

# PROCEDURES FOR THE CALCULATION AND RESTITUTION OF OVERPAID TAX

(Regulation of the Minister of Finance Number  
244/PMK.03/2015, Dated December 28, 2015)

BY GRACE OF GOD THE ALMIGHTY

THE MINISTER OF FINANCE OF  
THE REPUBLIC OF INDONESIA,

Considering:

- a. that the provisions on procedures for the calculation and restitution of overpaid tax have been regulated in Regulation of the Minister of Finance Number 16/PMK.03/2011 on Procedures for the Calculation and Restitution of Overpaid Tax as already amended by Regulation of the Minister of Finance Number 185/PMK.03/2015;
- b. that in order to harmonize the provisions on procedures for the calculation and restitution of overpaid tax and the provisions of legislation ruling state treasury and budget system, it is necessary to re-regulate provisions on procedures for the calculation and restitution of overpaid tax;
- c. that having regards to letters a and b, and in the framework of executing the provision of Article 11 Paragraph (4) of Law Number 6 Year1983 on Taxation General Provisions and Procedures as already amended several times and the latest by Law Number 16 Year 2009, it is necessary to

stipulate a regulation of the Minister of Finance on Procedures for the Calculation and Restitution of Overpaid Tax;

In view of:

1. Law Number 6 Year1983 on Taxation General Provisions and Procedures (Statute Book of the Republic of Indonesia Year1983 Number 49, Supplement Statute Book of the Republic of Indonesia Number 3262) as already amended several times and the latest by Law Number 16 Year2009 (Statute Book of the Republic of Indonesia Year2009 Number 62, Supplement Statute Book of the Republic of Indonesia Number 4999);
2. Law Number 12 Year1985 on Land and Building Tax (Statute Book of the Republic of Indonesia Year1 985 Number 68, Supplement Statute Book of the Republic of Indonesia Number 3312) as already amended by Law Number 12 Year 1994 (Statute Book of the Republic of Indonesia Year1994 Number 62, Supplement Statute Book of the Republic of Indonesia Number 3569);
3. Law Number 17 Year 2003 on State Finance (Statute Book of the Republic of Indonesia Year2003

Number 47, Supplement Statute Book of the Republic of Indonesia Number 4286);

4. Law Number 1 Year 2004 on State Treasury (Statute Book of the Republic of Indonesia Year 2004 Number 5, Supplement Statute Book of the Republic of Indonesia Number 4355);

## DECIDES :

To stipulate:

### THE REGULATION OF THE MINISTER OF FINANCE ON PROCEDURES FOR THE CALCULATION AND RESTITUTION OF OVERPAID TAX

#### CHAPTER I

#### GENERAL PROVISION

##### Article 1

Referred to in this regulation as:

1. Taxation General Provision and Procedure Law hereinafter called KUP Law shall be Law Number 6 Year 1983 on Taxation General Provisions and Procedures as already amended several times and the latest by Law Number 16 Year 2009.
2. Value Added Tax Law hereinafter abbreviated to PPN Law shall be Law Number 8 Year 1983 on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as already amended several times and the latest by Law Number 42 Year 2009.
3. Land and Building Tax Law hereinafter abbreviated to PPB Law shall be Law Number 12 Year 1985 on Land and Building tax as already amended by Law Number 12 Year 1994.
4. Tax Payable shall be tax yet to be paid, including administrative sanction in the form of interest, fine or increase mentioned tax assessment or letter of the same kind on the basis of taxation law.
5. Tax Service Office hereinafter abbreviated to KPP shall be service office within the Directorate General of Taxation where taxpayer is registered, taxable entrepreneur is validated and/or tax object is administered.
6. Proxy of State General Treasury hereinafter called Proxy of BUN shall be an official appointed by BUN to perform treasury tasks in the framework of executing APBN in a stipulated working area.
7. State Treasury Service Office hereinafter abbreviated to KPPN shall be vertical institution of the Directorate General of Treasury Affairs securing authority from BUN to execute part of the function of Proxy of BUN.
8. Overpaid Land and Building Tax Assessment hereinafter abbreviated to SKKP PBB shall be a letter of decision certifying the overpaid PBB.

