

Consolidated Stamp Duty Act

Composition in One Script of the Law of the Republic of Indonesia Number 10 of 2020 concerning Stamp Duty

General Explanation

Stamp Duty is a tax on Documents. Along with the very dynamic development of information technology, there have been many changes in the form of Documents or modifications from the previous form. Information technology has led to a reduction in the use of paper (*paperless*). In terms of business activities, *paperless* is an option to increase efficiency. In line with that, electronic transactions are also growing so that contracts can be done electronically via the internet network. Therefore, it is necessary to expand the definition of Documents that are not only in the form of paper, Extensification of Stamp Duty on electronic documents is urgently needed so that their potential can be maximized and provide increased revenue for the government.

Regarding the substance of the regulation on the Stamp Duty Law, there are several things that need to be adjusted and regulated more firmly. This Law stipulates that Documents that are the object of Stamp Duty consist of paper and non-paper documents, including certain electronic documents with a legal basis for information and electronic transactions.

This law emphasizes the time owed and the Payable Party for each object, and introduces the concept of collecting Stamp Duty for certain documents.

Another thing that is quite important is the addition of provisions regarding Stamp Duty facilities, including those related to natural disasters, implementation of government programs, and implementation of international agreements.

CHAPTER I

GENERAL REQUIREMENTS

article 1

In this Law, what is meant by:

1. Stamp Duty is a tax on Documents.
2. Document is something written or written, in handwritten, printed, or electronic form, which can be used as evidence or information.
3. A signature is a sign as a symbol of a name as commonly used, including initials, imprints or signature stamps or initials stamps, imprints or name stamps, or other signs as substitutes for signatures, or electronic signatures as referred to in the law in the field of information and electronic transactions.
4. Stamp duty is a label or strip in the form of a paste, electronic, or other form that has characteristics and contains a security element issued by the Government of the Republic of Indonesia, which is used to pay taxes on Documents.
5. The Payable Party is the party that is subject to the Stamp Duty and is obliged to pay the Stamp Duty owed.
6. Sealing Later is a sealing that requires confirmation from an office designated by the Minister.
7. Everyone is an individual and/or entity, whether in the form of a legal entity or not a legal entity.
8. Minister is the minister who carries out government affairs in the financial sector.

Explanation of Article 1

Quite clear.

Related Rules

There are no related regulations

Section 2

- (1) Stamp Duty arrangements are implemented on the basis of:
- a. simplicity;
 - b. efficiency;
 - c. justice;
 - d. legal certainty; and
 - e. benefit.
- (2) Stamp Duty arrangements aim to:
- a. optimize state revenues to finance national development independently towards a prosperous Indonesian society;
 - b. provide legal certainty in the collection of Stamp Duty;
 - c. adapt to the needs of the community;
 - d. apply the imposition of Stamp Duty more fairly; and
 - e. harmonize the provisions of the Stamp Duty with the provisions of other laws and regulations.

Explanation of Article 2

Sentence (1)

Letter A

What is meant by "principle of simplicity" is that the regulation of Stamp Duty must be able to provide easy services to the public in fulfilling their rights and obligations.

Letter b

What is meant by "principle of efficiency" is that the regulation of Stamp Duty must be oriented to minimizing the use of resources to achieve the best work results.

The letter c

What is meant by "principle of justice" is that the regulation of Stamp Duty upholds the balance of rights and obligations of each party involved.

The letter d

What is meant by "principle of legal certainty" is that the regulation of Stamp Duty must be able to create order in society through guarantees of legal certainty.

The letter e

What is meant by "principle of expediency" is that the regulation of Stamp Duty is beneficial for the interests of the state, nation, and society, particularly in promoting public welfare.

Sentence (2)

Letter A

Quite clear.

Letter b

Quite clear.

The letter c

Quite clear.

The letter d

Quite clear.

The letter e

In relation to developments in law, business, and technology, regulations regarding Stamp Duty need to be harmonized with the provisions of the relevant laws and regulations, including the laws and regulations in the field of information and electronic transactions.

Related Rules

There are no related regulations

CHAPTER II

OBJECT, RATE, AND WHEN PAYABLE Stamp Duty

Article 3

- (1) Stamp Duty is imposed on:
- a. Documents created as a tool to explain about a civil incident; and
 - b. Documents used as evidence in court.
- (2) Documents of a civil nature as referred to in paragraph (1) letter a, include:
- a. agreement letter, statement letter, statement letter, or other similar letter, along with its duplicate;
 - b. notarial deed along with *grosse*, copies, and quotations thereof;
 - c. deed of the Land Deed Making Office along with its copy and extract;
 - d. securities with name and in any form;
 - e. Securities transaction documents, including futures contract transaction documents, in any name and in any form;
 - f. Auction documents in the form of quotations from the minutes of auction, minutes of auction minutes, copies of minutes of auction, and *grosse* of minutes of auction;
 - g. Documents stating the amount of money with a nominal value of more than Rp. 5,000,000.00 (five million rupiahs) which:
 1. mention receipt of money; or
 2. contains an acknowledgment that the debt has been fully or partially paid off or calculated;and
 - h. Other documents stipulated by Government Regulation.

