



FINANCE MINISTER
THE REPUBLIC OF INDONESIA

COPY
REGULATION OF FINANCE MINISTER
NUMBER 156/PMK.011/2009

ON

VALUE ADDED TAX BORNE BY THE GOVERNMENT ON THE DELIVERY OF
BIOFUEL WITHIN THE COUNTRY FOR FISCAL YEAR 2009

BY THE GRACE OF THE ONE ALMIGHTY GOD

FINANCE MINISTER

- Having considered :
- a. that to reduce the impact of climate change and to support the achievement of the target of national energy policy in the form of the realization of an optimal mix (primary) energy as referred to in Article 2 paragraph (2) letter of number of the Presidential Regulation Number 5 of 2006 on National Energy Policy and FIRST item number 12 of the Presidential Instruction Number 1 of 2006 on the Provision and Utilization of Biofuel as Other Fuel, it is necessary to give fiscal incentive in the form of Value Added Tax borne by the Government;
 - b. that based on the consideration as referred to in letter a and to implement the provision of Article 3 paragraph (2) letter b of Law Number 41 of 2008 on State Revenues and Expenditure Budget of Fiscal Year 2009, it is necessary to enact a Regulation of Finance Minister of Finance on Value Added Tax borne by Government on the Delivery of Biofuel within the Country for the Fiscal Year 2009.

- Having observed :
1. Law Number 17 of 2003 on State Finance (State Gazette of the Republic of Indonesia Number 47 of 2003, Supplement to the State Gazette of the Republic of Indonesia Number 4286);
 2. Law Number 1 of 2004 on State Treasurer (State Gazette of the Republic of Indonesia Number 5 of 2004, Supplement to the State Gazette of the Republic of Indonesia Number 4355)
 3. Law Number 41 of 2008 on State Revenues and Expenditure Budget of Fiscal Year 2009 (State Gazette of the Republic of Indonesia Number 171 of 2008, Supplement to the State Gazette of the Republic of Indonesia Number 4920);
 4. Presidential Decree Number 20/P of 2005;

HAS DECIDED

To enact : REGULATION OF FINANCE MINISTER ON VALUE ADDED
TAX BORNE BY THE GOVERNMENT ON THE DELIVERY OF
BIOFUEL WITHIN THE COUNTRY FOR FISCAL YEAR 2009



FINANCE MINISTER
THE REPUBLIC OF INDONESIA

Article 1

For the purpose of this Regulation of the Finance Minister, the following words have the following meanings :

1. Biofuel means fuel originating from vegetable materials and/or from other organic materials, consisting of Pure Biodiesel (B100), Pure Bioethanol (E100) and Pure Plant Oil (O100).
2. Pure Biodiesel means Fatty Acid Methyl Ester (FAME) product or Mono Alkyl Ester produced from bio materials and other biomass processed with esterification.
3. Pure Bioethanol (E100) means ethanol product produced from bio materials and other biomass processed with biotechnology.
4. Pure Plant Oil (O100) means product generated from bio materials processed mechanically and with fermentation

Article 2

- (1) Value Added Tax payable for the delivery of Biofuel within the country by Taxable Entrepreneur shall borne by the Government
- (2) Value Added Tax as referred to in paragraph (1) shall be given a budget ceiling of Rp 180.000.000.000,00 (one hundred eighty billion rupiah)

Article 3

Value Added Tax borne by the Government for the acquisition of Biofuel as referred to in Article 2 may not be credited

Article 4

Taxable Entrepreneur delivering Biofuel as referred to in Article 2 shall prepare Tax Invoice by affixing a stamp "VAT SHALL BE BORNE BY THE GOVERNMENT ACCORDING TO PMK NUMBER...../PMK.011/2009."

Article 5

Procedure for the administration of tax necessary in the implementation of this Regulation of the Finance Minister shall be governed by the Regulation of Director General of Tax.

Article 6

Director General of Budget, Director General of Tax and Director General of Treasury shall be instructed to implement the provisions in this Regulation of the Finance Minister



FINANCE MINISTER
THE REPUBLIC OF INDONESIA

Article 7

This Regulation of the Finance Minister shall be effective on the date of its promulgation and shall expire on the 31 December 2009.

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

Promulgated in Jakarta
On 5 October 2009

FINANCE MINISTER

(signed)

SRI MULYANI INDRAWATI

Promulgated in Jakarta
On 5 October 2009

MINISTER OF JUSTICE AND HUMAN RIGHTS

(signed)

ANDI MATTALATTA

OFFICIAL GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 345 OF 2009

Copy is in conformity with the original
Head of General Affairs
for
Head of Administration, Ministry of Finance

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

Antonius Suharto
NIP06041107