



MINISTER OF FINANCE
REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 88/PMK.011/2011
CONCERNING
GOVERNMENT-BORNE VALUE ADDED TAX ON THE SUBSIDY OF FUEL OIL of
CERTAIN TYPES AND SUBSIDIZED THREE (3)-KILOGRAM TUBE LIQUEFIED
PETROLEUM GAS (LPG) OF FOR FISCAL YEAR OF 2011

BY THE GRACE OF GOD ALMIGHTY
THE MINISTER OF FINANCE,

Considering : that in order to implement the provision in Article 3 item (2) letter b point 1 of Act Number 10 Year 2010 on State Revenues and Expenditures Budget for Fiscal year 2011, it is necessary to stipulate Regulation of the Minister of Finance on Government-Borne Value Added Tax on the Subsidy of Fuel Oil of Certain Types and Subsidized 3 (three)-Kilogram Tube Liquefied Petroleum Gas (LPG) for Fiscal Year 2011;

In View of : 1 Act Number 17 Year 2003 on State Finance (State Gazette of the Republic of Indonesia Year 2003 Number 47, Supplement to State Gazette of the Republic of Indonesia Year 2011 Number 4286);
2 Act Number 1 Year 2004 on State Treasury (State Gazette of the Republic of Indonesia Year 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355);
3. Act Number 10 Year 2010 on State Revenues and Expenditures Budget for Fiscal year 2011 Number 126 (State Gazette of the Republic of Indonesia Year 2010 Number 126, Supplement to State Gazette of the Republic of Indonesia Number 5167);
4. Presidential Regulation Number 71 Year 2005 on Supply and Distribution of Fuel Oil of Certain Types as amended by Presidential Regulation Number 45 Year 2009;
5. Presidential Regulation Number 104 Year 2007 on Supply, Distribution, and Price Fixing of 3 Kilogram Tube Liquefied Petroleum Gas;
6. Presidential Decree Number 56/P Year 2010;
7. Regulation of the Minister of Finance Number 215/PMK.02/2007 on Procedures for Supply, Calculation and



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Payment of Subsidy of 3 Kilogram Tube Liquefied Petroleum Gas (LPG);

8. Regulation of the Minister of Finance Number 03/PMK.02/2009 on Procedures for Supply, Calculation and Payment of Subsidy of Fuel Oil of Certain Types as amended by Regulation of the Minister of Finance Number 195/PMK.02/2009;
9. Regulation of the Minister of Finance Number 228/PMK.05/2010 on Mechanisms for Implementation and Accountability of Government-Borne Tax;

DECIDES

To stipulate

: REGULATION OF THE MINISTER OF FINANCE ON GOVERNMENT-BORNE VALUE ADDED TAX ON THE SUBSIDY OF FUEL OIL OF CERTAIN TYPES AND SUBSIDIZED THREE (3)-KILOGRAM TUBE LIQUEFIED PETROLEUM GAS (LPG) FOR FISCAL YEAR 2011

Article 1

In this Regulation of the Minister of Finance, the meaning of:

1. Specific Types of Fuel Oil are types of fuel oil derived and/or processed from petroleum and/or fuel derived and/or processed from petroleum that has been mixed with biofuel as other fuel with specific types, quality standards (specifications), and price, volume and consumers in accordance with the laws and regulations.
2. Liquefied Petroleum Gas, hereinafter abbreviated as LPG, is hydrocarbon gas which is liquefied with pressure to facilitate the storage, transport and handling basically consisting of propane, butane, or mixture of both propane and butane.
3. Three (3) Kilogram Tube LPG, hereinafter referred to as 3 kg Tube LPG, is LPG which is loaded into a tube with a content weight of three (3) kilograms.
4. Entrepreneurs are Taxable Entrepreneurs who have obtained the assignment from the Government to supply and distribute Specific Types of Fuel Oil and 3 kg Tube LPG.

Article 2

- (1) Value Added Tax payable on the subsidy of Specific Types of Fuel Oil and 3 kg Tube LPG paid to the entrepreneurs shall be borne by Government.



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- (2) Government-borne Value Added Tax as referred to in item (1) shall be Government-borne tax subsidy expenditure as referred to in Regulation of the Minister of Finance on the mechanisms for the implementation and accountability of Government-borne tax.
- (3) Government-borne Value Added Tax as referred to in item (1) shall be granted budget ceiling as stipulated in Act Number 10 Year 2010 on State Revenues and Expenditures Budget for Fiscal Year 2011 along with amendments thereto.

Article 3

The Minister of Finance as State's General Treasurer as Budget User of State's General Treasurer Budget Division shall appoint the Director General of Taxation, in this case the Director of Compliance and Revenue Potential as the Budget User Authority to implement the payment of Government-borne tax subsidy.

Article 4

The amount of Government-borne Value Added Tax on the subsidy of Specific Types of Fuel Oil and 3 kg Tube LPG is equivalent to applicable tariff of Value Added Tax multiplied by the amount of subsidy of Specific Types of Fuel Oil and 3 kg Tube LPG paid to the Entrepreneurs.

Article 5

- (1) The amount of Government-borne Value Added Tax on the subsidy of Specific Types of Fuel Oil and 3 kg Tube LPG which will be realized based on the amount of payment for subsidy of Specific Types of Fuel Oil and 3 kg Tube LPG from the research and verification results by the Director General of Budget in this case the Director of Non-Tax State Revenue stated in official report.
- (2) Based on the official report as referred to in item (1), the Director of Budget in this case the Director of Non-Tax State Revenue shall deliver a notification concerning the amount of Government-borne Value Added Tax on the subsidy of Specific Types of Fuel Oil and 3 kg Tube LPG to the Director General of Taxation in this case the Director of Compliance and Revenue Potential.
- (3) Director General of Taxation in this case the Director of Compliance and Revenue Potential as the Budget User Authority



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shall instruct the Commitment-Making Official and the Payment Order Signatory Official according to their respective duties to:

- a. issue Payment Request Form on the realization of government-borne tax subsidy expenditure;
- b. issue Payment Order; and
- c. deliver Payment Order to the State Treasury Services Office, the Directorate General of State Treasury to obtain Fund Disbursement Order for the implementation of State Budget expenditure for Government-Borne tax subsidy.

Article 6

Reporting and accountability of Government-borne Value Added Tax on the subsidy of Specific Types of Fuel Oil and 3 kg Tube LPG shall be implemented by Head Office of the Directorate General of Taxation in this case the Director of Compliance and Revenue Potential as the Accounting Unit of Budget User Authority on Government-borne tax subsidy expenditure in accordance with Regulation of the Minister of Finance concerning the mechanisms for the implementation and accountability on Government-borne tax.

Article 7

This Regulation of the Minister of Finance shall come into force from January 1 to December 31, 2011.

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 June 13, 2011

THE MINISTER OF FINANCE

Signed,

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On March 31, 2011

THE MINISTER OF LAW AND HUMAN RIGHTS

Signed,

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 341



MINISTER OF FINANCE
REPUBLIC OF INDONESIA

Issued as a True Certified Copy

HEAD OF THE GENERAL AFFAIRS BUREAU

represented by

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

GIARTO

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