the form of money and/or goods.
- (2) Social infrastructure construction costs as referred to in Article 1 point e shall be provided only in the form of facilities and infrastructures.

Article 5

- (1) The value of donation in the form of goods as referred to in Article 4 paragraph (1) shall be determined based on:
 - a. the acquisition value, if the goods donated has not been depreciated;
 - b. fiscal book value, if the goods donated has been depreciated; or
 - c. main sales price, if the goods donated constitutes a self-made goods.



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- (2) The value of social infrastructure construction costs as referred to in Article 4 paragraph (2) shall be determined based on the actual amount expended to build such facilities and/or infrastructures.

Article 6

The donation and/or costs as referred to in Article 1 shall be obliged to be recorded in accordance with its allocation by the donator.

Article 7

- (1) The Donation as referred to in Article 1 points a, b, c, and/or d, shall be deducted from gross income in the Tax Year within which such donation is delivered.
- (2) The Social infrastructure construction costs as referred to in Article 1 point e shall be deducted from gross income in the Tax Year within which such social infrastructure can be utilized.
- (3) In case the construction of such social infrastructure is performed more than one (1) Tax Year, the social infrastructure construction costs shall be charged at once as the deducting factor of gross income in the Tax Year within which such social infrastructure can be utilized, with an example of calculation as referred to in Attachment I to this Regulation of the Minister of Finance, which constitutes an integral part of this Regulation of the Minister of Finance.
- (4) In case the construction of such social infrastructure is financed by more than one (1) Tax Payer, such social infrastructure construction costs chargeable as the deducting factor of gross income shall be the actual costs expended by each Tax Payer.
- (5) The expenditure of each Tax Payer as referred to in paragraph (4) shall be limited to less than the percentage as referred to in Article 2 paragraph (2).

Article 8

The receipt of such donation and/or costs shall be obliged to be attached by the Tax Payer donator in the Annual Notification Letter of Income Tax of Current Tax Year using a receipt form of donation in accordance with the form sample as set forth in the Attachment II to this Regulation of the Minister of Finance, which constitutes an integral part of this Regulation of the Minister of Finance.



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Article 9

- (1) The disaster response agency and/or foundation or party receiving such donation as referred to in Article 1 point a should deliver a report of receipt and distribution of donation to the Director General of Tax quarterly.
- (2) The foundation receiving such donation and/or costs as referred to in Article 1 points b, c, d, and e shall be obliged to deliver report of donation receipt to the Director General of Tax not later than the end of Tax Year within which such donation and/ or costs are received.
- (3) The report of receipt and distribution of donation as referred to in paragraph (1) and paragraph (2) shall use the report form of donation receipt in accordance with the form sample as set forth in the Attachment III to this Regulation of the Minister of Finance, which constitutes an integral part of this Regulation of the Minister of Finance.

Article 10

This Regulation of the Minister of Finance shall come into force from Tax Year 2010.

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 April 5, 2011

MINISTER OF FINANCE

Signed,

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On April 5, 2011

MINISTER OF LAW AND HUMAN RIGHTS

Signed

PATRIALIS AKBAR



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

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HEAD OF THE GENERAL AFFAIRS BUREAU

For

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

GIARTO

NIP. 195904201984021001



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

SAMPLE OF CALCULATION OF SOCIAL INFRASTRUCTURE CONSTRUCTION COSTS
CHARGED CONCURRENTLY AS A DEDUCTING FACTOR OF GROSS INCOME IN
CASE SUCH SOCIAL INFRASTRUCTURE CONSTRUCTION IS PERFORMED MORE
THAN ONE (1) TAX YEAR

- PT DEF in 2009 had a fiscal net income of Rp800,000,000.00. In 2010, PT DEF expended social infrastructure costs to build a worshipping center to be utilized by the people of Village A amounting to Rp64,000,000.00.
- PT DEF in 2010 had a fiscal net income of Rp1,000,000,000.00. In 2011, to accomplish such worshipping center which has been performed since 2010, PT DEF expended an additional social infrastructure costs amounting to Rp60,000,000.00.
- In 2011, such worshipping center has been completed and utilized by the people of Village A.

