



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 166/PMK. 011/2012

CONCERNING

THIRD AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE
NUMBER 215/PMK.03/2008 CONCERNING DETERMINATION OF
INTERNATIONAL ORGANIZATIONS AND OFFICIALS REPRESENTATIVES OF
INTERNATIONAL ORGANIZATIONS WHICH NOT INCLUDE AS SUBJECT OF
INCOME TAX

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that under the provisions of Article 3 of Act Number 7 Year 1983 concerning Income Tax as amended by Act Number 36 Year 2008 in *juncto* of the Regulation of the Minister of Finance Number 215/PMK.03/2008 concerning International Organizations and Officials Representatives of International Organizations Which Not Include as Subject of Income Tax as amended by Regulation of the Minister of Finance Number 142/PMK.03/2010, Minister of Finance shall determine international organizations and the official representatives of international organizations that qualify as exclude subject of Income Tax;
 - b. that based on the research results of the Directorate General of Taxes, *Catholic Relief Services* (CRS) no longer meets the requirements to be determined as an International Organization that did not include as the subject of Income Tax in accordance with the provisions as referred to in letter a, so the *Catholic Relief Services* (CRS) should be removed from the list of International Organizations which does not include as the subject of Income Tax;
 - c. that based on the letter of the Head of the State Bureau of Technical Cooperation on behalf of the Secretary of Minister Secretary of State Number B-15625/Kemsetneg/Setmen/KTLN/KL.05/08/2012 on August 27, 2012, the Secretariat of State has submitted a recommendation among other things that the *Islamic Corporation for Development of the Private Sector* (ICD) is included in the list of International Organizations which does not included as the subject of income tax;
 - d. that based on the agreement signed by the Government of Indonesia as a result of negotiations between the



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member countries of *The Islamic Development Bank* (IDB), and has been ratified by the Presidential Decree Number 75 Year 2002, contained a clause that the activities of the *Islamic Corporation for the Development of the Private Sector* (ICD) can be given facilities in the field of taxation;

- e. that based on consideration of the letters d and in order to support the economic development by financing private sector development in accordance with principal Islamic, as well as to optimize the benefits of the participation of Indonesia in the *Islamic Corporation for the Development of the Private Sector* (ICD), the Minister of Finance has approved the Income Tax Facilities for the *Islamic Corporation for the Development of the Private Sector* (ICD);
- f. that under the provisions of Article 26 of Government Regulation Number 94 Year 2010 concerning the Calculation of Taxable Income and Income Tax Settlement in the current Year, the Minister of Finance is authorized to provide Income Tax facilities in the framework of International Treaty;
- g. that based on the considerations as referred to in letter a, letter b, letter c, letter d, letter e, and letter f above, and to implement the provisions of Article 26 of Government Regulation Number 94 Year 2010 concerning the Calculation of Taxable Income and Income Tax Settlement in the current Year, it is necessary to stipulate Regulation of the Minister of Finance concerning the Third Amendment Regulation of the Regulation of the Minister of Finance Number 215/PMK.03/2008 concerning the Determination of International Organizations and Officials Representative of International Organization Which Not Include as Subjects of Income Tax;

- In The View of :
- 1. Government Regulation Number 94 Year 2010 concerning the Calculation of Taxable Income and Income Tax Settlement in Current Year (State Gazette of the Republic of Indonesia Number 161 of 2010, Supplement to State Gazette of the Republic of Indonesia Number 5183);
 - 2. Regulation of the Minister of Finance Number 215/PMK.03/2008 concerning the Determination of International Organizations and Official Representatives of International Organizations Which Not Include as



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Subject of Income Tax as amended by Regulation of the
Minister of Finance Number 142/PMK.03/2010;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING
THIRD AMENDMENT TO REGULATION OF THE MINISTER
OF FINANCE NUMBER 215/PMK.03/2008 CONCERNING
DETERMINATION OF INTERNATIONAL ORGANIZATIONS
AND OFFICIALS REPRESENTATIVES OF INTERNATIONAL
ORGANIZATIONS WHICH NOT INCLUDE AS SUBJECT OF
INCOME TAX.

Article I

Several provisions in the Regulation of the Minister of Finance
Number 215/PMK.03/2008 concerning the Determination of
International Organizations and Officials Representatives of
International Organizations Which Not Include as Subject of
Income Tax has been amended several times to the Regulation
of the Minister of Finance:

1. Number 15/PMK.03/2010;
2. Number 142/PMK.03/2012

amended as follows:

1. Between Article 2 paragraph (2) and paragraph (3) insert 2
(two) paragraph, namely paragraph (2a) and paragraph (2b),
and paragraph (3) be amended so that Article 2 reads as
follows:

