

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

**NUMBER : 19 YEAR 2012**

**ON**

**GUIDELINE FOR THE IMPLEMENTATION OF TARIFFS ON NON-TAX STATE  
INCOME EMANATING FROM LICENSE FEE OF TELECOMMUNICATION**

**BY THE GRACE OF GOD THE ALMIGHTY**

**MINISTER OF COMMUNICATION AND INFORMATION TECHNOLOGY OF THE  
REPUBLIC OF INDONESIA**

- Considering:
- a. that Article 3 paragraph (3) of the Government Regulation of the Republic of Indonesia Number 7 Year 2009 on Types and Tariffs of the Kinds of Non-Tax State Income Applicable at the Department of Communication and Information Technology as amended by the Government Regulation of the Republic of Indonesia Number 76 Year 2010 on Amendment to the Government Regulation of the Republic of Indonesia Number 7 Year 2009 on Types and Tariffs of the Kinds of Non-Tax State Income Applicable at the Department of Communication and Information Technology stipulates that further regulations related to the conditions, procedure and calculation of subtracting elements in the decree of the minister of communication and information technology
  - b. that within the framework of implementing recording and billing of receivables of Non-Tax State Income from the collection of License Fee (BHP) of Telecommunication, there is still a need of a regulation which defines a guideline on the procedure of calculation of License Fee (BHP), BHP deposit, procedure of submitting financial report and fixing the amount of telecommunication BHP, and procedure of submitting objection on the fixation of owed PNPB..

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*

- c. that based on considerations referred to in points a and b, it is considered necessary to issue a Decree of the Minister of Communication and Information Technology on Guideline for the Implementation of Tariffs on Non-Tax State Income emanating from License Fee (BHP) of Telecommunication.

- Bearing in mind:
1. Law of the Republic of Indonesia Number 20 Year 1997 on the Type 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);
  3. Government Regulation of the Republic of Indonesia Number 22 Year 1997 on Type 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);
  4. Government Regulation of the Republic of Indonesia Number 52 Year 2000 on Provision of Telecommunication (State Gazette of the Republic of Indonesia Number 107 Year 2000, Supplement to the State Gazette of the Republic of Indonesia Number 3980);
  5. Government Regulation of the Republic of Indonesia Number 7 Year 2009 on Types and 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 20 Year 2009, Supplement to the State Gazette of the Republic of Indonesia Number 4974) as amended by the Government Regulation of the Republic of Indonesia Number 76 Year 2010 on Amendment to the Government Regulation of the Republic of Indonesia Number 7 Year 2009 on Types and Tariffs of the Kinds of Non-Tax State Income Applicable at the Department of Communication

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*

and Information Technology (State Gazette of the Republic of Indonesia Number 135 Year 2010, Supplement to the State Gazette of the Republic of Indonesia Number 5171);

6. Government Regulation of the Republic of Indonesia Number 29 Year 2009 on Procedure of Fixing the Amount, Payment, and Deposit of Owed Non-Tax State Income (State Gazette of the Republic of Indonesia Number 58 Year 2009, Supplement to the State Gazette of the Republic of Indonesia Number 4995);
7. Government Regulation of the Republic of Indonesia Number 34 Year 2010 on Submission and Settlement of Objection on Fixation of the Owed Non-Tax State Income (State Gazette of the Republic of Indonesia Number 42 Year 2010, Supplement to the State Gazette of the Republic of Indonesia Number 5114);
8. Decision of the President of the Republic of Indonesia Number 42 Year 2002 on Guide for the Implementation of State Budget of Income and Expenditure (APBN) as amended by the Decision of the President of the Republic of Indonesia Number 72 Year 2004;
9. Decree of the President of the Republic of Indonesia Number 47 Year 2009 on Formation and Organization of State Ministries of the Republic of Indonesia as amended by the Decree of the President of the Republic of Indonesia Number 91 Year 2011 on Third Amendment to the Decree of the President of the Republic of Indonesia Number 47 Year 2009 on Formation and Organization of State Ministries of the Republic of Indonesia;
10. Decree of the President of the Republic of Indonesia Number 24 Year 2010 on Positions, Duties, and Functions of State Ministries of the Republic of Indonesia and Organizational Structure, Duties, and Functions of Echelon I of State Ministries of the Republic of Indonesia as amended latest by the Decree of the President of the Republic of Indonesia Number 92 Year 2011 on Second Amendment to the Decree of the President of the Republic of Indonesia Number 24 Year 2010 on Positions, Duties, and Functions of State Ministries of the Republic of Indonesia and Organizational Structure, Duties, and Functions of Echelon I of State Ministries of the Republic of Indonesia;
11. Decision of the Minister of Communication Number 21 Year 2001 on Provision of Telecommunication Service as amended several

