

# **CALCULATION OF TAX BASE FOR MOTOR VEHICLE TAX AND MOTOR VEHICLE TITLE TRANSFER FEE FOR THE YEAR 2016**

**(Regulation of the Home Affairs Minister of the Republic of  
Indonesia No. 12/2016 dated March 15, 2016)**

BY THE GRACE OF ALMIGHTY GOD

THE HOME AFFAIRS MINISTER OF THE REPUBLIC OF INDONESIA,

Considering :

That to implement provisions in Article 5 paragraph (9) of Law No. 28/2009 concerning Regional Tax and Regional Retribution, it is necessary to Regulation of the Home Affairs Minister of the Republic of Indonesia concerning Regional Tax and Regional Retribution, it is necessary to stipulate Regulation of the Home Affairs Minister of the Republic of Indonesia concerning the Calculation of Tax Base for Motor Vehicles and Motor Vehicle Title Transfer Fee for the year 2016;

In view of :

1. Law No. 39/2008 concerning State Ministry (Statute Book of the Republic of Indonesia of 2008 No. 166, Supplement to Statute Book of the Republic of Indonesia No. 4916);
2. Law No. 22/2009 concerning Traffic and Road Transportation (Statute Book of the Republic of Indonesia of 2009 No. 96, Supplement to Statute Book of the Republic of Indonesia No. 5025);
3. Law No. 28/2009 concerning Regional Taxes and Regional Levies (Statute Book of the Republic of Indonesia of 2009 No. 130, Supplement to Statute Book of the Republic of Indonesia No. 5049);

To stipulate :

REGULATION OF THE HOME AFFAIRS MINISTER OF THE REPUBLIC OF INDONESIA CONCERNING THE CALCULATION OF TAX BASE FOR MOTOR VEHICLE TAX AND MOTOR VEHICLE TITLE TRANSFER FEE FOR THE YEAR 2016.

## CHAPTER I

## GENERAL PROVISIONS

## Article 1

Referred to in this Ministerial Regulation as :

1. Motor vehicle is all wheeled vehicles and their tows used in all types of land road and moved by technical apparatus in the form of motor or other apparatuses used to alter a certain energy source into kinetic energy of the related motor vehicle, including heavy duty equipment and large equipment whose operation uses wheels and motor which are not permanently attached and motor vehicle operated in the water.
2. Public transport motor vehicle is any vehicle which holds a public transport permit to carry goods and/or people by collecting fares.
3. Motor vehicle tax, hereinafter abbreviated into PKB, is tax imposed on the ownership and/or control of a motor vehicle.
4. Motor vehicle title transfer fee, hereinafter abbreviated into BBN-KB, is tax on the transfer of right to motor vehicle as a result of an agreement between two parties or one-sided act or condition resulting from sale and purchase, exchange, grant, heritage, or entry into a corporate body.
5. Modified motor vehicle is a motor vehicle which undergoes technical change and/or usage.
6. Movable heavy duty equipment and large equipment is heavy duty equipment and large equipment whose operation uses wheels and motor which are not permanently attached.
7. Motor vehicle sale value, hereinafter abbreviated into NJKB, is the public market price of a motor vehicle.
8. Modified motor vehicle sale value, hereinafter abbreviated into NJKBUB, is the public market price of a motor vehicle which undergoes technical change and/or usage.
9. Public market price, hereinafter abbreviated into HPU, is average price obtained from various accurate data sources.
10. Production year is the year of assembly and/or the year decided based on registration and identification by authorized party.
11. Chasis/body age is the age of water motor vehicle calculated starting from the year of producing chasis/body.
12. Motor age is the age of water motor vehicle calculated starting from the production year.

## CHAPTER II

## CALCULATION OF

## PKB AND BBN-KB BASE

## Part One

## Motor Vehicles

## Article 2

Types of motor vehicles are classified into :

- a. motor vehicles other than those operated in water, heavy duty equipment and large equipment;
- b. motor vehicle operated in water; and
- c. Heavy duty equipment and large equipment motor vehicle.

## Part Two

Motor Vehicles Other Than Those Operated in Water, Heavy Duty Equipment  
and Large Equipment

## Article 3

Motor vehicles as referred to in Article 2 letter a consist of :

- a. passenger car consisting of sedan, jeep and minibus;
- b. bus consisting of micro-bus and bus;
- c. Cargo car consisting of cargo car, pick up, light truck and truck;
- d. heavy duty equipment and large equipment; and
- e. two-wheeled and three-wheeled motorcycles.

## Article 4

- (1) PKB base shall be set for the types of motor vehicles as referred to in Article 3.
- (2) PKB base as referred to in paragraph (1) is based on the multiplication of 2 (two) main elements:
  - a. NJKB; and
  - b. weight reflecting relatively the level of road damage and/or environmental pollution due to the use of motor vehicles.
- (3) PKB base as referred to in paragraph (2) letter a is contained in column 8 of attachment I which is an integral part of this Ministerial Regulation.

## Article 5

- (1) NJKB as referred to in Article 4 paragraph (2) letter a shall be set based on HPU of motor vehicle in the first

week of December 2015.

- (2) NJKB as referred to in paragraph (1) shall be set on condition that:
  - a. if off the road price is obtained, NJKB is set before it is subjected to value added tax;
  - b. if on the road price is obtained, NJKB is set before it is subjected to value added tax, PKB and BBN-KB.
- (3) NJKB as referred to in paragraph (2) serves as the basis for imposition of BBN-KB.
- (4) NJKB as referred to in paragraph (3) is contained in column 6 of Attachment I which is an integral part of this Ministerial Regulation.

#### Article 6

- (1) Modified NJKB as part of the effort to impose PKB and BBN-KB shall be set based on the amount of NJKB plus sale modified price.
- (2) NJKB and sale value of modified motor vehicle as referred to in paragraph (1) is contained in Attachment I and Attachment II to this Ministerial Regulation shall be set for motor vehicles of the production year 2016.

#### Article 7

to be continued

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