



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 85/PMK.03/2012

CONCERNING

APPOINTMENT OF STATE OWNED COMPANIES TO COLLECT, DEPOSIT, AND
TO REPORT VALUE ADDED TAX OR VALUE ADDED TAX AND SALES TAX ON
LUXURY GOODS, AND ITS COLLECTING, REMITTANCE, AND REPORTING
PROCEDURES.

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that in order to implement the provisions of Article 16A 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, has issued the Minister of Finance Decree Number 563/KMK.03/2003 concerning the appointment of the Treasurer and the Government Office of the State Treasury and Cash for Collecting, Depositing, and to Report Value Added Tax and Sales Tax on Luxury Goods and Its Collecting , Remittance, Reporting Procedures, and the Regulation of the Minister of Finance Number 73/PMK.03/2010 concerning the appointment to contractor the cooperation contract of Exploitation of Oil and Gas and Contractor or Attorney Holder / Permit Holder Exploitation of Geothermal Resources for Collecting, Deposit, and Reporting the Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods, and Its Collecting , Remittance, and Reporting Procedures;
 - b. that in order to better facilitate the collection of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods payable upon delivery of taxable goods and / or services by the colleague of to the State-Owned Companies, it is necessary to appoint the State Owned Companies to collect, deposit , and to report Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods, by the Minister of Finance separately;
 - c. that based on the considerations set forth in letter a and b, and to implement the provisions of Article 16A paragraph (2) 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 on the appointment of the State Owned Companies for collecting, Deposit, and to Report



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Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods and Its collecting, remittance, and reporting Procedures;

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

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING THE APPOINTMENT OF STATE OWNED COMPANIES TO COLLECT, DEPOSIT, AND TO REPORT VALUE ADDED TAX OR VALUE ADDED TAX AND SALES TAX ON LUXURY GOODS, AND ITS COLLECTING, REMITTANCE, AND REPORTING PROCEDURES,

Article 1

In this Regulation of the Minister as referred to as:

1. State Owned Companies is a business agency wholly or largely the capital owned by the state through direct investment from wealth separated state.
2. Tax Base is the amount of the selling price, replacement, or other value that is used as the basis for calculating VAT or Value Added Tax and Sales Tax on Luxury Goods payable.

Article 2

State Owned Companies was appointed as collector of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods.



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Article 3

- (1) Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods payable on Taxable Goods and / or taxable services delivery by the colleague to the State Owned Companies, collected, deposited and reported by the State-Owned Companies.
- (2) Partner as referred to in paragraph (1) is Taxable Firm who is conducting Taxable Goods and / or Taxable Services to the State-Owned Companies.

Article 4

- (1) The number of Value Added Tax to be levied by the State-Owned Companies was 10% (ten percent) multiplied by the Tax Base.
- (2) In the event that the delivery of taxable goods besides value added tax payable is also payable Sales Tax on Luxury Goods, the amount of Sales Tax on Luxury Goods to be collected by the State-Owned Companies is equal rates Sales Tax on Luxury Goods force multiplied by the Base Imposition of Tax.

Article 5

- (1) Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods not collected by the State-Owned Companies in terms of:
 - a. The payment of the amount of Rp.10,000,000.00 (ten million rupiah) including the amount of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods payable and it does not constitute a fragmented payment;
 - b. The payment for delivery of taxable goods and / or services based on the provisions of the legislation in the field of taxation granted facilities the value added tax is not subjected or exempt from value added tax;
 - c. The payment for the delivery of fuel oil and fuel non-oil instead of PT. Pertamina (Persero);
 - d. The payment of phone bills;
 - e. The payment for services delivered by air freight airline and / or
 - f. The payment for the goods and / or services delivery in accordance with the provisions on taxation is not



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subjected to Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods.

- (2) Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods payable as referred to in paragraph (1) letter a, b, c, d, and e, collected, deposited, and reported by the colleague in accordance with the Acts and regulations in the field of taxation.

Article 6

- (1) The Partner shall make a Tax Invoice for any Taxable Goods and / or Taxable Services delivery to the State-Owned Companies.
- (2) Tax Invoice as referred to in paragraph (1) shall be made at the time:
 - a. delivery of taxable goods and / or delivery of Taxable Services;
 - b. receipt of payment in the case of receipt of payment occurs before delivery of taxable goods and / or before the delivery of Taxable Services, or
 - c. receipt of payment terms in terms of the delivery of most stages of the work.

