



FINANCE MINISTER  
OF THE REPUBLIC OF INDONESIA

**COPY**

REGULATION OF THE FINANCE MINISTER  
NUMBER 96/PMK.03/2009  
ON  
TYPES OF ASSETS CATEGORIZED AS NON-BUILDING TANGIBLE  
ASSETS FOR DEPRECIATION PURPOSES

BY THE GRACE OF THE ONE ALMIGHTY GOD

THE FINANCE MINISTER

Having considered : That for the implementation of Article 11 paragraph (11) of Law Number 7 of 1983 on Income Tax as amended several times and last by Law Number 36 of 2008, it is necessary to enact the Regulation of the Finance Minister on the Types of Assets Categorized as Non-Building Tangible Assets for Depreciation Purposes;

Having observed : 1. Law Number 6 of 1983 on General Provisions and Procedures for Taxation (State Gazette of the Republic of Indonesia of 1983 Number 49, Supplement to the State Gazette of the Republic Indonesia Number 3262) as amended several times and last by Law Number 16 of 2009 (State Gazette of the Republic of Indonesia of 2009 Number 62, Supplement to the State Gazette of the Republic of Indonesia Number 4999);

2. Law Number 7 of 1983 on Income Tax as amended several times and last by Law Number 36 of 2008 on the Fourth Amendment on Law Number 7 of 1983 on Income Tax (State Gazette of the Republic of Indonesia of 2008 Number 133, Supplement to the State Gazette of the Republic Indonesia number 4893);

3. Presidential Decree Number 20/P of 2005;

HAS DECIDED:

To enact : REGULATION OF THE FINANCE MINISTER ON TYPES OF ASSETS CATEGORIZED AS NON-BUILDING TANGIBLE ASSETS FOR DEPRECIATION PURPOSE

Article 1

- (1) For the purpose of calculating depreciation on Non-Building tangible assets with a useful lifetime as referred to in Article 11 paragraph (6) Law Number 7 of 1983 on Income Tax as amended several times and last by Law number 36 of 2008, Non-Building Tangible Assets are categorized in Category 1, Category 2, Category 3, and Category 4.



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- (2) The types of Non-Building Tangible Assets categorized in Category 1, Category 2, Category 3 and Category 4 as referred to in paragraph (1), are defined in Appendix I, Appendix II, Appendix III, and Appendix IV of the Regulation of the Ministry of Finance that is an integral part of this Regulation of the Finance Minister.

Article 2

- (1) The types of Non-Building Tangible Assets that are not included in Appendix 1, Appendix 2, Appendix 3 and Appendix 4, for depreciation purpose shall apply the useful lifetime as defined in Category 3 as referred to in Article 1 paragraph (1).
- (2) Exempted from the provision in paragraph (1), Tax Payers may apply the actual life time of the Non-Building Tangible Assets.
- (3) To establish the life time as referred to in paragraph (2), the Tax Payer must submit a request to the Director General of Tax by presenting the actual lifetime of the Non-Building Tangible Assets.
- (4) In the event that the request as referred to in paragraph (3) is declined, the Tax Payer shall apply the lifetime of the types of Non-Building Tangible Assets as referred to in paragraph (1).

Article 3

Further provisions on the procedures to file a request to determine the actual lifetime of Non-Building Tangible Assets as referred to in Article 2, shall be governed under the Regulation of the Director General of Tax.

Article 4

Upon the effective enactment of this Regulation of the Finance Minister, therefore the Decree of the Finance Minister Number 520/KMK.04/2000 on Types of Assets Categorized as Non-Building Tangible Assets for Depreciation Purposes as amended under the Decree of Finance Minister number KMK.138/KMK.03/2002, is revoked and no longer in effect.



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Article 5

This Regulation of the Finance Minister shall be effective as of January 2009.

In order that this Regulation be known to the general public, it hereby ordered that this Regulation be promulgated and placed in the State Gazette of the Republic of Indonesia.

