



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 136/PMK. 03/2012

CONCERNING

AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER
85/PMK.03/2012 CONCERNING APPOINTMENT OF STATE OWNED
COMPANIES TO COLLECT, DEPOSIT, AND REPORT VALUE ADDED TAX OR
VALUE ADDED TAX AND SALES TAX ON LUXURY GOODS, AND PROCEDURES
FOR COLLECTING, DEPOSITING, AND REPORTING

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that the provisions concerning the appointment of collectors of Value Added Tax on Goods and Services and Sales Tax on Luxury Goods has been set out in the Regulation of the Minister of Finance Number 85/PMK.03/2012 concerning the appointment of State Owned Companies To Collect, Deposit, And Report Value Added Tax Or Value Added Tax and Sales Tax on Luxury Goods, And Procedures for Collecting, Depositing, and Reporting;
 - b. that in order to provide convenience for State-Owned Companies in carrying out the duty as a Collector of Value Added Tax on Goods and Services and Sales Tax on Luxury Goods, it is necessary to have compliance to the provisions on the appointment of Value Added Tax collectors on Goods and Services and Sales Tax on Luxury Goods as referred the 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 Amendment to the Regulation of the Minister of Finance Number 85/PMK.03/2012 concerning the appointment of State Owned Companies to Collect, Deposit, And Report Value Added Tax Or Value Added Tax and Sales Tax on Luxury Goods, And Procedures for Collecting, Depositing, and Reporting;
- In View of :
1. The Presidential Decree Number 56 / P Year 2010:
 2. Regulation of the Minister of Finance Number 85/PMK.03/2012 concerning the appointment of State Owned Companies to Collect, Deposit, and Report Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods, And Procedures for Collecting, Depositing, and



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Reporting;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING THE AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 85/PMK.03/2012 CONCERNING APPOINTMENT OF STATE OWNED COMPANIES TO COLLECT, DEPOSIT, AND REPORT VALUE ADDED TAX OR VALUE ADDED TAX AND SALES TAX ON LUXURY GOODS, AND PROCEDURES FOR COLLECTING, DEPOSITING, AND REPORTING.

Article I

Several provisions in the Regulation of the Minister of Finance Number 85/PMK.03/2012 concerning the appointment of State Owned Companies to Collect, Deposit, And Report Value Added Tax Or Value Added Tax and Sales Tax on Luxury Goods, And Procedures for Collecting, Depositing, and Reporting amended as follows:

1. Among paragraph (4) and paragraph (5) of Article 7, 1 (one) paragraph, namely paragraph (4a), and the provisions of paragraph (5) be amended so that Article 7 reads as follows:

Article 7

- (1) Collection of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods as referred to in Article 3, 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 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 / Tax Payment Bank at the latest by 15 (fifteen) months following the Periodic Tax 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 paid to the Tax Office where State Owned Companies registered at the latest by the end of the month following the end of the Periodic Tax.

- (4) Reporting on the collection and depositing 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 Periodic Tax Return of Value Added Tax for Collector of Value Added Tax.
 - (4a) Periodic Tax Return of Value Added Tax, as referred to in paragraph (4) shall be accompanied by Tax Invoice and Tax Payment nominative list.
 - (5) Procedures for collecting, depositing, and reporting of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods by the State Owned Companies as referred to in paragraph (1), paragraph (2), paragraph (3), and (4), as well as a list format nominative Tax Invoice and Tax Payment as referred to in paragraph (4a) as contained in Appendix which is an integral part of this Regulation of the Minister.
2. Between Article 8 and Article 9, 1 (one) article, namely Article 8A, which reads as follows:

Article 8A

Reporting on the collecting and depositing of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods by State Owned Companies since the enactment of the Regulation of the Minister of Finance Number 85/PMK.03/2012 performed according to the procedure as stipulated in this Regulation of the Minister.

