



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 65/PMK.02/2012

CONCERNING

THE AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE
NUMBER 217/PMK.02/2011 OF THE PROCEDURES FOR PROVIDING
BUDGET, COUNTING, PAYMENT, AND SUBSIDY ACCOUNTABILITY THE
CERTAIN TYPES OF FUEL OIL

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that based on the Regulation of the Minister of Finance Number 217/PMK.02/2011 have set the procedures for the provision of budget, calculation, payment, subsidy and accountability the particular type of fuel;
 - b. that in order to provide legal certainty for the implementation of subsidy payments the certain types of fuel, it is necessary to amend the provisions of the Regulation of the Minister of Finance Number 217/PMK.02/2011 concerning to the Procedures for the Provision of Budget, Calculation, Payment, And Subsidy Responsibility the Specific Types of Fuel;
 - c. that based on the considerations as referred to in the paragraphs a and b, it is necessary to stipulate Regulation of the Minister of Finance concerning to the amendment to Regulation of the Minister of Finance Number. 217/PMK.02/2011 concerning to the Procedures for the Provision of Budget, Calculation, Payment and Subsidy Accountability the Specific Types of Fuel;

- In View of :
1. Presidential Decree Number. 56 / P Year 2010 ;
 2. The Regulation of the Minister of Finance Number 217/PMK.02/2011 concerning to the Procedures for the Provision of Budget, Calculation, Payment and Subsidy Accountability the Specific Types of Fuel;

DECIDES:

- To stipulate :
- REGULATION OF THE MINISTER OF FINANCE ON THE AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 217/PMK.02/2011 CONCERNING TO THE PROCEDURES FOR PROVIDING FINANCIAL, ACCOUNTING, PAYMENT, AND THE SUBSIDY ACCOUNTABILITY THE CERTAIN TYPES OF FUEL OIL.

Article I

The Several provisions in the Regulation of the Minister of Finance Number 217/PMK.02/2011 concerning to the Procedures for the Provision of Budget, Calculation, Payment



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and Subsidy Accountability Specific Type of Fuel amended as follows:

1. The provisions of the paragraph (1) and subsection (10) Article 3 is amended so that Article 3 reads as follows:
 - (1) The Subsidy Certain type of Fuel consists of price subsidy and Value Added Tax (VAT) on the delivery by Certain Type of Fuel by Business Agency to the Government, as set out in the National Budget and / or Amendment of National Budget.
 - (2) The price subsidy is calculated by multiplying the price per liter of fuel by volume type submitted to Customer Specific Users on Certain Type of Fuel handover point established in accordance with the provisions of the legislation.
 - (3) The Price Subsidies as referred to in the paragraph (2) is calculated by the following formula:

SH	= SHL x V
SHL	= [(HJE BBM - VAT - PBBKB) - HP Petrol]
SH	= Price Subsidies
SHL	= Price Subsidy per liter
V	= Specific Type of Fuel Volume (liters)
HJE fuel	= Fuel Retail Selling Price (U.S. \$ / liter)
VAT	= Value Added Tax (Rp / liter)
PBBKB	= Motor Vehicle Fuel Tax (Rp / liter)
HP Fuel	= Fuel Standard Price (U.S. \$ / liter)

- (4) the subsidy price per liter as referred to in the paragraph (2) is the state expenditure for Consumer of Specific Type of Fuel Users through the Business Agency of the delivery Specific type of fuel which is calculated from the difference between the retail price less per liter the Specific Type of Fuel after net by Value Added Tax (VAT) and Taxes Fuel Motor Vehicles (PBBKB) that used in the calculation of subsidy Fuel Type Specific in the National Budget and / or the National Budget of amendment of the concerned fiscal year, by the reference price per liter of the Specific Type of Fuel.



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- (5) The retail price per liter of fuel type is Specific retail price per liter Fuel Type Specific in the country established in accordance with the provisions of the legislation.
 - (6) In the event of retail price adjustment the Specific Type of Fuel as referred to in the paragraph (5), the retail price adjustment the Specific Type of Fuel to the Business Agency is applied for 2 (two) days earlier than the prevailing retail prices for consumers Users of Certain types of fuel.
 - (7) Standard Price per liter Specific Type of Fuel calculated in accordance with the provisions of the legislation.
 - (8) In the Reference Price per liter Specific Type of Fuel as referred to in the paragraph (7) including margins.
 - (9) The amount of margin as referred to in the paragraph (8) is given to the Business Agency in accordance with the provisions of the legislation.
 - (10) the Value Added Tax (VAT) on the transfer of the Specific Type of Fuel from the Business Agency to the Government as referred to in the paragraph (1) is calculated based on the difference between the retail price less per liter Specific Type of Fuel net by the Value Added Tax (VAT) and Motor Vehicle Fuel Tax (PBBKB) used in the calculation the subsidy of Certain types of fuel in the National Budget and / or related National Budget-amendment, by reference prices per liter of Specific Type of Fuel multiplied by the Value Added Tax (VAT) in accordance with the provisions of the legislation.
2. The provisions of the paragraph (2) of Article 6 be amended so that Article 6 reads as follows:
- (1) In case the ceiling of Government's Annual Budget (DIPA) the Specific type of fuel specified in a budget year that refers to the National Budget and / or National Budget-amendment that is not sufficient to meet the needs of subsidy Specific Type of fuel in the current budget year, can be added to the revised ceiling of Determination Letter of Annual Work and Budget Plan and General treasurer (SP RKA-BUN) as referred to in Article 5 the paragraph (4) and Government's Annual Budget (DIPA) as referred to in Article 5 the paragraph (7) after the approval of the Minister of Finance in accordance with the provisions of the legislation.
 - (2) In the event that one or more subsidy of Specific Type of Fuel or less used up, it can be done a revision of SP RKA-BUN by reallocating the subsidy of Specific Type of Fuel which is still available to the Specific Type of Fuel less or discharged in accordance with the provisions of



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and regulations.

