**DECREE OF THE MINISTER OF COMMUNICATION AND INFORMATION TECHNOLOGY**

**NUMBER : 15/PER/M.KOMINFO/9/2005**

**ON**

**GUIDELINE FOR THE IMPLEMENTATION OF TARIFFS ON NON=TAX STATE INCOME EMANATING FROM THE CONTRIBUTION OF UNIVERSAL TELECOMMUNICATION SERVICE OBLIGATION**

**BY THE GRACE OF GOD THE ALMIGHTY**

**MINISTER OF COMMUNICATION AND INFORMATION TECHNOLOGY,**

Considering : that as an implementation of the Government Regulation of the Republic of Indonesia Number 28 Year 2005 on Tariffs of the Kinds of Non-Tax State Income Applicable at the Department of Communication and Information Technology, it is considered necessary to define a Guideline for the Implementation of Tariffs on Non-Tax State Income Emanating from the Contribution of Universal Telecommunication Service Obligation by issuing a Decree of the Minister of Communication and Information Technology.

Bearing in mind: 1. Law of the Republic of Indonesia Number 20 Year 1997 on the Kinds of Non-Tax State Income (State Gazette of the Republic of Indonesia Number 43 Year 1997, Supplement to the State Gazette of the Republic of Indonesia Number 3687);

2. Law of the Republic of Indonesia Number 36 Year 1999 on Telecommunication (State Gazette of the Republic of Indonesia Number 154 Year 1999, Supplement to the State Gazette of the Republic of Indonesia Number 3881);

1. Government Regulation of the Republic of Indonesia Number 22 Year 1997 on the Kinds of Non-Tax State Income (State Gazette of the Republic of Indonesia Number 57 Year 1997, Supplement to the State Gazette of the Republic of Indonesia Number 3694) as amended by the Government Regulation of the Republic of Indonesia Number 52 Year 1998 (State Gazette of the Republic of Indonesia Number 85 Year 1998, Supplement to the State Gazette of the Republic of Indonesia Number 3760);
2. Government Regulation of the Republic of Indonesia Number 73 Year 1999 on Procedure of Using Non-Tax State Income Emanating From Certain Activities (State Gazette of the Republic of Indonesia Number 136 Year 1999, Supplement to the State Gazette of the Republic of Indonesia Number 3871);
3. Government Regulation of the Republic of Indonesia Number 28 Year 2005 on Tariffs of the Kinds of Non-Tax State Income Applicable at the Department of Communication and Information Technology (State Gazette of the Republic of Indonesia Number 57 Year 2005, Supplement to the State Gazette of the Republic of Indonesia Number 4511);
4. Decision of the President of the Republic of Indonesia Number 42 Year 2002 on Guideline for the Implementation of State Budget of Income and Expenditure as amended by the Decision of the President of the Republic of Indonesia Number 72 Year 2004;
5. Decree of the President of the Republic of Indonesia Number 10 Year 2005 on Organizational Units and Duties of Echelon I of State Ministries of the Republic of Indonesia as amended by the Decree of the President of the Republic of Indonesia Number 15 Year 2005;
6. Decision of the Minister of Communication Number 34 Year 2004 on Universal Service Obligation;
7. Decree of the Minister of Communication and Information Technology Number 01/P/M.KOMINFO/4/2005 on Organizational Structure and Work Method of the Department of Communication and Information Technology;
8. Decree of the Minister of Communication and Information Technology Number 03/P/M.KOMINFO/5/2005 on Adjustment of Nomenclatures of a Number of Decisions/Decrees of the Minister of Communication which Regulate Special Material Content in the Field of Post and Telecommunication.

**DECIDES**

**To issue: DECREE OF THE MINISTER OF COMMUNICATION AND INFORMATION TECHNOLOGY ON GUIDELINE FOR THE IMPLEMENTATION OF TARIFFS ON NON-TAX STATE INCOME EMANATING FROM THE CONTRIBUTION OF UNIVERSAL TELECOMMUNICATION SERVICE OBLIGATIION**

**CHAPTER I**

**GENERAL PROVISIONS**

Article 1

In this Ministerial Decree, what is meant by:

1. Non-Tax State Income hereinafter referred to as PNBP is the whole central government income which is not originating from tax income;

2. Telecommunication provider is telecommunication network provider and or telecommunication service provider;

3. Contribution of Universal Service Obligation hereinafter referred to as KKPU is contribution that must be paid by every telecommunication provider which becomes non-tax state income;

4. Gross income is all the business revenues obtained from telecommunication provision;

5. Book Year is the period of one (1) year starting from January up to and including December;

6. Receiving Treasurer is the receiving Treasurer of the Directorate General of Post and Telecommunication appointed by the Minister in accordance with the provision of the prevailing legal regulation;

7. Minister is the Minister whose scope of duties and responsibilities is in the field of telecommunication;

8. Secretary General is the Secretary General of the Department of Communication and Information Technology;

9. Inspector General is the Inspector General of the Department of Communication and Information Technology;

10. Director General is the Director General of Post and Telecommunication;

11. Directorate General is the Directorate General of Post and Telecommunication.

**CHAPTER II**

**CONTRIBUTION OF UNIVERSAL TELECOMMUNICATION SERVICE OBLIGATION**

Article 2

Every telecommunication provider that has obtained a license for the provision of telecommunication shall provide KKPU.