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*

times by the Decree of the Minister of Communication and Information Technology Number 31/PER/M.KOMINFO/09/2008 on Third Amendment to the Decision of the Minister of Communication Number KM.21 Year 2001 on Provision of Telecommunication Service;

12. Decree of the Minister of Communication and Information Technology Number: 08/PER/M.KOMINFO/02/2006 on Interconnection;
13. Decree of the Minister of Communication and Information Technology Number 09/PER/M.KOMINFO/04/2008 on Procedure of Fixing Tariffs of Telecommunication Service channelled through Cellular Mobile Network;
14. Decree of the Minister of Communication and Information Technology Number 15/PER/M.KOMINFO/04/2008 on Procedure of Fixing Tariffs of Basic Telephone Service channelled through Fixed Network;
15. Decree of the Minister of Communication and Information Technology Number 01/PER/M.KOMINFO/01/2010 on Providers of Telecommunication Network;
16. Decree of the Minister of Communication and Information Technology Number 17/PER/M.KOMINFO/10/2010 on Organization and Work Method of the Ministry of Communication and Information Technology.

## **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 LICENSE FEE OF TELECOMMUNICATION**

## **CHAPTER I**

### **GENERAL PROVISIONS**

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*

## Article 1

In this Ministerial Decree, what is meant by :

1. Telecommunication providers are individuals, cooperatives, regional government enterprises, state enterprises, private enterprises, government agencies, and state defense and security agencies, comprising providers of telecommunication network and / or providers of telecommunication services.
2. License Fee of telecommunication hereinafter called Telecommunication BHP is an obligation which must be paid by every telecommunication provider and such License Fee forms a Non-Tax State Income.
3. Gross income is all revenues of telecommunication provision obtained from every business activity related to license ownership of telecommunication provision.
4. Telecommunication provision is an activity of providing and servicing telecommunication enabling the provision of telecommunication.
5. Interconnection is a link between telecommunication networks of different telecommunication network providers.
6. Connectivity is connection of telecommunication service equipment with telecommunication network such as *server*, *node*, and *router*.
7. Book Year is the period of one (1) year commencing from January up to and including December.
8. Receiving Treasurer is receiving Treasurer of the Directorate General of Postal and Information Technology Provision appointed by the Minister in accordance with the provision of legal regulations..
9. Minister is the Minister whose cope of duties and responsibilities is in the field of telecommunication.
10. Auditing Agency is a Financial and Development Auditing Body.
11. Secretary General is the Secretary General of the Ministry of Communication and Information Technology.
12. Inspector General is the Inspector General of the Ministry of Communication and Information Technology.
13. Director General is the Director General of Postal and Information Technology Provision.

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*

14. Directorate General is the Directorate General of Postal and Information Technology Provision.
15. Director is the Director of Postal and Information Technology Control.

## **CHAPTER II**

### **TELECOMMUNICATION BHP**

#### **Article 2**

Every telecommunication service and network provider that has obtained a license for the provision shall pay Telecommunication BHP.

#### **Article 3**

The amount of Telecommunication BHP collected is zero decimal point 50 percent (0.50%) of gross income of telecommunication provision in accordance with the prevailing legal regulations.

#### **Article 4**

- (1) The implementation of payment on collection referred to in Article 2 shall be done at the latest on 30 April of the following year.
- (2) The implementation of payment referred to in Article 2 may be done quarterly or half-yearly.

## **CHAPTER III**

### **PROCEDURE OF CALCULATION OF THE AMOUNT OF TELECOMMUNICATION RHP**

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*

### **Article 5**

- (1) The fixation of the amount of Telecommunication BHP by telecommunication provider is done based on self calculation by referring to the financial report audited by Public Accountant Office.
- (2) In case the telecommunication provider whose financial report is not audited by Public Accountant Office, the calculation of the amount of Telecommunication BHP mentioned in paragraph (1) refers to financial report signed by the authorized official of the Company.

### **Article 6**

- (1) Every telecommunication provider whose financial report is audited by public accountant and has not finished the audited report until the due date of the payment of BHP Telecommunication referred to in Article 4 paragraph (1), the fixation of the amount of Telecommunication BHP is calculated based on the unaudited financial report.
- (2) In the event that the payment of Telecommunication BHP referred to in paragraph (1) is less than the amount calculated based on the audited financial report, the telecommunication provider shall pay the shortage of the amount paid and administrative sanction is imposed in the form of fine.
- (3) In the event that the payment of Telecommunication BHP referred to in paragraph (1) is more than what it should have been paid based on the audited financial report, the excess in payment will be calculated as advanced payment of Telecommunication BHP for the following year.

