



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 93/PMK.03/2012

CONCERNING

THE SUBMISSION OF MAILING SERVICE DELIVERY WITH STAMP WHICH  
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 already several times amended the latest by Act Number 42 Year 2009 concerning the Third Amendment to Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods, it is necessary to stipulate Regulation of the Minister of Finance concerning the Submission of Mailing Service Delivery With a Stamp Which Not Subjected to a Value Added Tax;

In View of : a. 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);

b. 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);

c. 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



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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);

d. The Presidential Decree Number 56 / P Year 2010:

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING THE SUBMISSION OF MAILING SERVICE DELIVERY WITH STAMP WHICH NOT SUBJECTED TO A VALUE ADDED TAX.

Article 1

In this Regulation of the Minister referred to as:

1. Stamps are labels or strips, or impression on paper with shape and size, whether image or no image, which contains the name of the issuing country or symbol that is the characteristic of the issuing country, and has a nominal value given in the form of numbers and / or letters.
2. Postal Operator is an entity that held the post.
3. Universal Postal Service is a certain kind of postal service that must be guaranteed by the government to cover the entire territory of the Republic of Indonesia which allows people to send and / or receive transfers from one place to another place in the world.

Article 2

- (1) Mailing Services Delivery with Stamp submitted by the Postal Operator is a type of service which not subjected to a Value Added Tax.
- (2) Mailing Services Delivery with Stamp which not subjected to a Value Added Tax as referred to in paragraph (1) is mailing delivery service with a stamp performed in the framework of the implementation of the provisions of the Universal Postal Service:
  - a. The submission of mailing delivery services with stamp postal rates are set by the government, and
  - b. Way of payment of postal rates as referred to in letter a done by using a stamp or otherwise to substitute Stamp paste.



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- (3) The letter as referred to in paragraph (1) is part of the written communication with or without a cover addressed to an individual or entity with a specific address, which is in the process its delivery carried out entirely physically, including:
- a. postcards which are form of written communication over the picture cards and / or illustrated;
  - b. aerogramme which is a form of written communication, written on a piece of paper that also functions as a cover;
  - c. Sekogram is a writing, print, or recorded for the needs of the blind;
  - d. small packet that is post mail intended to deliver items up to 2 (two) kilograms;
  - e. Document is a data, records, and / or statement whether written on paper or recorded on other media or in any form patterns that can be seen, read or heard and has commercial value or worth.
- (4) Mailing Delivery as referred to in paragraph (1) is a service of written communication that includes the collection, processing, transport, and delivery of information in the form of a letter.
- (5) other way to substitute Stamps paste as described in paragraph (2) letter b is printed stamp on the cover, in the aerogramme, on a postcard, and on the form issued by the Post organizer, stamp or mold machines are permitted by the Post organizer.

Article 3

At the time of this Regulation of the Minister comes into force, the Minister of Finance Decree Number 168/KMK.03/2002 concerning the Submission of Mailing Services Delivery with Stamps which not Subjected to a Value Added Tax, revoked and declared void.

Article 4

This Regulation of the Minister comes into force after 10 (ten) days from the date of 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.



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Stipulated in Jakarta,

on June 12, 2012

MINISTER OF FINANCE,

Signed.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

on June 12, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS

Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 604 YEAR 2012