Article 2

- (1) International Organization which did not include
Subject of Income Tax if it meets the following
requirements:
 - a. Indonesia is a member of the organization, and
 - b. Do not conduct business or other activities to earn
income from Indonesia besides lending to the
Government in which funds are from dues of members.
- (2) International Organizations in the form of technical
cooperation and or culture does not include subject of
income tax if it meets the following requirements:
 - a. The technical cooperation to give benefit to the State /
Government of Indonesia;



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- b. Do not conduct business or other activities to earn income from Indonesia.
 - (2a) In the event that any provision of taxation provided for in international treaties which is different than tax provisions which set out in the Income Tax Act, the taxation treatment is based on the provisions in the agreement until the expiration of the agreement in question, provided that the agreement was in accordance with the Act on International Treaties.
 - (2b) The tax treatment as referred to in paragraph (2a) after obtaining the approval of the Minister of Finance.
 - (3) International Organizations that meet the provisions as referred to in paragraph (1) and paragraph (2), and International organization which comply the requirements as in paragraph (2a) and paragraph (2b), is as set out in the Appendix to this regulation which is an integral part of this Regulation of the Minister.
 - (4) The representative officials of the international organizations as referred to in paragraph (3) do not include the subject of Income Tax if meet the following requirements:
 - a. not a citizen of Indonesia, and
 - b. Do not conduct business or activity or other work to earn income from Indonesia.
2. Changing Appendix Roman numeral IV by deleting item 50 and add 1 (one) point to point 65, so that the Appendix Roman numeral IV reads as follows:

IV. Other International Organizations:

1. ASEAN Secretariat
2. SEAMEO (South East Asian Ministers of Education Organization)
3. ACE (The ASEAN Centre for Energy)
4. NORAD (The Norwegian Agency for International Development)
5. Plan International Inc.
6. PCI (Project Concern International)
7. IDRC (The International Development Research Centre)



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8. Cooperation in the field of Technical Cooperation among DMTCI / CLUSA-Republic of Indonesia
9. NLRA (The Netherlands Leprosy Relief Association)
10. The Commission of the European Communities
11. OISCA INT. (The Organization for Industrial, Spiritual and Cultural Advancement International)
12. World Relief Cooperation
13. APCU (The ASEAN Heads of Population Coordination Unit)
14. SIL (The Summer Institute of Linguistics, Inc.).
15. IPC (The International Pepper Community)
16. APCC (Asian Pacific Coconut Community)
17. INTELSAT (International Telecommunications Satellite Organization)
18. People Hope of Japan (PHJ) and Project Hope
19. CIP (The International Potato Centre)
20. ICRC (The International Committee of Red Cross)
21. Terre Des Hommes Netherlands
22. Wetlands International
23. HKI (Helen Keller International, Inc.)
24. Taipei Economic and Trade Office
25. Vredeseilanden Country Office (VECO) Belgium
26. KAS (Konrad Adenauer Stiftung)
27. Program for Appropriate Technology in Health, USA-PATH
28. Save the Children-US and Save the Children-UK
29. CIFOR (The Center for International Forestry Research)
30. Islamic Development Bank
31. Kyoto University-Japan
32. ICRAF (the International Centre for Research in Agroforestry)



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33. Swisscontact-Swiss Foundation for Technical Cooperation
34. Winrock International
35. Stichting Tropenbos
36. The Moslem World League (Rabithah)
37. NEDO (the New Energy and Industrial Technology Development Organization)
38. HSF (Hans Seidel Foundation)
39. DAAD (Deutscher Akademischer Austauschdienst)
40. WCS (The Wildlife Conservation Society)
41. BORDA (The Bremen Overseas Research and Development Association)
42. ASEAN Foundation
43. SOCSEA (Sub Regional Office of CIRDAP in Southeast Asia)
44. IMC (International Medical Corps)
45. KNCV (Koninklijke Nederlands Centrale Vereniging tot Bestrijding der Tuberculosis)
46. Asia Foundation
47. The British Council
48. CARE (Cooperative for American Relief Everywhere Incorporation)
49. CCF (Christian Children's Fund)
50. Deleted
51. CWS (Church World Service)
52. The Ford Foundation
53. FES (Friedrich Ebert Stiftung)
54. FNF (Friedrich Neumann Stiftung)
55. IRRI (International Rice Research Institute)
56. Leprosy Mission
57. OXFAM (Oxford Committee for Famine Relief)



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58. WE (World Education, Incorporated, USA)
59. JICA (Japan International Cooperation Agency)
60. JBIC (Japan Bank for International Cooperation)
61. KOICA (Korea International Cooperation Agency)
62. ERIA (Economic Research Institute for ASEAN and East Asia)
63. JETRO (Japan External Trade Organization)
64. IFRC (International Federation of Red Cross and Red Crescent Societies)
65. ICD (Islamic Corporation for the Development of the Private Sector)

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 October 29, 2012

MINISTER OF FINANCE OF
THE REPUBLIC OF
INDONESIA,

Signed.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

on October 29, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS
OF THE REPUBLIC OF INDONESIA,

Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 1051 YEAR



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2012