COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA NUMBER 204/PMK.05/2011

CONCERNING

AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 60/PMK.05/2011 ON IMPLEMENTATION OF TRIAL OF ELECTRONIC TAX PAYMENT SYSTEM (BILLING SYSTEM) APPLICATION IN STATE REVENUE MODULE SYSTEM

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering:

a. that in order to improve and develop the State Revenue Module as an effort of integrating the state revenue data into a reliable system, the Minister of Finance has amended the Regulation of the Minister of Finance Number 60/PMK.05/2011 regarding Implementation of Trial of Electronic Tax Payment System (Billing System) Application in State Revenue Module System;

b. that in order to give legal security on the Implementation of Trial of Electronic Tax Payment System (Billing System) Application, it is necessary to make adjustments to provisions regarding the Implementation of Trial of Electronic Tax Payment System (Billing System) Application in State Revenue Module System;

c. that based on the considerations set forth in point a and point b, it is necessary to stipulate a Regulation of the Minister of Finance regarding Amendment to Regulation of the Minister of Finance Number 60/PMK.05/2011 regarding Implementation of Trial of Electronic Tax Payment System (Billing System) Application in State Revenue Module System;

In View of:

1. Presidential decree Number 56/P of 2010;

2. Regulation of the Minister of Finance Number 60/PMK.05/2011 regarding Implementation of Trial of Electronic Tax Payment System (Billing System) Application in State Revenue Module System;

DECIDES:

To stipulate: REGULATION OF THE MINISTER OF FINANCE CONCERNING AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 60/PMK.05/2011 ON IMPLEMENTATION OF
TRIAL OF ELECTRONIC TAX PAYMENT SYSTEM (BILLING SYSTEM) APPLICATION IN STATE REVENUE MODULE SYSTEM.

Article I

Several provisions in the Regulation of the Minister of Finance Number 60/PMK.05/2011 concerning Implementation of Trial of Electronic Tax Payment System (Billing System) Application in State Revenue Module System are amended as follows:

1. The provisions in Article 10 are amended to read as follows:

   Article 10

   (1) The trial of electronic tax payment system (billing system) application shall be implemented since the appointment of the Perception Bank / Post as participant of the trial of electronic tax payment system (billing system) application, which is determined by the Director General of Treasury.

   (2) Appointment of the Perception Bank / Post as participant of the trial of electronic tax payment system (billing system) application in the State Revenue Module System as referred to in paragraph (1) shall be done with due regard to the User Acceptance Test results of the Perception Bank / Post system.

   (3) Staged for the implementation of trial of electronic tax payment system (billing system) application in State Revenue Module System shall be set further by a Regulation of the Director General of Treasury after coordination with the Director General of Taxation.

2. Between Article 10 and Article 11, 1 (one) Article is inserted, namely Article 10A, which is stated as follows:

   Article 10A

   (1) Administration of state revenue in the trial of electronic tax payment system (billing system) application in the State Revenue Module System shall be held centrally.

   (2) The Director General of Treasury shall open 1 (one) revenue account at the Perception Bank / Post head office or a designated branch office to accommodate state revenue made by electronic tax payment system (billing system) from all branch offices of the relevant Perception Bank / Post.

   (3) The Perception Bank / Post head office or Bank / Post branch offices as referred to in paragraph (2) shall
administer and report the implementation of state revenue to the Directorate of State Treasury Management.

(4) The report of the implementation of state revenue as referred to in paragraph (3) in the form of electronic data shall minimally consist of:
   a. Revenue Nominative List
   b. Completion Advice; and
   c. Daily Checking Account.

3. Appendix to Regulation of the Minister of Finance Number 60/PMK.05/2011 regarding Implementation of Trial of Electronic Tax Payment System (Billing System) Application in State Revenue Module System about the Implementation of the Pilot Project of Electronic Tax Payment (Billing System) into State Revenue Module System shall be amended as stated on Appendix, which constitutes an integral and inseparable part of this Regulation of the Minister of Finance.

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

Promulgated in Jakarta
On December 12, 2011
MINISTER OF LAW AND HUMAN RIGHTS,
Signed,
AMIR SYARIFUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 814
I. PROCEDURES OF BILLING MEMBER REGISTRATION

1. Taxpayer opens billing member registration menu on billing system application on the Website of Directorate General of Taxation (www.sse-reg.pajak.go.id) in internet or counter provided by the Tax Service Office or Bank / Post.
2. Taxpayer fills in information required on billing member registration application.
3. Taxpayer sends the information required to website of Directorate General of Taxation.
4. In favor of valid information of the taxpayer, the Website of Directorate General of Taxation shall give Billing Participant Identification Number (NIPB), PIN, and Password.
5. Taxpayer receives and prints Billing Participant Identification Number (NIPB), PIN, and Password.
6. The process is complete.

