

GOVERNMENT REGULATION OF THE
REPUBLIC OF INDONESIA

CONCERNING

THE GRANTING OF EXEMPTION FROM
VALUE ADDED TAX AND LUXURY
GOODS SALES TAX FOR
REPRESENTATIVES OF FOREIGN
COUNTRIES AND INTERNATIONAL
AGENCIES INCLUDING THEIR
OFFICIALS

BY THE GRACE OF GOD THE ALMIGHTY

THE PRESIDENT OF THE REPUBLIC OF
INDONESIA

Considering:

- a. *whereas in order to accommodate the tax treaties with other countries, the international conventions that had been ratified, and other international practices, it is necessary to provide a tax facility in the form of exemption from Value Added Tax and Sales Tax on Luxury Goods to Foreign Country Representatives and Agencies and their Officials.*
- b. *whereas based on the considerations pursuant to letter a and to implement the provision of Article 16 B paragraph (1) and its elucidation letter b of Law Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as has been amended frequently, the latest by Law Number 42 of 2009, it is necessary to stipulate a Government Regulation concerning the Granting of Exemption from Value Added Tax and Sales Tax on Luxury Goods for Foreign Country Representatives and Agencies and their Officials.*

PERATURAN PEMERINTAH REPUBLIK
INDONESIA
NOMOR 47 TAHUN 2013

TENTANG

PEMBERIAN PEMBEBASAN PAJAK
PERTAMBAHAN NILAI ATAU PAJAK
PERTAMBAHAN NILAI DAN PAJAK
PENJUALAN ATAS BARANG MEWAH
KEPADA PERWAKILAN NEGARA ASING
DAN BADAN INTERNASIONAL
SERTA PEJABATNYA

DENGAN RAHMAT TUHAN YANG MAHA
ESA

PRESIDEN REPUBLIK INDONESIA,

Menimbang :

- a. bahwa untuk menampung perjanjian dengan Negara lain, konvensi internasional yang telah diratifikasi, serta kelaziman internasional lainnya, perlu untuk memberikan kemudahan perpajakan berupa pembebasan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah kepada Perwakilan Negara Asing dan Badan Internasional serta pejabatnya;
- b. bahwa berdasarkan pertimbangan sebagaimana dimaksud pada huruf a dan untuk melaksanakan ketentuan Pasal 16B ayat (1) dan Penjelasan huruf b Undang-Undang Nomor 8 Tahun 1983 tentang Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan atas Barang Mewah sebagaimana telah beberapa kali diubah terakhir dengan Undang-Undang Nomor 42 Tahun 2009, perlu menetapkan Peraturan Pemerintah tentang Pemberian Pembebasan PPN atau PPnBM Kepada Perwakilan Negara Asing dan Badan Internasional serta Pejabatnya;

Observing of:

1. Article 5 Paragraph (2) of the 1945 Constitution of the Republic of Indonesia;
2. Law Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (State Gazette of the Republic of Indonesia Number 51 of 1983, Supplement to State Gazette of the Republic of Indonesia Number 3264), as has been amended frequently, the latest by Law Number 42 of 2009 (State Gazette of the Republic of Indonesia Number 150 of 2009, Supplement to State Gazette of the Republic of Indonesia Number 5069);

HAS DECIDED

TO STIPULATE:

GOVERNMENT REGULATION CONCERNING THE GRANTING OF EXEMPTION FROM VALUE ADDED TAX AND SALES TAX ON LUXURY GOODS TO FOREIGN COUNTRY REPRESENTATIVES AND INTERNATIONAL AGENCIES AND THEIR OFFICIALS.

