

# **MECHANISM OF CONTRIBUTION TO THE OPERATION OF UNIVERSAL POSTAL SERVICES (Regulation of the Communication and Informatics Minister of the Republic of Indonesia No. 4/2017 dated January 18, 2017)**

BY THE GRACE OF GOD ALMIGHTY

THE COMMUNICATION AND INFORMATICS MINISTER OF THE REPUBLIC OF INDONESIA,

Considering :

That to implement provisions in Article 31 paragraph (2) of Government Regulation No. 15/2013 concerning the Implementation of Law No. 38/2009 concerning Post, it is necessary to stipulate Regulation of the Communication and Informatics Minister concerning the Mechanism of Contribution to the Operation of Universal Postal Services;

In view of :

1. Law No. 20/1997 concerning Non-Tax State Revenues (Statute Book of the Republic of Indonesia of 1997 No. 43, Supplement to Statute Book of the Republic of Indonesia No. 3687);
2. 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);
3. Law No. 38/2009 concerning Post (Statute Book of the Republic of Indonesia of 2009 No. 146, Supplement to Statute Book of the Republic of Indonesia No. 5065);
4. Government Regulation No. 22/1997 concerning Types and Payment of Non-Tax State Revenues (Statute Book of the Republic of Indonesia of 1997 No. 57, Supplement to Statute Book of the Republic of Indonesia No. 3694) as already amended by Government Regulation No. 52/1998 concerning Amendment to Government Regulation No. 22/1997 concerning Types and Payment of Non-Tax State Revenues (Statute Book of the Republic of Indonesia of 1998 No. 85, Supplement to Statute Book of the Republic of Indonesia No. 3760);

5. Government Regulation No. 29/2009 concerning Procedure of Setting Amount and Payment of Non-Tax State Revenue Due (Statute Book of the Republic of Indonesia of 2009 No. 58, Supplement to Statute Book of the Republic of Indonesia No. 4995); .
6. Government Regulation No. 34/2010 concerning the Filing and Settlement of Objections on the Setting of Non-Tax State Revenue Due (Statute Book of the Republic of Indonesia of 2010 No. 42, Supplement to Statute Book of the Republic of Indonesia No. 5114);
7. Government Regulation No. 15/2013 concerning the Implementation of Law No. 38/2009 concerning Post (Statute Book of the Republic of Indonesia of 2013 No. 38, Supplement to Statute Book of the Republic of Indonesia No. 5403);
8. Government Regulation No. 80/2015 concerning Types and Tariffs of Non-Tax State Revenues Prevailing at the Communication and Informatics Ministry (Statute Book of the Republic of Indonesia of 2015 No. 246, Supplement to Statute Book of the Republic of Indonesia No. 5749);
9. Presidential Regulation No. 7/2015 concerning the Organization of State Ministry (Statute Book of the Republic of Indonesia of 2015 No. 8);
10. Presidential Regulation No. 54/2015 concerning the Communication and Informatics Ministry (Statute Book of the Republic of Indonesia of 2015 No. 96);
11. Regulation of the Communication and Informatics Minister No. 1/ 2016 concerning the Organization and Working Procedure of the Communication and Informatics Ministry (State Gazette of the Republic of Indonesia of 2016 No. 103);

#### DECIDES :

To stipulate :

REGULATION OF THE COMMUNICATION AND INFORMATICS MINISTER CONCERNING THE MECHANISM OF CONTRIBUTION TO THE OPERATION OF UNIVERSAL POSTAL SERVICES.

#### CHAPTER I

#### GENERAL PROVISIONS

#### Article 1

Referred to in this Ministerial Regulation as :

1. Postal operator is a corporate body operating post.

2. Postal operation is all activities of managing and administering postal services.
3. Contribution to the operation of universal postal services, hereinafter called contribution to the operation of LPU, is the obligation which must be paid by each postal operator as a contribution to the financing of universal postal services and constitutes non-tax state revenue.
4. Book year is a period of 1 (one) year starting from January to December.
5. Late payment penalty is a penalty imposed on postal operator due to late payment after the maturity date of payment.
6. Receiving treasurer is a receiving treasurer at the Directorate General of Postal Operation and Informatics appointed by the Minister in accordance with the law and regulation.
7. Minister is the minister in charge of performing government duties in the postal field. the State Comptroller of Finance and Development
8. Audit Agency is the State Comptroller of Finance and Development.
9. Director General is the director general whose tasks and functions cover the postal field.
10. Director is the director whose tasks and functions cover the control of post and informatics.