Explanation of Article 3

Sentence (1)

Letter A

What is meant by "incidents of a civil nature" are events that fall within the scope of civil law regarding persons, goods, engagements, evidence, and expiration.

Letter b

This paragraph is intended to impose Stamp Duty on Documents used as evidence in

court, namely:

1. Documents owed by Stamp Duty that have not been paid in full, including Documents for which Stamp Duty has not been paid in full, but have expired; and
2. Documents previously not subject to Stamp Duty because they are not included in the definition of Stamp Duty object based on the provisions in this article.

The document must first be sealed then when it will be used as evidence in court. This provision confirms that the type of Document can change to the type of Document as evidence in court because it is used for a different purpose from the purpose when the Document was created. Documents constituting the object of Stamp Duty for which Stamp Duty has been paid in accordance with the provisions of this Law, when used as evidence documents in court, are no longer required to carry out Later Sealing.

Sentence (2)

Letter A

What is meant by "other letters of the same kind" are letters similar to a statement letter, including, among others, power of attorney, grant letter, and will.

What is meant by "duplicate" is the unit of the number of Documents. For example, a letter of agreement made by 2 (two) parties in 2 (two) copies, then each Document is payable Stamp Duty.

Letter b

In principle, Stamp Duty as tax on Documents is only imposed 1 (one) time for each Document. This means that *grosse*, copies, and quotations of notarial deed are subject to the same Stamp Duty as the original.

What is meant by "*gross*, copies and quotations of deed" is in accordance with the meaning referred to in the law in the field of notary office.

The letter c

What is meant by "copy of the deed" is a verbatim copy of the entire deed and at the bottom of the copy of the deed is listed the phrase "provided as a COPY of the same sound".

What is meant by "quotation of deed" is a verbatim quote from 1 (one) or several parts of the deed and at the bottom of the deed quote the phrase "given as QUOTATION" is stated.

The letter d

What is meant by "securities" are, among others, stocks, bonds, cheques, bilyet giro, acceptances, notes, sukuk, debt securities, *warrants*, *options*, deposits, and the like, including collective stock certificates or a group of other securities. For example, the issuance of 100 (one hundred) shares as outlined in 1 (one) share collective certificate, the Stamp Duty is only payable on the collective share certificate.

The letter e

What is meant by "Document of securities transaction" is, among other things, evidence of a securities transfer transaction carried out on a stock exchange in the form of a *trade confirmation* or evidence of another securities transfer transaction with any name and in any form, including Documents in the form of a notarial deed, receipt, or Other documents, which are used as evidence of securities transfer transactions conducted outside the stock

exchange.

What is meant by "Documents for futures contract transactions" are, among other things, evidence of the transfer of commodity futures contracts and futures securities contracts with any name and in any form, whether carried out on the stock exchange or futures exchange.

The letter f

What is meant by "excerpt of minutes of auction, minutes of auction minutes, copy of minutes of auction, and *grosse* of minutes of auction" is in accordance with the meaning as referred to in the laws and regulations in the field of auction.

The letter g

This amount of money or nominal value also means the amount of money or nominal value expressed in foreign currency. To determine the rupiah value, the amount of money or nominal value is multiplied by the exchange rate determined by the Minister in effect at the time the Document is made so that it can be known whether the Document is subject to Stamp Duty or not.

The letter h

Quite clear.

Related Rules

There are no related regulations

Article 4

Stamp Duty is imposed 1 (one) time for each Document as referred to in Article 3.

Explanation of Article 4

Quite clear.

Related Rules

There are no related regulations

Article 5

The documents as referred to in Article 3 are subject to Stamp Duty at a fixed rate of Rp. 10,000.00 (ten thousand rupiahs).

Explanation of Article 5

Quite clear.

Related Rules

There are no related regulations

Article 6

- (1) The amount of the nominal value limit of the Document that is subject to Stamp Duty as referred to in Article 3 paragraph (2) letter g can be reduced or increased in accordance with the conditions of the national economy and the level of people's income.
- (2) The amount of the Stamp Duty rate as referred to in Article 5 can be reduced or increased in accordance with national economic conditions and the level of community income. (3) Documents as referred to in Article 3 may be subject to Stamp Duty with different fixed rates in the context of implementing government programs and supporting the implementation of monetary and/or financial sector policies.
- (4) Changes in the nominal value limit of Documents that are subject to Stamp Duty as referred to in paragraph (1), the amount of Stamp Duty tariff as referred to in paragraph (2), or Documents and different fixed rates as referred to in paragraph (3), shall be stipulated by a Government Regulation. after consulting with the House of Representatives of the Republic of Indonesia.