Article 1

Referred to in this Government Regulation as:

1. Foreign Country Representatives are the diplomatic representatives and/or consular representatives which are accredited by the Government of the Republic of Indonesia, including permanent representatives/diplomatic missions that are accredited by the ASEAN Secretariat, international organizations that are treated as diplomatic/consular

Mengingat :

1. Pasal 5 ayat (2) Undang-Undang Dasar Negara Republik Indonesia Tahun 1945;
2. Undang-Undang Nomor 8 Tahun 1983 tentang Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan atas Barang Mewah (Lembaran Negara Republik Indonesia Tahun 1983 Nomor 51, Tambahan Lembaran Negara Republik Indonesia Nomor 3264) sebagaimana telah beberapa kali diubah terakhir dengan Undang-Undang Nomor 42 Tahun 2009 (Lembaran Negara Republik Indonesia Tahun 2009 Nomor 150, Tambahan Lembaran Negara Republik Indonesia Nomor 5069);

MEMUTUSKAN:

Menetapkan :

PERATURAN PEMERINTAH TENTANG PEMBERIAN PEMBEBASAN PAJAK PERTAMBAHAN NILAI ATAU PAJAK PERTAMBAHAN NILAI DAN PAJAK PENJUALAN ATAS BARANG MEWAH KEPADA PERWAKILAN NEGARA ASING DAN BADAN INTERNASIONAL SERTA PEJABATNYA.

Pasal 1

Dalam Peraturan Pemerintah ini yang dimaksud dengan:

1. Perwakilan Negara Asing adalah perwakilan diplomatik, dan/atau perwakilan konsuler yang diakreditasi kepada pemerintah Republik Indonesia, termasuk perwakilan tetap/misi diplomatik yang diakreditasi kepada Sekretariat ASEAN,

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representatives, including special missions, and are domiciled in Indonesia;

2. *Foreign Country Representative Officials are the Head and the staffs of the Foreign Country Representatives, except the staffs who are Indonesian citizen;*
3. *A Foreign Agency is a representative of an International Organization under the auspices of the United Nations, agencies under auspices of Foreign Country Representatives and other Organizations/Foreign Agencies carrying out a technical cooperation which is located and domiciled in Indonesia.*
4. *International Agency Officials are the Chairman, Officials/Staffs, and experts of International Agencies who received acknowledgement from the government of Indonesia to carry out their duty or position in Indonesia, except for the staffs and/or experts who are Indonesian citizens.*

Pasal 2

(1) *The import of taxable goods by:*

- a. *Foreign Country Representatives and Foreign Representative Officials; and*
- b. *International Agencies and Officials of International Agencies*

is exempted from the imposition of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods;

(2) *The delivery of taxable goods and/or taxable services to:*

- a. *Foreign Country Representatives and Officials of Foreign Country Representatives; and*

organisasi internasional yang diperlakukan sebagai perwakilan diplomatik/konsuler, serta misi khusus, dan berkedudukan di Indonesia.

2. Pejabat Perwakilan Negara Asing adalah kepala beserta staf Perwakilan Negara Asing, kecuali staf yang merupakan warga negara Indonesia.
3. Badan Internasional adalah suatu badan Perwakilan Organisasi Internasional di bawah Perserikatan Bangsa Bangsa, badan-badan dibawah Perwakilan Negara Asing dan Organisasi/Lembaga Asing lainnya yang melaksanakan kerjasama teknik yang bertempat dan berkedudukan di Indonesia.
4. Pejabat Badan Internasional adalah Kepala, Pejabat/staf, dan tenaga ahli Badan Internasional yang telah mendapatkan persetujuan dari Pemerintah Indonesia untuk menjalankan tugas atau jabatan di Indonesia, kecuali staf dan/atau tenaga ahli yang merupakan Warga Negara Indonesia.

Pasal 2

(1) Atas impor Barang Kena Pajak oleh:

- a. Perwakilan Negara Asing serta Pejabat Perwakilan Negara Asing; dan
- b. Badan Internasional serta Pejabat Badan Internasional,

dibebaskan dari pengenaan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah.

