MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

THE COPY

REGULATION OF THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA

NUMBER 100/PMK.03/2013

ON

THE SECOND AMENDMENT TO THE REGULATION OF THE MINISTER OF FINANCE
NUMBER 76/PMK.03/2010 ON PROCEDURE AND SETTLEMENT OF
VALUE ADDED TAX RETURN REQUESTS OF INDIVIDUAL HOLDER OF FOREIGN
PASSPORT

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

Considering:

a. whereas in order to provide clarity regarding the setting of
the Taxable Retail Stores, and Retail Stores, as well as to
provide better services to the Individual Foreign Passport
Holdes and to the Taxable Retail Store, needs to enact a
new provisions regarding the Taxable Retail Stores and
Retail stores need to make improvements and Special Tax
Invoice format and the Memorandum of Agreement
Payment Excess Returns Value Added Tax as stipulated in
the Regulation of the Minister of Finance No. 76/PMK.03/2010 on Procedures for Filing and Settlement
Demand Return Value Added Tax Congenital Goods
Personal Passport Holders Foreign Affairs, as amended by
the Finance Minister Regulation No. 18/PMK.03/2011;

b. whereas it has been established in a connection with the
Finance Minister Regulation No. 190/PMK.05/2012 on
Payment Procedures in the framework of implementation of
the State Budget, it is necessary to make adjustments to
some of the provisions stipulated in the Regulation of the
Minister of Finance No. 76/PMK.03/2010 Filing
Procedures and Settlement Requests Tax Return Value
Added Goods Personal Congenital Foreign Passport Holders
, as amended by the Finance Minister Regulation No. 18/PMK.03/2011;
Based on the considerations referred to in paragraph a, and b, as well as to implement the provisions of Article 16E Paragraph (5) of Law No. 8 of 1983 on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as amended several times, most recently by Law No. 42 of 2009, it is necessary to stipulate the Regulation of the Minister of Finance on the Second Amendment to the Regulation of the Minister of Finance No. 76/PMK.03/2010 on Procedures for Filing and Settlement Requests Tax Return Value Added Goods Personal Congenital Foreign Passport Holders;

In regard with:

1. Minister of Finance Regulation No. 76/PMK.03/2010 on Procedures for Filing and Settlement Requests Tax Return Value Added Goods Personal Congenital Foreign Passport Holders, as amended by the Finance Minister Regulation No. 18/PMK.03/2011;

2. Minister of Finance Regulation No. 190/PMK.05/2012 on Payment Procedures In Order to Budget Implementation Revenue and Expenditure;

BE IT HEREBY RESOLVED

To enact:

REGULATION OF THE MINISTER OF FINANCE OF THE SECOND AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 76/PMK.03/2010 PROCEDURE AND SETTLEMENT VALUE ADDED TAX DEMAND RETURN OF INDIVIDUAL PASSPORT HOLDERS ABROAD.

Article I

Several provisions in the Regulation of the Minister of Finance No. 76/PMK.03/2010 on Procedures for Filing and Settlement Demand Value Added Tax Return Goods Personal Congenital Foreign Passport Holders, as amended ith the Finance Minister Regulation No. 18/PMK.03/2011 shall be amended as follow:

1. The provisions of Article 1 amended to read as follows:
Terminologies herein shall be defined as follows:

1. **Personal Foreign Passport Holders**, hereinafter referred to as Individual, shall be an individual who has a passport issued by another country and meet the following requirements:
   a. not a citizen of Indonesia or not a permanent resident of Indonesia, who lived in Indonesia or not more than 2 (two) months from the date of arrival, and/or
   b. not the crew of the airline.

2. **Luggage** shall be the taxable goods of which is purchased by a private person from Retail Stores and taken out by the customs area is concerned with the use of modes of transport aircraft, through airports.

