



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 16/PMK.03/2011

CONCERNING

CALCULATION AND REFUND PROCEDURES OF TAX OVERPAYMENTS

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering :
- a. That in order to improve the services to taxpayers and provide legal certainty in order calculation and refund of tax overpayments covering Income Tax, Value Added Tax, Sales Tax on Luxury Goods, and land and building tax, necessary to improve the provisions on the procedures governing the calculation and refund of tax overpayments;
  - b. That under the provisions of Article 23 of Act Number 12 Year 1985 concerning Land and Building Tax as amended by Act Number 12 Year 1994 stipulates that the provisions are not regulated in Act Number 12 Year 1985 on Land and Building Tax as amended by Act Number 12 Year 1994, the provisions of the Act Number 6 Year 1983 concerning General Provisions and Tax Procedures as amended by Act Number 16 Year 2009;
  - c. That based on the considerations referred to as in letter a, letter b, and in order to implement the provisions of Article 11 paragraph (4) Act Number 6 Year 1983 concerning General Provisions and Tax Procedures as amended by Act Number 16 Year 2009, it is necessary to stipulate Regulation of the Minister of Finance concerning calculation and refund Procedure of Tax Overpayments;
- 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 of 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 7 Year 1983 concerning Income Tax (State Gazette of the Republic of Indonesia Year 1983 Number 50, Supplement to State Gazette of the Republic of Indonesia Number 3263) as amended by Act Number 36 Year 2008 (State Gazette of the Republic of Indonesia



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- Year 2008 Number 133, Supplement to State Gazette of the Republic of Indonesia Number 4893);
3. 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);
  4. Act Number 12 Year 1985 concerning Land and Building Tax (State Gazette of the Republic of Indonesia Year 1985 Number 68, Supplement to State Gazette of the Republic of Indonesia Number 3312) as amended by Act Number 12 Year 1994 (State Gazette of the Republic of Indonesia Year 1994 Number 62 State Gazette of the Republic of Indonesia Number 3569);
  5. Act Number 17 Year 2003 concerning State Finance (State Gazette of the Republic of Indonesia Year 2003 Number 47, Supplement to the Republic of Indonesia Number 4286);
  6. Act Number 1 Year 2004 concerning State Treasury (State Gazette of the Republic of Indonesia Year 2004 Number 5, Supplement to the Republic of Indonesia Number 4355);
  7. Government Regulation Number 80 Year 2007 concerning Procedures of Implementing the Rights and Duties of Taxation based on Act Number 6 Year 1983 concerning General Provisions and Tax Procedures as amended by Act Number 28 Year 2007 (State Gazette of the Republic of Indonesia Year 2007 Number 169, Supplement to State Gazette of the Republic of Indonesia Number 4797);
  8. Presidential Decree Number 56 / P Year 2010;
  9. Minister of Finance Regulation Number 99/PMK.06/2006 concerning Module Revenues as amended by the Finance Minister Regulation Number 37 / PMK.05/2007;

DECIDES:

To Stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING CALCULATION AND REFUND PROCEDURES OF TAX OVERPAYMENTS.

CHAPTER I

GENERAL PROVISIONS

Article 1

In this regulation the following meanings:

1. Act of General Provisions and Tax Procedures hereinafter referred to as KUP Act means Act Number 6 year 1983



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concerning General Provisions and Tax Procedures as amended by Act Number 16 Year 2009.