(2) Atas penyerahan Barang Kena Pajak dan/atau Jasa Kena Pajak kepada:

- a. Perwakilan Negara Asing serta Pejabat Perwakilan Negara Asing; dan

b. *International Agencies and Officials of International Agencies*

is exempted from the imposition of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods.

Article 3

(1) *The exemption from Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods for Representatives of Foreign Countries and International Agencies including their Officials as meant in paragraph 1 letter a of Article 2 is granted based on the principle of reciprocity.*

(2) *The implementation of principle of reciprocity as intended in Paragraph (1) shall be stipulated by the Minister of Foreign Affairs.*

(3) *The exemption from Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods as intended in paragraph (1) shall only be granted by the Minister of Finance after receiving the recommendation from the Minister of Foreign Affairs.*

Article 4

(1) *The exemption from Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods of International Agencies as intended in Article 2 Paragraph (1) letter b and Paragraph (2) letter b shall only be granted to International Agencies that are:*

- a. *not an income tax subject pursuant to the Income Tax Law;*
- b. *Received a recommendation from the Minister of the State Secretary.*

b. *Badan Internasional serta Pejabat Badan Internasional,*

dibebaskan dari pengenaan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah.

Pasal 3

(1) *Pembebasan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah kepada Perwakilan Negara Asing serta Pejabat Perwakilan Negara Asing sebagaimana dimaksud dalam Pasal 2 ayat (1) huruf a dan ayat (2) huruf a diberikan berdasarkan asas timbal balik.*

(2) *Penerapan asas timbal balik sebagaimana dimaksud pada ayat (1) ditetapkan oleh Menteri Luar Negeri.*

(3) *Pembebasan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah sebagaimana dimaksud pada ayat (1) hanya dapat diberikan oleh Menteri Keuangan setelah mendapat rekomendasi dari Menteri Luar Negeri.*

Pasal 4

(1) *Pembebasan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah kepada Badan Internasional sebagaimana dimaksud dalam Pasal 2 ayat (1) huruf b dan ayat (2) huruf b hanya diberikan kepada Badan Internasional yang:*

- a. *tidak termasuk subjek Pajak Penghasilan sebagaimana diatur dalam ketentuan Peraturan Perundang-undangan Pajak Penghasilan; dan*
- b. *mendapatkan rekomendasi dari Menteri Sekretaris Negara.*

(2) *The exemption from Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods of International Agency Officials as intended in Article 2 Paragraph (1) letter b and Paragraph (2) letter b shall only be granted to International Agency Officials who have received the recommendation of the Minister of State Secretary.*

Article 5

The Minister of Finance based on the recommendation from the Minister of Foreign Affairs or the Minister of the State Secretary may issue the Certificate of Exemption from Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods.

Article 6

(1) *In the event that the exempt Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods as intended on Article 2 has already been collected, the Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods can be refunded based on the provisions of the laws and regulations in effect;*

(2) *The request for refund of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods as meant in Paragraph (1) by the Foreign Country Representatives, Foreign Country Representative Officials, International Agencies, and International Agency Officials shall be submitted to the Minister of Finance, along with the recommendation from the Minister of Foreign Affairs or the Minister of Secretary of State.*

(2) Pembebasan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah kepada Pejabat Badan Internasional sebagaimana dimaksud dalam Pasal 2 ayat (1) huruf b dan ayat (2) huruf b hanya diberikan kepada Pejabat Badan Internasional yang telah mendapatkan rekomendasi dari Menteri Sekretaris Negara

Pasal 5

Menteri Keuangan berdasarkan rekomendasi dari Menteri Luar Negeri atau Menteri Sekretaris Negara dapat menerbitkan Surat Keterangan Bebas Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah.

Pasal 6

(1) Dalam hal Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah yang dibebaskan sebagaimana dimaksud dalam Pasal 2 telah dipungut, Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah tersebut dapat diminta kembali sesuai dengan ketentuan peraturan perundang-undangan.