Enacted in Jakarta  
On 15 May 2009  
Finance Minister

Signed

SRI MULYANI INDRAWATI

Promulgated in Jakarta  
On 15 May 2009  
MINISTER OF JUSTICE AND HUMAN RIGHTS,

Signed  
ANDI MATALATTA  
OFFICIAL GAZETTE OF THE REPUBLIC INDONESIA OF 2009  
NUMBER 105

This copy is in conformity with the original  
Head of General Affairs Bureau  
For  
Head of Administration of Ministry of Finance

(signed and sealed with the seal of the General Affairs Bureau)

Antonius Suharto  
NIP 060041107



FINANCE MINISTER  
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Appendix I Regulation of the  
Finance Minister No.  
96/PMK.03/2009 on Types of  
Assets Categorized as Non-  
Building Tangible Assets for  
Depreciation Purposes

TYPES OF NON-BUILDING TANGIBLE ASSETS INCLUDED IN  
CATEGORY 1

Number	Type of Business	Type of Assets
1	All types of Business	a. Furniture and tools made of wood or rattan including tables, benches, chairs, cupboard and similar items that are not part of a building construction. b. Office equipment such as type writers, calculators, duplicators, photo-copy machine, accounting machines, computer, printer scanners and similar equipment. c. Other equipment such as amplifier, tape/cassettes, video recorder, television and similar equipment. d. Motorcycles, bicycles, and trishaws. e. Special tools for the relevant industries/services. f. Kitchen equipment to cook or prepare food and beverages. g. Dies, jigs and mould. h. Communication equipment such as telephones, facsimile, cellular phones and similar items.
2.	Agriculture, Plantation, Forestry, Animal Husbandry, Fishery	Tools that are operated without machines such as shovels, rakes and so forth.
3.	Food and Beverage Industry	Light weight equipment that is movable such as huller, peeling machines, dryer, pallet and similar tools.
4.	Transportation and Warehousing	Taxi cabs, buses and trucks operated as public transportation
5.	Semi-Conductor Industries	Flash memory tester, writer machine, bipolar test system, elimination (PE8-1), pose checker.
6.	Rental of Deep Water Mooring Equipment	Anchor, Anchor Chairs, Polyester Rope, Steel Buoys, Steel Wire Ropes, Mooring Accessories.
7.	Telecommunication Services	Base Station Controller

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Appendix II Regulation of the  
Finance Minister No.  
96/PMK.03/2009 on Types of  
Assets Categorized as Non-  
Building Tangible Assets for  
Depreciation Purposes

**TYPES OF NON-BUILDING TANGIBLE ASSETS INCLUDED IN  
CATEGORY 2**

Number	Type of Business	Type of Assets
1	All types of Business	<ul style="list-style-type: none"> <li>a. Furniture and tools made of metal including tables, benches, chairs, cupboard and similar objects that are not part of a building construction. Air conditioning, electric fans and similar items.</li> <li>b. Cars, buses, trucks and speed boats and similar vehicles.</li> <li>c. Containers and similar equipment.</li> </ul>
2.	Agriculture, Plantation, Animal Husbandry, Fishery	<ul style="list-style-type: none"> <li>a. Agriculture/plantation equipment such as tractors, plough machines, tilting machines, planting machines, seed disseminator and so forth.</li> <li>b. Machines that process or produce agriculture, plantation, animal husbandry and fisheries products.</li> </ul>
3.	Food and Beverage Industry	<ul style="list-style-type: none"> <li>a. Machines that process food products from animals, poultry, fish such as milk manufacturer, fish canning.</li> <li>b. Machines that process food products from vegetation such as machines to process coconut oil, margarine, coffee grinding, candy manufacturing, grain processing such as rice, wheat and cassava tapioca milling.</li> <li>c. Machines that manufacture bottled drinks.</li> <li>d. Machines that produce food products and other types of food.</li> </ul>
4.	Machine Industry	Machines that manufacture small machines (such as sewing machines, water pumps)
5.	Wood Industry, Forestry	<ul style="list-style-type: none"> <li>a. Machines and equipment to cut trees/wood.</li> <li>b. Machines that process or manufacture forestry products.</li> </ul>
6.	Construction	Equipment used in construction such as heavy duty trucks, dump trucks, cranes, bulldozers or similar equipment.
7.	Transportation and Warehousing	<ul style="list-style-type: none"> <li>a. Trucks for transportation and loading/unloading, peron trucks, maneuvering trucks or similar equipment.</li> <li>b. Passenger boats, Cargo ships, special ships made for certain commodities (for example wheat, stones, mining products and so forth) including cold storage ships, tanker ships, fishing boats and similar vehicles that weigh up to 100 DWT;</li> <li>c. Sail ships with or without motors that weigh up to 250 DWT;</li> <li>d. Balloon ships.</li> </ul>
8.	Telecommunication	<ul style="list-style-type: none"> <li>a. Telephones</li> <li>b. Telegraphic Equipment including transmitting and receiving devices for radio telegraph and radio telephones</li> </ul>
9.	Semi-conductor	Auto frame loader, automatic logic handler, baking oven, ball shear tester, bipolar test handler (automatic), cleaning