Explanation of Article 6

Sentence (1)

The condition of the national economy and people's income can be shown among others from the level of economic growth, inflation, investment, state revenues, and/or people's purchasing power.

Sentence (2)

The condition of the national economy and people's income can be shown among others from the level of economic growth, inflation, investment, state revenues, and/or people's purchasing power.

Sentence (3)

For example, the imposition of different fixed rates, for example, on securities documents may be subject to Stamp Duty at a fixed rate that is different from the prevailing rate based on the need for implementing financial sector policies in the context of financial inclusion or financial market deepening.

Sentence (4)

What is meant by "House of Representatives of the Republic of Indonesia" is the commission in charge of finance and banking.

Related Rules

There are no related regulations

Article 7

Stamp Duty is not imposed on Documents in the form of:

- a. Documents related to the traffic of people and goods:
 1. goods storage letter;
 2. konose men;
 3. passenger and goods transportation documents;
 4. evidence for delivery and receipt of goods;
 5. letter of delivery of goods for sale at the expense of the sender; and

6. other letters that can be equated with the letters as referred to in number 1 to number 5;
- b. all forms of degrees;
- c. receipt of payment of salaries, waiting fees, pensions, allowances, and other payments related to employment relations, as well as letters submitted to obtain the said payments;
- d. proof of receipt of state money from the state treasury, regional government treasury, banks, and other institutions appointed by the state based on the provisions of laws and regulations;
- e. receipts for all types of taxes and for other equivalent receipts originating from the state treasury, regional government treasury, banks and other institutions appointed under the provisions of laws and regulations;
- f. receipt of money made for internal purposes of the organization;
- g. Documents that mention money deposits or securities, payment of deposits to depositors by banks, cooperatives, and other entities that organize money deposits, or issuance of securities by custodians to customers;
- h. mortgage letter;
- i. a sign of distribution of profits, interest, or yields from securities, with any name and in any form; and
- j. Documents issued or produced by Bank Indonesia in the context of implementing monetary policy.

Explanation of Article 7

Letter A

In order to support the activities of the traffic of people and goods, the documents related to the traffic of people and goods are not subject to Stamp Duty.

Number 1

Quite clear.

Number 2

A bill of lading is a ship's bill of lading or a certificate (introduction) of goods transported by ship.

Number 3

Quite clear.

Number 4

Quite clear.

Number 5

Quite clear.

Number 6

What is meant by "other letters" are letters that are not mentioned in numbers 1 to 5. However, because the content and use can be the same as the letter in question, such a letter is not subject to Stamp Duty. For example, a letter of deposit of goods, warehouse *ceel*, and passenger manifest.

Letter b

Included in the definition of a diploma is a letter of completion of study, a certificate of graduation, a certificate of having attended an education, training, course, upgrading, and the like.

The letter c

Quite clear.

The letter d

Quite clear.

The letter e

Quite clear.

The letter f

Quite clear.

The letter g

Documents that mention money deposits include Documents that contain money books or deposits of money in customer deposits in accounts at banks, cooperatives, and other entities that organize money deposits and/or contain notification of the balance of such deposits.

Documents that mention securities deposits include Documents containing bookkeeping, storage, ownership, or notification of the customer's securities balance at the custodian.

What is meant by "custodian" is the custodian as referred to in the law on the capital market.

Examples of documents for saving money in a bank include savings and checking accounts.

Examples of documents for saving securities in a custodian include a *statement of account* .

The letter h

Quite clear.

The letter i

Quite clear.

The letter j

What is meant by "Documents issued or produced by Bank Indonesia in the context of implementing monetary policy" are among others Documents for issuance of Bank Indonesia Certificates (SBI) and Bank Indonesia Discount Certificates (SDBI), *repurchase agreements* (Repo) and *reverse repurchase agreements* for securities, Documents swaps include hedge swaps, USD Repo transaction Documents, Futures export note purchase Documents, and Futures placement Documents.

