



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 84/PMK.03/2012

CONCERNING

MANUFACTURING PROCEDURES AND RECTIFICATION PROCEDURES OR
REPLACEMENT THE TAX INVOICE

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that the procedures of manufacturing and rectification or replacement the Tax Invoice has been set out in the Ministerial Regulation Number 38/PMK.03/2010 concerning Manufacturing Procedures and Rectification Procedures or Replacement the Tax Invoice;
 - b. that by the issuance 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, there should be an adjustment to procedures for the manufacture and replacement procedures for rectification or Tax Invoice as the letter a;
 - c. that based on the considerations set forth in letter a and b, as well as to implement the provisions of Article 13 paragraph (8) 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, it is necessary to stipulate Regulation of the Minister of Finance concerning Manufacturing Procedures and Rectification Procedures or Replacement The Tax Invoice;
- 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



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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 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 MANUFACTURING PROCEDURES AND RECTIFICATION PROCEDURES OR REPLACEMENT THE TAX INVOICE

Article 1

In this Regulation of the Minister referred to as:

1. Act is the Value Added Tax 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.
2. Taxable goods are goods that are taxed based on the Act of Value Added Tax.
3. Taxable Services are services that are taxed based on the Act of Value Added Tax.
4. Tax Invoice is proof of tax are made by the Taxable Firm who submitted Taxable Goods Delivery or Taxable Services Delivery.
5. Taxable Firm is a businessman who does delivery of taxable goods and / or taxable services which are taxed pursuant to the Value Added Tax Act.

Article 2

- (1) Taxable Firm to make a Tax Invoice for each:
 - a. Taxable Goods delivery as referred to in Article 4 paragraph (1) a and / or Article 16D of Act of Value



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Added Tax;

- b. Taxable Services delivery as referred to in Article 4 paragraph (1) letter c of Act of Value Added Tax;
 - c. export of intangible Taxable Goods as referred to in Article 4 paragraph (1) letter f Act
 - d. exports are intangible Taxable Goods as referred to in Article 4 paragraph (1) letter g Act of Value Added Tax and / or
 - e. export of taxable services as referred to in Article 4 paragraph (1) letter h Act of Value Added Tax.
- (2) Tax Invoice as referred to in paragraph (1) shall be made at:
- a. Taxable Goods as referred to in Article 4 paragraph (1) letter a and / or Article 16D of Act of Value Added Tax;
 - b. Taxable Services as referred to in Article 4 paragraph (1) letter c of Act of Value Added Tax;
 - c. while exports intangible Taxable Goods as referred to in Article 4 paragraph (1) letter f Act of Value Added Tax;
 - d. while exports are intangible Taxable Goods as referred to in Article 4 paragraph (1) letter g Act of Value Added Tax and / or
 - e. while exports Taxable Service as referred to in Article 4 paragraph (1) letter h Act of Value Added Tax.
- (3) supply of Taxable Goods as referred to in paragraph (2) letter a to:
- a. delivery of taxable goods or intangible according to the nature of the legal form of moving goods, occurs when:
 - 1. Intangible Taxable Goods are delivered directly to the buyer or any third party for and on behalf of the buyer;
 - 2. Intangible Taxable Goods are delivered directly to the consignee for the free gift, personal use, and a submission from the center to the branch or otherwise and / or delivery between branches;
 - 3. Intangible Taxable Goods are delivered to the clerk transmit or transport entrepreneurs, or
 - 4. Price on delivery of taxable goods is recognized as a receivable or income, or at the time of the sales invoice issued by a Taxable Person, in accordance with generally



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accepted accounting principles and are applied consistently.

