MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 60/PMK.05/2011

CONCERNING

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 REPUBLIC OF INDONESIA,

Considering:

a. that the stipulation of State Revenue Module has been modulated in the Regulation of Minister of Finance Number 99/PMK.06/2006 as amended several times, lastly by the Regulation of Minister of Finance Number 37/PMK.05/2007;

b. that the Regulation of Minister of Finance as referred to in point a has not included a regulation on electronic tax payment system (billing system) of state revenue.

c. that in order to complete and develop the State Revenue Module as a form of integrating state revenue data in a reliable system, a trial of billing system application as a part of the said State Revenue Module Completion is required.

d. that based on considerations as referred to in point a, point b, and point c, a Regulation of Minister of Finance on Implementation of Trial of Electronic Tax Payment System (Billing System) Application In State Revenue Module System need to be stipulated.

In View of:

1. Act Number 17 of 2003 on State Finance (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to State Gazette of the Republic of Indonesia Number 4286);

2. Act Number 1 of 2004 on State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355);

3. Act Number 15 of 2004 on Investigation, Supervision, and Responsibility of State Finance (State Gazette of the Republic of Indonesia of 2004 Number 66, Supplement to State Gazette of the Republic of Indonesia Number 4400);

4. Presidential Decree Number 56/P of 2010;

5. Regulation of Minister of Finance Number
99/PMK.06/2006 on State Revenue Module as amended several times, lastly by the Regulation of Minister of Finance Number 37/PMK.05/2007;

DECIDES:

To stipulate:

REGULATION OF MINISTER OF FINANCE CONCERNING IMPLEMENTATION OF TRIAL OF ELECTRONIC TAX PAYMENT SYSTEM (BILLING SYSTEM) APPLICATION IN STATE REVENUE MODULE SYSTEM

Article 1

In this Regulation of Minister of Finance:

1. State Revenue Module is a revenue module that contains a series of procedures from revenue, deposit, data collection, recording, recapitulation, to reporting concerning state revenue and is a part of treasury and state budget system.

2. Billing System is a series of processes that include several activities, such as billing member registration, billing code creation, code-based payment, and billing reconciliation in the State Revenue Module system.

3. Billing Member Identity Number or Nomor Identitas Peserta Billing, hereinafter referred to as NIPB, is number given to a taxpayer as member identity of billing system.

4. Personal Identification Number, hereinafter referred to as PIN, is identity number of a taxpayer as a means to login to the application of billing code creation and to carry out tax payment electronically.

5. Password is keyword to login to the application of billing code creation and to carry out the tax payment electronically.

6. Billing Code is identification code of particular tax payment or deposit carried out by a taxpayer.

7. State Revenue Transaction Number or Nomor Transaksi Penerimaan Negara, hereinafter referred to as NTPN, is a proof of revenue transaction number issued through State Revenue Module.

8. Bank Transaction Number or Nomor Transaksi Bank, hereinafter referred to as NTB, is revenue transaction proof number issued by Perception Bank / Exchange Perception Bank.

9. Post Transaction Number or Nomor Transaksi Pos, hereinafter referred to as NTP, is revenue transaction proof number issued by Perception Post.
10. Perception Bank / Post is conventional bank / post office assigned by the Minister of Finance to receive state revenue deposit.

Article 2

(1) In order to complete and develop the State Revenue Module, the trial of billing system application is carried out.

(2) The trial as referred to in paragraph (1) is carried out in order to increase the effectiveness of the state revenue administration.

Article 3

(1) Scope of trial of billing system application as referred to in Article 2 includes:
   a. Billing member registration;
   b. Billing code creation.
   c. Billing code-based payment, and
   d. Billing reconciliation.

(2) The trial as referred to in paragraph (1) does not include the payment on Property Tax (PBB) and taxes related to import and customs.

(3) The billing member registration as referred to in paragraph (1) point a is carried out in order to get NIPB, PIN, and Password.

(4) The billing code creation as referred to in paragraph (1) point b is carried out through tax deposit data input electronically.