2. Act of Value Added Tax, hereinafter referred to as PPN means 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.
3. Act of Land and Building Tax hereinafter referred to as PBB Act means Act number 12 Year 1985 concerning Land and Building Tax as amended by Act Number 12 Year 1994.
4. The tax debt means accrued taxes including administrative sanctions in the form of interest, fine, or rising specified in the tax assessment or the like letters based on the provisions of the taxation legislation.
5. Tax Services Office hereinafter referred to as KPP means services offices in Directorate General of Taxation where the taxpayer is registered, where a Taxable entrepreneur was confirmed, and / or the tax object registered.
6. State Treasury Office hereinafter referred to as KPPN means vertical agency Directorate General of Treasury under and directly responsible to the Head of the Regional Office of Directorate General of Treasury, the KPP partners.
7. Decision Letter of Land and Building Tax Overpayments hereinafter referred to as SKKP PBB means decision letter that stating the amount of the excess payment of PBB.
8. Decision Letter of refund of tax overpayment hereinafter referred to as SKPKPP means decision letter as a basis for publishing the warrant of Tax Overpayment.
9. The Warrant of Tax Overpayment hereinafter referred to as SPMKP means the warrant from the head of KPP to KPPN for publishing the Warrant Disbursements to Bank Operational KPPN partners, as a basis of compensation Tax Debt and / or basis the refund of tax overpayments to taxpayers.
10. The Warrant Disbursements hereinafter referred to as SP2D means a letter published by the Head of KPPN as the attorney in the State Treasurer to implement the spending at the expense of the State Budget based on SPMKP.
11. Compensation of Tax Debt means Tax Debt payments



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that the funds from tax overpayments that have been paid into the state treasury accounts through publishing SPMKP with SP2D.

12. Income Tax hereinafter referred to as PPh means tax as intended Act Number 7 Year 1983 concerning Income Tax as amended by Act Number 36 Year 2008.
13. Value Added Tax and / or Sales Tax on Luxury Goods, hereinafter referred to as PPn and / or PPnBM means tax as intended Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as amended several times latest by Act Number 42 Year 2009.
14. Land and Building Tax, hereinafter referred to as PBB means the tax as intended Act Number 12 Year 1985 concerning Land and Building Tax as amended by Act Number 12 Year 1994.

CHAPTER II

EXCESS TAX PAYMENTS

Article 2

1. Excess payment of PPh, PPn, and / or PPnBM refundable in the event of:
  - a. Tax Overpayments as specified in the Overpayment Tax Assessment as intended in Article 17 paragraph (1) KUP Act;
  - b. The tax should not be payable as specified in Tax Overpayment letter as intended in Article 17 paragraph (2) KUP Act;
  - c. Tax Overpayments as specified in the Overpayment Tax Assessment as intended in Article 17B KUP Act;
  - d. Tax Overpayments as specified in decision letter of Introduction Excess Tax Returns as intended in Article 17C KUP Act;
  - e. Tax Overpayments as specified in decision letter of Introduction Excess Tax Returns as intended in Article 17D KUP Act;
  - f. Tax paid on the purchase of taxable goods are taken out of the customs area by the private holders of foreign passports as intended in article 17E KUP Act and article 16E PPn Act;
  - g. Tax Overpayments as specified in decision letter of Introduction Excess Tax Returns as intended in Article 9 paragraph (4c) PPn Act;
  - h. Tax Overpayments by publishing the decision letter of Objection or Appeal Decision or Review Decision by the Supreme Court;



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- i. Tax Overpayments by publishing the decision letter of correction as intended in Article 16 KUP Act;
  - j. Tax Overpayments by publishing the decision letter of Administrative Sanctions Reduction or decision letter of Administrative Sanctions Elimination as intended in Article 36 paragraph (1) letter a KUP Act;
  - k. Tax Overpayments by publishing the decision letter of Reduction Tax assessments letter or decision letter of Cancellation Tax assessments letter as intended in Article 36 paragraph (1) letter b KUP Act; or
  - l. Tax Overpayments by publishing the decision letter of Reduction Tax Claimed letter or decision letter of Cancellation Tax Claimed letter as intended in Article 36 paragraph (1) letter c KUP Act.
2. The provisions on the procedure of submission and settling demand back the PPn of cargo demand individual foreign passport holders as intended in paragraph (1) letter f is regulated by the Ministry of Finance itself.