. Article 3

(1) KKPU referred to in Article 2 is collected at the amount of zero point seventy-five percent (0.75%) of gross income of telecommunication provider per book year.

(2) The payment on the collection referred to in paragraph (1) may be implemented per quarter, per semester or per year.

(3) The payment referred to in paragraph (2) must be done at the latest on 31 March of the following year.

. Article 4

(1) The calculation of KKPU payment by each telecommunication provider is based on audit of Public Accountant Office or other supporting legal and considered equivalent document..

(2) Other supporting document referred to in paragraph (1) is in the form of financial report signed by the authorized Official of the Company.

Article 5

(1) The gross income referred to in Article 3 paragraph (1) may be calculated by taking into account the elements that can be deducted.

(2) The elements that can be deducted referred to in paragraph (1) cover, among other things:

a. uncollected receivables from telecommunication provision;

b. uncollected receivables referred to in point a are receivables which actually cannot be collected;

c. income received by telecommunication provider which is the right of other party.

(3) All the elements referred to in paragraph (2) must be proved in writing.

Article 6

(1) Telecommunication providers whose financial reports are audited by public accountant and have not finished their audited reports up to the deadline of KKPU payment referred to in Article 3 paragraph (2), shall pay the amount of gross income included in the financial reports that have not been audited.

(2) In the event that KKPU paid referred to in paragraph (1) is less than the amount calculated based on financial reports that have been audited, telecommunication providers shall pay the amount less paid.

(3) The amount less paid referred to in paragraph (2) must be paid at the latest one (1) month after the date of issuance of the audited report.

(4) If the amount less paid referred to in paragraph (3) has not been paid, then this amount is subject to payment of fine in accordance with the prevailing provision.

(5) In the event that KKPU paid referred in paragraph (1) is more than what ought to be paid based on the audited financial report, the excess of payment will be compensated by the obligation of payment in the following year.

**CHAPTER III**

**PROCEDURE OF RECEIVING, DEPOSITING, AND REPORTING**

Article 7

All the KKPU receipts referred to in Article 3 paragraph (2) are deposited to State Treasurer through the account of Receiving Treasurer of the Directorate General at Government Bank.

Article 8

Telecommunication providers that have paid KKPU referred to in Article 7, shall submit proof of payment to the Director General cq (in this instance) Director of Telecommunication.

Article 9

(1) For the purpose of calculation of the amount of KKPU payment from each telecommunication provider, the Directorate General may implement verification and investigation.

(2) The verification and investigation referred to in paragraph (1) are undertaken based on Instruction Letter of Task Implementation issued by the Director of Telecommunication on behalf of the Director General.

(3) The result of verification and investigation referred to in paragraph (2) is incorporated in the record in accordance with the form referred to in the Attachment of this Ministerial Decree.

Article 10

In case the telecommunication providers cannot afford to fulfil the obligation to pay KKPU, the Minister may undertake action in accordance with the provision of the prevailing legal regulation.

Article 11

The receiving Treasurer shall report all the receipts of KKPU every month to the Minister at the latest on the tenth (10th) of the following month with copies sent to Secretary General, Director General, and Inspector General.

**CHAPTER IV**

**SUPERVISION AND CONTROL**

Article 12

The Director General conducts the supervision and control on the implementation of this Ministerial Decree. .

**CHAPTER V**

**FINAL PROVISIONS**

Article 13

The Contribution of Universal Telecommunication Service Obligation imposed on Non-Tax State Income referred to in Article 3 is applicable starting from book year of 2005..

Article 14

This Ministerial Decree shall come into force on the date of its issuance.

Done at: JAKARTA

On : September 30, 2005

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**MINISTER OF COMMUNICATION AND INFORMATION TECHNOLOGY,**

Signed

**SOFYAN A. DJALIL**

COPIES of this Ministerial Decree are sent to:

1. Chairman of the Audit Board of the Republic of Indonesia;

2. State Coordinating Minister for Economic Affairs;

3. Minister for Domestic Affairs;

4. State Minister for Development of Least Developed Regions;

5. Minister of Law and Human Rights;

6. Minister of Finance;

7. State Secretary;

8. Head of Finance and Development Supervision;

9. Governors of all Provinces of Indonesia;

10. Secretary General, Inspector General, Directors General and Heads of Bodies within the Department of Communication and Information Technology;

11. Heads of Bureaus and Heads of Centres within the Secretariat General of the Department of Communication and Information Technology.