(2) Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah yang diminta kembali sebagaimana dimaksud pada ayat (1), diajukan oleh Perwakilan Negara Asing, Pejabat Perwakilan Negara Asing, Badan Internasional, serta Pejabat Badan Internasional kepada Menteri Keuangan dan harus disertai dengan rekomendasi dari Menteri Luar Negeri atau Menteri Sekretaris Negara.



Article 7

- (1) *In the event that the acquisition of taxable goods that is exempted from the imposition on the Value Added Tax and Sales Tax on Luxury Goods as meant in Article (2) is transferred within a period of four (4) years from the date of importation or acquisition, the exempted Value Added Tax and Sales Tax on Luxury Goods shall be reimbursed at the latest within one (1) month from the date the taxable goods have been transferred.*
- (2) *In the event that the acquisition of taxable service that has been exempted from the imposition of Value Added Tax as meant in Article 2 has been transferred to another party, the exempted Value Added Tax must be returned at the latest within one (1) month from the date of transfer of the benefit to another party.*
- (3) *In the event that the alienation or transfer of utilization as intended on Paragraph (1) or Paragraph (2) is carried out between Foreign Country Representative, International Agency, and/or its Official's fellow, the exempted Value Added Tax and Sales Tax on Luxury Goods does not need to be reimbursed .*

Article 8

Further provisions regarding the procedures:

- a. *the issuance of the Value Added Tax or Sales Tax on Luxury Goods Certificate of Exemption as intended in Article 5 to Foreign Representatives and Foreign Agencies and their Officials;*

Pasal 7

- (1) Apabila Barang Kena Pajak yang atas perolehannya dibebaskan dari pengenaan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah sebagaimana dimaksud dalam Pasal 2 dipindahtangankan dalam jangka waktu 4 (empat) tahun sejak diimpor atau diperoleh, Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah yang dibebaskan wajib dibayar kembali dalam jangka waktu paling lama 1 (satu) bulan sejak saat Barang Kena Pajak dipindahtangankan.
- (2) Apabila Jasa Kena Pajak yang atas perolehannya dibebaskan dari pengenaan Pajak Pertambahan Nilai sebagaimana dimaksud dalam Pasal 2 dialihmanfaatkan kepada pihak lain, Pajak Pertambahan Nilai yang dibebaskan wajib dibayar kembali dalam jangka waktu paling lama 1 (satu) bulan sejak dialihmanfaatkan kepada pihak lain.
- (3) Dalam hal pemindahtanganan atau pengalihmanfaatan sebagaimana dimaksud pada ayat (1) dan ayat (2) dilakukan kepada sesama Perwakilan Negara Asing, Badan Internasional, dan/atau pejabatnya, Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah yang dibebaskan tidak perlu dibayar kembali.

Pasal 8

Ketentuan lebih lanjut mengenai tata cara:

- a. penerbitan Surat Keterangan Bebas Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah sebagaimana dimaksud dalam Pasal 5 kepada Perwakilan Negara Asing dan Badan Internasional serta pejabatnya;

- b. *the refund of the Value Added Tax or the Value Added Tax and Sales Tax on Luxury Goods that has been collected as intended in Article 6 to Foreign Country Representatives and International Agencies and their Officials; or*
- c. *the reimbursement of the exempted Value Added Tax or the Value Added Tax and Sales Tax on Luxury Goods that should not have been granted exemption as intended in Article 7 to Foreign Country Representatives and International Agencies and their Officials,*

is regulated by or under a Minister of Finance Regulation.

Article 9

This Government Regulation comes into force as of the date of promulgation.

For public cognition, it is ordered that this Government Regulation is promulgated by its placement in a State Gazette of the Republic of Indonesia.