9. Overpaid Tax Restitution Decision hereinafter abbreviated to SKPKPP shall be a letter of decision as the basis for the issuance of order to pay overpaid tax.
10. Order to Pay Overpaid Tax hereinafter abbreviated to SPMKP shall be an order from Head of KPP to KPPN to issue order to disburse funds as the basis for compensating tax payable and/or the would-be payable tax and/or basis for the restitution of overpaid tax to taxpayer.
11. Order to Disburse Funds hereinafter abbreviated to SP2D shall be an order issued by KPPN as Proxy of BUN to realize expenditure at expense of the State Budget of Revenue and Expenditure on the basis of SPMKP.
12. Income Tax hereinafter abbreviated to PPh shall be the tax as meant in Law Number 7 Year1983 on Income Tax as already amended several times and the latest by Law Number 36 Year2008.
13. Value Added Tax and/or Sales Tax on Luxury Goods hereinafter abbreviated to PPN and/or PPnBM shall be the tax as meant in Law Number 8 Year1983 on Value Added Tax and Sales Tax On Luxury Goods as already amended several times and the latest by Law Number 42 Year2009.
14. Land and Building tax of Plantation, Forestry and Mining Sector hereinafter abbreviated to PBB shall be tax of the plantation, forestry and mining sector as meant in Law Number 12 Year1985 on Land and Building Tax as already amended by Law Number 12 Year1994.
15. State Revenue Transaction Number hereinafter abbreviated to NTPN shall be number mentioned in evidence of state revenue issued through State Revenue Module.
16. Archive of Computer Data hereinafter abbreviated to ADK shall be archive of data in the form of softcopy, which are saved in digital storage media.

## CHAPTER II

### OVERPAID TAX

#### Article 2

- (1) The overpaid PPh, PPN, and/or PPnBM may be restituted in the case of the existence of:
  - a. overpaid tax as contained in the Overpaid Tax Assessment as meant in Article 17 paragraph (1) of KUP Law;
  - b. not payable tax as contained in the Overpaid Tax Assessment as meant in Article 17 paragraph (2) of KUP Law;
  - c. overpaid tax as contained in the Overpaid Tax Assessment as meant in Article 17B of KUP Law;
  - d. overpaid tax as contained in the overpaid tax preliminary restitution assessment as meant in Article 17C of KUP Law ;



- e. overpaid tax as contained in the overpaid tax preliminary restitution assessment as meant in Article 17D of KUP Law;
  - f. tax already paid for the purchase of taxable goods carried to outside customs areas by individual person holding overseas passport as meant in Article 17E of KUP Law and Article 16E of PPN Law;
  - g. overpaid tax as contained in the overpaid tax preliminary restitution assessment as meant in Article 9 Paragraph (4c) of PPN Law;
  - h. overpaid tax attributable to the issuance of objection decision, appeal decision or judicial review decision by the Supreme Court;
  - i. overpaid tax attributable the issuance of rectification decision as mean tin Article 16 of KUP Law;
  - j. overpaid tax attributable to the issuance of decision on the reduction of administrative sanction or decision on the abolition of administrative sanction as meant in Article 36 paragraph (1) Letter a of KUP Law;
  - k. overpaid tax attributable to the issuance of decision on the reduction of tax assessment or decision on the cancellation of tax assessment as meant in Article 36 paragraph (1) Letter b of KUP Law; or
  - l. overpaid tax attributable to the issuance of decision on the reduction of tax collection letter or decision on the cancellation of tax collection letter as mean in Article 36 Paragraph (1) Letter c of KUP Law.
- (2) Procedures for submitting and completing application for the restitution of PPN on luggage of individual person holding overseas passport as meant in paragraph (1) Letter f shall abide by the provision in this regulation on procedures for submitting and completing application for the restitution of PPN on luggage of individual persons holding overseas passport.

### Article 3

The overpaid PBB may be restituted in the case of the existence of:

- a. overpaid PBB attributable to the issuance of SKKP PBB;
- b. overpaid PBB attributable to the issuance of objection decision, appeal decision or judicial review decision by the Supreme Court;
- c. overpaid PBB attributable to the issuance of decision on the reduction of PBB as meant in Article 19 of PBB Law;
- d. overpaid PBB attributable to the issuance of decision on the reduction of administrative sanction as meant in Article 20 of PBB Law;

- e. overpaid PBB attributable to the issuance of decision on the rectification of PBB as meant in Article 16 of KUP Law;
- f. overpaid PBB attributable to the issuance of the decision on the reduction of administrative sanction or decision on the abolition of administrative sanction as meant in Article 36 paragraph (1) Letter a of KUP Law;
- g. overpaid PBB attributable to the issuance of the decision on the reduction of PBB Tax Assessment or decision on the nullification of PBB Tax Assessment as meant in Article 36 Paragraph (1) Letter b of KUP Law; or
- h. overpaid tax attributable to the issuance of the decision on the reduction of PBB Collection Letter or decision on the nullification of PBB Collection Letter as meant in Article 36 Paragraph (1) Letter c of KUP Law.