## CHAPTER II

### CONTRIBUTION TO THE OPERATION OF UNIVERSAL POSTAL SERVICES

#### Article 2

Any postal operator shall pay contribution to the operation of LPU.

#### Article 3

- (1) The amount of contribution to the operation of LPU is 0.25% (zero point twenty percent) of the postal operator's net profit after being reduced by taxes on all types of services in accordance with the law and regulation.
- (2) The postal operator's net profit as referred to in paragraph (1) is the entire revenues earned from postal operation services after being reduced by expenses related to postal operation.

#### Article 4

- (1) Any postal operator shall pay contribution to the operation of LPU every year no later than May 31 of the following year.

- (2) The payment of contribution to the operation of LPU as referred to in paragraph (1) is made for the book year 2016 and beyond.

### CHAPTER III

#### PROCEDURE OF CALCULATING THE AMOUNT OF CONTRIBUTION TO THE OPERATION OF UNIVERSAL POSTAL SERVICES

##### Article 5

- (1) The amount of contribution to the operation of LPU is set by postal operator based on its own calculation by referring to the financial statement audited by a public accountant's office.
- (2) If the financial statement of the postal operator is not audited by a public accountant's office, the amount of contribution to the operation of LPU as referred to in paragraph (1) shall be calculated by referring to the financial statement signed by the president director or authorized official of the company in accordance with the law and regulation.

##### Article 6

- (1) If the audit of the financial statement as referred to in Article 6 paragraph (1) by public accountant's office has not been completed until the maturity date of payment, the payment of contribution to the operation of LPU shall be calculated based on the unaudited financial statement.
- (2) If the contribution to the operation of LPU paid as referred to in paragraph (1) is smaller than the amount calculated based on the audited financial statement, the postal operator shall settle the shortage of principal pay plus late payment penalty.
- (3) If the contribution to the operation of LPU paid as referred to in paragraph (1) is larger than the actual amount based on the audited financial statement, the overpayment shall be calculated as down payment for the contribution to the operation of LPU in the following year.

##### Article 7

- (1) Any postal operator shall separate revenues other than from postal operation in its financial statement from the entire revenues and expenses related to the postal operation in the report on the amount of contribution to the operation of LPU.

- (2) The separation of the entire revenues and expenses related to the postal operation as referred to in paragraph (1) shall be done proportionally by referring to the composition of revenues and expenses contained in the financial statement.
- (3) The amount of taxes reducing net profit as the basis for calculating the amount of contribution to the operation of LPU shall be set proportionally by referring to the amount of taxes contained in the financial statement.
- (4) The amount of contribution to the operation of LPU as referred to in paragraphs (1), (2), and (3) shall be calculated according to the calculation method as referred to in Attachment I which is an integral part of this Ministerial Regulation.
- (5) If the postal operator cannot separate the entire revenues and expenses related to the postal operation as referred to in paragraph (1), the amount of contribution to the operation of LPU shall be calculated from the entire revenues and expenses contained in the financial statement.

#### CHAPTER IV

#### PAYMENT OF CONTRIBUTION TO THE OPERATION OF UNIVERSAL POSTAL SERVICES

##### Article 8

All revenues from the contribution to the operation of LPU as referred to in Article 2 shall be paid to the State Treasury.

##### Article 9

The receiving treasurer shall report the entire revenues from the contribution to the operation of LPU every month to the Minister no later than the 10th (tenth) of the following month, with copies addressed to the Secretary General of the Communication and Informatics Ministry, the Inspector General of the Communication and Informatics Ministry and the Director General.

##### Article 10

The Director General shall set Standard Operating Procedure to collect contribution to the operation of LPU.