*Stipulated in Jakarta
On June 17, 2013*

The President of the Republic of Indonesia

Signed
DR. H. SUSILO BAMBANG YUDHOYONO

*The place of promulgation: Jakarta
On June 17, 2013*

THE MINISTER OF LAWS AND HUMAN RIGHTS OF THE REPUBLIC OF INDONESIA

Signed
AMIR SYAMSUDIN

- b. pengembalian Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah yang telah dipungut sebagaimana dimaksud dalam Pasal 6 kepada Perwakilan Negara Asing dan Badan Internasional serta pejabatnya; atau
- c. pembayaran kembali Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah yang seharusnya tidak diberikan pembebasan sebagaimana dimaksud dalam Pasal 7 oleh Perwakilan Negara Asing dan Badan Internasional serta pejabatnya,

diatur dengan atau berdasarkan Peraturan Menteri Keuangan.

Pasal 9

Peraturan Pemerintah ini mulai berlaku pada tanggal diundangkan.

Agar setiap orang mengetahuinya, memerintahkan pengundangan Peraturan Pemerintah ini dengan penempatannya dalam Lembaran Negara Republik Indonesia.

Ditetapkan di Jakarta
pada tanggal 17 Juni 2013
PRESIDEN REPUBLIK INDONESIA,

ttd
DR. H. SUSILO BAMBANG YUDHOYONO

Diundangkan di Jakarta
pada tanggal 17 Juni 2013
MENTERI HUKUM DAN HAK ASASI MANUSIA
REPUBLIK INDONESIA,

ttd
AMIR SYAMSUDIN



SUPPLEMENT OF STATE GAZETTE OF
THE REPUBLIC OF INDONESIA
NUMBER 107 of 2013

ELUCIDATION

ON

GOVERNMENT REGULATION OF THE
REPUBLIC OF INDONESIA
NUMBER 47 of 2013

CONCERNING

THE GRANTING OF TAX EXEMPTION
FROM
VALUE ADDED TAX or SALES TAX ON
LUXURY GOODS
TO FOREIGN COUNTRY
REPRESENTATIVES AND
INTERNATIONAL AGENCIES AND THEIR
OFFICIALS

I. GENERAL

Article 16B of Law Number 8 of 1983 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as has been amended frequently, the latest by Law Number 42 of 2009 on the granting of tax facility, inter alia to accommodate the possibility treaties with other countries in trade and investment affairs, international convention that have been ratified and other international practices.

Under Law Number 1 of 1982 concerning the ratification of the Vienna Convention on Diplomatic Relations and Optional Protocol to the Vienna Convention on Diplomatic Relations Concerning the Acquisition of Nationality, 1961 and ratification to Vienna Convention on Consular Relations and Optional Protocol to the Vienna Convention on Consular Relations Concerning the Acquisition of Nationality, 1963) (State Gazette of the Republic of Indonesia

LEMBARAN NEGARA REPUBLIK
INDONESIA TAHUN 2013 NOMOR 107

PENJELASAN
ATAS

PERATURAN PEMERINTAH REPUBLIK
INDONESIA
NOMOR 47 TAHUN 2013

TENTANG

PEMBERIAN PEMBEBASAN PAJAK
PERTAMBAHAN NILAI ATAU PAJAK
PERTAMBAHAN NILAI DAN PAJAK
PENJUALAN ATAS BARANG MEWAH
KEPADA PERWAKILAN NEGARA
ASING DAN BADAN INTERNASIONAL
SERTA PEJABATNYA

I. UMUM

Pasal 16B Undang-Undang Nomor 8 Tahun 1983 tentang Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan atas Barang Mewah sebagaimana telah beberapa kali diubah terakhir dengan Undang-Undang Nomor 42 Tahun 2009 pemberian fasilitas perpajakan, antara lain untuk menampung kemungkinan perjanjian dengan negara lain dalam bidang perdagangan dan investasi, konvensi internasional yang telah diratifikasi, serta kelaziman internasional lainnya.

