

Consolidation of Stamp Duty Law

Consolidation of Law of The Republic of Indonesia Number 10 of 2020 concerning Stamp Duty

General Definitions

Stamp Duty is a tax on Documents. In keeping with the highly dynamic developments of information technology, there have been many changes in the form of Documents or modifications to the previous format. Information technology has led to a reduction in the use of paper (paperless). With respect to businesses, paperless is an option to increase efficiency. In line with that, electronic transactions are also growing, thereby, contracts may be concluded electronically through the internet network. Therefore, an expansion of the definition of Documents that are not only in the form of paper is necessary. Extensification of Stamp Duty on electronic documents is urgently required to maximize its potential and provide increased revenues for the government.

With respect to the substance of the regulation on the Stamp Duty Law, several things are to be adjusted and regulated more firmly. This Law stipulates that Documents constituting objects of Stamp Duty consist of paper and non-paper Documents, including certain electronic Documents with the legal basis for the law in the field of information and electronic transactions.

This Law emphasizes when Stamp Duty becomes payable and the Liable Parties for each object and introduces the concept of Stamp Duty collectors for certain Documents.

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

CHAPTER I GENERAL PROVISIONS

Article 1

Referred to herein this Law:

1. Stamp Duty is a tax on Documents.
2. Documents are written materials or writings, in the form of handwriting, printing or electronic, which may be used as evidence or information.
3. Signature is a sign as a commonly used symbol of a name, including initials, stamps or signature stamps or initial stamps, stamps or name stamps or other signs as a substitute for a signature or electronic signature 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 an adhesive stamp, electronic or other forms that have the characteristics and contain a security element issued by the Government of the Republic of Indonesia, used to pay the tax on Documents.
5. Liable Party is the party subject to Stamp Duty and obliged to pay Stamp Duty payable. 6. Post-Dated Stamp Duty is a stamp duty that requires approval from an official determined by the Minister.
7. Every Person is an individual and/or entity, either in the form of a legal entity or a non-legal

entity. 8. Minister is the minister who carries out government affairs in the financial sector.

Elucidation of Article 1

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 2

- (1) The regulation of Stamp Duty regulation is carried out based on the following principles:
 - a. simplicity;
 - b. efficiency;
 - c. fairness;
 - d. legal certainty; and
 - e. benefit.
- (2) The regulation of Duty setting is aimed at:
 - a. optimizing state revenues to finance national development independently toward prosperous Indonesian people;
 - b. providing legal certainty in the collection of Stamp Duty;
 - c. adjusting to the people's needs;
 - d. applying the imposition of Stamp Duty more equitably; and
 - e. harmonizing the provisions on Stamp Duty with other statutory provisions.

Elucidation of Article 2

Paragraph (1)

Subparagraph a

“Principle of simplicity” implies that the regulation of Stamp Duty must be able to provide convenience to the people in fulfilling their rights and obligations.

Subparagraph b

“Principle of efficiency” implies that the regulation of Stamp Duty must be oriented towards minimizing the use of resources to achieve the best work results.

Subparagraph c

“Principle of fairness” implies that the regulation of Stamp Duty upholds the balance of rights and obligations of each party involved.

Subparagraph d

“Principle of legal certainty” implies that the regulation of Stamp Duty must be able to establish order in society through guaranteed legal certainty.

Subparagraph e

“Principle of benefit” implies that the regulation of Stamp Duty is beneficial for the interests of the state, nation and people, specifically, in advancing the public welfare.

Paragraph (2)

Subparagraph a

Sufficiently clear.

Subparagraph b

Sufficiently clear.

Subparagraph c

Sufficiently clear.

Subparagraph d

Sufficiently clear.

Subparagraph e

In connection with legal, business and technology developments, the regulation of Stamp Duty needs to be harmonized with the relevant statutory provisions, among others, statutory provisions in the field of electronic information and transactions.

Relevant Regulations

There are no relevant regulations

CHAPTER II

OBJECTS, RATES AND WHEN STAMP DUTY BECOMES PAYABLE

Article 3

- (1) Stamp Duty is imposed on:
- a. Documents prepared as a tool to explain a civil incident; and
 - b. Documents used as evidence in court.
- (2) Civil documents referred to in paragraph (1) subparagraph a include:
- a. agreement letters, certificates, statement letters or other similar letters and the copies thereof;
 - b. notarial deeds and the tenor, copy and extract thereof;
 - c. Conveyancer deeds and the copy and extract thereof;
 - d. securities in whatever name and form;
 - e. Documents of securities transactions, including Documents of futures contract transactions, in whatever name and form;
 - f. auction Documents in the form of extract of auction report, minutes of auction report, copy of auction report and tenor of auction report;
 - g. Documents stating an amount of money with a nominal value exceeding IDR5,000,000.00 (five million rupiah) which:
 1. state the receipt of money; or
 2. contain an acknowledgment that the debt has been fully or partially settled or taken into account;and
 - h. other Documents stipulated by a Government Regulation.

