



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 64/PMK.02/2012

CONCERNING

AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER OF
PROCEDURES FOR PROVIDING 218/PMK.02/2011 BUDGET, COUNTING,
PAYMENT, SUBSIDIES AND ACCOUNTABILITY *Liquefied Petroleum Gas* (LPG)
CYLINDER OF 3 KILOGRAM

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that based on the Regulation of the Minister of Finance Number 218/PMK.02/2011 have set procedures for the provision of budget, calculation, payment, subsidy and accountability *Liquefied Petroleum Gas* (LPG) Cylinder of 3 Kilogram;
 - b. that in order to provide legal certainty for the implementation of the subsidy payments of the *Liquefied Petroleum Gas* (LPG) Cylinder of 3 Kilogram, it is necessary to amend the provisions of the Regulation of the Minister of Finance Number of Procedures for the Provision 218/PMK.02/2011 concerning Budget, Calculation, Payment, Subsidy and Accountability *Liquefied Petroleum Gas* (LPG) Cylinder of 3 Kilogram;
 - c. that based on the considerations as referred to in the paragraphs a and b, it is necessary to stipulate Regulation of the Minister of Finance on the Amendment to Regulation of the Minister of Finance Number 218/PMK.02/2011 concerning Procedures for the Provision of Budget, Calculation, Payment, Subsidy and Accountability *Liquefied Petroleum Gas* (LPG) Cylinder of 3 Kilogram;

- In View of :
1. The Presidential Decree Number 56 / P Year 2010:
 2. Regulation of the Minister of Finance Number 218/PMK.02/2011 concerning Procedures for the Provision of Budget, Calculation, Payment, Subsidy and Accountability *Liquefied Petroleum Gas* (LPG) Cylinder of 3 Kilogram ;

DECIDES:

- To stipulate :
- REGULATION OF THE MINISTER OF FINANCE CONCERNING TO THE AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 218/PMK.02/2011 CONCERNING PROCEDURES FOR PROVIDING FINANCIAL, ACCOUNTING, PAYMENT, AND ACCOUNTABILITY OF SUBSIDY *Liquefied Petroleum Gas* (LPG) CYLINDER OF 3 KILOGRAM.

Article I



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Several provisions in the Regulation of the Minister of Finance Number 218/PMK.02/2011 concerning Procedures for the Provision of Budget, Calculation, Payment, Subsidy and Accountability *Liquefied Petroleum Gas* (LPG) Cylinder of 3 Kilogram, is amended as follows:

1. The provisions of the paragraph (1) and paragraph (9) of Article 3 is amended so that Article 3 reads as follows:
 - (1) Subsidies 3 Kg LPG Cylinder consists of price subsidy and Value Added Tax (VAT) on delivery of 3 Kg LPG Cylinder by Business Agency to the Government, as set out in the National Budget and / or National Budget Amendment.
 - (2) Subsidy is calculated by multiplying the price of subsidized 3 Kg LPG Cylinder per kilogram with a volume of 3 Kg LPG Cylinder per kilogram delivered to the consumer 3 Kg LPG Cylinder established in accordance with the provisions of the legislation.
 - (3) Price subsidies as referred to in the paragraph (2) is calculated by the following formula:

SH = SHKg x V

SHKg = [(HJE LPG - VAT - MA) - HP LPG]

SH = Price Subsidies

SHKg = Price per kilogram Subsidy

V = volume of 3 Kg LPG Cylinder (Kg)

HJE retail price of LPG = 3 Kg LPG Cylinder (USD / kg)

VAT = Value Added Tax (USD / kg)

MA = Margin Agent (USD / kg)

HP LPG = Standard Price 3 Kg LPG Cylinder (USD / kg)

- (4) The price per kilogram subsidy as referred to in the paragraph (2) is the state expenditure for Consumers 3 Kg LPG Cylinder users through the delivery of Business Agency 3 Kg LPG Cylinder which is calculated from the difference between the retail price less per kilogram 3 Kg LPG Cylinder net VAT and dealer margins are used in the calculation Tubes 3 Kg LPG subsidy in the National Budget and / or National Budget Amendment is



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concerned the fiscal year of reference prices per kilogram 3 Kg LPG Cylinder.

- (5) The retail of selling price per kilogram 3 Kg LPG Cylinder is the retail price per kilogram 3 Kg LPG Cylinder in the country established in accordance with the provisions of the legislation.
 - (6) Standard Price per kilogram 3 Kg LPG Cylinder calculated in accordance with the provisions of the legislation.
 - (7) In the Reference Price per kilogram 3 Kg LPG Cylinder as referred to in the paragraph (6) including the margin.
 - (8) The amount of margin as described in the paragraph (7) is given to the Business Agency in accordance with the provisions of the legislation.
 - (9) The Value Added (VAT) on the transfer of the 3 Kg LPG Cylinder by Business Agency to the Government as referred to in the paragraph (1) is calculated based on the difference between the retail price less per kilogram 3 Kg LPG Cylinder VAT and net margin calculation agent used in subsidy 3 Kg LPG Cylinder in the National Budget and / or the National Budget Amendment is concerned fiscal year of reference prices per kilogram 3 Kg LPG Cylinder.
2. The provisions of the paragraph (3) letter e of Article 7 is amended so that Article 7 reads as follows:
- (1) The Business Agency Directors monthly proposed subsidy payment request 3 Kg LPG Cylinder to the Specific Budget User (KPA).
 - (2) The Request for subsidy payments 3 Kg LPG Cylinder for 1 (one) month can be delivered on 1 (one) month.
 - (3) Payment request 3 Kg LPG Cylinder subsidy as referred to in the paragraph (1) shall be accompanied by complete supporting data consists of:
 - a. sales volume to 3 Kg LPG Cylinder Consumers 3 Kg LPG Cylinder users in the country accompanied by a proof of delivery of the 3 Kg LPG Cylinder to the agent;
 - b. LPG market index price;
 - c. Standard Price 3 Kg LPG Cylinder;
 - d. average buying rate of Bank Indonesia in related months, and
 - e. tax invoice on delivery of the 3 Kg LPG Cylinder by Business Agency to the Government charged to the Specific Budget User (KPA);