Article 3

Overpayments of PBB be refunded in the event of:

- a. Overpayments of PBB by publishing the SKKP PBB;
- b. Overpayments of PBB by publishing the Decision Letter of Objection, Appeal Decision or Review Decision by the Supreme Court;
- c. Overpayments of PBB by publishing the Decision Letter of Reduced of PBB as intended in Article 19 PBB Act;
- d. Overpayments of PBB by publishing the Decision Letter of Administrative Fine Reduction as intended in Article 20 PBB Act;
- e. Overpayments of PBB by publishing the Decision Letter of Correction of PBB as intended in Article 16 KUP Act;
- f. Overpayments of PBB by publishing the Decision Letter of Administrative Sanctions Reduction or Decision Letter of Administrative Sanctions Elimination as intended in Article 36 paragraph (1) letter a KUP Act;
- g. Overpayments of PBB by publishing the Decision Letter of Reduction Tax assessments letter of PBB or decision letter of Cancellation Tax assessments letter of PBB as intended in Article 36 paragraph (1) letter b KUP Act; or
- h. Overpayments of PBB by publishing the Decision Letter of Reduction Tax Claimed letter of PBB or decision letter of Cancellation Tax Claimed letter of PBB as intended in



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Article 36 paragraph (1) letter c KUP Act.

Article 4

The Provisions regarding the overpayment refund of PBB regulated by the Regulation of Ministry of Finance itself.

CHAPTER III

THE REFUND PROCEDURE OF TAX OVERPAYMENTS

Article 5

1. Tax overpayment as intended in Article 2 and Article 3, should be calculated in advance with Tax Debt in administering in KPP domicile and / or KPP locations, as specified in:
  - a. Tax Claimed Letters;
  - b. Underpayment Tax Assessment Letter, Tax Assessment Letter of Additional Underpayment, and decision letter of objection, which causes the amount of tax to be paid increases, for the tax period, part tax year, or tax year 2007 and earlier;
  - c. Underpayment Tax Assessment Letter or Tax Assessment Letter of Additional Underpayment that has been approved in the discussion of the final results of the examination, and the decision letter of objection is not filed an appeal, which causes the amount of tax to be paid increases, for the tax period, part tax year, or tax year 2008 and thereafter;
  - d. Underpayment Tax Assessment Letter or Tax Assessment Letter of Additional Underpayment on the amount that is not approved in the discussion of the final results of the examination, for the tax period, part tax year, or tax year 2008 and thereafter, in the case of:
    1. no filed an objection;
    2. filed an objection, but the decision letter of objection granted in part, reject, or increase the amount of tax owed and the decision letter of objection is not filed an appeal, or
    3. filed an objection and on the decision letter of objection filed an appeal but the decision of Appeal granted in part, increase the amount of tax owed, or refused;
  - e. Notification Letter of Tax Owed, Tax Assessment Letter of PBB, or Tax Claimed Letter of PBB;



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- f. Decision Letter of Objections to PBB that caused the amount of tax must be paid increased but not appealed;
  - g. Appeal Decision or Reconsideration Decision which causes the amount of tax must be paid increased, and / or
  - h. Decision Letter of Correction which causes the amount of tax must be paid increases.
2. In the event that after the calculation as intended in paragraph (1) is still a remaining tax overpayment, on request of the taxpayer, the remaining of tax overpayments can be calculated with the tax owed or tax debt behalf another taxpayer.

Article 6

1. Calculation of refund of tax overpayment calculation poured in the Calculation Memorandum of Refund of Tax overpayment.
2. The Calculation Memorandum format of Tax Overpayment as contained in Appendix I in this Regulation of the Minister of Finance, which is an integral part of this regulation of the Minister of Finance.
3. For Taxpayers who uses accounting by U.S. Dollar currency, the refund of tax overpayment in U.S. Dollars is given in rupiah currency, which is calculated using the exchange rate or rate determined by the Minister of Finance in effect at the time:
  - a. Published the Tax Overpayment assessment letter as intended in Article 2 paragraph (1) letter a, b, and c;
  - b. Published the decision letter of refund of Tax Overpayment Introduction as intended in Article 2 paragraph (1) letter d and e;
  - c. Published the decision letter of Objection or Appeal Decision or Reconsideration Decision as intended in Article 2 paragraph (1) letter h, or
  - d. Published the decision letter as intended in Article 2 paragraph (1) letter i, letter j, letter k, and the letter 1.