Related Rules

There are no related regulations

Article 8

(1) Stamp Duty is payable when:

- a. Documents affixed with a Signature, for:
 1. agreement letter and its copies as referred to in Article 3 paragraph (2) letter a; 2. notarial deed along with *grosse* , copies, and quotations thereof as referred to in Article 3 paragraph (2) letter b; and
 3. deed of the Land Deed Maker's Office along with its copy and excerpt as referred to in Article 3 paragraph (2) letter c.
- b. Completed documents are created, for:
 1. securities by name and in any form as referred to in Article 3 paragraph (2) letter d; and 2. Securities transaction documents, including futures contract transaction documents, with the name and in any form as referred to in Article 3 paragraph (2) letter e.
- c. The document is submitted to the party for whom the document is made, for:
 1. statement letter, statement letter, or other similar letter, along with its copies as referred to in Article 3 paragraph (2) letter a;
 2. The tender documents as referred to in Article 3 paragraph (2) letter f; and
 3. Documents stating the amount of money as referred to in Article 3 paragraph (2) letter g. d.

Documents are submitted to court, for Documents used as evidence in court as referred to in Article 3 paragraph (1) letter b.

e. Documents are used in Indonesia, for Documents as referred to in Article 3 paragraph (2) made overseas.

(2) The Minister can determine at another time the Stamp Duty is due.

(3) Further provisions regarding the determination of another time when Stamp Duty is due as referred to in paragraph (2) shall be regulated in a Ministerial Regulation.

Elucidation of Article 8

Sentence (1)

Letter A

When the Stamp Duty is payable on the Document affixed with the Signature in this provision, it is when the Document has been completed, which is closed by affixing the signature of the person concerned. For example, a letter of sale and purchase agreement, Stamp Duty is payable at the time the agreement is signed.

Letter b

When the Stamp Duty is due on the Document as referred to in this provision, it is when the Document is made by the party issuing the Document. Documents in this provision do not involve or require a Signature so that the time owed for the type of Document in this provision occurs when the Document is completed. Determination of the completion of a Document is usually known from the date of the Document, but can also be known from other signs that can indicate when the Document was completed. An example is the *trade confirmation* of the purchase of share securities on the stock exchange in the form of an electronic document, the Stamp Duty payable when the *trade confirmation* is made systemically by the company.

The letter c

When the Stamp Duty is due on the Document as referred to in this provision, it is when the Document is submitted to the party for whom the Document was made, not at the time it is signed, for example receipts, checks, and so on. The time owed for the Document in this provision is related to the benefits of the Document that just occurred when it was submitted to the party for whom the Document was created.

The letter d

Quite clear.

The letter e

What is meant by "when used in Indonesia" is when the said Document is used or functioned as a complement or accompaniment to an affair within the jurisdiction of Indonesia.

For example, a debt agreement document made overseas is used in Indonesia when the document is used as the basis for collection of debts, the basis for recording or bookkeeping, or an attachment in a report.

Sentence (2)

If in the implementation in the field there are difficulties regarding the determination of the time when Stamp Duty is owed, then the Minister can determine a time other than that specified in this Law.

For example, in the event that the preparation of Documents in the form of proof of transfer of

securities cannot be known at the time of completion, it can be determined at another time to determine when the Stamp Duty is due, for example when the contract is signed or when it is recorded in the books.

Sentence (3)

Quite clear.

Related Rules

[PER-01/PJ/2021](#) PROCEDURE FOR REDEMPTION OF THE DIFFERENCE OF STEAM DUTY LESS OBTAINED ON DOCUMENTS IN THE FORM OF CHECKS AND BILYET GIRO

BAB III DEBTORS AND STAMP CUSTOMS COLLECTOR

Article 9

- (1) Documents made unilaterally, Stamp Duty is payable by the party receiving the Documents. (2) Documents made by 2 (two) or more parties, Stamp Duty is payable by each party for the documents they receive.
- (3) Excluded from the provisions as referred to in paragraphs (1) and (2), Documents in the form of securities as referred to in Article 3 paragraph (2) letter d, Stamp Duty payable by the party issuing the securities.
- (4) Documents used as evidence in court as referred to in Article 3 paragraph (1) letter b, Stamp Duty owed by the party submitting the Document.
- (5) Documents as referred to in Article 3 made overseas and used in Indonesia, Stamp Duty is payable by the party receiving the benefits of the Document.
- (6) The provisions of the Indebted Party as referred to in paragraph (1), paragraph (2), paragraph (3), paragraph (4), and paragraph (5) do not prevent the party or parties from agreeing or determining about the party that pays the Stamp Duty.

Explanation of Article 9

Quite clear.

Related Rules

There are no related regulations

Article 10

- (1) The collection of Stamp Duty payable on the Documents as referred to in Article 3 paragraph (2) can be carried out by the Stamp Duty collector.
- (2) Further provisions regarding the determination of the Stamp Duty collector as referred to in paragraph (1) shall be regulated in a Ministerial Regulation.

Explanation of Article 10

Quite clear.

