



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 122/PMK. 03/2012

CONCERNING

CRITERIA FOR PROVIDING PARKING AREA SERVICES INCLUDED IN THE
TYPE OF SERVICES THAT ARE NOT SUBJECTED TO VALUE ADDED TAX

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that the arrangements concerning the collection of Value Added Tax on the Delivery Of Managing Parking Area Services for Parking Area Management and The owner of Parking area, has been stipulated in the Minister of Finance Decree Number 419/KMK.03/2003 concerning Value Added Tax on the Delivery of Managing Parking Area Services;
 - b. that in connection with the enactment 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 has already several times amended the latest by Act Number 42 Year 2009 concerning the Third Amendment of Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods, it is necessary to make adjustments to the provisions of the Minister of Finance Decree in letter a;
 - c. that based on the considerations set forth in letter a and letter b, it is necessary to stipulate Regulation of the Minister of Finance concerning the Criteria for Providing of Parking Area Services Included in the Type of Services that are 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



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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 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 (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 FOR PROVIDING OF PARKING AREA SERVICES INCLUDED IN THE TYPE OF SERVICES THAT ARE NOT SUBJECTED TO VALUE ADDED TAX

Article 1

In this Regulation of the Minister referred to as:

1. Parking Area is area for parking of motor vehicles outside of the road that is provided by persons or agency, including daycare motor vehicles and motor vehicle garage.
2. Owner of the Parking Area is the person or agency who has a parking area
3. Employee of parking area management is a person or agency that manages parking area provided by the Owner, including *valet* parking manager or other mentions.
4. Users of Parking Area is a person or agency that is using the parking area with free of charge.
5. Providing of Parking Area is a providing of service or administration of parking area which performed by the owner of Parking area or Employee of parking area management to parking area users with free of charge.



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6. The Parking Area Management Services are services performed by Employee of parking area manager to manage the parking area which owned or supplied by the Owner, by receiving compensation from the owner, including compensation in the form of dividends.

Article 2

- (1) Upon The delivery of providing of parking area service is not subjected to Value Added Tax
- (2) Upon The delivery of managing parking area service is subjected to Value Added Tax.

Article 3

- (1) Value Added Tax payable as referred to in Article 2 paragraph (2) was 10% (ten percent) multiplied by the tax base.
- (2) Tax Base as described in paragraph (1) is the replacement value is the value of money, including the cost or should be requested by Employee of parking area manager to the owner of parking area.
- (3) Included in The definition of replacement value as referred to in paragraph (2) is reward in the form of the results obtained by Employee of parking area manager from the owner of parking area.

Article 4

At the time of this Regulation of the Minister comes into force, the Minister of Finance Number 419/KMK.03/2003 concerning Value Added Tax on Delivery of Parking area Management, revoked and declared void.

Article 5

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 July 17, 2012



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MINISTER OF FINANCE OF
THE REPUBLIC OF
INDONESIA,

Signed.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

on July 17,
2012

MINISTER OF JUSTICE AND HUMAN RIGHTS
OF THE REPUBLIC OF INDONESIA,

Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 719 YEAR 2012