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- f. calculation of the number of the 3 Kg LPG Cylinder subsidy based on the data as referred to in points a, b, c, d, and e.
3. Among the paragraph (2) and the paragraph (3) of Article 8, 1 (one) the paragraph, namely the paragraph (2a), so that article 8 reads as follows:
 - (1) Upon request payment 3 Kg LPG Cylinder subsidy as referred to in Article 7 the paragraph (1), The Specific Budget User (KPA) research and verification of supporting data as referred to in Article 7 (3).
 - (2) In order to study and verify described in the paragraph (1), The Specific Budget User (KPA) may request other supporting data relating to the calculation Tubes 3 Kg LPG subsidy to be extended and / or other relevant authorities.
 - (2a) If the submitted data as referred to in Article 7 the paragraph (3) are considered incomplete or not believed the truth, The Specific Budget User (KPA) can do research directly into the unit data sources.
 - (3) In conducting the research and verification as described in the paragraph (1), The Specific Budget User (KPA) can form a team.
 4. The provisions of the paragraph (2) of Article 10 be amended so that Article 10 reads as follows:
 - (1) The number of subsidized prices that can be paid for each month to the Business Agency highest at 95% (ninety five percent) of the result calculation of verification.
 - (2) The number of Value Added Tax (VAT) on the transferring of 3 Kg LPG Cylinder by the Business Agency to be paid for each month of 100% (one hundred percent) of the result calculation of verification.
 5. The provisions of the paragraph (2) of Article 12 be amended so that Article 12 reads as follows:
 - (1) Based on the verification report as referred to in Article 9 and the number of 3 Kg LPG Cylinder subsidy to be paid as referred to in Article 10, the signing Officer of Payment Order (SPM) create, sign and deliver to the State Treasury Office (KPPN) Payment Order (SPM) partners in accordance with the provisions of the legislation.
 - (2) The Value added Tax (VAT) on the transfer of the 3 Kg LPG Cylinder by the Business Agency to the Government as defined in Article 3, the paragraph (9) collected at the time of payment of price subsidies by



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direct deduction from the bill of Business Agency to the related Payment Order (SPM).

6. The provisions of the paragraph (1) and the paragraph (3) of Article 20 be amended so that Article 20 reads as follows:
 - (1) In the event that there is less difference between the payment of Value Added Tax (VAT) on the transferring of 3 Kg LPG Cylinder by Business Agency to the Government that has been paid to the Directorate General of Taxation with the audit result as referred to in Article 18, the difference is less payment of VAT on the transfer of the 3 Kg LPG Cylinder by Business Agency paid to the Government by the Specific Budget User (KPA) to the Directorate General of Taxation in accordance with the provisions of the legislation along Value Added Tax (VAT) subsidy funds has been allocated in the National Budget and / or National Budget Amendment.
 - (2) In the case of lack of payment of funds as referred to in paragraph (1) has not been budgeted in the current fiscal year, the fund is proposed to be allocated in the National Budget and / or National Budget Amendment next fiscal year.
 - (3) In the event of excess payment of Value Added Tax (VAT) upon the transfer of 3 Kg LPG Cylinder by Business Agency to the Government that has been paid to the Directorate General of Taxation with the audit as referred to in Article 18, the overpayment shall be transferred from the account of the tax revenue to the State Treasury account accordance with the provisions of legislation use Account Code 423 913 (Other Expenditure Revenue Return RM TAYL).
7. The provisions of Article 27 are amended so that Article 27 reads as follows: Against Value Added Tax (VAT) on the transferring of 3 Kg LPG Cylinder by Business Agency to the Governments that have not been collected prior to the enactment of this Regulation of the Minister, the procedure of calculation and payment follow the mechanism that provided for in this Regulation of the Minister.
8. In between Article 29 and Article 30, 1 (one) article, namely Article 29A to read as follows:

"Article 29A

Payment of Value Added Tax (VAT) on price subsidies have been paid by Regulation of the Minister of Finance Number 218/PMK.02/2011 Year 2011 is the VAT on the transfer of 3 Kg LPG Cylinder by Business Agency to the Government as



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set forth 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 April 30, 2012

Minister of Finance,

Signed.

AGUS
MARTOWARDOJO

D.W.

Promulgated in Jakarta

on April 30, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS

Signed.

AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 475 YEAR 2012