### **Article 7**

- (1) In the calculation of Telecommunication BHP, the income which is not calculated as gross revenues of telecommunication provision referred to in Article 3, i.e. income obtained from:
  - a. hiring of the building and vehicles;
  - b. consultancy and associated services;
  - c. construction and infrastructure development services;
  - d. integration and system development services;

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*

- e. trade and hiring of non telecommunication goods;
  - f. trade in telecommunication tools and equipment; and / or
  - g. other business activities outside telecommunication provision.
- (2) The income referred to in paragraph (1) may be accepted as income which is not taken into account as gross revenues as long as it is not related to telecommunication service or is not part of the packet of providing telecommunication services (*bundling*) which is proved by the documents in the form of:
- a. Cooperation agreement with related parties; and
  - b. Invoice or receipt from related parties.

### **Article 8**

Gross revenues which become the basis for calculation of the amount of Telecommunication BHP may be deducted by the following elements:

- a. receivables which in reality are uncollectible from telecommunication provision; and / or
- b. payment of the obligation of interconnection charges and / or connection of telecommunication network with the equipment owned by providers of telecommunication services.

### **Article 9**

- (1) Receivables which in reality are uncollectible referred to in Article 8 point a are written off based on the decision of Shareholders' Meeting or its equivalence in accordance with the legal regulations.
- (2) If there is a receipt on receivables which are in reality uncollectible referred to in paragraph (1), such receipt on receivables forms an income which is subject to Telecommunication BHP.

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*



### **Article 10**

- (1) Payment of the obligation of interconnection charges and / or connection referred to in Article 8 point b is payment of the obligation of the connection charges between telecommunication networks of providers of different telecommunication networks and / or charges of the connection of telecommunication service equipment with telecommunication networks.
- (2) Interconnection charges and / or connection charges referred to in paragraph (1) are interconnection charges and / or connection charges which become the right of other providers as defined in the legal regulations.
- (3) Interconnection charges which become the right of providers of foreign countries do not become deducting factor of gross revenues which are subject to Telecommunication BHP.
- (4) List of the types of interconnection and connection services referred to in paragraph (1) for each type of telecommunication provision is indicated in Attachment I which is inseparable part of this Ministerial Decree.

## **CHAPTER IV**

### **DEPOSIT OF TELECOMMUNICATION BHP**

#### **Article 11**

All receipts of Telecommunication BHP referred to Article 2 are deposited to State Treasury through the account of Receiving Treasurer of the Directorate General at Government Banks.

## **CHAPTER V**

### **PROCEDURE OF SUBMITTING FINANCIAL REPORT: AMOUNT OF TELECOMMUNICATION BHP**

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*

## **Article 12**

- (1) Telecommunication providers that have paid Telecommunication BHP referred to in Article 11, shall submit documents at least in the form of :
  - a. financial report;
  - b. chart of accounts;
  - c. general ledger;
  - d. trial balance;
  - e. proof of payment transfer of Telecommunication BHP; and
  - f. document as a basis for calculation of the amount of Telecommunication BHP.
- (2) The financial report referred to in paragraph (1) is financial report audited by Public Accountant Office.
- (3) Particularly for telecommunication providers whose financial reports have not been audited by Public Accountant Office referred to in Article 5 paragraph (2), the financial reports used are those signed by the Board of Management with the enclosure of a declaration letter stating that the financial reports have not been audited by Public Accountant Office as indicated in Attachment II which is an inseparable part of this Ministerial Decree.
- (4) The documents referred to in paragraph (1) are submitted at the latest one (1) week after payment to the Director General cq Director in the form of physical or electronic documents by enclosing a declaration letter stating the truth of the documents as indicated in Attachment III which is an inseparable part of this Ministerial Decree.

## **Article 13**

- (1) For the purpose of fixing the amount of Telecommunication BHP of each telecommunication provider, the Director General may undertake checking and examination.
- (2) The checking and examination referred to in paragraph (1) are carried out by an official based on an Instruction Letter of Implementing Duty issued by the Director on behalf of the Director General by at first signing a pact of integrity as indicated in Attachment IV which is an inseparable part of this Ministerial Decree.

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*

- (3) In carrying out the checking and examination, the official referred to in paragraph (2) may request for notes and / or documents which are the basis for notation and other documents related to the obligation for payment.
- (4) In carrying out the checking and examination, the telecommunication providers may demand that the checking and examination be done after undertaking payment and submitting complete documents referred to in Article 12.
- (5) The result of checking and examination is incorporated into a record in accordance with the format indicated in Attachment V which is an inseparable part of this Ministerial Decree.