The total actual costs expended by PT DEF are as follows.

- Social infrastructure costs (Year 2010): Rp64,000,000.00 (8% of Rp800,000,000.00)
- Social infrastructure costs (Year 2011) : Rp60,000,000.00 (6% of Rp1,000,000,000.00)

The calculation of total maximum costs deductible from gross income for the Tax Year 2011 is as follows.

- Social infrastructure costs (Year 2010): Rp40,000,000.00 (5% of Rp800,000,000.00)
- Social infrastructure costs (Year 2011): Rp50,000,000.00 (5% of Rp1,000,000,000.00)

Then, the social infrastructure costs amounting to Rp90,000,000.00 (Rp40,000,000.00 + Rp50,000,000.00) can be charged concurrently as a deducting factor of gross income in the Tax Year 2011.

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HEAD OF THE GENERAL AFFAIRS BUREAU

For

HEAD OF THE MINISTERIAL ADMINISTRATIVE

DIVISION

GIARTO

NIP. 195904201984021001

MINISTER OF FINANCE

Signed,

AGUS D.W. MARTOWARDOJO



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

ATTACHMENT II
PROCEDURES FOR RECORDING AND REPORTING
NATIONAL DISASTER RESPONSE DONATION,
RESEARCH AND DEVELOPMENT DONATION,
EDUCATIONAL FACILITY DONATION, SPORTS
FOSTERING DONATION, AND SOCIAL
INFRASTRUCTURE CONSTRUCTION COSTS
DEDUCTIBLE FROM GROSS INCOME

RECEIPT OF DONATION AND/OR COSTS

A.		Donator's Identity	
1.	Name	:	.....
2.	Address	:	.....
3.	Taxpayer Reg. No.	:	.....
B.		Detail of Donation	
1.	Type of Donation	:	National disaster donation, Sports fostering donation, Educational Facility Donation, Research and development donation*)
2.	Form of Donation	:	Money/ Goods*)
3.	Amount of Donation	:	.....
4.	Receipt Date	:	.....
C.		Donation Acceptor's Identity	
1.	Name of Foundation/ Agency	:	.....
2.	Taxpayer Reg. No.	:	.....
3.	Address	:	.....
4.	Phone and Facsimile No.	:	.....
D.		Specifically for Social infrastructure***	
1.	Facilities/ Infrastructures Given	:	.....
2.	Location***)	:	.....
3.	Social Infrastructure Construction Costs	:	.....
4.	Building Permit	:	.....

Note:

*) cross the unnecessary,

**) specifically for social infrastructure, it is enough for the donator of social infrastructure costs to complete sections A and D.

***) full address of the location of such facilities and infrastructures.

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NIP. 195904201984021001

MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

Dear Sir/Madam

Director General of Tax

For attention: Director of Taxation Regulation II

Central Office of Directorate General of Tax Gedung Utama Lantai 11 Jalan Jenderal
Gatot Subroto Kav 40-42 Jakarta

REPORT OF DONATION AND/OR COST RECEIPT
QUARTER/ TAX YEAR

Detailed Total Donation and/ or Costs of Money/ Goods being Received:

No.	Name/ Taxpayer Reg. No., Address of Donator	Type of Donation and/ or Costs		Month/ Year**
		Goods	Total	
1.	PT. A/ Taxpayer Reg. No.: / Jl. Mawar No. 5, Medan	Medicines	Rp. 10,000,000.-	July/ 2010
2.	PT. A/ Taxpayer Reg. No.: / Jl. Melati No. 7, Palembang	-	Rp. 20,000,000.-	October/ 2010
Total				

Foundation/ Agency Accepting Donation and/or Costs:

Name	:	.....
Taxpayer Reg. No....***)	:	.....
Address	:	.....

Note:

* Filled out if the donation is in the form of goods, and its value in rupiah

** Filled out with month and year when the donation and/or costs are received

***) Taxpayer Reg. No. needs not to be fulfilled in for foundation/ agency excluded
from the Subject of Income Tax in accordance with the provisions of taxation
act.

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