#### Article 4

Procedures for submitting application for the restitution of overpaid PBB shall abide by regulation of the Minister of Finance ruling application for the restitution of overpaid land and building tax.

### CHAPTER III

#### PROCEDURES FOR THE RESTITUTION OF OVERPAID TAX

#### Article 5

- (1) The overpaid tax as meant in Article 2 and Article 3 shall be included first into tax payable administered in KPP Domicile and/or KPP Location as contained in:
  - a. Tax Collection Form;
  - b. Underpaid Tax Assessment, Additional Underpaid Tax Assessment and Objection Decision causing the amount of tax payable to increase for tax period, part of tax year or tax year 2007 and previously;
  - c. Underpaid tax assessment or additional underpaid tax assessment already approved in close conference of audit result, and objection decision to which appeal is not submitted, which causes the amount of tax payable to increase for tax period, part of tax period or tax year 2008 and afterwards;
  - d. Underpaid Tax Assessment or Additional Underpaid Tax Assessment for amount not approved in close conference of audit result, for tax period, part of tax year, or tax year and afterwards in the case of:
    - 1) objection being not submitted;
    - 2) objection being not submitted but objection decision approving partly, rejecting or supplementing the amount of tax payable and appeal being not submitted to the objection decision; or

- 3) objection being submitted and appeal being submitted to the objection decision but the appeal decision approving partly, supplementing the amount of tax payable or rejecting;
  - e. Tax Return, PBB Tax Assessment or PBB Tax Collection Form;
  - f. Objection decision on PBB causing the amount of tax yet to be paid to increase but appeal being not submitted;
  - g. appeal decision or judicial review decision causing the amount of tax yet to be paid to increase; and/or
  - h. rectification decision causing the amount of tax yet to be paid to increase.
- (2) In the case of the rest of overpaid tax still existing following the calculation as meant in paragraph (1), based on application of taxpayer, the rest of the overpaid tax may be included into:
  - a. the would-be payable tax in the name of the taxpayer receiving the overpaid tax; and/or
  - b. tax payable and/or the would-be payable tax in the name of other taxpayer.
- (3) The settlement of tax payable and/or the would-be payable tax through the calculation of the overpaid tax as meant in paragraph (1) and paragraph (2) shall be recognized upon the issuance of SKPKPP.

#### Article 6

- (1) The calculation of the restitution of overpaid tax by tax payable and/or the would-be payable tax shall be written down in calculation note.
- (2) Form of the calculation note as meant in paragraph (1) shall be prepared in accordance with specimen of the format as contained in Attachment, which constitutes an integral part of this ministerial regulation.
- (3) In the case of taxpayer performing bookkeeping by US Dollar, the restitution of overpaid tax in the US dollar shall be granted in the Rupiah, which is counted by using the exchange rate stipulated by the Minister of Finance upon:
  - a. the issuance of the overpaid tax assessment as meant in Article 2 Paragraph (1) Letter a, Letter b, and Letter c;
  - b. the issuance of decision on preliminary restitution of overpaid tax as meant in Article 2 Paragraph (1) Letter d and Letter e;
  - c. the issuance of objection decision, reading of appeal decision, or judicial review decision as meant in Article 2 Paragraph (1) Letter h; or
  - d. the issuance of the decision as meant in Article 2 Paragraph (1) Letter i, Letter j, Letter k, and Letter l.

## Article 7

- (1) The calculation of overpaid tax by tax payable and/or the would-be payable tax as meant in Article 5 shall be followed up by compensation for the tax payable and/or the would-be payable tax.
- (2) In the case of the absence of tax payable and/or the would-be payable tax, the overpaid tax shall be returned wholly to the taxpayer.
- (3) The compensation for the tax payable and/or the would-be payable tax as meant in paragraph (1) shall be done through discount of SPMKP.
- (4) The discount of SPMKP shall be deemed legitimate after securing NTPN in accordance with the provision regulated in treasury legislation.