## CHAPTER V

PROCEDURE OF SUBMITTING DOCUMENTS AND SETTING THE AMOUNT OF CONTRIBUTION  
TO THE OPERATION OF UNIVERSAL POSTAL SERVICES

## Article 11

- (1) In fulfilling the obligation to pay contribution to the operation of LPU, the postal operator shall submit documents covering at least:
- financial statement;
  - evidence of transfer of payment of contribution to the operation of LPU;
  - Annual Tax Returns (SPT) form; and
  - document as the basis for calculating the amount of contribution to the operation of LPU.
- (2) The postal operator whose financial statement is not audited by the public accountant's office as referred to in Article 5 paragraph (2) shall enclose a written statement of not being audited by the public accountant's office as referred to in Attachment II which is an integral part of this Ministerial Regulation.
- (3) The documents as referred to in paragraph (1) shall be submitted no later than 14 (fourteen) calendar days after the maturity date of payment to the Director General in this case the Director in the form of physical and/or electronic documents by enclosing a written statement of true documents as referred to in Attachment III which is an integral part of this Ministerial Regulation.
- (4) The documents serving as the basis for calculating the amount of contribution to the operation of LPU as referred to in paragraph (1) letter d shall be made according to the format as referred to in Attachment IV which is an integral part of this Ministerial Regulation.

## Article 12

- (1) To set the amount of contribution to the operation of LPU from each postal operator, the Director General can conduct verification and research.
- (2) The verification and research as referred to in paragraph (1) shall be done by officer based on an order issued by the Director on behalf of the Director General to carry out tasks.
- (3) Before conducting verification and research, the officer and postal operator shall sign an integrity pact using the format as referred to in Attachment V which is an integral part of this Ministerial Regulation.
- (4) In conducting the verification and research, the officer as referred to in paragraph (2) can ask for notes

and/or documents underlying the other notes and documents related to the payment obligation.

- (5) In conducting verification and research, the postal operator can ask for being verified and researched after making payment and submitting documents as referred to in Article 11 paragraph (1) in a complete way.
- (6) The results of verification and research shall be put in an official report.

#### Article 13

- (1) The verification and research as referred to in Article 12 paragraph (1) shall be done every year to the postal operator earning gross revenues of above Rp4,800,000,000.00 (four billion, eight hundred million rupiah) per year.
- (2) If the postal operator has gross revenues of less than Rp4,800,000,000.00 (four billion, eight hundred million rupiah) per year, the verification and research shall be conducted at least once every 5 (five) years.

#### Article 14

- (1) To set the amount of contribution to the operation of LPU, besides conducting verification and research as referred to in Article 12 paragraph (1), the Director General can ask an auditing agency to conduct an audit of postal operator.
- (2) The result of audit conducted by the auditing agency as referred to in paragraph (1) shall be decided through a payment notification signed by the Director.

#### Article 15

- (1) If based on the result of verification and research as referred to in Article 12 paragraph (6) and the amount of contribution to the operation of LPU as referred to in Article 14 paragraph (2) there is still a shortage of principal payment, the postal operator shall pay it.
- (2) If the shortage of principal payment as referred to in paragraph (1) is paid after the maturity date of payment, the postal operator shall be subject to late payment penalty.
- (3) If based on the amount of contribution to the operation of LPU there is an excess of principal payment, it will be calculated as part of down payment for contribution to the operation of LPU in the following year.

### CHAPTER VI

### OBJECTION

## Article 16

The postal operator can file an objection to a decision on the amount of contribution to the operation of LPU as referred to in Article 14 paragraph (2) no later than 3 (three) months since the date of decision by fulfilling terms and condition in accordance with the law and regulation.

## CHAPTER VII

## SANCTIONS

## Article 17

(1) The postal operator that violates provisions as referred to in Article 2 shall be subject to administrative sanction in the form of:

a. a written reprimand :

1. if within a period of 30 (thirty) days after the maturity date of payment, the postal operator does not settle the obligation to pay contribution to the operation of LPU, the Director General shall issue a first written reprimand by issuing first collection form addressed to the postal operator;
2. if within a period of 30 (thirty) days after the date of the first collection form as referred to in point 1 has been issued the postal operator does not settle the obligation to pay contribution to the operation of LPU, the Director General shall issue a second written reprimand by issuing a second collection form addressed to the postal operator; and/or
3. if within a period of 30 (thirty) days after the date of the second collection form as referred to in point 2 has been issued the postal operator does not settle the obligation to pay contribution to the operation of LPU, the Director General shall issue a third written reprimand by issuing a third collection form and announced through the website of the Communication and Informatics Ministry,

b. the permit will be revoked if within a period of 30 (thirty) days after the issuance of the third collection form and the announcement of the third written reprimand as referred to in letter a point 3, the postal operator does not meet the obligation to pay contribution to the operation of LPU.