3. The provisions of the paragraph (3) letter e of Article 7 is amended so that Article 7 reads as the following:
 - (1) The Directors of Business Agency monthly submitted a subsidy payment request of Specific Type of Fuel to the Specific Budget User (KPA).
 - (2) The subsidy payment request of Specific Type of Fuel for 1 (one) month can be delivered on 1 (one) month.
 - (3) The subsidy payment request of Specific Type of Fuel as referred to in the paragraph (1) shall be accompanied by complete supporting data that consist of:
 - a. sales volume per Specific Type of Fuel in the country that at least contains:
 - 1) the volume of product delivery of Specific Type of Fuel to the Consumer of Specific Type of Fuel and
 - 2) the volume of products delivery of Specific Type of Fuel by commercial distribution areas;
 - b. Price index for fuel and / or the price of the biofuel market index;
 - c. Reference Price of Specific Type of Fuel;
 - d. The average buying rate of Bank Indonesia in the related months;
 - e. The tax invoice upon the delivery by Specific Type of Fuel by the Business Agency to the Government charged to the Specific Budget User (KPA);
 - f. The calculation of the amount of subsidy the Specific Type of Fuel data as referred to in letter a, b, c, d, and e.
4. Among the paragraph (2) and the paragraph (3) of Article 8, 1 (one) the paragraph, namely the paragraph (2a), so that article 8 reads as follows:
 - (1) Upon The subsidy payment request of the Certain types of fuel as referred to in Article 7 the paragraph (1), the Specific Budget User (KPA) implemented the research and verification of supporting data as referred to in Article 7 (3).
 - (2) In order to study and verify as described in the paragraph (1), The Specific Budget User (KPA) may request other supporting data relating to the calculation of the subsidy of Specific Type of Fuel to the Business Agency and / or other relevant authorities.
- (2a) If the submitted data as referred to in Article 7 the paragraph (3) are considered to be incomplete or



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believed of the truth, The Specific Budget User (KPA) can do research directly into the unit data sources.

- (3) In conducting the research and verification as described in the paragraph (1), The Specific Budget User (KPA) can form a team.
5. The provisions of the paragraph (2) of Article 10 be amended so that Article 10 reads as follows:
 - (1) The number of price subsidy that can be paid for each month to the Business Agency highest at 95% (ninety five percent) of the result calculation of verification.
 - (2) The number of Value Added Tax (VAT) on Specific type of fuel submission by the Business Agency to the Government that can be paid for each month of 100% (one hundred percent) of the result calculation of verification.
 6. The provisions of the paragraph (2) of Article 12 be amended so that Article 12 reads as follows:
 - (1) Based on the verification report as referred to in Article 9 and the amount of subsidy Certain types of fuel that can be paid as referred to in Article 10, the signing official of SPM create, sign and deliver the SPM partners of KPPN in accordance with the provisions of the legislation.
 - (2) the Value added Tax (VAT) on Specific type of fuel submission by the Business Agency to the Government as defined in Article 3, the paragraph (10) shall be collected at time of payment of the price subsidy by way of direct deduction from the bill of The Business Agency to the related SPM.
 7. The provisions of the paragraph (1) and the paragraph (3) of Article 20 be amended so that Article 20 reads as follows:
 - (1) In the event that there is less difference between the payment of VAT on the transfer by Fuel Type Specific Business Agency to the Government that has been paid to the Directorate General of Taxation with the audit as referred to in Article 18, the difference is less VAT payment on delivery by Fuel Type Specific to the Business Agency to the Government which paid by the KPA to the Directorate General of Taxation in accordance with all laws and regulations have been budgeted in the National Budget and / or National Budget-Amendment.
 - (2) In the case of lack of payment of funds as referred to in paragraph (1) has been budgeted in the current year, the fund is proposed to be allocated in the National



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Budget and / or National Budget-Amendment next fiscal year.

- (3) In the event of excess payment of The Value Added Tax (VAT) on Specific type of fuel submission by the Business Agency to the Government that has been paid to the Directorate General of Taxes with the audit result as referred to in Article 18, the overpayment shall be transferred from the account of the tax revenue to the account of the State Treasury in accordance with the provisions of the legislation using Account Code 423 913 (Other Expenditure Revenue Return RM TAYL).
8. The provisions of Article 27 be amended so that Article 27 reads as follows:

Against The Value Added Tax (VAT) on the deliver the certain types of fuel by the Business Agency to the Government that has not been collected before the enactment of this regulation, the procedure of calculation and payment follow the mechanism provided that set in this Regulation of the Minister.

9. In between Article 29 and Article 30, 1 (one) article, namely Article 29A to read as follows:

Article 29A

The Payment of Value Added Tax (VAT) on price subsidy that has been paid by Regulation of the Minister of Finance Number 217/PMK.02/2011 of Fiscal Year 2011 is the Value Added Tax (VAT) on the deliver the certain types of fuel by Business Agency to the Government as set forth in this Regulation of the Minister.

Article II

This Regulation of the Minister of Finance shall come into force on the date of its promulgation.

For public cognizance, ordered that this Regulation of the Minister by publishing it in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

on April 30, 2012

MINISTER OF FINANCE

Signed.

AGUS
MARTOWARDOJO

D.W.



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Promulgated in Jakarta

on April 30, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS

Signed.

AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 476 YEAR 2012