Article 7

1. The calculation of tax overpayment by Tax Debt as intended in Article 5, followed by Tax Debt compensation, and in there is no any tax debt, the entire of tax



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overpayment refunded to the taxpayer concerned.

2. Tax Debt Compensation as intended in paragraph (1) through SPMKP pieces and / or payments transfer, and it is valid if:
  - a. Tax Debt Compensation through SPMKP pieces have gained Revenues Transaction Number (NTPN) and Receipt Number Pieces (NPP);
  - b. Tax Debt Compensation through payments transfer have gained Revenues Transaction Number (NTPN), and Bank Transaction Number (NTB) or Pos Transaction Number (NTP).
3. Tax Debt Compensation through SPMKP pieces as intended in paragraph (2) letter a in the case of PPh overpayment, PPN or PPnBM, compensated for PPh Tax Debt, PPN, or PPnBM.
4. Tax Debt Compensation through payments transfer as intended in paragraph (2) letter b shall be made in terms of:
  - a. PPh overpayment, PPN or PPnBM, compensated to the PBB Tax Debt;
  - b. PBB overpayment compensated to PPh Tax Debt, PPN, PPnBM, or PBB.

Article 8

1. The head of KPP behalf the Director General of Taxation publishing SKPKPP to refund of tax overpayment and / or tax debt compensation.
2. The SKPKPP format is as contained in Appendix II of this regulation of ministry of finance, which is an integral part of this regulation of ministry of finance.
3. SKPKPP made in 3 (three) with a designation as follows:
  - a. Sheet-I for the taxpayer;
  - b. Sheet-2 for KPPN, and
  - c. Sheet-3 for KPP archive.
4. On the basis of SKPKPP, KPP Chief behalf of the Minister of Finance publishing the SPMKP.
5. SPMKP format as contained in Appendix IH of this Regulation of the Minister of Finance, which is an





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integral part of this regulation of the Minister of Finance.

6. SPMKP as intended in paragraph (4) made in 4 (four) with a designation as follows:
  - a. Sheet-1 and sheet-2 for KPPN;
  - b. Sheet-3 for the taxpayer, and
  - c. Sheet-4 to KPP archive.
7. SPMKP charged to the income tax account of current fiscal year, which is on the same account with the account at the time of revenue recognition of the original tax.
8. SPMKP along with SKPKPP delivered directly to KPPN.
9. In the case of Tax Debt compensation done through SPMKP pieces, SPMKP along with SKPKPP as intended in paragraph (8) must be enclosed with the letter of the deposit.
10. In the case of Tax Debt compensation is only done through payments transfer, SPMKP along with SKPKPP as intended in paragraph (8) does not need to be enclosed with the letter of the deposit.
11. In the case of Tax Debt compensation done through SPMKP pieces and payments transfer, SPMKP along with SKPKPP as intended in paragraph (8) is only enclosed with the deposit letter to Tax Debt compensation that will be done through SPMKP pieces.