3. **Taxable Entrepreneur of Retail Stores**, hereinafter referred to as PKP Retail Store, shall be a Taxable Entrepreneur who performs delivery of taxable goods through Retail Stores, and have registered itself as the Taxable Entrepreneur who participates in the refund scheme of Value Added Tax to the Individual, as well it has been stipulation by the General Director of Taxation regarding on the Appointment Taxable Entrepreneur of Retail Stores.

4. **Retail store** means the store that sells taxable goods within the Customs Area and registered by PKP Retail Store to participate in the VAT refund scheme to the Individual.

5. **Implementing Unit of Value Added Tax Restitution of the Airport** means the special unit of the Tax Office, which consists of Luggage Inspection Counter and Payment Counter, whose working area includes the somewhere place before the check-in counter and the counter after the immigration inspection, and assigns to process the tax refund request of the Individual Value Added Tax.

6. **Luggage Inspection counter** shall be part of the Restitution Unit of Value Added Tax, which assigns to inspect the Luggage.

7. **Payment counter** shall be part of the Implementing Unit of Airport Value Added Tax Refund that assigns to refund Value Added Tax for the amount least Rp500,000, 00 (five hundred thousand rupiah) to Rp5,000,000, 00 (five million rupiah) that has been paid by the Individual.

8. **Tax Office**, hereinafter referred to as the KPP, shall be *KPP Pratama* whose working area covers the airport.
9. Office of the State Treasury, hereinafter referred to as Treasury Office, shall be the Office of the State Treasury Services of which is the partner of KPP.

10. Special Tax Invoice means the Tax Invoice that is attached with the cash register/ payment receipt/ invoice as an inseparable unity, which is issued by the PKP Retail Store upon the purchase of the Luggage whose Value Added Tax will be refund by the Individual.

11. Memorandum Agreement of the Value Added Tax Restitution Refund shall be the document that states the amount of Value Added Tax that can be refund to the Individual.

12. Working Unit, hereinafter referred to as Satker, shall be the line organizational unit of the Ministry/ Agency or the line organizational of the Local Government that implements the activity of Ministry/ Agency and authorized and responsible to the budget utilization.

13. Supply of Money, hereinafter referred to as UP, working advance that is given to the Expenditure Treasurer to finance the daily operational of the Satker or to finance the expense in accordance with the nature and its purpose is impossible to be carried out through the direct payment.

14. Advance Restitution Value Added Tax shall be UP that is utilized to pay the refund of Value Added Tax for the Individual.

15. Expenditure Treasurer shall be the person designated to receive, to store, to pay, to administer, and to account for money for the State Expenditure within the implementation of the State Budget Revenue and Expenditure at the office/ Satker of the State Ministry/ Agency.

16. Assistant Expenditure Treasure, hereinafter abbreviated as BPP, shall be a person appointed to assist the Expenditure Treasurer to carry out the payment to the beneficiary for the smooth of implementation of certain activity.

17. Advances Value Added Tax Restitution Holder, shall be BPP that is placed at the Implementing Unit of the Airport Value Added Tax Restitution who carries out the payment of the Airport Value Added Tax restitution.

18. Budget User, hereinafter abbreviated as PA, shall be the authority holder official on the budget utilization of the Ministry/ Agency.

19. Proxy of Budget User, hereinafter abbreviated as KPA, shall be an officer who obtains the power of attorney from PA to carry out a part of the authority and responsibility for budget utilization at the Ministry/ Agency concerned.
20. Official Signatory of the Warrant of Payment, hereinafter referred to as PPSPM, shall be the officer who is given the authority by the PA/ KPA to perform testing upon request and payment of payment order and issues the warrant of payment.

21. Warrant of Payment, hereinafter abbreviated as SPM, shall be the document issued by PPSPM to disburse funds sourced from the Budget Checklist Implementation.

22. Warrant of Payment of Supply Money, hereinafter referred to SPM-UP, shall be the document issued by PPSPM to withdraw UP.

