

PROCEDURE OF ISSUING LAND AND BUILDING TAX COLLECTION FORM

(Regulation of the Finance Minister of the Republic of Indonesia No. 78/PMK.03/2016 dated May 11, 2016)

BY THE GRACE OF ALMIGHTY GOD
THE FINANCE MINISTER OF
THE REPUBLIC OF INDONESIA,

late Regulation of the Finance Minister concerning
Procedure of Issuing Land and Building Tax Col-
lection Form;

Considering :

- a. that provisions on the issuance of Land and Building Tax Collection Form have been set forth in Article 11 paragraph (4) and Article 12;
- b. that based on provisions in Article 23 of Law No. 12/1985 concerning Land and Building Tax as already amended by Law No. 12/1994, provisions that are not set forth in Law No. 12/1985 concerning Land and Building Tax as already amended by Law No. 12/1994, provisions in Law No. 6/1983 concerning General Provisions and Taxation Procedures as already several times amended the latest by Law No. 16/2009 shall be applied;
- c. that to give guidance and legal certainty to taxpayers about the issuance of Land and Building Tax Collection Form, it is necessary to stipulate provisions on the procedure of issuing Land and Building Tax Collection Form;
- d. that based on the considerations as referred to in letters a, b, and c, it is necessary to stipu-

In view of :

1. Law No. 6/1983 concerning General Provisions and Taxation Procedures (Statute Book of the Republic of Indonesia of 1983 No. 49, Supplement to Statute Book of the Republic of Indonesia No. 3262) as already several times amended the latest by Law No. 16/2009 (Statute Book of the Republic of Indonesia of 2009 No. 62, Supplement to Statute Book of the Republic of Indonesia No. 4999) ;
2. Law No. 12/1985 concerning Land and Building Tax (Statute Book of the Republic of Indonesia of 1985 No. 68, Supplement to Statute Book of the Republic of Indonesia No. 3312) as already amended by Law No. 12/1994 (Statute Book of the Republic of Indonesia of 1994 No. 62, Supplement to Statute Book of the Republic of Indonesia No. 3569) ;
3. Government Regulation No. 74/2011 concerning Procedure of Exercising Rights and Fulfilling

Obligations in the Taxation Sector (Statute Book of the Republic of Indonesia of 2011 No. 162, Supplement to Statute Book of the Republic of Indonesia No. 5268);

4. Presidential Regulation No. 28/2015 concerning the Finance Ministry (Statute Book of the Republic of Indonesia of 2015 No. 51);

D E C I D E S :

To stipulate :

REGULATION OF THE FINANCE MINISTER CONCERNING PROCEDURE OF ISSUING LAND AND BUILDING TAX COLLECTION FORM.

Article 1

Referred to in this Ministerial Regulation as :

1. Land and Building Tax Law, hereinafter called PBB Law, is Law No. 12/1985 concerning Land Building Tax as already amended by Law No. 12/1994.
2. Land and Building Tax, hereinafter abbreviated into PBB, is tax referred to in the PBB Law.
3. PBB taxpayer, hereinafter called taxpayer, is a tax subject liable to obligation to pay PBB.
4. Tax Due Notification Form, hereinafter abbreviated into SPPT, is a form used by the Directorate General of Taxation to notify taxpayer about the amount of PBB due.
5. PBB Assessment Form, hereinafter abbreviated into SKP PBB, is an assessment form used to decide PBB principal or difference of PBB principal, the amount of administrative sanctions and the amount of PBB due.
6. PBB Collection Form, hereinafter abbreviated into STP PBB, is a tax collection form as referred to in Article 11 paragraph (4) and Article 12 of the PBB Law.

Article 2

The Director General of Taxation shall issue STP PBB if there is PBB due in SPPT or SKP PBB which is not paid or underpaid after the maturity date.

Article 3

- (1) STP PBB contains the amount of unpaid or underpaid PBB, plus an administrative fine as much as 2% (two percent) of unpaid or underpaid PBB per month.

- (2) The administrative fine as referred to in paragraph (1) is calculated starting from the maturity date to the payment date for a maximum period of 24 (twenty four) months and part of month is rounded up to a 1 (one) full month.

