



FINANCE MINISTER  
OF THE REPUBLIC OF INDONESIA

**COPY**  
REGULATION OF THE FINANCE MINISTER  
NUMBER 80/PMK.03/2009  
ON  
THE SURPLUS RECEIVED OR GAINED BY A NON PROFIT  
AGENCY OR INSTITUTION IN EDUCATION AND/OR  
RESEARCH AND DEVELOPMENT THAT ARE EXEMPTED  
FROM INCOME TAX

THE FINANCE MINISTER,

Having considered : That in implementing the provision of Article 4 paragraph (3) letter m of Law Number 7 of 1983 on Income Tax as amended several times and last by Law Number 36 of 2008, it is necessary to enact a Regulation of the Finance Minister on the Surplus Received or Gained by a Non-profit Agency or Institution in Education and/or Research and Development that are Exempted from Income Tax;

Having observed : 1. Law Number 6 of 1983 on General Provisions and Procedures for Taxation (State Gazette of the Republic of Indonesia of 1983 Number 49, Supplement to the State Gazette of the Republic Indonesia Number 3262) as amended several times and last by Law Number 28 of 2007 (State Gazette of the Republic of Indonesia of 2007 Number 85, Supplement to the State Gazette of the Republic Indonesia Number 4740);

2. Law Number 7 of 1983 on Income Tax (State Gazette of the Republic of Indonesia of 1983 Number 50, Supplement to the State Gazette of the Republic Indonesia number 3263) as amended several times and last by Law Number 36 of 2008 (State Gazette of the Republic of Indonesia of 2008 Number 133, Supplement to the State Gazette of the Republic Indonesia Number 4893);

3. Presidential Decree Number 20/P of 2005;

HAS DECIDED:

To enact : THE SURPLUS RECEIVED OR GAINED BY NON- PROFIT AGENCIES OR INSTITUTIONS IN EDUCATION AND/OR RESEARCH AND DEVELOPMENT THAT ARE EXEMPTED FROM INCOME TAX.

Article 1

- (1) The surplus gained by a non-profit agency or institution that is reinvested in facilities and infrastructure for education purposes and/or for research and development that is made open to the public, over a period of 4 (four) years after receiving said surplus shall be exempted from Income Tax.



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- (2) The surplus as referred to in paragraph (1) is the difference between the total income -other than income that is subject to a particular Income Tax, which is subject to Income Tax- and the expenditures for daily operational expenses of the agency or institution.
- (3) An agency or non-profit organization as referred to in paragraph (1) is an agency or non-profit institution that focuses on educational activities and/or in research and development, that is registered at the relevant authorized government institution.
- (4) Facilities and infrastructure for the education activities and/or for research and development as referred to in paragraph (1) include:
  - a. Purchase or construction of a building and installing infrastructure for activities in education, research and development including land acquisition for such premises;
  - b. Procurement of facilities and infrastructure for offices, laboratory and library;
  - c. Procurement or construction of student dormitory, housing for teachers, lecturers or staff, and facilities/infrastructure for sports activities, provided that the facilities are within the proximity location of the formal education institution.

Article 2

- (1) In the event that after the period as referred to in Article 1 paragraph (1), the surplus is not utilized for procurement of facilities and infrastructure for education and/or research and development activities as referred to in Article 1 paragraph (4), the surplus shall be declared as income and is subject to Income Tax imposed in the following year after the 4th (fourth) year and is subject to additional sanction in accordance with the prevailing regulations.
- (2) In the event that within the period as referred to in Article 1 paragraph (1), the surplus is utilized for other than the procurement of facilities and infrastructure for education and/or research and development activities as referred to in Article 1 paragraph (4), the surplus shall be declared as income and is subject to Income Tax and is subject to additional sanction in accordance with the prevailing regulations.

Article 3

Further provisions on declaring the surplus received or gained by agencies or non-profit institutions in education and/or research and development that are excluded as Income Tax objects shall be regulated under the Regulation of the Director General of Tax.



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This Regulation of the Finance Minister shall be effective as of the date of enactment and is retroactive per 1 January 2009.

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

Enacted in Jakarta  
On 22 April 2009  
Finance Minister

Signed

**SRI MULYANI INDRAWATI**

This copy is in conformity with the original  
Head of General Affairs  
For  
Head of Administration of the Ministry of Finance

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

Antonius Suharto  
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