23. SPM UP Refund shall be SPM UP that is issued to pay Advance Value Added Tax restitution.

24. Decree of Tax Restitution Refund, hereinafter referred to as SKPKPP, shall be the decree as the basis for issuing the Warrant Payment of Tax Restitution.

25. Warrant Payment of Restitution, hereinafter referred to as SPMKP, shall be warrant to the State Treasurer or its proxy to issue the Warrant of Disbursement that is addressed to the partner Operational Bank of the KPPN, as the basis restitution refund to the Individual.

26. Warrant Disbursement hereinafter referred SP2D is a warrant issued by the Treasury Office as Authorized BUN for implementation at the expense of the state budget expenditure by SPM.

2. The provisions of Article 4 shall be amended so that Article 4 reads as follows:

**Article 4**

(1) Request for refund of Value Added Tax on the purchase of goods that is carried by the Individual by first notifying Retail Store and shows its foreign passport on hand.

(2) PKP Retail Store who hands the luggage should issue the Special Tax Invoice for the Individual that is made in double 3 (three) with the following purposes:

a. first sheet, for the Individual;
b. second sheet, for Implementating Unit of the Airport Value Added Tax Restitution through the Individual;

c. third sheet, for the archive of PKP Retail Store through the Retail Store.

(3) Special Tax Invoice upon the purchase of Luggage, as set forth in paragraph (2) should comply with Article 13 paragraph (5) of Law Number 8 Year 1983 on Value Added Tax on Goods and Services and Selling Tax on Luxury Goods and its amendments, in condition the filling as follow:

a. at the column of "Taxpayer Identification Number", it shall be filled with the passport number of the Individual in accordance of which is mentioned in the passport;

b. at the column of "buyer address" it shall be filled with the complete address in accordance of which is mentioned in the passport.

(4) Special Tax Invoice, as set forth in paragraph (2), could function as the request letter for the refund of Value Added Tax by affixing signature in the column of the request for Value Added Tax refund that is affixed with the signatures of the Individual, and the cashier of the Retail Shop that is stamped with the official of Retail Stores Retail Store’s stamp.

(5) Form Special Tax Invoice format for the Individual, as set forth in paragraph (2), and numbering procedures, replacement, cancellation of the Special Tax Invoice and issuance of Special Tax Invoice manually shall be as set out in Appendix I herein.

(6) Procedures and Special Tax Invoice reporting mechanism that is replaced or cancelled in accordance with the provisions of the legislation in the field of taxation.

3. The provisions of Article 5 shall be amended, so that it reads as follows:

Article 5

PKP Retail Stores delivers the Periodic Tax Return of the Value Added Tax on all delivered taxable goods that have been made, including the delivery of Luggage to the Individual, in accordance with the provisions of the legislation in the field of taxation.

4. The provisions of Article 24 shall be amended, so that it reads as follows:

Article 24
Appendix I, as set forth in Article 4 paragraph (5); Annex II, as set forth in Article 10 paragraph (1); Annex III, as set forth in Article 10 paragraph (3); Annex IV, as set forth in Article 11 paragraph (2); and Appendix VIII, as set forth in Article 16 paragraph (6) herein, shall be the Appendixes are an integral part herein.

5. Annex I and Annex IV, as set forth in Article 24 of Regulation of the Minister of Finance No. 76/PMK.03/2010 on Procedures for Filing and Settlement Requests Tax Return Value Added Goods of the Individual Luggage of Foreign Passport Holders, as it has been amended by the Finance Minister Regulation No. 18 / PMK.03/2011 shall be amended become as set out in Annex I and Annex II of herein, which are an integral part herein.

Article II

Regulation shall come into force after 30 (thirty) days from the date of promulgation.

For public cognizance, it is ordered to promulgate this Ministerial Regulation by placing in the State Gazette of the Republic of Indonesia.

Promulgated in Jakarta
on July 5, 2013
MINISTER OF FINANCE OF THE
REPUBLIC OF INDONESIA,
Signed.
MUHAMAD CHATIB BASRI

Promulgated in Jakarta
on July 5, 2013
MINISTER OF JUSTICE AND HUMAN RIGHTS
REPUBLIC OF INDONESIA,
Signed
AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 906 YEAR 2013
### I. FORMAT FOR SPECIAL TAX INVOICE

<table>
<thead>
<tr>
<th>Sheet 1st</th>
<th>Sheet 2nd</th>
<th>Sheet 3rd</th>
</tr>
</thead>
<tbody>
<tr>
<td>: the individual</td>
<td>: for UP Airport VAT Restitution</td>
<td>: for Archive PKP retail Shop through retail shop</td>
</tr>
</tbody>
</table>

#### RETAIL STORE...............(1)
ADDRESS .........................(2)

**SPECIAL TAX INVOICE**

06XX-XX-XXXXX ........... (3)

Date dd-mm-yyyy.... (4)

| TAXALE ENTREPRENEUR | : (5) |
| NPWP | : (6) |
| ADDRESS | : (7) |
| NAME | : (8) |
| PASSPORT NO | : (9) |
| ADDRESS | : (10) |

Total Value 45.000.0000 .......... (11)

VAT (10/110) 4.090.909 .......... (12)

You have been attended by

Esra Maheri (13)

Retailer’s Declaration:

I declared that Individual holding a foreign passport has purchased the goods and has right to request for a Value Added Tax refund.

I hereby declare that I meet the eligibility criteria and will comply with the conditions and requirements for claiming VAT refund under the Individual holding a foreign passport’s refund scheme. I confirm that I fully understand the eligibility criteria, conditions and requirements which have been informed to rite. I will allow Directorate General of Taxes to inspect my good and my document)

apply for refund (14)

Individual holding a foreign passport 

Retailer signature & Stamp

(Name .................................... (15) 

name...................................... (16))
<table>
<thead>
<tr>
<th>No.</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Fill with the Name of the Retail Stores</td>
</tr>
<tr>
<td>2</td>
<td>Fill with the Address of the Retail Stores</td>
</tr>
<tr>
<td>3</td>
<td>Fill with the code and the Serial Number Tax Invoice generated by the system and the Directorate General of Taxation, the transaction code is '06 'or in the case of the website / application offline, then the Retail Stores Special Tax Invoice issued by transaction code and code status is '062 'while the number is filled manually starting and 90,000,001 numbers</td>
</tr>
<tr>
<td>4</td>
<td>To be completed transaction date indicated on the cash register / receipt of payment /Invoice</td>
</tr>
<tr>
<td>5</td>
<td>Fill with the name of PKP Retail Stores</td>
</tr>
<tr>
<td>6</td>
<td>Fill with the Taxpayer Identification Number PKP Retail Stores</td>
</tr>
<tr>
<td>7</td>
<td>Fill with the address of PKP Retail Stores</td>
</tr>
<tr>
<td>8</td>
<td>Fill the complete Personal Names of Foreign Passport Holders</td>
</tr>
<tr>
<td>9</td>
<td>Fill with the Personal Passport Number of Passport Holders</td>
</tr>
<tr>
<td>10</td>
<td>Fill with the complete address as stated in the passport</td>
</tr>
<tr>
<td>11</td>
<td>Fill Total Payment is inputted and a grand total at the cash register / receipt payment / invoices attached</td>
</tr>
<tr>
<td>12</td>
<td>Fill with Total TAX (10/110 x the total payment)</td>
</tr>
<tr>
<td>13</td>
<td>Fill with the Cashier Name</td>
</tr>
<tr>
<td>14</td>
<td>Fill with tick (the amount Tax charged in the case of at least Rp 500,000.00 or more)</td>
</tr>
<tr>
<td>15</td>
<td>Fill with the name and signature of Personal Foreign Passport Holders (in terms of the amount of Tax of at least USD 500,000.00 or more)</td>
</tr>
<tr>
<td>16</td>
<td>Fill with the name, signature and stamp (in terms of the amount of Tax charged at least USD 500,000.00 or more)</td>
</tr>
</tbody>
</table>
II. PROCEDURE FOR THE NOMENCLATURE, REPLACEMENT, CANCELATION OF THE SPECIAL TAX INVOICE AND THE ISSUANCE OF SPECIAL TAX INVOICE MANUALLY

A. Nomenclature of Special Tax Invoice

Code and Serial Number of the Special Tax Invoice shall be as follow:

\[
\begin{array}{c}
\text{Transaction Code} \\
\text{Branch Office Code} \\
\text{Status Code} \\
\text{Issuance Year} \\
\text{Serial Number}
\end{array}
\]

1. Transaction code is "06" at the Special Tax Invoice that is used on the delivery of the Taxable Goods to the Individual by PKP Retail Shop.
2. Status code:
   - "0" means for normal status,
   - "1" means for replacement status,
   - "2" means for the status that is generated normally
3. Code and Serial Number of the Tax Invoice generated by the base system of the directorate general of Tax.

B. Replacement of the Special Tax Invoice that is defected, damaged, incorrect during the filling, or incorrect due to writing

1. For the Tax Invoice that is defected, damaged, incorrect during the filling, or incorrect due to writing so that it does not includes the complete, clear, and correct information - PKP Retail issues such Special Tax Invoice and issues the substitutes Special Tax Invoice.
2. Upon request of the individual or on its own willing, PKP Retail Shop makes Substitute Tax Invoice against the Special Tax Invoice that is defected, damaged, incorrect during the filling, or incorrect due to writing, as long as such Special Tax Invoice has not been proposed for the return by the Individual and has not been approved/rejected on such application.
3. Correction for the Tax Invoice that is defected, damaged, incorrect during the filling, or incorrect due to writing shall be prohibited to be carried out by erasing or crossing out, or retyping, or by other means, other than by making the substitute Special Tax Invoice.
4. Issuance of the Special Tax Invoice as set forth in point 1, shall be carried out by means as follow:
   a. correcting the miss and error at the Special Tax Invoice with the description as it should be;
   b. Transaction Code and Status Code at the Special Tax Invoice uses code "061".
   c. Numbering of the substitute Special Tax Invoice shall be carried out by continuing the sequence number that has been used that is generated through web base system.
   d. Code and Serial Number of the Special Tax Invoice to be replaced should be inputted/ entered at the provided in the application of VAT Refund for Tourist.
   e. It should be attached with the Tax Invoice that is defected, damaged, incorrect during the filling, or incorrect due to writing.
   f. It shall be evidenced with the evidence or document that evidences that the replacement of Special Tax Invoice has been occurred. Evidence can be in the form of the original Special Tax Invoice of sheet 1§ and the sheet 2nd that are attached with the cash register/ payment receipt by the Individual.
   g. It shall be stamped with the stamp that mentioned the code and Serial Number as well the date of such Special Tax Invoice to be replaced.

<table>
<thead>
<tr>
<th>Special Tax Invoice to be replaced:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code and Serial Number : ...............</td>
</tr>
<tr>
<td>Date : ................................</td>
</tr>
</tbody>
</table>

5. Calculation for the period of 1 (one) month since the purchase of the Taxable Good by the Individual in case the Substitute Special Tax Invoice is 1 (one) month since the transaction date mentioned in the cash register/ payment receipt that is attached in one unity of the Substitute Special Tax Invoice.

C. Cancellation of the Special Tax Invoice
   1. In case the transaction of the delivery of the Taxable Goods is occurred whose Special Tax Invoice has been issued, such Special Tax Invoice shall be cancelled.
   2. Cancelation of the transaction shall be supported with the evidence or document that evidenced that cancelation of the transaction has been occurred, which is in the form of the return of sheet first and sheet
second of the original Special Tax Invoice that is attached with the cash register/payment receipt of the Individual.

3. The cancelled Special Tax Invoice shall remain be administered (be kept) by the PKP Retail Shop that issues the Special Tax Invoice.

4. Cancellation of the Special Tax Invoice could be carried out as long as such Special Tax Invoice has not been proposed for the return by the Individual and has not been approved or rejected on such proposal.

D. Issuance Special Tax Invoice Manually

1. In case web base/application is in offline condition, Retail Shop could issues/print Special Tax Invoice manually with the conditions as follow:
   a. Special Tax Invoice shall be made in triplicate with the purpose in accordance with the provision;
   b. numbering for the manual Special Tax Invoice shall made by means:
      1) Transaction Code and Status Code at the substitute Special Tax Invoice uses the code "062".
      2) Nomenclature for the manual Special Tax Invoice started from number 90000001 for the respective Retail Shop, including for the nomenclature that is started each the beginning calendar year.

2. In case website/application as set forth in number 1 has been online, Retail Shop should input all data at the Special Tax Invoice, including the date of Special Tax Invoice that has been issued manually, into the system.

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MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA

Signed

MUHAMAD CHATIB BASRI

Copy as its original version
HEAD OF GENERAL BUREAU
for him
HEAD OF THE ADMINISTRATIVE DEPARTMENT
OF THE MINISTRY

signed and stamped
NOTA PERSETUJUAN PENGEMBALIAN KELEBIHAN PEMBAYARAN PAJAK
PERTAMBAHAN NILAI/ VAT REFUND APPROVAL NOTICE

Nama sesuai Paspor / Name as in Passport:

Nomor Paspor / Passport Number:

Nomor Permohonan / VAT Refund Number:

Pengembalian melalui / Refund by:

Alamat Surat Elektronik / Email Address:

Transfer melalui / please transfer to:

Nama Bank / Bank Name:

Mata uang / Currency:

Jumlah yang dimohon / Applied Amount:

<table>
<thead>
<tr>
<th>Jumlah Yang Dikembalikan / Refund Amount</th>
<th>Jumlah Pajak Pertambahan Nilai / VAT Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nömor Faktur Pajak Khusus / Tax Invoice Number</td>
<td>Pada Faktur Pajak Khusus On Tax Invoice</td>
</tr>
<tr>
<td>Rp ........................................</td>
<td>Rp ........................................</td>
</tr>
<tr>
<td>Total Yang Dapat Dikembalikan / Total Refundable</td>
<td>Rp ........................................</td>
</tr>
</tbody>
</table>

Setuju dikembalikan sebesar Rp 5.000.000,00 *)
Agree for refund amount Rp5,000,000,00 *)

Tanda tangan Orang Pribadi / Pemegang Paspor Luar Negeri / Individual holding a foreign passport's Signature:

Nama Orang Pribadi / Individual holding a foreign passport's Name:

Nama NIP:

*) diisi/tercetak dalam hal pengembalian lebih dari Rp5,000.000,00 tetapi menghendaki dikembalikan Rp5,000,000,00

*) filled in when the VAT Refund is more than Rp5,000,000,00 but the individual holding a foreign passport's wants refund only Rp5,000,000,00 in cash

Tanda Tangan Petugas Konter / Pemeriksaan / Verification Counter Officer Signature:

Nama:

NIP:

Tanda Tangan Petugas Konter / Pembayaran / Payment Counter Officer Signature:

Nama:

NIP:

MENTERI KEUANGAN REPUBLIK INDONESIA,

tt.

MUHAMAD CHATIB BASRI

Salinan sesuai dengan aslinya

KEPALA BIRO UMUM-

u.b.

KEPALA BAGIAN T. U. KEMENTERIAN

GIARTO,

NIP 195904201984021001