Related Rules

There are no related regulations

Article 11

- (1) The Collector of Stamp Duty shall:
- collect Stamp Duty payable on certain Documents from the Paying Party;
 - deposit Stamp Duty to the state treasury; and
 - report the collection and deposit of Stamp Duty to the office of the Directorate General of Taxes.
- (2) The Stamp Duty Collector who does not carry out the collection obligations as referred to in paragraph (1) letter a and/or letter b, shall be issued a tax assessment letter in accordance with the provisions of the legislation in the field of general provisions and taxation procedures.
- (3) The amount of the shortage of Stamp Duty in the tax assessment letter as referred to in paragraph (2) is equal to the Stamp Duty that is not or less collected and/or not or less paid up, plus an administrative sanction of 100% (one hundred percent) of the Stamp Duty that is not or is not collected and/or underpaid and /or not or less deposited.
- (4) A Collector of Stamp Duty who:
- late in depositing the Stamp Duty as referred to in paragraph (1) letter b; and/or
 - not or late in reporting the collection and deposit of Stamp Duty as referred to in paragraph (1) letter c,
- a tax invoice is issued in accordance with the provisions of the legislation in the field of general provisions and taxation procedures.
- (5) Provisions regarding the procedures for collecting, depositing, and reporting Stamp Duty as referred to in paragraph (1) shall be regulated in a Ministerial Regulation.

Elucidation of Article 11

Sentence (1)

Quite clear.

Sentence (2)

Quite clear.

Sentence (3)

Examples of the imposition of Stamp Duty administrative sanctions:

Based on the results of the examination of the Stamp Duty collection report, it was found 15 (fifteen) Documents of the object of Stamp Duty collection with the following details:

- 1 (one) document has been collected and deposited into the state treasury;
- 2 (two) Documents are not collected and not deposited into the state treasury;
- 7 (seven) documents have been collected, but not deposited into the state treasury; and
- 5 (five) Documents are not collected, but are deposited into the state treasury.

Based on these data, the imposition of administrative sanctions is 100% (one hundred percent) for:

- 2 (two) documents that are not collected and not deposited into the state treasury; and
- 7 (seven) Documents that have been collected, but not deposited into the state treasury.

Meanwhile, 1 (one) document that has been collected and deposited into the state treasury and 5 (five) documents that are not collected but deposited into the state treasury are not subject to administrative sanctions.

Thus, the calculation in the Underpaid Tax Assessment Letter (SKPKB) is as follows:

Bea Meterai terutang			Rp	150.000,00	
Bea Meterai telah disetor					
1 x Rp10.000,00 =	Rp	10.000,00			
5 x Rp10.000,00 =	Rp	50.000,00	+		
			Rp	60.000,00	-
Bea Meterai kurang disetor			Rp	90.000,00	
Sanksi Pasal 11 ayat (3) = 100% x 9 x Rp10.000,00 =			Rp	90.000,00	+
Bea Meterai yang masih harus dibayar			Rp	180.000,00	

Sentence (4)

Quite clear.

Sentence (5)

Quite clear.

Related Rules

PAYMENT OF SEAL DUTIES, GENERAL CHARACTERISTICS AND SPECIAL

[4/PMK.03/2021](#)

CHARACTERISTICS OF TEMPLE SEALS, SEALS IN OTHER FORMS, AND DETERMINATION OF VALIDITY OF SEALS, AS WELL AS SUBSEQUENT SEALING

CHAPTER IV

PAYMENT OF SEAL DUTY OBTAINED

Article 12

- (1) Payment of Stamp Duty payable on Documents is made using:
 - a. Seal; or
 - b. tax payment slip.
- (2) The stamp duty as referred to in paragraph (1) letter a is in the form of:
 - a. Patch seal;
 - b. Electronic seals; or
 - c. Seal in other forms prescribed by the Minister.
- (3) Every Person must obtain permission to make a Seal in another form as referred to in paragraph (2) letter c.
- (4) Further provisions regarding the payment of the outstanding Stamp Duty as referred to in paragraph (1) shall be regulated in a Ministerial Regulation.
- (5) (2) The procurement, management and sale of Stamps as referred to in paragraph (2) shall be regulated by or based on a Government Regulation.

Elucidation of Article 12

Sentence (1)

Letter A

Quite clear.

Letter b

Stamp Duty payment can also be done by using a tax deposit letter in case the Stamp Duty payment mechanism using the Seal is considered inefficient or even impossible. For example, for Documents that will be used as evidence in court in large amounts, whose payment is through Sealing Later as stipulated in this Law. The provision of an alternative in the payment of Stamp Duty is intended to provide convenience in the payment of Stamp

Duty.

Sentence (2)

Quite clear.

Sentence (3)

Quite clear.

Sentence (4)

Quite clear.

Sentence (5)

Quite clear.