Article 9

1. Based on SPMKP as intended in Article 8 paragraph (4), Head of KPPN behalf of the Minister of Finance published SP2D with the following conditions:
  - a. In the case entire of tax overpayment compensated to Tax Debt through SPMKP pieces, KPPN published SP2D Nihil;
  - b. In the case of tax overpayment compensated to Tax Debt through payments transfer, KPPN publishing SP2D enclosed with a list of the destination account;
  - c. In the case of tax overpayment compensated to Tax Debt through payments transfer, KPPN begin to calculate the SPMKP pieces and publish SP2D enclosed with a list of the destination account;



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- d. In the case that there is still a residual of tax overpayment to be refunded to the taxpayer after compensated with tax debt through SPMKP pieces or payments transfer as intended in letter b or c. KPPN published SP2D enclosed with a list of the destination accounts including the account of Taxpayers;
  - e. In the case of the entire of tax overpayment refunded to taxpayers, KPPN published SP2D in accordance with the concerned taxpayer accounts.
2. SP2D as intended in paragraph (1) made in 3 (three) with a designation as follows:
    - a. Sheet-1 for Bank of Operations I or bank of Operations III;
    - b. Sheet-2 for KPP SPMKP publishers, and
    - c. Sheet-3 for KPPN.
  3. KPPN endorse any deposit letter enclosed in SPMKP on the compensation through SPMKP pieces with the stamp, name and signature on the depositor column.
  4. In the case of tax overpayment compensated to tax debt through SPMKP pieces, KPPN publishes State Receipt (BPN) with the impression Revenues Transaction Number (NTPN) and Pieces Receipt Number (NPP) in accordance with the date SP2D.
  5. In the case of tax overpayment enclosed to tax debt through payments transfer, KPP convey the information of a transfer of State revenues and convey the Deposit Letter in the form of Tax Deposit Letter, deposit letter of Land and Buildings Tax, and / or deposit letter of Land and Buildings Tax, to:
    - a. Bank / Perception Post destination to Tax Deposit Letter;
    - b. Bank / Perception Post destination which also doubles as Bank of Operations III of PBB for Deposit Letter of Land and Building or Deposit Letter of land and building tax.
  6. Bank / Perception Post as intended in paragraph (5) publish State Receipt (BPN), Bank Transaction Number (NTB) or Post Transaction Number (NTP), and State Receipt Transaction Number (NTPN) on the basis of transfer in accordance SP2D from KPPN and Tax Deposit



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Letter, Deposit Letter of Land and Building Tax, or Deposit Letter tax of Land and Building Tax, received from KPP.

7. KPPN convey to KPP SPMKP publishers sheet-2 SPMKP and sheet-2 SP2D, and in the case of any tax overpayment which is compensated to tax debt through SPMKP pieces accompanied by approved deposit letter.

#### Article 10

State Receipt Proof sheet (BPN) for Taxpayer published by Bank / Perception Post and / or Tax Deposit Letter sheets, Deposit Letter of Land and Building Tax, or Deposit Letter Tax of Land and Building Tax, for the taxpayer has published State Receipt Transaction Number (NTPN) and Bank Transaction Number (NTB) or Post Transaction Number (NTP) by the Bank / Perception Post as intended in Article 9, paragraph (6) delivered to taxpayers through local KPP.

#### Article 11

Head of KPP as officials who give the authority to signature the SKPKPP and SPMKP convey the signatures specimen to the head of KPPN each beginning of estimate year or if there is a change officials concerned.

### CHAPTER IV

#### PERIOD OF TIME REFUNDS

#### Article 12

1. PPh overpayment, PPN and PPnBM as intended in Article 2 paragraph (1) after calculating with Tax Debt as intended in Article 5 refunded within a maximum period of 1 (one) months from:
  - a. Refund of overpayment request published in connection of Tax Assessment Letter Overpayment as intended in Article 2 paragraph (1) letter a received;
  - b. Tax Assessment Letter Overpayment as intended in Article 2 paragraph (1) letter b or c published;
  - c. Tax Assessment Letter of Introduction Overpayment as intended in Article 2 paragraph (1) letter d, e, or g published;
  - d. Decision Letter of Objection as intended in Article 2 paragraph (1) letter h published;



