



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 82/PMK.03/2012

CONCERNING

CRITERIA AND / OR SERVICES DETAILS PROVIDED BY THE GOVERNMENT
IN THE FRAMEWORK OF RUNNING GENERALLY GOVERNMENT
ADMINISTRATION NOT SUBJECTED TO VALUE ADDED TAX

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering : that in order 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 already several times amended the latest 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, it is necessary to stipulate Regulation of the Minister of Finance concerning the Criteria and / or Service Details Provided by the Government in the Framework of Running Generally Government Administration Not Subjected 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);

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 Third Amendment Act Number



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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 Decree Number 56 / P Year 2010:

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING CRITERIA AND / OR SERVICES DETAILS PROVIDED OF BY THE GOVERNMENT IN THE FRAMEWORK RUNNING GENERALLY GOVERNMENT ADMINISTRATION NOT SUBJECTED TO VALUE ADDED TAX.

Article 1

- (1) Upon delivery of the Criteria and / or Service Details Provided By the Government in the Framework of Running Generally Government Administration Not Subjected to Value Added Tax.
- (2) Government as referred to in paragraph (1) is a specific unit of government agencies that meet the criteria as not subject to tax in the country as referred to in Article 2 paragraph (3) letter b of Act Number 7 Year 1983 concerning Income Tax as several amended by Act Number 36 Year 2008.
- (3) The services provided by the Government in the framework of running generally government administration as referred to in paragraph (1) is a service in connection with the service activities that can only be done by the Government with all appropriate authority based on the legislation and services cannot be provided by other forms of business.

Article 2

Included in the terms of services provided by the Government in the framework of running generally government administration as referred to in Article 1 is the provision of building permit, granting the trade license, granting Tax Identification Number, making identity cards, Patents, Trademark administration, provision Copyright , making a birth certificate, marriage certificate creation and administration Visa.

Article 3



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In the event that the Government conducted the delivery of services in addition to services as referred to in Article 1 and Article 2, the delivery of those services are subjected to Value Added Tax (VAT) appropriate the legislation.

Article 4

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 June 6, 2012

MINISTER OF FINANCE,

Signed.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

on June 7, 2012

THE MINISTER OF JUSTICE AND HUMAN RIGHTS,

Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 582 YEAR
2012