Related Rules

There are no related regulations

BAB V

OUTSTAND SEALS, ELECTRONIC SEALS, AND OTHER SHAPES

Article 13

- (1) The stamp duty as referred to in Article 12 paragraph (2) letter a has general characteristics and special characteristics.
- (2) The general characteristics as referred to in paragraph (1) shall at least contain:
 - a. the image of the national symbol of Garuda Pancasila;
 - b. the phrase "Stick Seal"; and
 - c. a number indicating the nominal value.
- (3) Each stampede, in addition to having the general characteristics as referred to in paragraph (2), also has special characteristics as a security element contained in the design, material, and printing technique.
- (4) The special characteristics of the sticky stamps as referred to in paragraph (3) can be open, semi closed, and closed.
- (5) Further provisions regarding the determination of the general characteristics and special characteristics of the Patch Seals as referred to in paragraph (2), paragraph (3), and paragraph (4) as well as their enforcement shall be regulated in a Ministerial Regulation.

Elucidation of Article 13

Sentence (1)

Quite clear.

Sentence (2)

Quite clear.

Sentence (3)

Quite clear.

Sentence (4)

What is meant by "open nature" (*overt*) is the characteristic of a stampede that can be identified without the use of tools.

What is meant by "semi-closed nature" (*semicovert*) is the characteristic of a stampede that can

be identified by using a tool.

What is meant by "closed nature" (*covert/forensic*) is the characteristic of a stamped seal that can be identified only through a forensic examination.

Sentence (5)

Quite clear.

Related Rules

PAYMENT OF SEAL DUTIES, GENERAL CHARACTERISTICS AND SPECIAL

[4/PMK.03/2021](#)

CHARACTERISTICS OF TEMPLE SEALS, SEALS IN

OTHER FORMS, AND DETERMINATION OF VALIDITY OF **Article 14**

SEALS, AS WELL AS SUBSEQUENT SEALING

- (1) The electronic seal as referred to in Article 12 paragraph (2) letter b has a unique code and certain information.
- (2) The provisions regarding the unique code and certain information as referred to in paragraph (1) shall be regulated in a Ministerial Regulation.

Elucidation of Article 14

Quite clear.

Related Rules

There are no related regulations

Article 15

- (1) Seals in other forms specified by the Minister as referred to in Article 12 paragraph (2) letter c are Seals made using digital seal printing machines, computerized systems, printing technology, and other systems or technologies.
- (2) Further provisions regarding Stamp in other forms as referred to in paragraph (1) shall be regulated in a Ministerial Regulation.

Elucidation of Article 15

Quite clear.

Related Rules

There are no related regulations

Article 16

- (1) The Government has the authority to determine the validity of the Stamp as referred to in Article 12 paragraph (2).

(2) Provisions regarding the procedure for determining the validity of the Stamp as referred to in paragraph (1) shall be regulated in a Ministerial Regulation.

Elucidation of Article 16

Quite clear.

Related Rules

There are no related regulations

BAB VI THEN SEALING

Article 17

(1) Sealing is then done to:

a. Documents as referred to in Article 3 paragraph (2) whose Stamp Duty is not or underpaid; and/or b. Documents used as evidence in court as referred to in Article 3 paragraph (1) letter b. (2) The party that is obliged to pay the Stamp Duty through Sealing Later as referred to in paragraph (1) is the Indebted Party as referred to in Article 9.

Elucidation of Article 17

Sentence (1)

Quite clear.

Sentence (2)

In principle, the party that is obliged to pay the Stamp Duty through Later Sealing is the Indebted Party. However, in its implementation, the payment of Stamp Duty through the Later Sealing can be done by the holder of the Document either as a Debtor or as a non-Debtor.

Related Rules

PAYMENT OF SEAL DUTIES, GENERAL CHARACTERISTICS AND SPECIAL

[4/PMK.03/2021](#)

CHARACTERISTICS OF TEMPLE SEALS, SEALS IN

OTHER FORMS, AND DETERMINATION OF VALIDITY OF

SEALS, AS WELL AS SUBSEQUENT SEALING

Article 18

(1) The Stamp Duty that must be paid through Sealing Then as referred to in Article 17 is determined as follows:

a. Stamp Duty payable on the Documents as referred to in Article 17 paragraph (1) letter a plus administrative sanctions; and

b. Stamp Duty payable on the Documents as referred to in Article 17 paragraph (1) letter b. (2) The administrative sanction as referred to in paragraph (1) letter a is 100% (one hundred percent) of the outstanding Stamp Duty.

Elucidation of Article 18

Quite clear.

Related Rules

There are no related regulations

Article 19

- (1) The Debtor who does not or does not pay the Stamp Duty owed shall be issued a tax assessment letter in accordance with the provisions of the legislation in the field of general provisions and taxation procedures.
- (2) The amount of the Stamp Duty deficiency in the tax assessment letter as referred to in paragraph (1) is equal to the Stamp Duty which is not or underpaid plus administrative sanctions as referred to in Article 18 paragraph (2).

