

**EXERCISE OF TRANSITIONAL PROVISIONS OF GOVERNMENT REGULATION
NO. 71 YEAR 2008 CONCERNING THIRD AMENDMENT TO GOVERNMENT
REGULATION NO. 48 YEAR 1994 CONCERNING PAYMENT OF
INCOME TAX ON INCOME FROM THE TRANSFER OF RIGHT ON LAND
AND/OR BUILDINGS**

(Regulation of Tax Director General No. PER-28/PJ/2009, dated April 20, 2009)

THE TAX DIRECTOR GENERAL,

Considering:

That in the context of providing legal certainty to taxpayers on the exercise of transitional provisions of Government Regulation No. 71 Year 2008 (BN No. 7748 pgs 15B-17B) concerning Third Amendment to Government Regulation No. 48 Year 1994 (BN No. 5654 pgs 12B-16B) concerning Payment of Income Tax on Income from the Transfer of Right on Land and/or Buildings, it is necessary to stipulate a regulation of the Tax Director General on the Exercise of Transitional Provisions of Government Regulation No. 71 Year 2008 concerning Third Amendment to Government Regulation No. 48 Year 1994 concerning Payment of Income Tax on Income from the Transfer of Right on Land and/or Buildings;

In view of :

1. Law No. 6 Year 1983 (**BN No. 3997 pages 1A-2A etc**) concerning Taxation General Provisions and Procedure (Statute Book of the Republic of Indonesia Year 1983 No. 49, Supplement to Statute Book of the Republic of Indonesia No. 3262) which had been amended several times, lastly by Law No. 16 Year 2009 (**BN No. 7798 pages 29A-34A**) (Statute Book of the Republic of Indonesia Year 2009 No. 62);
2. Law No. 7 Year 1983 (**BN No. 4009 pages 1A-3A etc**) concerning Income Tax (Statute Book of the Republic of Indonesia Year 1983 No. 50, Supplement to Statute Book of the Republic of Indonesia No. 3263) which had been amended several times, lastly by Law No. 36 Year 2008 (**BN No. 7723 pages 2A-15A etc**) (Statute Book of the Republic of Indonesia Year 2008 No. 133, Supplement to Statute Book of the Republic of Indonesia No. 4893);
3. Government Regulation No. 48 Year 1994 (**BN No. 5695 pages 18A-22A**) concerning Payment of Income Tax on Income from Transfer of Right on Land and/or Buildings (Statute Book of the Republic of Indonesia Year 1994 No. 77, Supplement to Statute Book of the Republic of Indonesia No. 3580) which had been amended several times, lastly by Government Regulation No. 71 Year 2008 (**BN No. 7754 pages 12A-18A**) (Statute Book of the Republic of Indonesia Year 2008 No. 164, Supplement to Statute Book of the Republic of Indonesia No. 4914);
4. Finance Minister Decision No. 635/KMK.04/1994 (**BN No. 5677 pages 1A-2A**) concerning Exercise of Payment of Income Tax on Income from Transfer of Right on Land and/or Buildings which had been amended several times, lastly by Finance Minister Regulation No. 243/PMK.03/2008 (**BN No. 7779 pages 16A-19A**);

D E C I D E S :

To stipulate :

REGULATION OF TAX DIRECTOR GENERAL CONCERNING EXERCISE OF TRANSITIONAL PROVISIONS OF GOVERNMENT REGULATION NO. 71 YEAR 2008 CONCERNING THIRD AMENDMENT TO GOVERNMENT REGULATION NO. 48 YEAR 1994 CONCERNING PAYMENT OF INCOME TAX ON INCOME FROM TRANSFER OF RIGHT ON LAND AND/OR BUILDINGS.

