REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA NUMBER 63/PMK.011/2012

CONCERNING

THE TREATMENT OF VALUE ADDED TAX AND SALES TAX UPON THE LUXURY GOODS OF THE GOVERNMENT PROJECTS IN THE YEAR 2010 IN ORDER TO DO REHABILITATION AND REGIONAL RECONSTRUCTION THE PROVINCES OF ACEH AND NIAS ISLANDS NORTH SUMATRA PROVINCE AFTER NATURAL DISASTER OF EARTHQUAKE AND TSUNAMI FUNDED BY FOREIGN GRANTS

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering

: a. that the earthquake and tsunami in Aceh Province and Nias Island, North Sumatra (Aceh Province and Nias Island) is a national disaster that gets special attention from foreigners through foreign grants for the implementation of government projects for rehabilitation and reconstruction and community life NAD and Nias are coordinated by the Agency for Rehabilitation and Reconstruction Regional and Community of Aceh Province and Nias (BRR);

b. that in the framework of the provision of fiscal policy, including the provision of facilities / treatment of Value Added Tax and Sales Tax upon Luxury Goods to support the Government project, the Minister of Finance issued the Decision No. 239/KMK.01/1996 as amended by the Decree of the Minister of Finance Number 486 / KMK.04/2000 as the implementation of Government Regulation Number 42 Year 1995 as amended by Government Regulation Number 25 Year 2001;

c. that in view of the specific characteristics of the project the Government as referred to in letter a, in the framework of the provision of facilities / treatment of Value Added Tax and Sales Tax upon Luxury Goods of the Government projects have been published separately by the Ministry of Finance based on Government Regulation Number 42 Year 1995 as several amended by Government Regulation Number 25 Year 2001 Regulation of the Minister of Finance Number 121/PMK.03/2009 and the validity of the Minister of Finance has been expired on December 31, 2009;

d. that the project is the rehabilitation and reconstruction of the region and people of (Nanggroe Aceh Darussalam) NAD Province and Nias Island after the earthquake and tsunami as set forth in a letter which has been implemented since 2004 until the closure of BRR, still needs to be continued after the closure of BRR;

e. that in connection with the expiry of the Regulation of the Minister of Finance as referred to in letters c and to
maintain the continuity of the facility / treatment of Value Added Tax and Sales Tax upon Luxury Goods of Government projects as referred to in the letter d, should be published by the Minister of Finance again based on the Rule Government Regulation Number 42 Year 1995 as amended by Government Regulation Number 25 Year 2001;

f. Based on the considerations as referred to in letters a, b, c, d, and e, as well as to implement the provisions of Article 4 of Regulation Number 42 Year 1995 as amended by the Government Regulation Number 25 Year 2001, it is necessary to establish Regulation of the Minister of Finance concerning Liability Settlement Value Added Tax and Sales Tax upon Luxury Goods of Government Project on Year 2010 in the context of the Rehabilitation and Reconstruction of People of Aceh Province and Nias Island, North Sumatra post-natural disaster of Earthquake and Tsunami Funded by Foreign Grant;

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);

2. Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax upon 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 42 Year 1995 concerning Customs Duty, Additional Duty, Value Added Tax and Sales Tax upon Luxury Goods, and Income Tax in the framework of Government Projects Funded by Grant or Loan Fund of State (State Gazette of the Republic of Indonesia Year 1995 Number 107 State Gazette of the Republic of Indonesia Number 3770) as amended by Government Regulation Number 25 Year 2001 (State Gazette of the Republic of Indonesia Year 2001 Number 48, Supplement to State Gazette of the Republic of Indonesia Number 4092);

4. The Presidential Decree Number 56 / P Year 2010:

DECIDES:
To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING TAX TREATMENT ADDED VALUE AND SALES TAX UPON LUXURY GOODS OF GOVERNMENT PROJECTS IN THE YEAR 2010 IN ORDER TO DO REHABILITATION AND RECONSTRUCTION OF THE PROVINCES OF AREAS ACEH AND NIAS ISLANDS NORTH SUMATRA PROVINCE POST-NATURAL DISASTER OF EARTHQUAKE AND TSUNAMI FUNDED BY FOREIGN GRANTS.

Article 1

In this Regulation of the Minister as referred to as:

1. Value Added Tax (VAT) Act is Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax upon Luxury Goods as amended by Act Number 42 Year 2009.

2. (VAT) Value Added Tax is Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods.

3. Taxable Goods, hereinafter as referred to BKP, are goods to be taxed by the Value Added Tax (VAT) Act.

4. Taxable Services, hereinafter as referred to JKP, are services to be taxed by Value Added Tax (VAT) Act.

5. Taxable hereinafter called PKP is a Taxable firm who conducting Taxable delivery and/or JKP.

6. The Main contractors are contractors, consultants and suppliers (suppliers), including experts and trainers, who are appointed by the foreign grantor to implement projects (implementing partner) or any binding contracts with foreign grantors.

Article 2

(1) VAT payable on the import BKP, JKP utilization from outside the Customs, and the utilization of intangible Taxable Goods from outside the Customs, BKP delivery, and/or delivery of JKP by the Main Contractor in connection to the implementation of government projects, are not collected.

(2) Value Added Tax (VAT) payable on the acquisition of BKP and/or JKP by the Main Contractor in connection with the implementation of government projects, are not collected.

(3) The Government Project as referred to in the paragraph (1) and the paragraph (2) is the reconstruction and rehabilitation of roads and bridges up to Banda Aceh to Calang, Nanggroe Aceh Darussalam province financed by foreign grants whose implementation was conducted in 2010.
Article 3

(1) Value Added Tax (VAT) payable as referred to in Article 2 that is already collected should be deposited into the state treasury.

(2) Value Added Tax (VAT) which has been already collected and has been deposited into the state treasury as referred to in the paragraph (1) may be requested by the collected parties in accordance with the Acts and regulations in the field of taxation.

Article 4

This Regulation of the Minister comes into force on the date of 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 April 30, 2012
Minister of Finance,
Signed.
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
on April 30, 2012
MINISTER OF JUSTICE AND HUMAN RIGHTS
Signed.
AMIR SYAMSUDDIN
STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 474 YEAR 2012