(5) The billing code-based payment as referred to in paragraph (1) point c is carried out in order to fully pay tax by a taxpayer either through a perception bank / post locket or electronically.

(6) The billing code creation and billing code-based payment as referred to in paragraph (4) and (5) shall be carried out upon all tax deposit.

(7) In case the billing code created is not paid by Taxpayer in 48 (forty eight) hours, the billing code shall be removed from MPN system, and for further payment, Taxpayer has to create another billing code as referred to paragraph (4).

(8) In case it is technically possible, the billing code creation and billing code-based payment could be carried out in bulk.
The billing reconciliation as referred to in paragraph (1) point d is carried out in order to adjust the billing code that has been paid with the issued billing code.

Article 4

The trial of billing system application is carried out by Perception bank / Post assigned by the Directorate General of Treasury without reducing / obstructing / delaying / eliminating any responsibility of Perception Bank / Post based on provision of legislations and agreements.

Article 5

Relevant parties in the trial of billing system application shall be as follows:

1. Ministry of Finance that includes the following work units:
   a. Directorate General of Taxation;
   b. Directorate General of Treasury; and
   c. Information and technology System Center (Pusintek);

2. Perception Bank / Post as the implementer of state revenue deposit services; and

3. Taxpayer that chooses to pay tax through the billing system.

Article 6

In implementing the trial of billing system application, the relevant parties as referred to in Article 5 have duties and responsibilities as follows:

a. Directorate General of Taxation:
   1) preparing billing server infrastructure on the work unit of the Directorate General of Taxation;
   2) providing billing member registration services;
   3) providing billing code creation services;
   4) providing help desk of trial of billing system application;
   5) comparing billing code-based payment data to billing code data issued;
   6) carrying out tasks as system operator and MPN infrastructure maintenance.

b. Directorate General of Treasury:
   1) assigning Perception Bank / Post that is becoming trial member.
   2) carrying out supervisory on Perception Bank / Post;
   3) providing billing data that has been paid.
c. Information and technology System Center (Pusintek)
   1) providing network and infrastructure of MPN back up data;
   2) maintaining network and infrastructure of MPN back up data.
d. Perception Bank / Post:
   1) being able to provide billing member registration services to taxpayers;
   2) being able to provide billing code creation services to taxpayers;
   3) receiving tax payment through billing system.
   4) reporting tax payment through billing system.
e. Taxpayer:
   1) carrying out billing member registration once for the first time.
   2) carrying out the data input of tax deposit in order to obtain billing code; and
   3) carrying out billing code-based payment.

Article 7

Problems and disruptions occurring on billing system shall be solved by the relevant parties.

Article 8

In the case of any different in data between electronic and printout data, the electronic data in the Ministry of Finance shall prevail.

Article 9

The trial of billing system application shall be carried out with due regard to the procedures as stated in Appendix, which constitutes an integral and inseparable part to this Regulation of Minister of Minister.

Article 10

The trial of billing system application shall carried out at the latest of 30 (thirty) days since the issuance of this Regulation of Minister of Finance and shall be effective for 120 (one hundred and twenty) days.

Article 11
(1) Implementation of the trial shall be monitored and evaluated by a Team assigned by the Minister of Finance.

(2) Membership of the Team as referred to in paragraph (1) shall involve representatives of Secretariat General, Directorate General of Taxation, Directorate General of Treasury, and Inspectorate General of Ministry of Finance.

Article 12

Further provisions required in the implementation of trial of billing system application shall be regulated by the General Director of Taxation and Director General of Treasury in accordance with the duties and authorities both individually and jointly.

Article 13

This Regulation of 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 March 23, 2011
MINISTER OF FINANCE
Signed
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On March 23, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
PATRIALIS AKBAR
STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2011 NUMBER 165
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.

VI. PROCEDURES OF BILLING RECONSILIATION
1. Directorate General of Treasury provides the paid billing data (billing data reported in KPPN receiving report)
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 in accordance with reconciliation 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 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.

MINISTER OF FINANCE,
Signed
AGUS D.W. MARTOWARDOJO