Article 4

STP PBB as referred to in Article 2 can be issued on condition that

- a. STP PBB is issued:
 1. after the maturity date of SPPT or SKP PBB has passed; and/or
 2. after the due PBB principal has been settled.
- b. STP PBB as referred to in letter a point 1) contains the amount of unpaid or underpaid PBB due, plus administrative fine as much as 2% (two percent) per month calculated starting from the maturity date of SPPT or SKP PBB to the issuance date of STP PBB.
- c. STP PBB as referred to in letter a point 2) contains administrative fine as much as 2% (two percent) per month of unpaid or underpaid PBB due calculated starting from :
 1. the maturity date of SPPT or SKP PBB to the settlement date of due PBB principal, if STP PBB as referred to in letter b has never been issued; or
 2. the maturity date of STP PBB as referred to in letter b to the settlement date of due PBB principal, for a maximum period of 24 (twenty-four) months.

Article 5

If based on a decision on the correction of SPPT or SKP PBB, a decision on the reduction of PBB, a decision on the reduction of wrong PBB, a decision on the reduction/elimination of PBB administrative sanction, a decision on the objection to PBB, a decision on appeal or a decision on judicial review there is still PBB that has to be paid, STP PBB shall be issued on condition that :

- a. If STP PBB as referred to in Article 4 letter b has not been issued, the Director General of Taxation shall issue STP PBB covering PBB that still has to be paid based on :
 1. a decision on the correction of SPPT or SKP PBB;
 2. a decision on the reduction of PBB;
 3. a decision on the reduction of wrong PPB assessment;
 4. a decision on the reduction/elimination of PBB administrative fine;

5. a decision on objection to PBB;
 6. a decision on appeal; or
 7. a decision on judicial review,
- plus administrative fines, calculated starting from the maturity date of SPPT or SKP PBB to the issuance date of STP PBB;
- b. If STP PBB as referred to in Article 4 letter b has been issued, the Director General of Taxation shall ex officio make a correction of STP PBB;
 - c. The ex officio correction of STP PBB as referred to in letter b is the correction of PBB principal based on a decision on the correction of SPPT or SKP PBB, a decision on the reduction of PBB, a decision on the reduction of wrong PBB assessment, a decision on the reduction/elimination of PBB administrative fine, a decision on appeal to PBB, a decision on appeal or a decision on judicial review;
 - d. STP PBB that has been corrected ex officio as referred to in letter c serves as the basis for the collection of PBB due.

Article 6

STP PBB is issued for a maximum period of 5 (five) years after the end of tax year.

Article 7

- (1) The amount of PBB due in STP PBB shall be settled not later than 1 (one) month after the receipt date of STP PBB by taxpayer.
- (2) The receipt date of STP PBB by taxpayer as referred to in paragraph (1) is :
 - a. the receipt date, if STP PBB is filed directly; or
 - b. the delivery date, if STP PBB is sent by mail or other courier service.

Article 8

The amount of tax due based on STP PBB that is not paid on time as referred to in Article 7 paragraph (1) can be collected by a warrant.

Article 9

When this Ministerial Regulation began to take effect:

- a. provisions on the re-issuance of SPPT or SKP PBB based on a decision on objection as provided for in Article

14 paragraph (6); and

- b. provisions on failure to file an objection to SPPT or SKP PBB issued based on a decision on objection as provided for in Article 14 paragraph (7), in Regulation of the Finance Minister No. 253/PMK.03/2014 concerning Procedure for Filing and Settling Objection to Land and Building Tax, shall be revoked and declared null and void.

Article 10

This Ministerial Regulation shall come into force as from the date of promulgation.

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

Stipulated in Jakarta

On May 11, 2016

THE FINANCE MINISTER OF
THE REPUBLIC OF INDONESIA,

sgd.

BAMBANG P.S. BRODJONEGORO

Promulgated in Jakarta

On May 13, 2016

THE DIRECTOR GENERAL OF
LAW AND REGULATION OF THE LAW AND HUMAN RIGHTS MINISTRY
THE REPUBLIC OF INDONESIA,

sgd.

WIDODO EKATJAHJANA

STATE GAZETTE OF THE REPUBLIC OF INDONESIA
OF 2016 NO. 747

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