- b. delivery of taxable goods or intangible according to the nature of the legal form of immovable property, occurring on the delivery of the right to use or control of such intangible taxable goods, legally or in reality, to the buyer.
- c. Taxable Goods intangible, occurs when:
 1. price on the delivery of Intangible Taxable Goods recognized as receivables or revenue, or sales invoice issued at the time by Taxable, in accordance with accounting principles which generally accepted and applied consistently, or
 2. contract or agreement is signed, or at the start of the availability of facilities or real easy to use, in part or in whole, in terms of time as referred to in number 1 is unknown.
- d. Taxable goods in the form of stock and / or assets which, according to its original purpose is not for sale, which was left at the time of dissolution of the company occurs, it is the first time that happened in between the time:
 1. dissolution deed signed by a notary;
 2. expiration of the period specified in the founding of the company Articles of Association;
 3. The court stated the date of the dissolved corporation, or
 4. Knowing that the company clearly has not conduct business or have been dissolved, according to the examination or on the basis of data or documents.
- e. diversion of taxable goods in the framework of a merger, consolidation, splitting, cracking, and acquisition efforts that do not meet the provisions of Article 1A paragraph (2) letter d Act of Value Added Tax or a change in business form, occurs when:
 1. agreement or stipulation of the merger, consolidation, expansion, solution, business takeovers, or changes in the form of business according to the results of the General Meeting of Shareholders as stipulated in the merger agreement, consolidation, expansion, split takeover attempt, or a change in business form, or



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2. The signing of the deed of the merger, consolidation, expansion, or acquisition of the business solution or transformation of the business by a Notary.
- (4) Delivery of Taxable Services as described in paragraph (2) letter b occurs when:
 - a. prices above Taxable Services is recognized as a receivable or income, or sales invoice issued at the time by Taxable, in accordance with accounting principles which generally accepted and applied consistently;
 - b. contract or agreement is signed, in terms of time as referred to in letter a is unknown, or
 - c. from the availability of facilities or real convenience to be used, either partially or completely, in the case of the free gift or personal use Taxable Services.
- (5) Exports of Goods Taxable Tangible as referred to in paragraph (2) letter c occurs when taxable goods are removed from the Customs.
- (6) Exports of Intangible Taxable Goods as referred to in paragraph (2) letter d occurs during the replacement of Intangible Taxable Goods which exported is recorded or recognized as a receivable or income.
- (7) Export of taxable services as referred to in paragraph (2) letter e occurs when replacement upon the service which exported is recorded or recognized as a receivable or income.

Article 3

Tax Invoice as referred to in Article 2 paragraph (1) shall also be made at:

1. upon receipt of payment in terms of acceptance of payment occurs before delivery of taxable goods and / or prior Taxable Services;
2. upon receipt of payment in terms in submission most stages of the job, or
3. Other times arranged with the Regulation of the Minister of Finance or by itself.

Article 4

- (1) Retail traders who make a Tax Invoice without including information about the identity of the buyer and seller's name and signature, unpublished tax collection letter as



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referred to in Article 14 paragraph (1) letter e number 2 of Act Number 6 Year 1983 concerning General Provisions and Tax Procedures as amended by Act Number 16 Year 2009.

- (2) retail merchant as referred to in paragraph (1) is a taxable entrepreneur whose business or work activities do delivery of taxable goods in the following manner:
 - a. services from a retail or direct sales went from 1 (one) point to the ultimate consumer and to other final consumer;
 - b. by way of retail sales performed directly to final consumers, without preceded by a written offer, book writing, contract, or auction, and
 - c. general delivery of taxable goods or sale and purchase transactions made in cash and the seller or buyer directly deliver or take taxable goods bought.
- (3) The definition of retail traders as referred to in paragraph (1) is a taxable firm whose business or work activities do Taxable Services as follows:
 - a. services from a delivery service directly to the end consumer or directly go from 1 (one) point to the ultimate consumer to other end consumers;
 - b. made directly to the end consumer, without preceded by a written offer, booking in writing, a contract, or the auction, and
 - c. in general payment on Taxable Services made in cash.

Article 5

- (1) Exempted from the provisions as referred to in Article 2 paragraph (1) and Article 3, Taxable firm may make one (1) Tax Invoice which covering the entire submission made to the purchaser of taxable goods and / or receiver of the same Taxable Services for 1 (one) calendar month.
- (2) Tax Invoice as referred to in paragraph (1) is called a combined Tax Invoice.
- (3) A combined Tax Invoice must be made at the latest by the end of Taxable Goods and / or Services Taxable.