Article 7

- (1) The collecting Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods as referred to in Article 3, made at the time:
 - a. The delivery of taxable goods and / or delivery of Taxable Services;
 - b. The receipt of payment in the case of receipt of payment occurs before delivery of taxable goods and / or before the Taxable Services, or
 - c. receipt of payment terms in terms of the delivery of most stages of the work.
- (2) State-Owned Companies must deposit Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods that have been collected to the Post Office / Bank Perception at the latest 15 (fifteen) months following the tax period ends.
- (3) State-Owned Companies must report Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods that



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have been collected and deposited to the Tax Office where State Owned Companies registered at the latest by the end of the month following the end of the tax period.

- (4) Reporting on the collection and remittance of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods as referred to in paragraph (3) conducted every month by using the Notice Period of Value Added for Tax Value Added Tax collector.
- (5) Collecting, depositing, and reporting Procedures of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods Owned by the State Owned Companies as referred to in paragraph (1), paragraph (2), paragraph (3), and (4) as contained in the Appendix which are an integral part of this Regulation of the Minister.

Article 8

In the case of State Owned Companies appointed to collect, deposit and report Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods do not meet the provisions of Article 7, paragraph (1), paragraph (2), paragraph (3), and paragraph (4), State-Owned Companies is subjected The appropriate sanction as intended to the Acts and regulations in the field of taxation.

Article 9

This regulation comes into force on July 1, 2012.

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



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MINISTER OF JUSTICE AND HUMAN RIGHTS,

Signed

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 585 YEAR 2012

APPENDIX

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

CONCERNING

APPOINTMENT OF STATE OWNED
COMPANIES TO COLLECT, DEPOSIT,
AND TO REPORT VALUE ADDED
TAX OR VALUE ADDED TAX AND
SALES TAX ON LUXURY GOODS,
AND ITS COLLECTING REMITTANCE
AND REPORTING PROCEDURES

COLLECTING, DEPOSTING, AND REPORTING PROCEDURES OF VALUE
ADDED TAX OR VALUE ADDED TAX AND SALES TAX ON LUXURY GOODS BY
STATE OWNED COMPANIES

I. GENERAL PROVISIONS:

- a. BKP : Taxable Goods
- b. JKP : Taxable Services
- c. KPP : Tax Office Services
- d. NPWP : Tax Identification Number
- e. KPPN : State Treasury Office
- f. PPN : Value Added Tax
- g. PPnBM : Sales Tax on Luxury Goods
- h. SSP : Tax Payment



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II. COLLECTING AND DEPOSITING PROCEDURES:

1. Partner shall make a Tax Invoice and Letter of Tax Payment for any delivery of Taxable goods and / or taxable service to State-Owned Companies.
2. Tax Invoice as referred to in point 1 is made in accordance with the provisions in the field of taxation.
3. Tax Payment as referred to in number 1 is filled by applying the Tax Identification Number and Client Identity, but the signing of the Tax Payment by State Owned Companies as the depositor on behalf of the Client.
4. In terms of delivery of Taxable Goods also payable in addition to the Value Added Tax payable Sales Tax on Luxury Goods, the Client shall also include the amount owed Sales Tax on Luxury Goods on the Tax Invoice.
5. Tax Invoice as referred to in point 1 is made in 3 (three) with the distribution as follows:
 - a. First sheet for State-Owned Companies;
 - b. Second sheet for the Client, and
 - c. Third sheet for State-Owned Companies attached to the tax return period of Value added Tax for the Value added Tax collector.
6. Letter of Tax Payment as referred to in number 1 is made in 5 (five) with the distribution as follows:
 - a. First sheet to Partner;
 - b. Second sheet for the State Treasury Office through Bank or Post Office;
 - c. Third sheet that is attached to Partner SPT of Value Added Tax Period;
 - d. The fourth sheet for Bank or Post Office, and
 - e. The fifth sheet for State-Owned Companies attached to the tax return period of Value Added Tax for the Value Added Tax collector.
7. State-Owned Companies who conducted collection have to put a stamp collection "Deposited on the Date..." and signed it as referred to a Tax Invoice in number 5.
8. Letter of Tax payment and Tax Invoice are evidence of collection and remittance of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods.

III. REPORTING PROCEDURE:

Reporting is done every month and reports submitted to the Tax Office Service where State Owned Companies registered the longest end of the



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month following after the end of the tax period, by using the form "Notice Period of Value Added Tax for Value Added Tax Collector", and enclosed by a Tax Invoice sheet-3 and SSP sheet -5 in the event of Collection of Value Added Tax or Value Added Tax and luxury sales tax or Value Added Tax (VAT).

MINISTER OF FINANCE

Signed.

AGUS D.W. MARTOWARDOJO