Article 1

- (1) Entity Taxpayers, including cooperatives, the main business there-of are performing transactions on Transfer of Right on Land and/or Buildings, that:
 - a. perform Transfer of Right on Land and/or Buildings prior to January 1, 2009, and on such transfer of right, an act, decision, agreement, concord, or bid statement has not been made by the authorities; and
 - b. income from the transfer of right referred to in letter a had been reported in the Annual Income Tax Notification Letter in the related Tax Year, and the income tax on said income had been settled, the imposing of its tax shall be calculated based on provisions of Government Regulation No. 48 Year 1994 concerning Payment of Income Tax on Income from Transfer of Right on Land and/or Buildings which had been amended several times, lastly by Government Regulation No. 79 Year 1999 concerning Second Amendment to Government Regulation No. 48 Year 1994 concerning Payment of Income Tax on Income from Transfer of Right on Land and/or Buildings.
- (2) Income from the transfer of right on land and/or buildings meeting the provisions referred to in paragraph

(1) is not subject to the income tax based on provisions of Government Regulation No. 71 Year 2008 concerning Third Amendment to Government Regulation No. 48 Year 1994 concerning Payment of Income Tax on Income from Transfer of Right on Land and/or Buildings which shall be proved by a Statement Letter on exemption from the payment of income tax having a final nature.

Article 2

- (1) Application to obtain the statement letter on exemption from the payment of income tax having a final nature as referred to in Article 1 paragraph (2) shall be submitted in writing by the Entity Taxpayer performing Transfer of Right on Land and/or Buildings to the Tax Service Office where the related Entity Taxpayer is registered, using the form referred to in Attachment I constituting an inseparable part of this Tax Director General Regulation.
- (2) Application to get the statement letter on exemption from the payment of income tax having a final nature as referred to in paragraph (1) must be attached with a list of land and/or buildings, the income as of its transfer had been reported in the Annual Income Tax Notification Letter, using the form referred to in Attachment II constituting an inseparable part of this Tax Director General Regulation.

Article 3

- (1) On the application for the statement letter on exemption from the payment of income tax having a final nature referred to in Article 2 paragraph (1), the Head of the Tax Service Office must take a decision within a period of 10 (ten) work days at the latest from the

date the letter applying for the statement letter on exemption from the payment of income tax having a final nature was received completely.

- (2) If within the period referred to in paragraph (1) the Head of the Tax Service Office did not take any decision, the application referred to in paragraph (1) will be deemed as being approved, and the Head of the Tax Service Office must issue the statement letter on exemption from the payment of income tax having a final nature within three (3) work days at the latest accounted for from the expiration of the period referred to in paragraph (1).

Article 4

- (1) In the event the application for the statement letter on exemption from the payment of income tax having a final nature as meant in Article 2 paragraph (1) is accepted, the Head of the Tax Service Office will issue a statement letter on exemption from the payment of income tax having a final nature in the form referred to in Attachment III constituting an inseparable part of this Tax Director General Regulation.
- (2) In the event the application for the statement letter on exemption from the payment of income tax having a final nature as meant in Article 2 paragraph (1) is rejected, the Head of the Tax Service Office shall issue a rejection notification to the Taxpayer in the form referred to in Attachment IV constituting an inseparable part of this Tax Director General Regulation.

Article 5

In the event it is found out that there are other data or information showing the incorrectness of data submitted by the Taxpayer, the statement letter on exemption from the payment of income tax having a final nature having been issued, shall be declared as not in effect, and the Income Tax shall be dunned with its sanctions in accordance with provisions of Law No. 6 Year 1983 concerning Taxation General Provisions and Procedure which had been amended several times, lastly by Law No. 16 Year 2009.

Article 6

This Tax Director General Regulation commences to become effective from the date of stipulation.

For public cognizance, this Tax Director General Regulation shall be announced in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

on April 20, 2009

DIRECTOR GENERAL,

sgd.

DARMIN NASUTION

NIP 130605098

ATTACHMENT I.....

(To be continued)

====(D)=====

6. Addition to FPJP nominal referred to in point 5 shall be accumulated to the FPJP nominal in use by the Bank and the number of days the FPJP is used

the Bank until it reaches 90 (ninety) days, including Saturday, Sunday or holiday counted as of the first day the Bank uses the FPJP.

7. The term of FPJP shall be decided as follows:

a. The term of each FPJP shall be one (1) day, as stated in calendar day. In the case that the due date of FPJP falls on Saturday, Sunday or holiday, then settlement of FPJP due date shall be the next working day.

c. Bank shall be unable to extend FPJP if extension of the FPJP causes the maximum term of FPJP of 90 (ninety) days to elapse.