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- e. Decision Appeal or Reconsideration Decisions as intended in Article 2 paragraph (1) letter h accepted the office of the Directorate General of Tax who authority to implement the Decision Appeal or Judicial Review Decision;
  - f. Decision Letter of Correction as intended in Article 2 paragraph (1) letter i published;
  - g. Decision Letter of Reduction of Administrative Sanctions or Decision Letter of Elimination of Administrative Sanctions as intended in Article 2 paragraph (1) letter j published;
  - h. Decision Letter of Reduction of Tax Assessments Letter or Decision Letter of Cancellation of Tax assessments Letter as intended in Article 2 paragraph (1) letter k published, or
  - i. Decision Letter of Reduction of Tax Claimed Letter or Decision Letter of Cancellation of Tax Claimed Letter as intended in Article 2 paragraph (1) letter l published.
2. PBB overpayments as intended in Article 3 after calculated with Tax Debt, refund in maximum period of 1 (one) months from:
- a. SKKP PBB as intended in Article 3 letter a published;
  - b. Decision Letter of Objection as intended in Article 3 paragraph b published;
  - c. Decision Appeal or Reconsideration Decisions as intended in Article 3 letter b received the office of the Directorate General of Tax who authority to implement the Decision Appeal or Reconsideration Decision;
  - d. Decision Letter of giving Reduction of PBB as intended in Article 3 letter c published;
  - e. Decision Letter of Reduction the Administrative fine as intended in Article 3 paragraph d published;
  - f. Decision Letter of Correction the PBB as intended in Article 3 paragraph e published;
  - g. Decision Letter of Reduction of Administrative Sanctions or Decision Letter of Elimination of Administrative Sanctions as intended in Article 3 letter f published;



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- h. Decision Letter of Reduction of Tax assessments letter or Decision Letter of Cancellation of Tax assessments letter as intended in Article 3 letter g published, or
  - i. Decision Letter of Reduction of Tax Claimed Letter of PBB or Decision Letter of Cancellation of Tax Claimed Letter of PBB as intended in Article 3 letter h published.
3. KPP shall convey SKPKPP along with SPMKP and / or Tax Deposit Letter, Deposit Letter of Tax Land and Building, or Tax Deposit Letter of Tax Land and Building, to KPPN with the following conditions:
    - a. The longest 2 (two) days to work before a period of 1 (one) month as intended in paragraph (1) is exceeded, or
    - b. The longest 2 (two) days to work before a period of 1 (one) month as intended in paragraph (2) is exceeded.
  4. SP2D as intended in Article 9 paragraph (1) published by KPPN in accordance legislation in the treasury.

## CHAPTER V

### TRANSITIONAL PROVISIONS

#### Article 14

With the enactment the regulation of Ministry of Finance, PPh overpayments, PPN and / or PPnBM that has been calculated by tax debt of PBB and has not been resolved until enactment this regulation of Ministry of Finance, resolved by way of compensation based on this regulation of Ministry of Finance.

## CHAPTER VI

### CLOSING

#### Article 15

Director General of Tax and the Director General of the Treasury in accordance the task field and the authority of each, both together and independently to regulate further provisions that necessary for the implementation of this regulation of Ministry of Finance.

#### Article 16

At the time of this regulation of Ministry of Finance applies:

1. Minister of Finance Regulation Number



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29/PMK.03/2005 concerning Repay Procedures of Overpayment of Land and Buildings Tax;

2. Minister of Finance Regulation Number 188/PMK.03/2007 concerning Refund Procedures of Tax Overpayment,

revoked and void declared.

Article 17

This Regulations of Ministry of Finance begin to obtain after 30 (thirty) days from the date of promulgation.

In order everyone knows, it is ordered that this Regulations of Ministry of Finance by the placement in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

on January 24<sup>th</sup> 2011

MINISTER OF FINANCE,

Signed.

AGUS D.W.

MARTOWARDOJO

Promulgated in Jakarta

on January 24<sup>th</sup> 2011

MINISTER OF LAW AND HUMAN RIGHTS

Signed.

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 35