



FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

COPY

REGULATION OF THE FINANCE MINISTER
NUMBER 154/ PMK.03/ 2009

ON

THE AMENDMENT OF THE REGULATION OF THE FINANCE MINISTER
NUMBER 246/PMK.03/2008 ON THE EXEMPTION OF INCOME TAX ON
SCHOLARSHIPS

BY THE GRACE OF THE ONE ALMIGHTY GOD

THE FINANCE MINISTER,

Having considered : that for the purpose of optimizing scholarship funds in pursuing a formal and/ or informal education, domestically or overseas to enhance the quality of the Citizens of the Republic of Indonesia, it is necessary to stipulate the Regulation of the Finance Minister on the Amendment of the Regulation of the Finance Minister Number 246/PMK.03/2008 on the Exemption of Income Tax on Scholarships.

Having observed : 1. Law Number 6 of 1983 on the General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 1983 Number 49, Supplement to the State Gazette of the Republic of Indonesia Number 3262), as amended several times and last by Law Number 16 of 2009 (State Gazette of the Republic of Indonesia of 2009 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 4999);

2. Law Number 7 of 1983 on Income Tax (State Gazette of the Republic of Indonesia of 1983 Number 50, Supplement to State Gazette of the Republic of Indonesia Number 3263), as amended several times, the last one by Law Number 36 of 2008 (State Gazette of the Republic of Indonesia of 2008 Number 133, Supplement to the State Gazette of the Republic of Indonesia Number 4893);

3. Presidential Decree Number 20/P of 2005;

4. Regulation of the Finance Minister Number 246/PMK.03/2008 on the Exemption of Income Tax on Scholarships;

HAS DECIDED:

To enact : THE REGULATION OF THE FINANCE MINISTER ON THE AMENDMENT OF THE REGULATION OF THE FINANCE MINISTER NUMBER 246/ PMK.03/ 2008 ON THE EXEMPTION OF INCOME TAX ON SCHOLARSHIPS.

Article I

The Provisions in Article 1 paragraph (1) of the Regulation of the Finance Minister Number 246/PMK.03/2009 on the Exemption of Income Tax on Scholarship have been amended, and 2 (two) paragraphs, namely paragraph (1a) and (1b), have been inserted between Article 1 paragraph (1) and Article 1 paragraph (2), therefore Article 1 shall read as follows:



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- (1) Income in the form of scholarship received by or obtained by a Citizen of the Republic of Indonesia from a Tax Payer and Scholarship Provider for the purpose of pursuing a formal and/or informal education, domestically or overseas shall be exempted from Income Tax.
- (1a) Formal education as referred to in paragraph (1) is a structured and multi-leveled education program consisting of elementary education, intermediary education and advanced education.
- (1b) Non-formal education as referred to in paragraph (1) is a program other than formal education that may also be structured and multi-leveled.
- (2) The provisions as referred to in paragraph (1) shall be void if the scholarship recipient has a special relation with the:
- a. Owner;
 - b. Commissioner;
 - c. Director(s);
 - d. Administrator,

of the Tax Paying Scholarship Provider.

Article II

This Regulation of the Finance Minister shall be effective on January 1, 2009.

In order that this Regulation is known to the general public, it is hereby ordered that this Regulation be promulgated in the Official Gazette of the Republic of Indonesia

Enacted in Jakarta

On September 30, 2009

FINANCE MINISTER

Signed

SRI MULYANI INDRAWATI

Promulgated in Jakarta

On 30 September 2009

MINISTER OF JUSTICE AND HUMAN RIGHTS,

Signed

ANDI MATTALATA

OFFICIAL GAZETTTE OF THE REPUBLIC INDONESIA OF 2009 NUMBER 336

This copy is in conformity with the original
Head of General Affairs Bureau
For
Head of Administration of Ministry of Finance

(signed and sealed with the seal of the General Affairs Bureau)

Antonius Suharto
NIP 060041107