8. FPJP.....

(To be continued)

b. The term of FPJP that may be extended for one (1) day consecutively so as to achieve the total number of the entire term of the PFJPB used by

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(Regulation of Tax Director General No. PER-28/PJ/2009, dated April 20, 2009)

[Continued from Business News No. 7814-7815 pages 30A-32A]

ATTACHMENT I

No. :

Attachment :

Subject : Application for Statement Letter on Exemption from the Payment of Income Tax having a final nature on Income from the Transfer of Right on Land and/or Buildings

To.

Head of Tax Service Office

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With regard to Tax Director General Regulation No. PER- ... /PJ/2009 concerning Exercise of Transitional Provisions of Government Regulation No. 71 Year 2008 concerning Third Amendment to Government Regulation No. 48 Year 1994 concerning Payment of Income Tax on Income from Transfer of Right on Land and/or Buildings, the undersigned :

Taxpayer Name :

Taxpayer Basic Number :

Address :

hereby submit an application for a Statement Letter on Exemption from the Payment of Income Tax having a final nature on Income from Transfer of Right on Land and/or Buildings in accordance with the list of land and/or buildings set forth in the attachment to this application by reason that the income on the Transfer of Right on the Land and/or Buildings had been reported in the Annual Income Tax Notification Letter for Tax Year

Thus this application is hereby submitted.

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Applicant

(Clear Name)

ATTACHMENT II

LIST OF LAND AND/OR BUILDINGS WHERE-IN THE INCOME AS OF ITS TRANSFER HAD BEEN REPORTED IN ANNUAL INCOME TAX NOTIFICATION LETTER

LAND / BUILDING UNIT ADDRESS & WIDTH (M ²)	IDENTITY OF BUYER			REPORTED IN SPT* NO..... INCOME TAX YEAR	TRANSFER VALUE (RUPIAH)	COMMENT
	NAME	NPWP*	ADDRESS			

NPWP* = Taxpayer Basic Number

SPT* = Annual Income Tax Notification Letter

.....20....

Applicant

(Clear Name)

ATTACHMENT III

FINANCE DEPARTMENT OF THE REPUBLIC OF INDONESIA

TAX DIRECTORATE GENERAL

REGIONAL OFFICE

TAX SERVICE OFFICE

Copy No. 1: For Taxpayer

Copy No. 2: For Notary/PPAT/Treasurer

Copy No. 3: File of Tax Service Office

STATEMENT LETTER ON EXEMPTION FROM THE
PAYMENT OF INCOME TAX HAVING A FINAL NATURE ON
INCOME FROM TRANSFER OF RIGHT ON LAND AND/OR BUILDING

No. :

Date :

Head of Tax Service Office

hereby states that the Taxpayer here-in-below,

Taxpayer Name :

Taxpayer Basic Number :

Address :

based on the Taxpayer's application No. on, is hereby exempted from the payment of Income tax having a final nature on income from the Transfer of Right on Land and/or Building with the reason that the income from the Transfer of Right on the Land and/or Building had been reported in the Annual Income Tax Notification Letter for Tax Year and the income tax on said income had been settled.

Address of land and/or building unit :

Width of land and/or building : m²

Value of transfer : Rp.

Performed to :

Name :

Taxpayer Basic Number :

Address :

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Head of Tax Service Office

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(.....)

NIP.

FINANCE DEPARTMENT OF THE REPUBLIC OF INDONESIA

TAX DIRECTORATE GENERAL

REGIONAL OFFICE

TAX SERVICE OFFICE

No. :

Subject : Rejection to Application for Statement Letter on Exemption From the Payment of Income Tax having a final nature on Income from Transfer of Right on Land and/or Building

Mr. / Mme.

Based on your application No. dated concerning application for Statement Letter on Exemption from the Payment of Income Tax having a final nature on Income from Transfer of Right on Land and/or Building, it is hereby notified that your application cannot be approved due to:

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Thus, for your acknowledgement.

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Head of Tax Service Office

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(.....)

NIP.

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