#### **Article 14**

Within the framework of fixing referred to in Article 13 paragraph (1), the Director General may request the examiner agency to conduct examination toward the telecommunication providers.

#### **Article 15**

- (1) If in the result of fixation of the amount of Telecommunication BHP it is found that there is a shortage in the principal amount paid, the Company shall pay the shortage of the principal amount paid, and if it exceeds the due date of the payment, referred to in Article 4 paragraph (1), administrative sanction will imposed in the form of fine.
- (2) If in the result of fixing the amount of Telecommunication BHP, it is found that there is an excess of payment in the principal amount, the excess in payment will be calculated as part of the advanced payment of Telecommunication BHP for the following year.

### **CHAPTER VI**

#### **OBJECTION**

#### **Article 16**

Telecommunication providers may submit objection to the result of fixation of the amount of Telecommunication BHP referred to in Article 14 at the latest three (3)

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*

months counting from the date of fixation on the condition and procedure in accordance with the provision of legal regulations.

## **CHAPTER VII**

### **SANCTIONS**

#### **Article 17**

Any telecommunication provider that does not fulfil the provision referred to in Article 2 and Article 12 paragraph (1) is imposed with sanction in accordance with the legal regulations..

#### **Article 18**

- (1) The imposition of sanction is in the form of fine as a consequence of delay in the payment or underpayment of principal amount referred to in Article 4 paragraph (1), Article 6 paragraph (2), and Article 15 paragraph (1) counting from the due date referred to in Article 4 paragraph (1).
- (2) The sanction in the form of fine referred to in paragraph (1) is two (2) percent per month from the amount of Telecommunication BHP owed and part of the month is counted as one (1) month.
- (3) The administrative sanction in the form of fine referred to in paragraph (2) is imposed for the maximum period of twenty-four (24) months.

#### **Article 19**

- (1) One (1) month after the due date of payment, the Director General issues the First Billing Letter destined for telecommunication providers that have not undertaken payment of Telecommunication BHP.
- (2) If within the period of one (1) month counting from the date of issuance of the First Billing Letter referred to in paragraph (1) the Debtor has not yet or not paid his/her obligation, a Second Billing Letter is issued.

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*

- (3) If within the period of one (1) month counting from the date of issuance of the Second Billing Letter referred to in paragraph (2), the Debtor has not yet or not paid his/her obligation, a Third Billing Letter is issued.
- (4) If within the period of one (1) month counting from the date of issuance of the Third Billing Letter referred to in paragraph (3), the Debtor has not yet or not paid his/her obligation, the Debtor in question is imposed with the following provision:
  - a. Sanction in accordance with the legal regulations; and / or
  - b. Billing is assigned to the authorized agency in charge of arranging state receivables for further process of the settlement.

## **CHAPTER VIII**

### **REPORTING**

#### **Article 20**

The Receiving Treasurer shall report all revenues from the Telecommunication BHP to the Minister every month at the latest on the date of ten (10) of the following month with copies sent to the Secretary General, Director General, and Inspector General.

## **CHAPTER IX**

### **FINAL PROVISIONS**

#### **Article 21**

- (1) At the time this Ministerial Decree is coming into force, the Decree of the Minister of Communication and Information Technology Number 22/PER/M.KOMINFO/10/2005 on Guideline for the Implementation of Tariffs on Non-Tax State Income Emanating from the Collection of Telecommunication BHP is still valid as long as it is not contradictory to this Ministerial Decree.
- (2) The collection of Telecommunication BHP is done by the Directorate General based on Operational Standard and Procedure defined by the Director General.

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*

**Article 22**

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

In order to make known to every body, instruct the promulgation of this Ministerial Decree by placing it in the State Announcement of the Republic of Indonesia.

Done at: JAKARTA

On : June 14, 2012

**MINISTER OF COMMUNICATION AND INFORMATION TECHNOLOGY OF THE  
REPUBLIC OF INDONESIA,**

Signed

**TIFATUL SEMBIRING**

Promulgated at Jakarta

On August 3, 2012

**MINISTER OF LAW AND HUMAN RIGHTS  
OF THE REPUBLIC OF INDONESIA**

Signed

**AMIR SYAMSUDIN**

**STATE ANNOUNCEMENT OF THE REPUBLIC OF INDONESIA YEAR 2012  
NUMBER 772**

For copy conform to the original  
HEAD OF BUREAU OF LEGAL AFFAIRS

Signed

**D. SUSILO HARTONO**

*In case the English translation gives rise to different interpretation, please refer to the original version in Indonesian language*