



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 149/PMK.03/2011

CONCERNING

NATIONAL TAX CENSUS

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering
- a. that in order to calculate the tax object as meant in Article 9 paragraph (3) Act No. 12 Year 1985 on Land and Building Tax as amended by Act No. 12 1994 and to expand the tax base, a tax based data collection shall be done accordingly;
  - b. that data collection activity as referred to in letter (a), is conducted through a national tax census, which is one of the programs to collect the tax in securing the national tax revenue and achieving teh target on national tax revenue as stated in State Budget Amendment for Fiscal Year 2011, as mandated by the President's speech on the August 16, 2011 in the delivery of Financial Memorandum and the Draft of Act on the State Budget for Fiscal Year 2012;
  - c. that based on the considerations as referred to in paragraphs a and b, it is necessary to stipulate Regulation of the Minister of Finance on the National Tax Census;
- In View of
- a. Act No. 6 Year 1983 on General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia Year 1983 Number 49, Supplement to State Gazette of the Republic of Indonesia Number 3262) as amended by Act\_No. 16 Year 2009 (State Gazette of the Republic Indonesia Year 2009 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 4999);
  - b. Act No. 7 Year 1983 on 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 amended by Act\_No. 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);
  - c. Act No. 8 Year 1983 on Value Added Tax and Sales Tax on Luxury Goods (State Gazette of the Republic of Indonesia Year 1983 Number 51, Supplement to State Gazette of the Republic of Indonesia Number 3264) as



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amended by Act No. 42 Year 2009 (State Gazette the Republic of Indonesia Year 2009 Number 150, Supplement to the Republic of Indonesia Number 5069);

- d. Act Number 12 Year 1985 on Land and Building Tax (State Gazette of the Republic of Indonesia Year 1985 Number 68, Supplement to State Gazette of the Republic of Indonesia Number 3312) as amended by Act No. 12 Year 1994 (State Gazette No. 62 Year 1994, supplement to the Republic of Indonesia State Gazette of the Republic of Indonesia Number 3569);
- e. Presidential Decree No. 56/\_P Year 2010;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE  
CONCERNING ON NATIONAL TAX CENSUS

Article 1

- (1) National tax census organized through a data collection activities to compile the national taxation data.
- (2) National tax census referred to in Article (1) is one of potential taxation program in order to expand the tax base, tax revenue target and securing state revenues.
- (3) Implementation of national tax census referred to in Article (1) is conducted by the Directorate General of Taxation and can work together with other parties.

Article 2

- (1) Implementation of the national tax census referred to in Article (1), performed by visiting the subject of taxes in their locations.
- (2) Subject taxes referred to in Article (1), are individuals and entities.
- (3) Locations subject to taxes referred to in Article (1) are the domicile, residence, place of business or domicile of the subject taxes.
- (4) Implementation of the national tax census is conducted throughout the country and the implementation shall be done gradually.

Article 3

- (1) In respect of the national tax census referred to in Article 1, the Minister of Finance established a national tax census team consists of:
  - a. team at the central level;



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b. team at the district office level, and;

c. team at the tax office

(2) In order to support the implementation tasks of the aforementioned teams as referred to in Article (1), the General Director of Taxes may utilize the power of non Civil Service authorities for a period of time.

Article 4

Data obtained from the national tax census, is followed up according to the the provisions of laws and regulations of taxation

Article 5

Provisions concerning the technical guidelines in implementation of the national tax census are organized by the Director General of Taxes.

Article 6

This Regulation of the Minister of Finance shall come into force on the date of its enactment of December 31, 2012.

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 September 12, 2011  
MINISTER OF FINANCE  
Signed,  
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta  
On September 12, 2011  
MINISTER OF LAW AND HUMAN RIGHTS  
Signed  
PATRIALIS AKBAR



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA