Considering:

a. whereas in order to give better legal certainty and provide facilities of imposition of Value Added Tax on gold jewellery by the gold jewellery manufacturers and the imposition of Value Added Tax on the provision of freight forwarding services, it is necessary to adjust the provision of Other Values as the basis for tax imposition as Regulated by the Regulation Minister of Finance No. 75/PMK.03/2010 on Other Values Used as The Basis For Tax Imposition;

b. whereas based on the considerations as referred to in paragraph a, and to implement the provisions of Article 8A paragraph (2) of Law No. 8 of 1983 on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as has been amended several times most recently by Law No. 42 of 2009, it is necessary to stipulate Regulation of the Minister of Finance on the Amendment of Regulation of Minister of Finance Regulation No. 75/PMK.03/2010 on Other Values Used As The Basis For Tax Imposition;

In view of:

1. Law No. 8 of 1983 on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (State Gazette of the Republic of Indonesia of 1983 Number 51, Supplement of The State Gazette of The Republic of Indonesia Number 3264) as has been amended several times most recently by Law No. 42 of 2009 (State Gazette of the Republic of Indonesia of 2009 Number 150, Supplement of The State Gazette of The Republic of Indonesia Number 5069);

2. Regulation of Minister of Finance No. 75/PMK.03/2010 on Other Values Used As The Basis For Tax Imposition;

BE IT HEREBY RESOLVED:

To enact: REGULATION OF MINISTER OF FINANCE ON THE AMENDMENT OF REGULATION OF MINISTER OF FINANCE NUMBER
75/PMK.03/2010 ON OTHER VALUE USED AS THE BASIS TAX IMPOSITION.

**Article I**

Several provisions of The Regulation of Minister of Finance No. 75/PMK.03/2010 on Other Values Used As The Basis For Tax Imposition are amended as follows:

1. The provision of Article 2 is amended by adding two (2) points, point l and point m, so that Article 2 shall read as follows:

**Article 2**

Other Values, as referred to in Article 1, are stipulated as follows:

a. for the purpose of personal use, Taxable Goods and / or Taxable Services are Selling Price or Reimbursement after being deducted by gross profit;

b. for the purpose of free gift, Taxable Goods and / or Taxable Services are Selling Price or Reimbursement after being deducted by gross profit;

c. for delivery of sound or image recording media is estimated average selling prices;

d. for delivery of feature film is estimated average yield per movie title;

e. for delivery of tobacco products is retail selling price;

f. for taxable goods in the form of stock and / or assets which according to its original purpose is not for sale, which there are still the remainder at the liquidation of the company, are the fair market price;

g. for delivery of taxable goods from the head company to the branch or vice versa and / or delivery of taxable goods between branches is base selling price or gained price;

h. for delivery of taxable goods through brokers is the price agreed between the broker buyer and buyer;
i. for delivery of taxable goods through auctioneers is the auction price;

j. for delivery of package delivery services is 10 % (ten percent) of the amount that is invoiced or the amount that shall be invoiced;

k. for delivery of travel agency service or tourism travel agency is 10 % (ten percent) of the amount of that is invoiced or the amount that shall be invoiced;

l. for delivery of gold jewellery including the delivery of repair service and modification of gold jewellery as well as other services for gold jewellery, which is done by the gold jewellery manufacturer is 20 % (twenty percent) of the sales price of gold jewellery or the reimbursement value;

m. for the delivery of freight forwarding service that there is freight charge in the invoice of the freight forwarding is 10 % (ten percent) of the amount that is invoiced or the amount that shall be invoiced.

2. Between Article (2) and Article (3), it is inserted 1 (one) article, referred to as Article (2a), thus it shall read as follows:

   Article 2A

   (1) The Determination of Other Values for feature film delivery as referred to in Article 2 point d excludes the determination of Other Values for imported feature film.

   (2) It is applied the provisions as referred to in Regulation of Minister of Finance on Other Values for the determination other values for imported feature film as referred to in paragraph (1) as the basis for tax imposition on the use of intangible taxable goods from the outside the customs areas into the customs area in the forms of imported feature film and delivery of imported feature films, as well as the basic for Income collection of Tax Article 22 on the activity of imported feature film.

3. The provisions of Article 3 is amended , thus it shall read as follows:

   Article 3
Input tax that relates to:

a. delivery of package delivery services as referred to in Article 2 point j is done by the entrepreneurs of package delivery services;

b. delivery of travel service agency or tourism travel agency as referred to in Article 2 point k that is done by entrepreneurs of travel service agency or entrepreneurs of tourism service agency;

c. delivery of gold jewellery including delivery of repair service and and modification of gold jewellery as well as other services related to gold jewellery as referred to in Article 2 letter l that is done by the entrepreneurs gold manufacturers; and

d. delivery of freight forwarding service that is in the invoice of freight forwarding service there are freight charges as referred to in Article 2 point that is done by the entrepreneurs of freight forwarding services;

cannot be credited.

Article II

This Regulation of Minister shall come into force on March 1, 2013.

For public cognizance, this Regulation of Minister shall be promulgated by placing it in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta
on February 27, 2013
MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Signed,

AGUS D.W. MARTOWARDOJO
Promulgated in Jakarta 
on February 27, 2013
MINISTER OF LAW AND HUMAN RIGHTS
REPUBLIC OF INDONESIA ,

Signed

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA OF 2013 NUMBER 336