## Article 8

In the framework of securing the restitution of overpaid tax, taxpayer shall submit domestic account in the name of taxpayer.

## Article 9

- (1) Head of KPP on behalf of the Director General of Taxation shall issue SKPKPP on the basis of the calculation note as meant in Article 6.
- (2) In the case of taxpayer not submitting domestic account in the name of the taxpayer, Head of KPP shall continue to issue SKPKPP as meant in Paragraph (1).
- (3) Based on SKPKPP, Head of KPP on behalf of the Minister of Finance shall issue SPMKP.
- (4) It shall be excluded from the issuance of SPMKP as meant in Paragraph (3) in the case of SKPKPP being issued without account in the name of taxpayer.
- (5) Taxpayer shall be informed SKPKPP having SPMKP as meant in paragraph (4) not issued.
- (6) After taxpayer submits account, Head of KPP shall complete SKPKPP as meant in paragraph (2) by account notified by taxpayer.
- (7) Based on SKPKPP already completed with the account as meant in paragraph (6), Head of KPP in the name of the Minister of Finance shall issue SPMKP.
- (8) In the case of any mistake in the issuance of SPMKP as meant in paragraph (3) and paragraph (7), Head of KPP on behalf of the Minister of Finance shall rectify SPMKP as long as SP2D has not been issued.
- (9) SKPKPP, SPMKP, and Notification that SPMKP is not issued shall be made in accordance with format:



- a. in the case of SKPKPP, as contained in Attachment II, which constitutes a part inseparable from this regulation;
- b. in the case of SPMKP, as contained in Attachment III, which constitutes a part inseparable from this regulation;
- c. in the case of notification having SPMKP not issued, as contained in Attachment IV, which constitutes a part inseparable from this regulation.

(10) SPMKP as meant in Paragraph (3) and Paragraph (7) shall be made in quadruple with the allocation as follows:

- a. first and second sheet to KPPN;
- b. third sheet to taxpayer; and
- c. fourth sheet for archive of KPP.

#### Article 10

SPMKP shall be charged in account of tax income in the current tax year, namely the same account as the account upon the recognition of the original tax income.

#### Article 11

SPMKP and SKPKPP along with ADK shall be submitted directly to KPPN by the appointed officer.

#### Article 12

(1) Based on SPMKP as meant in Article 9 Paragraph (3) and Paragraph (7), Head of KPPN on behalf of the Minister of Finance shall issue SP2D with the provision as follows:

- a. in the case of the whole overpaid tax being compensated for tax payable and/or the would-be payable tax through discount of SPMKP, KPPN shall issue SP2D Nil;
- b. in the case of the whole overpaid tax being returned to taxpayer, Head of KPPN shall issue SP2D in accordance with account of the taxpayer;
- c. In the case of the overpaid tax still having a rest yet to be returned to taxpayer after being compensated for tax payable and/or the would-be payable tax through discount of SPMKP, Head of KPPN shall issue SP2D in accordance with account of the taxpayer.

(2) Head of KPPN shall issue evidence of state revenue in the case of the overpaid tax being compensated for tax payable and/or the would-be payable tax through discount of SPMKP.



- (3) The evidence of state revenue as meant in Paragraph (2) shall constitute another administrative instrument treated such as Tax Payment Form.
- (4) KPPN shall submit:
- List of SP2D;
  - the second sheet of SPMKP; and
  - evidence of state revenue in the case of overpaid tax being compensated for tax payable and/or the would-be payable tax through discount of SPMKP, to KPP issuing SPMKP.

#### Article 13

Evidence of state revenue on discount of SPMKP shall be submitted by KPP issuing SPMKP to taxpayer.

#### Article 14

- Official authorized to sign SKPKPP and SPMKP shall submit specimen of signature to Head of KPPN at the beginning of every fiscal year.
- In the case of any change in official authorized to sign SKPKPP and SPMKP, the substitute official shall submit specimen of signature to Head of KPPN as from the date when the official assumes the position.