(2) If the postal operator does not meet the obligation to pay contribution to the operation of LPU within a period of time as referred to in paragraph (1), the Director General can leave the collection to the agency authorized to manage state receivables for further process.

## Article 18



The postal operator that violates provisions as referred to in Article 11 paragraph (1) shall be subjected to administrative sanction in the form of:

- a. written reprimand at least 3 (three) times with the period of 30 (thirty) days each; and
- b. revocation of the permit if the postal operator has not met or does not meet its obligation within a period of 30 (thirty) days after the third written reprimand as referred to in letter a has been issued.

#### Article 19

- (1) The late payment penalty as referred to in Article 6 paragraph (2) and Article 15 paragraph (2) is calculated starting from the maturity date as referred to in Article 4 paragraph (1).
- (2) The amount of the late payment penalty as referred to in paragraph (1) is 2% (two percent) per month of the amount of contribution to the operation of LPU which becomes due and part of month is rounded up to 1 (one) full month.
- (3) The late payment penalty as referred to in paragraph (2) shall be imposed for a maximum of 24 (twenty-four) months.
- (4) The late payment penalty as referred to in paragraph (2) shall be calculated in accordance with the law and regulation.

### CHAPTER VIII

### CONCLUSION

#### Article 20

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 January 18, 2017

THE COMMUNICATION AND INFORMATICS MINISTER OF  
THE REPUBLIC OF INDONESIA,

sgd.

RUDIANTARA

Promulgated in Jakarta

On January 24, 2017

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

sgd.

WIDODO EKATJAHJANA

STATE GAZETTE OF THE REPUBLIC OF INDONESIA  
OF 2017 NO. 163

ATTACHMENT I

METHOD OF CALCULATING CONTRIBUTION TO THE OPERATION OF  
UNIVERSAL POSTAL SERVICES

To set the amount of contribution to the operation of LPU for 2017 the net revenues of the postal operator serving as a reference is the book year 2016. The net profit of the postal operator is the entire revenues earned from postal operation services after being reduced by expenses related to the postal operation.

The postal operator shall separate revenues from postal operation from those from non-postal operation. Expenses and taxes are calculated proportionally based on the financial statement.

Example :

The gross revenues of PT. XYZ in 2016 are Rp100,000,000,- After revenues from postal operation are separated from those from non-postal operation, the revenues of the postal operator is Rp70,000,000,- Thus, the ratio of revenues from postal operation to the total revenues of PT. XYZ is :

$$\text{Rp}70,000,000 \times 100\% = 70\%$$

Rp100,000,000

The total revenues of PT. XYZ in 2016 are Rp50,000,000. After being separated and calculated proportionally (70% of the total revenues) between the postal operation expenses and non-postal operation expenses, the postal operation expenses are :

$$70\% \times \text{Rp}50,000,000 = \text{Rp}35,000,000$$

The amount of PT. XYZ's taxes in 2016 is Rp10,000,000. After being separated and calculated proportionally (70% of the total taxes) between postal operation tax and non postal operation taxes, the amount of tax from the postal operation is :

$$70\% \times \text{Rp}10,000,000 = \text{Rp}7,000,000$$

So the net profit after being reduced by taxes is :

$$\begin{aligned} &= (\text{Postal operation revenues}) - (\text{postal operation expenses}) - \\ &\quad (\text{postal operation taxes}) \\ &= \text{Rp}70,000,000 - \text{Rp}35,000,000 - \text{Rp}7,000,000 \\ &= \text{Rp}28,000,000 \end{aligned}$$

So contribution to the postal operation from PT. XYZ in 2016 is :

$$= 0.25\% \times \text{Rp}28,000,000 = \text{Rp}70,000$$

THE COMMUNICATION AND INFORMATICS MINISTER OF

THE REPUBLIC OF INDONESIA,

sgd.