Berdasarkan Undang-Undang Nomor 1 Tahun 1982 tentang Pengesahan Konvensi Wina Mengenai Hubungan Diplomatik Beserta Protokol Opsionalnya Mengenai Hal Memperoleh Kewarganegaraan (Vienna Convention on Diplomatic Relations and Optional Protocol to the Vienna Convention on Diplomatic Relations Concerning Acquisition of Nationality, 1961) dan Pengesahan Konvensi Wina Mengenai Hubungan Konsuler Beserta Protokol Opsionalnya Mengenai Hal

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Number 2 of 1982, Supplement to State Gazette Number 3211), it is governed that diplomatic officials and officials of diplomatic consulates are exempted from all levies and taxes, either government taxes or local taxes.

Meanwhile, under the Convention on the Privileges and Immunities of the United Nations (1946), Convention on the Privileges and Immunities of the Specialized Agencies (1947), and Agreement on the Privileges and Immunities of the International Atomic Energy Agencies (1959) that have been ratified by Presidential Decree Number 51 of 1969, the United Nations and Specified Agencies of the United Nations, International Atomic Energy Agency are exempted from the imposition of taxes.

Besides that, under a treaty, an international agency in Indonesia that provides technical assistance to Indonesia may be granted tax facility.

In order to support the abovementioned interests, it is necessary to issue a Government Regulation that governs the granting of the facility of tax exemption from Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods to Foreign Country Representatives and International Agencies and their Officials in Indonesia.

The exemption from Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods of Foreign Country Representatives and its Officials is granted based on the principle of reciprocity. As for International Agencies, such exemption is granted only for International Agencies which are not an income tax subject, have received exemption from import duty and has been approved by the Ministry of Foreign Affairs or the Ministry of the Secretary of State. While for the officials of international agencies, the exemption is granted only to the international

Memperoleh Kewarganegaraan (Vienna Convention on Consular Relations and Optional Protocol to the Vienna Convention on Consular Relation Concerning Acquisition of Nationality, 1963) (Lembaran Negara Republik Indonesia Tahun 1982 Nomor 2, Tambahan Lembaran Negara Republik Indonesia Nomor 3211), diatur bahwa pejabat diplomatik dan pejabat perwakilan konsuler dibebaskan dari semua pungutan dan pajak-pajak, baik pajak pusat maupun pajak daerah

Sementara itu, berdasarkan Convention on the Privileges and Immunities of the United Nations (1946), Convention on the Privileges and Immunities of the Specialized Agencies (1947), dan Agreement on the Privileges and Immunities of the International Atomic Energy Agencies (1959), yang telah disahkan dengan Keputusan Presiden Nomor 51 Tahun 1969, Perserikatan Bangsa-Bangsa dan badan-badan khusus Perserikatan Bangsa-Bangsa, serta Badan Energi Atom Internasional dikecualikan dari pengenaan pajak.

Selain itu, berdasarkan perjanjian, suatu badan internasional di Indonesia yang memberikan bantuan teknis kepada Indonesia dapat diberikan fasilitas perpajakan.

Guna mendukung kepentingan tersebut di atas, perlu diterbitkan Peraturan Pemerintah yang mengatur mengenai pemberian fasilitas pembebasan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah kepada Perwakilan Negara Asing dan Badan Internasional serta pejabatnya di Indonesia

Pembebasan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah kepada Perwakilan Negara Asing serta pejabatnya tersebut diberikan berdasarkan asas timbal balik. Untuk

agencies' officials who have been approved by the Ministry of Foreign Affairs or the Minister of Secretary of State of the Republic of Indonesia.

To provide legal certainty, in the event that the exempted Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods has already been collected, the said Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods can be refunded.

II. Article by article

Article

Sufficiently clear.

Article 2

Sufficiently clear.

