



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 189/PMK.03/2011

CONCERNING

AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER
130/PMK.03/2009 CONCERNING THE PROCEDURES FOR TERMINATION OF
CRIMINAL INVESTIGATIONS IN TAXATION SECTOR FOR INTEREST OF STATE
REVENUE

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering : a. that in order to make improvements to the provision the calculation of the time limit for doing termination of criminal investigations in the taxation sector, it is necessary to make amendment the Regulation of the Minister of Finance Number 130/PMK.03/2009 concerning the Procedures for Termination of Criminal Investigation in Taxation Sector for Interests of State Revenue;
- b. that based on the consideration as referred to in item a, there is a need to stipulate Regulation of the Minister of Finance concerning the Amendment to the Regulation of the Minister of Finance Number 130/PMK.03/2009 concerning the Procedures for Termination of Criminal Investigation in Taxation Sector for Interests of State Revenue;
- In View of : 1. Act Number 6 Year 1983 concerning General Provisions and Procedures of Taxation (State Gazette of the Republic of Indonesia Year 1983 Number 49, Supplement to State Gazette of the Republic of Indonesia Number 3262) as has several been times amended recently with 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. Government Regulation Number 80 Year 2007 concerning the Procedures for the Implementation of Taxing Rights and Obligations based on Act Number 6 Year 1983 concerning General Provisions and Procedures of Taxation as has several times been amended recently with Act Number 28 Year 2007 (State Gazette of the Republic of Indonesia Year 2007 Number 169, Supplement to State Gazette of the Republic of Indonesia Number 4797);



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3. Presidential Decree Number 56/P Year 2010;
4. Regulation of the Minister of Finance Number 130/PMK.03/2009 concerning the Procedures for Termination of Criminal Investigation in Taxation Sector for Interests of State Revenue;

DECIDES:

To stipulate : AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 130/PMK.03/2009 CONCERNING THE PROCEDURES FOR TERMINATION OF CRIMINAL INVESTIGATIONS IN TAXATION SECTOR FOR INTEREST OF STATE REVENUE.

Article I

Several provisions in the Regulation of the Minister of Finance Number 130/PMK.03/2009 concerning Procedures How Termination of Criminal Investigation in the Taxation Sector for Interests of State Revenue to be amended as the following:

1. The provisions of paragraph (2) and paragraph (3) of Article 6 are amended, that reads as follows:

Article 6

- (1) With regard to the results of the research as referred to in Article 5 paragraph (3), the Minister of Finance based on the consideration can approve or reject the Taxpayer's request as referred to in article 4.
 - (2) In the case of the Minister of Finance approves the taxpayer's request, the Minister of Finance submits request for opinion to the Attorney General for termination the investigation.
 - (3) The request for opinion as referred to in paragraph (2) accompanied with reason for termination of investigation includes:
 - a. consideration for the interests of state revenues; and
 - b. Taxpayer's ability to pay off taxes and plus administrative penalties in the form for 4 (four) times of fine as referred to in Article 44B Act KUP with guarantee repayment in the form of an escrow account.
 - (4) In the case of the Minister of Finance rejects the taxpayer's request, the Minister of Finance delivers a notice to the taxpayer.
2. The provisions of Article 7 is amended that reads as follows:



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Article 7

- (1) In the case to the Attorney General approves the request of the Minister of Finance to terminate the investigation as referred to in Article 6 paragraph (2), the Minister of Finance immediately assigns to the Director General of Tax to instruct the taxpayer to disburse guarantee repayment in the form of an escrow account as referred to in Article 5 paragraph (2) by using tax payments letters.
 - (2) After disbursement of guarantee repayment by using tax payments letters as referred to in paragraph (1), the Minister of Finance submit a request letter to the Attorney General for perform termination of the investigation, along with a notice about guarantee the repayment of the disbursements.
 - (3) Based on the request letter of the Minister of Finance as referred to in paragraph (2), Attorney General stops the investigation within 6 (six) months as of the date of the concerned written request of the Minister of Finance.
 - (4) The Attorney General submits termination of the investigation as referred to in paragraph (3) in writing to the investigator by the Minister of Finance.
 - (5) Upon delivery of the termination of the Attorney General's investigation as referred to in paragraph (4), Investigators suspend the investigation activity and give notice to the accused or his family, and to the public prosecutor by the investigators of the Police of the Republic of Indonesia.
 - (6) In the case of the Attorney General provide an opinion does not agree to the request letter from the Minister of Finance as referred in Article 6 paragraph (2), the Minister of Finance immediately submit a notice letter to the taxpayer.
3. Between Article 7 and 8, there is inserted 1 (one) article, namely Article 7A that reads as follows:

Article 7A

With the enforcement of this regulation of the Minister, the request for termination of investigation which is still in the process of completion, it applies period of the completion of



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termination of the investigation in accordance with the provision as set forth in Article 7 paragraph (3) of this Regulation of the Minister.

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 November 23, 2011
MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On November 23, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 746