RUDIANTARA

## ATTACHMENT II

## WRITTEN STATEMENT

NO AUDIT BY THE PUBLIC ACCOUNTANT'S OFFICE IS DONE

I, the undersigned :

Name : .....

Place/date of birth : .....

Address : .....

Identification : .....

Card No.

Post : President Director of PT.....

Herewith certify that the financial statement of the book year .....

PT ..... is not audited by the public accountant's office.

This statement is made for appropriate use.

....., ..... 20.....

The declarer

Rp6,000 duty stamp

(corporate stamp)

.....)

THE COMMUNICATION AND INFORMATICS MINISTER  
OF THE REPUBLIC OF INDONESIA,

sgd.

RUDIANTARA

## ATTACHMENT III

**WRITTEN STATEMENT OF THE TRUTH OF DOCUMENT OF FINANCIAL STATEMENT AND  
OTHER SUPPORTING DOCUMENTS**

I, the undersigned :  
 Name : .....  
 Place/Date of Birth : .....  
 Address : .....  
 Identification : .....  
 Card No. : .....  
 Post : President Director of PT.....

..... certify to the best of my  
 knowledge that the data in the financial statement and other supporting documents  
 of the book year 20..... PT. .... we have submitted are right and valid.

If later in the future the data submitted are not true, are not complete or enclose wrong information or does  
 not enclose correct information, administrative sanction and other sanction will be imposed in accordance  
 with the law and regulation.

This statement is made for appropriate use.

....., ..... 20.....

The declarer

Rp6,000 duty stamp

(corporate stamp)

(.....)

THE COMMUNICATION AND INFORMATICS MINISTER  
OF THE REPUBLIC OF INDONESIA,

sgd.

RUDIANTARA

ATTACHMENT IV

CALCULATION OF CONTRIBUTION TO THE OPERATION OF UNIVERSAL POSTAL SERVICES

- I. Based on Regulation of the Communication and Informatics Minister No. .... Year .... Concerning the Mechanism of Contribution to the Operation of Universal Postal Services, the financial statement of the book year ..... has been audited by the public accountant's office ....., to:

1. Name of : .....  
company
2. Type of : .....  
operator
3. Address : .....

II. Calculation of Postal Operator's Net Profit of the year .....

1. From the result of audit by the company:
  - a. Total gross revenues of the postal operator : Rp.....
  - b. Total postal operation expenses : Rp.....
  - c. Total revenues minus expenses (a-b) : Rp.....
  - d. Taxes : Rp.....
  - e. Net profit (c-d) : Rp.....
2. The net profit is validated/is not validated by the public accountant's office.

III. Calculation of Contribution to Universal Postal Services of the year .....

1. Based on the calculation by the company above the amount of contribution to universal postal services of the year ..... is ..... x 0,25% = .....
2. The amount of contribution to postal services has been paid to the account of the receiving treasurer at the Directorate General of Postal Operation and Informatics, with account number : ..... as much as ..... on the date .....
3. In case of difference in the calculation of contribution to the operation of universal postal services, it will be counted further in accordance with the law and regulation.

.....

Official of Postal Company/Postal Operator

(Duty Stamp)

.....

THE COMMUNICATION AND INFORMATICS MINISTER  
OF THE REPUBLIC OF INDONESIA,

sgd.

RUDIANTARA

#### ATTACHMENT V

#### INTEGRITY PACT

To ensure good governance and good corporate governance, transparency, and accountability in the intensification of non-tax state revenues (PNBP), an integrity pact between the officer and the representative of postal operator is needed.

For its part, we herewith certify :

Paragraph (3) through Paragraph (5)

Self-explanatory.

Article 101 through Article 105

Self-explanatory.

Article 106

Paragraph (1) and Paragraph (2)

Self-explanatory.

Paragraph (3)

Stipulates cost for Geothermal energy, such as, stipulation of cost in the form of fixed highest price and feed-in tariff.

Paragraph (4) and Paragraph (5)

Self-explanatory.

Article 107 through Article 128

Self-explanatory.

SUPPLEMENT TO STATUTE BOOK  
OF THE REPUBLIC OF INDONESIA  
NUMBER 6023

( BN )