Explanation of Article 19

Quite clear.

Related Rules

There are no related regulations

Article 20

Provisions regarding the procedures for payment of Stamp Duty through Sealing are then regulated in Ministerial Regulations.

Explanation of Article 20

Quite clear.

Related Rules

PAYMENT OF SEAL DUTIES, GENERAL CHARACTERISTICS AND SPECIAL

[4/PMK.03/2021](#)

CHARACTERISTICS OF TEMPLE SEALS, SEALS IN OTHER FORMS, AND DETERMINATION OF VALIDITY OF SEALS, AS WELL AS SUBSEQUENT SEALING

PROHIBITION FOR AUTHORIZED OFFICERS

Article 21

BAB VII

- (1) Officials who are authorized to carry out their duties or positions are prohibited from:
 - a. receive, consider, or keep the Documents as referred to in Article 3 for which Stamp Duty is not or underpaid;
 - b. attaching the Documents as referred to in Article 3 for which Stamp Duty is not or underpaid on other related Documents;

- c. make copies, copies, duplicates, or excerpts of the Documents as referred to in Article 3 for which Stamp Duty is not or underpaid; and/or
 - d. provide information or notes on the Documents as referred to in Article 3 for which Stamp Duty is not or underpaid.
- (2) Violation of the provisions as referred to in paragraph (1) is subject to administrative sanctions in accordance with the provisions of laws and regulations.

Elucidation of Article 21

Sentence (1)

This article is intended so that the respective authorized officials in carrying out their duties or positions also ensure that the Stamp Duty payable on the Documents has been paid properly.

Authorized officials in this provision include judges, clerks, bailiffs, notaries, Land Deed Maker Officials, state civil servants, members of the Indonesian National Armed Forces/State Police of the Republic of Indonesia, and state officials.

The laws and regulations in this provision are for example the laws and regulations governing discipline and obligations or prohibitions on employees of the state civil apparatus, state officials, or other public officials.

Sentence (2)

Quite clear.

Related Rules

There are no related regulations

BAB VIII

FACILITIES OF EXEMPTION FROM THE IMPOSITION OF SEAL DUTY

Article 22

- (1) Stamp Duty owed may be granted exemption from the imposition of Stamp Duty, either temporarily or permanently, for:
- a. Documents as referred to in Article 3 stating the transfer of rights to land and/or buildings in the context of accelerating the process of handling and restoring socio-economic conditions of an area due to natural disasters which are designated as natural disasters;
 - b. Documents as referred to in Article 3 which state the transfer of rights to land and/or buildings used to carry out activities of a purely religious and/or social nature that are not commercial in nature; c. Documents as referred to in Article 3 in the context of encouraging or implementing government programs and/or policies of authorized institutions in the monetary or financial services sector; and/or d. Documents as referred to in Article 3 related to the implementation of international agreements that have been binding based on the provisions of laws and regulations in the field of international agreements or based on the principle of reciprocity.
- (2) Further provisions regarding the granting of exemption from the imposition of Stamp Duty as referred to in paragraph (1) shall be regulated by or based on a Government Regulation.

Elucidation of Article 22

Sentence (1)

Letter A

Quite clear.

Letter b

What is meant by "land and/or buildings used to carry out activities of a purely religious and/or social nature that are not commercial in nature" are all or part of the land and/or buildings that are only used to carry out religious worship activities. or social activities such as orphanages or nursing homes that are not commercial in nature or are not for profit.

The letter c

What is meant by "policy of the authorized institution in the field of financial services" is, among others, in the context of:

- a. carry out the deepening or development of the financial services sector;
- b. carry out restructuring and maintain the sustainability of financial service institutions; and/or
- c. encourage the intermediation function of financial service institutions.

The letter d

What is meant by "international agreement" is an international agreement between Indonesia and 1 (one) or more countries, or with international institutions/organizations, which are subject to international law.

Sentence (2)

Quite clear.

Related Rules

There are no related regulations

Article 23

Stamp Duty payable expires after a period of 5 (five) years from the time it is payable.

Elucidation of Article 23

In terms of legal certainty, the expiration of 5 (five) years which is calculated from the time the Stamp Duty is due, applies to all Documents.

Related Rules

There are no related regulations

BAB IX CRIMINAL PROVISIONS

Article 24

Every Person who:

- a. imitating or counterfeiting a Stamp issued by the Government of the Republic of Indonesia with the intention of using or requesting another person to use the Seal as the original, not counterfeited, or valid Stamp; or
 - b. with the same purpose as referred to in letter a, making Stamps using the original stamps is against the law, including making electronic Stamps as referred to in Article 14 and Stamps in other forms as referred to in Article 15, against the law,
- shall be sentenced to a maximum imprisonment of 7 (seven) years and a maximum fine of Rp. 500,000,000.00 (five hundred million rupiah).