Article 3

Paragraph (1)

The exemption from Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods is only granted to Foreign Country Representatives and their Officials in Indonesia based on the principle of reciprocity, i.e. when the same exemption is granted to the diplomatic representatives or consular representatives of Indonesia in that foreign country. A foreign country that does not grant the same exemption to the diplomatic or consular representatives of Indonesia in that country shall not be given exemption from Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods to its representatives in Indonesia.

Paragraph (2)

In implementing the principle of reciprocity, the Ministry of Foreign Affairs will put things into consideration based on a country's treatment of the representatives of the Republic of

Internasional, pembebasan tersebut diberikan hanya kepada Badan Internasional yang tidak termasuk subjek Pajak Penghasilan, mendapatkan fasilitas pembebasan Bea Masuk dan telah mendapatkan persetujuan dari Kementerian Luar Negeri atau Kementerian Sekretariat Negara. Sedangkan untuk Pejabat Badan Internasional, pembebasan tersebut diberikan hanya kepada Pejabat Badan Internasional yang telah mendapatkan persetujuan dari Kementerian Luar Negeri atau Kementerian Sekretariat Negara Republik Indonesia Untuk memberikan kepastian hukum, dalam hal Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah yang dibebaskan tersebut terlanjur dipungut, Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah dimaksud dapat diminta kembali (restitusi).

II. PASAL DEMI PASAL

Pasal 1

Cukup jelas.

Pasal 2

Cukup jelas.

Pasal 3

Ayat (1)

Pembebasan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah kepada Perwakilan Negara Asing serta pejabatnya di Indonesia hanya diberikan berdasarkan asas timbal balik, yaitu apabila kepada perwakilan Indonesia di negara asing tersebut diberikan pembebasan yang sama. Negara asing yang tidak memberikan pembebasan yang sama kepada perwakilan diplomatik atau perwakilan konsuler Indonesia di negara asing tersebut, maka

Indonesia including its officials in that country, such as:

- a. *a country grants an exemption only to the representatives of the Republic of Indonesia who has a diplomatic status; or*
- b. *a country has implemented a minimum purchase requirement for the goods and services, excluding the Value Added Tax, that is implemented by a country in order to obtain a tax facility in that country.*

Thus, the Ministry of Foreign Affairs may implement the same treatment or requirement to the representatives of such foreign country and its officials in Indonesia.

Paragraph (3)

The recommendation granted by the Minister of Foreign Affairs contains the agreement for the implementation of the principle of reciprocity.

*Article 4
Sufficiently clear*

*Article 5
Sufficiently clear.*

Article 6

Sufficiently clear.

*Article 7
Sufficiently clear.*

*Article 8
Sufficiently clear.*

Article 9

Sufficiently clear

kepada perwakilannya di Indonesia tidak dapat diberikan pembebasan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah.

Ayat (2)

Dalam penerapan asas timbal balik, Kementerian Luar Negeri dapat mempertimbangkan berbagai hal berdasarkan perlakuan suatu negara terhadap perwakilan Republik Indonesia beserta pejabatnya di negara tersebut, misalnya:

- a. suatu negara memberikan pembebasan hanya kepada pejabat perwakilan Republik Indonesia yang memiliki status diplomatik; atau
- b. suatu negara menerapkan persyaratan batas minimum pembelian barang atau jasa, diluar Pajak Pertambahan Nilai yang ditetapkan suatu Negara (minimum purchase requirement) untuk mendapatkan fasilitas perpajakan di negara tersebut,

maka Kementerian Luar Negeri dapat menerapkan perlakuan atau persyaratan yang sama terhadap perwakilan negara asing tersebut beserta pejabatnya di Indonesia.

Ayat (3)

Rekomendasi yang diberikan oleh Menteri Luar Negeri didalamnya terdapat mengenai persetujuan penerapan asas timbal balik.

Pasal 4

Cukup jelas.

Pasal 5

Cukup jelas.





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Pasal 6

Cukup jelas.

Pasal 7

Cukup jelas.

Pasal 8

Cukup jelas.

Pasal 9

Cukup jelas.

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