II. PROCEDURES OF BILLING CODE CREATION

1. Taxpayer that has been registered as billing member opens billing code creation menu on billing system application on Website of Directorate General of Taxation (www.sse.pajak.go.id).
2. Taxpayer enters Billing Participant Identification Number (NIPB), PIN, and password.
3. Taxpayer enters information related to payment details in the form of: (1) Taxpayer Identification Number (NPWP); (2) Taxpayer Name; (3) MAP / Tax Type Code; (4) Deposit Type Code; (5) Tax Period; (6) Tax Year; (7) Amount of payment in Rupiah.
4. Taxpayer sends detailed information to be conducted for each deposit separately or in bulk.
5. Billing system application issues the Billing Code to Taxpayer.
6. Taxpayer receives and prints the Billing Code delivered separately or in bulk.
7. The process is complete.

III. PROCEDURES OF BILLING CODE-BASED PAYMENT

Billing code-based payment can be conducted by way of:

a) Over The Counter;
b) ATM;
c) Internet Banking
1. PROCEDURES OF PAYMENT OVER THE COUNTER
   1. Taxpayer delivers tax payment and Billing Code of the tax to be paid to bank / post teller officer.
   3. Based on the detailed information of tax payment to be conducted, bank / post teller officer receives and checks the precision of money paid with the billing number.
   4. Bank / post teller officer confirms the payment to Taxpayer and suggests for payment order by way of billing system application.
   5. System provides State Revenue Proof officially stamped by Bank Transaction Number (NTB) / Post Transaction Number (NTPN) and State Revenue Transaction Number (NTPN).
   6. Bank / post teller officer prints State Revenue Proof (BPN)/Tax Payment Form (SSP) (if required) officially stamped by NTB / NTP and NTPN.
   7. Bank / post teller officer submits BPN / SSP (if required) officially stamped by NTB / NTP and NTPN to the Taxpayer.
   8. Taxpayer receives and keeps BPN / SSP (if required) officially stamped by NTB / NTP and NTPN.
   9. The process is complete.

2. PROCEDURES OF BILLING PAYMENT VIA ATM
   1. Taxpayer opens tax payment menu on ATM screen.
   2. Taxpayer enters Billing Code requested.
   3. ATM screen shall provide detailed information of tax bill to be conducted.
   4. Taxpayer confirms the truth of tax billing information and pays the bill.
   5. ATM screen will display the transaction success notification, Bank Transaction Number (NTB) and State Revenue Transaction Number (NTPN) on the tax payment conducted.
   6. ATM machine prints BPN officially stamped by NTB and NTPN.
   7. Taxpayer receives BPN officially stamped by NTB and NTPN from ATM machine and is able to be used as payment proof of tax liability.
   8. In accordance with BPN officially stamped by NTB and NTPN from ATM machine, Taxpayer is able to print SSP via Website of the Directorate General of Taxation.
   9. The process is complete.

3. PROCEDURES OF BILLING PAYMENT VIA INTERNET BANKING
   1. Taxpayer accesses e-Banking service from bank’s Website.
   2. Taxpayer opens tax payment service menu.
   3. Taxpayer enters PIN and password.
   4. Authorized taxpayer enters the Billing Code.
5. Taxpayer confirms the truth of tax billing information and pays the bill.
6. Bank’s Website provides information of transaction success, NTB, and NTPN on the tax payment conducted.
7. Taxpayer prints the proof of State Revenue / SSP with NTPN and NTB.
8. The process is complete.

IV. PROCEDURES OF BILLING RECONSILIATION
1. Directorate General of Treasury provides the paid billing data (the billing data contained in the report on the implementation of state revenue of the Director of State Treasury Management)
2. Directorate general of Taxation checks off the issued billing data with the paid billing data.
3. Billing Reconciliation Process shall be conducted by system and based on reconciliation result between Perception Bank / Post Central Office and data in the State Revenue Module (MPN) system.
4. The result of Billing Reconciliation is divided into 2 (two) types, namely:
   a. Billing data that have been paid; identified as Paid Billing data.
   b. Billing data that have not been paid; identified as Unpaid Billing Data.
5. Directorate General of Taxation removes unpaid billing data in 48 (forty eight) hours and reports it in Minutes of Billing Reconciliation.
6. Directorate General Taxation follows up the paid billing data yet is not stated in the State Treasury (revenue report of State Treasury Service Office) to the Taxpayer or asks for confirmation to the Directorate General of Treasury.
7. The process is complete.