### CHAPTER IV

#### RESTITUTION PERIOD

#### Article 15

- The overpaid PPh, PPN, and/or PPnBM as meant in Article 2 Paragraph (1) after being included into tax payable and/or the would-be payable tax as meant in Article 5 shall be refunded in no later than one month as from:
  - the receipt of application for the restitution of overpaid tax in connection with the issuance of the overpaid tax assessment as meant in Article 2 Paragraph (1) Letter a;
  - the issuance of the overpaid tax assessment as meant in Article 2 Paragraph (1) Letter b a tau Letter c;
  - the issuance of the overpaid tax preliminary restitution assessment as meant in Article 2 Paragraph (1) Letter d, Letter e, or Letter g;
  - the issuance of the objection decision as meant in Article 2 Paragraph (1) Letter h;
  - the receipt of the appeal decision or judicial review decision as meant in Article 2 Paragraph (1) Letter

- h by office of the Directorate General of Taxation authorized to execute the appeal decision or judicial review decision;
- f. the issuance of the rectification decision as meant in Article 2 Paragraph (1) Letter i;
  - g. the issuance of the decision on the reduction of administrative sanction or decision on the abolition of administrative sanction as meant in Article 2 Paragraph (1) Letter j;
  - h. the issuance of the decision on the reduction of tax assessment or decision on the nullification of tax assessment as meant in Article 2 Paragraph (1) Letter k; or
  - i. the issuance of the decision the reduction of tax collection form or decision on the nullification of tax collection form as meant in Article 2 Paragraph (1) Letter 1.
- (2) The overpaid PBB as meant in Article 3 after being included into tax payable and/or the would-be payable tax shall be refunded in no later than one month as from the:
- a. the issuance of SKKP PBB as meant in Article 3 Letter a;
  - b. the issuance of the objection decision as meant in Article 3 Letter b;
  - c. the receipt of the appeal decision or judicial review decision as meant in Article 3 Letter b by office of the Directorate General of Taxation authorized to execute the appeal decision or judicial review decision;
  - d. the issuance of the decision on the reduction of PBB as meant in Article 3 Letter c;
  - e. the issuance of the decision on the reduction of administrative sanction as meant in Article 3 Letter d;
  - f. the issuance of the decision on the rectification of PBB as meant in Article 3 Letter e;
  - g. the issuance of the decision on the reduction of administrative sanction or the decision on the abolition of administrative sanction as meant in Article 3 Letter f;
  - h. the issuance of the decision on the reduction of tax assessment or decision in the nullification of tax assessment as meant in Article 3 Letter g; or
  - i. the issuance of the decision on the reduction of tax collection form of PBB or the decision on the nullification of tax collection form of PBB as meant in Article 3 Letter h.
- (3) SP2D as meant in Article 12 Paragraph (1) shall be issued by KPPN in accordance with treasury legislation.

## CHAPTER V

### TRANSITIONAL PROVISION

#### Article 16

With the enforcement of this regulation:

- a. the applications for the restitution of overpaid tax already submitted before the enforcement of this regulation and not yet settled;
- b. the issuance of SKPKPP not yet followed up by the restitution of overpaid tax before the enforcement of this regulation,

shall have the settlement abiding by this regulation.

## CHAPTER VI

### CONCLUSION

#### Article 17

In the framework of supporting the smooth implementation of this regulation, the Director General of Taxation and the Director General of Treasury Affairs may regulate further provisions which are required, by virtue of their tasks and authority, jointly or individually.

#### Article 18

With the enforcement of this regulation:

1. Regulation of the Minister of Finance Number 16/PMK. 03/2011 on Procedures for Calculating and Restituting Overpaid Tax;
  2. Regulation of the Minister of Finance Number 185/PMK. 03/2015 on the Amendment to Regulation of the Minister of Finance Number 16/PMK.03/2011 concerning Procedures for the Calculation and Restitution of Overpaid Tax,
- Shall be revoked and declared null and void.

#### Article 19

The regulation shall come into force on the date of promulgation.

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

Stipulated in Jakarta

On December 28, 2015

THE MINISTER OF FINANCE OF THE REPUBLIC  
OF INDONESIA

sgd.

BAMBANG P.S. BRODJONEGORO

Promulgated in Jakarta

On December 29, 2015

THE DIRECTOR GENERAL OF LEGISLATION OF THE  
MINISTRY OF LAW AND HUMAN RIGHTS OF THE  
REPUBLIC OF INDONESIA

sgd.

WIDODO EKATJAHJANA

STATE GAZETTE OF THE REPUBLIC OF INDONESIA  
YEAR 2015 NUMBER 1964

Editor's note:

- Due to technical reason, the attachments are not published.

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