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Number	Type of Business	Type of Assets
	Industry	machine, coating machine, curing oven, cutting press, dam bar cut machine, dicer, die bonder, die shear test, dynamic burn-in system oven, dynamic test handler, eliminator (PGE-01), full automatic handler, full automatic mark, hand maker, individual mark, inserter remover machine, laser marker (FUM A01), logic test system, marker (mark), memory test system, molding, mounter, MPS automatic, MPS manual, O/S tester manual, pass oven, pose checker, reform machine, SMD stocker, taping machine, tie bar cut press, trimming/forming machine, wire bonder, wire pull tester.
10.	Rental of Deep Water Mooring Equipment	Spooling Machines, Metocean Data Collector
11.	Cellular Telecommunication Services	Mobile Switching Center, Home Location Register, Visitor Location Register, Authentication Center, Equipment Identity Register, Intelligent Network Service control Point, Intelligent Network Service Management Point, Radio Base Station, Transceiver Unit, Terminal SDH/Mini Link, Antenna

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Appendix III Regulation of the  
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96/PMK.03/2009 on Types of  
Assets Categorized as Non-  
Building Tangible Assets for  
Depreciation Purposes

TYPES OF NON-BUILDING TANGIBLE ASSETS INCLUDED IN  
CATEGORY 3

Number	Type of Business	Type of Assets
1	Non oil and gas Mining	Machines used in mining businesses including machines to process pelican
2.	Threading, Weaving, and Dyeing	a. Machines to process/manufacture textile products (for example cotton, silk, synthetic fiber, wool, fur, dry grass, carpets, lace, feathered cloth; b. Machines for preparation, bleaching, dyeing, printing, finishing, texturing, packaging and similar processes.
3.	Wood Industry	c. Machines to process/manufacture wood products, products made from hay, dry grass and other woven-based material; d. Machines and equipment for sawing wood.
4.	Chemical Industry	a. Machines to process/manufacture chemical industry products and other industries related to chemical industries (for example an-organic material, organic and an-organic and precious metal, radioactive elements, isotope, organic chemical material, pharmaceutical products, fertilizer, dye, coloring, paint, varnish, ether oil, and aromatic resins, beauty products and cosmetics, soap, detergent and other organic cleansing products, albumin, glue, explosives, pyro-technique products, matches, alloy pyrophoris, photography and cinematography equipment; b. Machines to process/manufacture other industrial products (for example synthetic dammar, plastic material, ester and ether from cellulose, synthetic rubber, imitation rubber, cowhide, raw leather).
5	Engine Industry	Machines that produce/manufacture medium weight and heavy weight engines (for example engines for cars and ships).
6.	Transportation and Warehousing	a. Passenger boats, Cargo ships, special ships made for certain commodities (for example wheat, stones, mining products and so forth) including cold storage ships, tanker ships, fishing boats and similar items that exceed 100 DWT to 1,000 DWT; b. A ship designed to tug or push a boat, torchlight ship, fire-fighter ship, excavating ship, a floating crane or similar items that weigh more than 100 DWT up to 1,000 DWT c. Floating Dock d. Sail ships with or without motors that weigh more than 250 DWT. e. Airplanes and helicopters of all types
7.	Telecommunication	Navigational Radios, radar, and remote control devices.

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Appendix IV Regulation of the  
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Assets Categorized as Non-  
Building Tangible Assets for  
Depreciation Purposes

TYPES OF NON-BUILDING TANGIBLE ASSETS INCLUDED IN  
CATEGORY 4

Number	Type of Business	Type of Assets
1.	Construction	Heavy Machinery for construction.
2.	Transportation and Warehousing	<ul style="list-style-type: none"><li>a. Steam Engine Locomotives and tender for railway tracks;</li><li>b. Electric Locomotives on tracks, operated with batteries or with electricity power from external sources;</li><li>c. Locomotive on railway tracks;</li><li>d. Trains, Passenger cars and cargo cars including special containers that are equipped to be hauled by one or more transporters</li><li>e. Passenger ships, cargo ships designed to carry certain commodities (for example wheat, stones, mining products and similar items) including cold storage and tanker ships, fishing boats and similar vehicles that weigh more than 1,000 DWT.</li><li>f. Ships designed to tug or push boats, torchlight boats, fire fighter boats, excavating boats, floating cranes and so forth that weigh more than 1,000 DWT.</li><li>g. Floating Docks</li></ul>

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