Article II

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 August 16, 2012

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OF THE REPUBLIC OF INDONESIA

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REPUBLIC OF INDONESIA,

Signed.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

on August 16, 2012

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

Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 841 YEAR 2012



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

APPENDIX

REGULATION OF THE MINISTER OF
FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 136/PMK.03/2012

CONCERNING

AMENDMENT TO REGULATION OF THE
MINISTER OF FINANCE NUMBER
85/PMK.03/2012 CONCERNING
APPOINTMENT OF STATE OWNED
COMPANIES TO COLLECT, DEPOSIT, AND
REPORT VALUE ADDED TAX OR VALUE
ADDED TAX AND TAX LUXURY GOODS
SALES, AND PROCEDURES FOR
COLLECTING, DEPOSITING, AND
REPORTING

PROCEDURES FOR COLLECTING, DEPOSITING, AND REPORTING THE VALUE
ADDED TAX OR VALUE ADDED TAX AND SALES TAX ON LUXURY GOODS BY
STATE OWNED COMPANIES AND TAX INVOICE AND TAX PAYMENT FORMAT
NOMINATIV LIST

A. PROCEDURES FOR COLLECTING, DEPOSITING, AND REPORTING THE
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

II. PROCEDURES FOR COLLECTING AND DEPOSITING:

- 1. Partner shall make a Tax Invoice and SSP for each delivery of BKP and /
or JKP to State-Owned Companies.



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2. Tax Invoice as referred to in number 1 is made in accordance with the provisions in the field of taxation.
3. SSP as referred to in number 1 is filled by applying NPWP and Partner Identity, and the signing of the SSP by State Owned Companies as the depositor on behalf of the Partner.
4. In terms of delivery BKP beside payable to PPN, it is also payable to PPnBM, the Partner shall also include the amount of PPnBM which is payable to Tax Invoice.
5. Tax Invoice as referred to in number 1 is made in duplicate 2 (two) with a designation as follows:
 - a. First sheet for State Owned Companies, and
 - b. Second sheet for the Partner.
6. SSP as referred to in number 1 is made in 4 (four) with a designation as follows:
 - a. First sheet for Partner;
 - b. Second sheet for KPPN through Tax Payment Bank or Post Office;
 - c. The third sheet for Partner which is attached to the SPT Periodic VAT, and
 - d. The fourth sheet for Tax Payment Bank or Post Office.
7. State Owned Companies that perform the collection of PPN and VAT and PPnBM have to put a stamp "Paid Date....." and signed on the Tax Invoice as referred to in number 5.
8. Tax Invoice and SSP are the evidence of collecting and depositing of VAT or VAT and PPnBM.

III. PROCEDURE FOR REPORTING:

1. Reporting is done every month and submitted to the KPP where State Owned Companies registered at the longest end of the month following the end of the Periodic Tax, by using the form "Periodic Tax Return of Value Added Tax for Collector of Value Added Tax".
2. Periodic Tax Return of Value Added Tax for Collector of Value Added Tax must be enclosing Tax invoice and Tax Payment nominative list by using the format as referred to in the letter B.

B. FORMAT OF TAX INVOICE AND TAX PAYMENT NOMINATIV LIST :

TAX INVOICE AND TAX PAYMENT NOMINATIV LIST

NAME :



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VAT Collector :

NPWP :

PERIODIC TAX :

| Number | Partner NAME | Partner NPWP | Code and Serial Number Tax Invoice | Date of Tax Invoice | Date of Depositing SSP | NTPN | VAT (Rupiah) | PPnBM (Rupiah) |
|--------|-----------------|-----------------|---|---------------------------|------------------------------|------|-----------------|-------------------|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| | | | | | | | | |
| | | | | | | | | |
| Amount | | | | | | | | |

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.....

Signature :

Complete Name :

Title :

Cap Companies :

MINISTER OF FINANCE OF
THE REPUBLIC OF
INDONESIA,

Signed.

AGUS D. W. MARTOWARDOJO