Explanation of Article 24

Quite clear.

Related Rules

There are no related regulations

Article 25

Everyone who uses, sells, offers, delivers, has inventory for sale, or imports into the territory of the Unitary State of the Republic of Indonesia:

- a. A forged or illegally made seal as if it were genuine, not counterfeited, and made illegally; or b. goods that are affixed with the Stamp as referred to in letter a, as if the goods are original, not faked, and made in an unlawful manner,
- shall be sentenced to a maximum imprisonment of 7 (seven) years and a maximum fine of Rp. 500,000,000.00 (five hundred million rupiah).

Explanation of Article 25

Quite clear.

Related Rules

There are no related regulations

Article 26

Every Person who:

- a. remove the mark that is used to indicate that a Seal can no longer be used on a Government Seal of the Republic of Indonesia that has been used with the intention of wearing it or to ask another person to use it as if the Seal had not been used;
 - b. for the same purpose as referred to in letter a, removing the Signature, characteristic, or mark when the Government Seal of the Republic of Indonesia has been used in accordance with the provisions of the prevailing laws and regulations must be affixed on or on the Seal; or
 - c. use, sell, offer, deliver, have inventory for sale, or import into the territory of the Unitary State of the Republic of Indonesia a Stamp whose sign, signature, characteristics, or date of use have been removed, as if the Seal had not been used,
- shall be sentenced to a maximum imprisonment of 3 (three) years or a maximum fine of Rp. 200,000,000.00 (two hundred million rupiah).

Explanation of Article 26

Quite clear.

Related Rules

There are no related regulations

BAB X OTHER PROVISIONS

Article 27

For matters that are not specifically regulated in this Law, the provisions of the legislation in the field of general provisions and taxation procedures shall apply.

Explanation of Article 27

Quite clear.

Related Rules

There are no related regulations

CHAPTER XI TRANSITIONAL TERMS

Article 28

At the time this Law comes into force:

- a. Documents whose Stamp Duty is not or underpaid made before this Law comes into force, the Stamp Duty is still payable and paid based on Law No. 13/1985 is payable Stamp Duty.
- b. Stamp stamps that have been printed based on Law Number 13 of 1985 concerning Stamp Duty and its remaining implementing regulations, can still be used for a period of 1 (one) year after this Law comes into force and cannot be exchanged for money or in cash. any form.
- c. The stamp duty used to make payment of the Stamp Duty payable on the Document as referred to in letter b, may be used with a total value of the Stamp Duty affixed to the Document of at least Rp. 9.000,00 (nine thousand rupiah).

Elucidation of Article 28

Quite clear.

Related Rules

There are no related regulations

Article 29

The procedure for payment of the Stamp Duty payable under this Law, which is paid using a printed stamp duty based on Law Number 13 of 1985 concerning Stamp Duty and its implementing regulations as referred to in Article 28 letter b, shall be regulated in a Ministerial Regulation.

Explanation of Article 29

What is meant by the "implementation regulations" are the implementation regulations of Law Number 13 of 1985 on Stamp Duty which governs the shape, size, and color of affixed Seals which was last in effect.

Related Rules

PAYMENT OF SEAL DUTIES, GENERAL CHARACTERISTICS AND SPECIAL

[4/PMK.03/2021](#)

CHARACTERISTICS OF TEMPLE SEALS, SEALS IN
OTHER FORMS, AND DETERMINATION OF VALIDITY OF
SEALS, AS WELL AS SUBSEQUENT SEALING

CHAPTER XII CLOSING

Article 30

At the time this Law comes into force, all statutory regulations which are the implementation of Law Number 13 of 1985 concerning Stamp Duty (State Gazette of the Republic of Indonesia of 1985 Number 69, Supplement to the State Gazette of the Republic of Indonesia Number 3313), are declared to be still valid. shall apply as long as it does not conflict with the provisions of this Law.

Explanation of Article 30

Quite clear.

Related Rules

There are no related regulations

Article 31

Cigarette tax revenue, both for the province and for the regency/municipality, shall be allocated at least 50% (fifty percent) to fund public health services and law enforcement by the competent authorities.

Elucidation of Article 31

Quite clear.

Related Rules

There are no related regulations

Article 32

This law comes into force on January 1, 2021.

For public cognizance, ordering the promulgation of this Law by placing it in the State Gazette of the Republic of Indonesia.

Explanation of Article 32

Quite clear.

Related Rules

There are no related regulations