



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 155/PMK.03/2012

CONCERNING

CRITERIA FOR BROADCAST SERVICES AS NON-ADVERTISING WHICH NOT
SUBJECT TO VALUE ADDED TAX

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that in order to more provide legal certainty concerning the specific services which are included in broadcast services as non-Advertising which not subject to Value Added Tax, it is necessary arrangements concerning criteria for broadcast services as non-advertising which not subject to Value Added Tax;
 - b. that in order to ensure a sense of fairness in the imposition of Value Added Tax based on the provisions of Article 8A paragraph (2) of Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as amended by Act Number 42 Year 2009, the Minister of Finance was authorized to set another value as a Taxes Imposition Base;
 - c. that based on the considerations set forth in letter a and letter b, and to implement the provisions of Article 7, paragraph (2) of Government Regulation Number 1 Year 2012 concerning the Implementation of Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as amended by Act Number 42 Year 2009 concerning the Third Amendment to Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods, it is necessary to stipulate Regulation of the Minister of Finance concerning the Criteria for Broadcasting Services as Non-Advertising Which Not Subject to Value Added Tax;

- In View of :
1. Act Number 6 Year 1983 concerning 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 Number 16 Year 2009 (State Gazette of the Republic Indonesia Year 2009 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 4999);



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2. Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services 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 amended by Act Number 42 Year 2009 (State Gazette of the Republic of Indonesia Year 2009 Number 150, Supplement to State Gazette of the Republic of Indonesia Number 5069);
3. Government Regulation Number 1 Year 2012 concerning the Implementation of Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as amended by Act Number 42 Year 2009 concerning the Third Amendment Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (State Gazette of the Republic of Indonesia Year 2012 Number 4, Supplement to State Gazette of the Republic of Indonesia Number 5271);
4. The Presidential Regulation Number 24 Year 2010 concerning the Status, Duties, and Functions of State Ministries and Organizational Structure, Duties, and Functions of Echelon I of State Ministries;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING CRITERIA FOR BROADCAST SERVICES AS NON-ADVERTISING WHICH NOT SUBJECT TO VALUE ADDED TAX

Article 1

- (1) The delivery of broadcast services as non-advertising which not subject to Value Added Tax.
- (2) Broadcasting as non-advertisements as referred to in paragraph (1) is the activity aired public service messages or series of public service messages in the form of sounds, images, or sounds and images or graphic form, character, either interactive or not, submitted by broadcasters to advertisers message, or a message to advertisers through advertising agencies, *production houses*, or any other party.
- (3) Broadcasters as referred to in paragraph (2) is the organizer of broadcasting, both public broadcasters, private broadcasters, community broadcasters and subscription broadcasters in carrying out the duties,



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functions, and responsibilities based on the legislation in force.

(4) Poster with the message as referred to in paragraph (2) consists of:

- a. Government or
- b. Government and business agency,

Finance and is responsible for a series of public service messages or public service messages.

(5) Government as referred to in paragraph (4) is a specific unit of government agencies that are not subject to tax in the country as referred to in Article 2 paragraph (3) letter b of Act Number 7 Year 1983 on Income Tax as amended several times latest by Act Number 36 Year 2008.

Article 2

- (1) The delivery of services in the field of advertising associated with broadcasting that as Non-advertising as referred in Article 1 by the advertising agency, *production house*, or any other party, subject to Value Added Tax.
- (2) Taxes Imposition Base on the delivery of services as referred to in paragraph (1) is equal to the entire value of the replacement or should be asked by the advertising agency, *production house*, or any other party.
- (3) In the case of bills on the delivery of services in the field of advertising as referred to in paragraph (1) specified in the Tax Invoice by separating invoice for the delivery of services in the field of advertising and billing for broadcast services that as non-advertisements, Tax Imposition Base as referred in paragraph (2) is another value.
- (4) Other value as referred to in paragraph (3) is the entire bill or should be on the delivery of services in the field of advertising, excluding charges for broadcast services that as non-advertising.

Article 3

This Regulation of the Minister comes into force after 30 (thirty) days from the date of enactment.

For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.



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Stipulated in Jakarta

On October 16, 2012

MINISTER OF FINANCE OF
THE REPUBLIC OF
INDONESIA,

Signed.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

on October 17, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS
OF THE REPUBLIC OF INDONESIA

Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 1006 YEAR
2012