



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 80/PMK.03/2012

CONCERNING

PUBLIC LAND TRANSPORTATION AND PUBLIC WATER TRANSPORTATION  
SERVICES WHICH ARE NOT SUBJECTED TO A VALUE ADDED TAX

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering : that in order to implement the provisions of Article 7, paragraph (2) 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 as amended by Act Number 42 Year 2009, it is necessary to stipulate Regulation of the Minister of Finance concerning the Public Land Transportation and Public Water Transportation Services which are not subjected to a 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 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 amended by Act Number 42 Year 2009 (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:



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

- 2 -

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING PUBLIC LAND TRANSPORTATION AND PUBLIC WATER TRANSPORTATION SERVICES WHICH ARE NOT SUBJECTED TO A VALUE ADDED TAX.

#### Article 1

In this Regulation of the Minister referred to as:

1. Public Transport Vehicles are motor vehicles used to transport people and / or goods provided for public free of charge either in route or in route, by using the vehicle number sign with yellow base and black writing.
2. Train is a railway vehicle with the power of motion, either moving by itself or coupled to other rail facilities, which will be moving on the rail associated with train traveling.
3. Ships are vessels with certain forms and types, which are driven by wind power, mechanical power, other energies, withdrawn or suspended, including vehicles powered support dynamic, underwater vehicles, and floating equipment and floating buildings that do not move.

#### Article 2

Value Added Tax is not subjected on:

- a. public land transportation services, and
- b. Public water transportation services.

#### Article 3

- (1) public land transportation services as referred to in Article 2 letter a consist of:
  - a. Public transport services in the street, and
  - b. Public transport Train services.
- (2) Public transport services in the street as described in paragraph (1) letter a, is a displacement activity of people and / or goods from one place to another by using the Public Service Vehicles in the traffic road, with free of charge.
- (3) Public transport Train services as referred to in paragraph (1) letter b is a displacement activity of people



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

- 3 -

and / or goods from one place to another by using the Train, with free of charge.

- (4) Not included in the definition of public transport Train services as referred to in paragraph (3) is in terms of transport services using Railways which rented or chartered.

#### Article 4

- (1) Public water transportation services as referred to in Article 2 letter b includes:
  - a. public transport services in the sea;
  - b. public transport services in the rivers and lakes, and
  - c. Public transport services crossings.
- (2) Public transport services in the sea as referred to in paragraph (1) letter a, is a displacement activity of people and / or goods from one place to another by using a ship, within 1 (one) trip or more than 1 (one) way, from one port to another port, with free of charge.
- (3) public transport services in the rivers and lakes, as referred to in paragraph (1) letter b is a displacement activity of people and / or goods from one place to another by using ship carried in rivers, lakes, reservoirs, wetlands, flood canal , or canal, with free of charge.
- (4) Public transport services crossing as referred to in paragraph (1) letter c is a displacement activity of people and / or goods from one place to another by using a ship, which has function as a bridge connecting the road network and / or Railway line network separated by water, with free of charge.

#### Article 5

Excluded from the definition of public transportation services in the water as referred to in Article 4 is in the case of freight aboard a rented or chartered.

#### Article 6

At the time of this Regulation of the Minister comes into force, the Minister of Finance Number 527/KMK.03/2003 concerning the Public Land Transportation and Public Water Transportation Services which are not subjected to a Value Added Tax as amended by Regulation of the Minister of



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

- 4 -

Finance Number 28/PMK.03/2006, revoked and declared void.

Article 7

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 May 29, 2012

MINISTER OF FINANCE,

Signed.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

on May 29, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS,

Signed.

AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 554 YEAR 2012