Article 6

- (1) Tax Invoice issued by Taxable after a period of 3 (three) months from the time a Tax Invoice should be made, not



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treated as a Tax Invoice.

- (2) Taxable firm issued a Tax Invoice as referred to in paragraph (1) is considered not issued a Tax Invoice.
- (3) Value Added Tax listed in Tax Invoice as referred to in paragraph (1) shall be credited as Input Tax.

Article 7

For the use of their own taxable goods and / or Taxable Services for productive purposes which cannot be done collection of Value Added Tax, are exempt from issuing a Tax Invoice.

Article 8

- (1) A Tax Invoice should be provided information about the delivery of taxable goods and / or delivery of Taxable Services which shall at least contain:
 - a. name, address, and Taxpayer Identification Number submitting Taxable Goods or Taxable Services;
 - b. name, address, and Taxpayer Identification Number Taxable Goods buyer or recipient of Taxable Services;
 - c. types of goods or services, the Sales Price or replacement, and pieces price;
 - d. Value Added Tax is collected;
 - e. Sales Tax on Luxury Goods to be collected;
 - f. code, serial number, and date of manufacture of the Tax Invoice, and
 - g. name and signature to sign the Tax Invoice.
- (2) The Director General of Taxes may determine certain documents which is equivalent position with a Tax Invoice.
- (3) The requirements that must be met and the information that must be included in specific document as referred to in paragraph (2) is regulated by the Director General of Taxes.
- (4) If a Tax Invoice does not meet the provisions as referred to in paragraph (1) and paragraph (3), Value Added Tax is included in the Tax Invoice Input Tax can not be credited by Taxable.

Article 9



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- (1) Tax Invoice shall be filled in completely, clearly, and correctly.
- (2) Taxable Firm who does not make Tax Invoice in accordance with paragraph (1) subjected to sanctions in accordance with the provisions of the legislation which governs the general provisions and procedures of taxation.

Article 10

- (1) The shape and size of the Tax Invoice form are adapted with Taxable Firm's interest and in terms of the information needed can be added besides the information as referred to in Article 13 paragraph (5) of the Act of Value Added Tax.

92) Procurement by Tax Invoice form Taxable Firm.

Article 11

Sales invoices which including information accordance with the information included in the Tax Invoice as referred to in Article 8 paragraph (1), and filling be conducted in accordance with the procedures for filling information on the Tax Invoice as stipulated in the Director General of Taxes, including within the meaning of the Tax Invoice.

Article 12

- (1) Upon The Tax Invoice which is defective, damaged, wrong in charging, or wrong in writing, so it does not contain full details, clearly and correctly, Taxable Firm who publishes Tax Invoice can publish Tax invoice as a substitute.
- (2) Upon The Tax Invoice which is missing, either Taxable Firm who issued, nor the parties who received a Tax Invoice can make a copy of the Tax Invoice and certified by the Tax Office service.
- (3) In the event of cancellation of the transaction the delivery of taxable goods and / or of Taxable Services which its Tax Invoice has been published, The Taxable Firm who published Tax Invoice must cancel Tax Invoice.

Article 13

Further provisions concerning:

- a. shape and size of the Tax Invoice form;



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- b. procedures for filling information on the Tax Invoice;
 - c. notification procedures in order to manufacture Tax Invoice;
 - d. procedures for rectification or replacement of the Tax Invoice, and
 - e. Tax Invoice cancellation procedures,
- regulated by the Director General of Taxes.

Article 14

Against The publication of Tax Invoice by the Taxable Firm upon the delivery Taxable Goods and / or Services in accordance Taxable provisions as referred to in Article 2 and Article 4, the provisions as stipulated in Article 21 of Government Regulation Number 1 Year 2012 concerning the Implementation of the 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 to Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods.

Article 15

At the time of this Regulation of the Minister comes into force, the Regulation of the Minister of Finance Number 38/PMK.03/2010 concerning Manufacturing Procedures and Rectification Procedures or Replacement the Tax Invoice, revoked and declared to be invalid.

Article 16

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



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Promulgated in Jakarta

on June 6, 2012

THE MINISTER OF JUSTICE AND HUMAN RIGHTS,

Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 584 YEAR 2012