Elucidation of Article 3

Paragraph (1)

Subparagraph a

“Civil incident” refers to an incident that falls within the scope of civil law concerning people, goods, engagements, evidence and expiration.

Subparagraph b

This paragraph is intended to impose Stamp Duty on Documents used as evidence in court, as follows:

1. Documents subject to Stamp Duty payable that has not been paid in full, including Documents on which Stamp Duty has not been paid in full, but have expired; and 2. Documents that were previously not subject to Stamp Duty because they are not included in the definition of Stamp Duty objects pursuant to the provisions under this article.

These documents must first be subject to Post-Dated Stamp Duty when they are to be used as evidence in court. This provision affirms that the type of Documents may change to the type of evidentiary Documents in court because they are used for a different purpose from the purpose at the time the Documents were prepared. For documents constituting objects of Stamp Duty on which the Stamp Duty has been paid pursuant to the provisions under this Law, when used as evidentiary Documents in court, Post-Dated Stamp Duty is no longer compulsory.

Paragraph (2)

Subparagraph a

“Other similar letters” refer to letters that are similar to statement letters, among others, power of attorney, grant deed and will.

“Copies” refer to the unit of the number of Documents. For example, an agreement letter is prepared by 2 (two) parties in 2 (two) copies, each Document is subject to Stamp Duty payable.

Subparagraph b

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

“Tenor, copy and extract of the deed” shall be in accordance with the definitions referred to in the law in the field of notary office.

Subparagraph c

“Copy of the deed” refers to a verbatim copy of the entire deed and at the bottom of the copy of the deed, the phrase “issued as a verbatim COPY” is listed.

“Extract of the deed” refers to a verbatim extract of 1 (one) or several parts of the deed and at the bottom of the extract of the deed, the phrase “issued as an EXTRACT” is listed.

Subparagraph d

“Securities” refer to, among others, shares, bonds, cheques, checking/current accounts, banker’s acceptance, drafts, financial certificates, debentures, warrants, options, deposits and the like, including collective stock certificates or a group of other securities. For example, on the issuance of 100 (one hundred) shares outlined in 1 (one) collective share certificate, Stamp Duty is only payable on the collective share certificate.

Subparagraph e

“Documents of securities transactions” refer to, among others, proof of transfer of securities transactions conducted on the stock exchange in the form of trade confirmation or proof of

other transfer of securities transactions in whatever name and form, including Documents in the form of notarial deeds, receipts or other Documents, used as proof of transfer of securities transactions conducted outside the stock exchange.

“Documents of futures contract transactions” refer to, among others, evidence of transfers of commodity futures contracts and stock futures contracts in whatever name and form, either those conducted on the stock exchange or futures exchange.

Subparagraph f

The definition of “extract of auction report, minutes of auction report, copy of auction report and tenor of auction report” is in accordance with the definitions referred to in statutory provisions in the field of auction.

Subparagraph g

The amount of money or nominal value also refers to the amount of money or nominal value expressed in a foreign currency. To determine the rupiah value, the amount of money or nominal value is multiplied by the exchange rate set by the Minister in effect at the time the Documents are prepared, thereby, it may be ascertained whether the Documents are subject to Stamp Duty or not.

Subparagraph h

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 4

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

Elucidation of Article 4

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 5

Documents referred to in Article 3 are subject to Stamp Duty at a fixed rate of IDR10,000.00 (ten thousand rupiah).

Elucidation of Article 5

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 6

- (1) The threshold of the nominal value of Documents subject to Stamp Duty referred to in Article 3 paragraph (2) subparagraph g may be decreased or increased according to the condition of the national economy and people's level of income.
- (2) The amount of the Stamp Duty rate referred to in Article 5 may be decreased or increased according to the condition of the national economy and people's level of income.
- (3) Documents referred to in Article 3 may be subject to Stamp Duty at a different fixed rate in the context of implementing government programs and supporting the implementation of monetary and/or financial sector policies.
- (4) Changes in the threshold of the nominal value of Documents subject to Stamp Duty referred to in paragraph (1), the amount of the Stamp Duty rate referred to in paragraph (2) or Documents and the amount of the different fixed rate referred to in paragraph (3) shall be stipulated by a Government Regulation after consulting with the House of Representatives of the Republic of Indonesia.

Elucidation of Article 6

Paragraph (1)

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

Paragraph (2)

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

Paragraph (3)

An example of the imposition of a different fixed rate is as follows, securities Documents may be subject to a Stamp Duty at a different fixed rate from the statutory rate based on the need to implement financial sector policies in the context of financial inclusion or financial market deepening.

Paragraph (4)

"The House of Representatives of the Republic of Indonesia" refers to a commission in charge of finance and banking.

Relevant Regulations

There are no relevant 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. letters of goods storage;
 2. bill of lading;

3. documents of passenger and goods transportation;
 4. delivery notes and goods received notes;
 5. delivery orders of goods for sale at the expense of the sender; and
 6. other letters equivalent to the letters referred to in number 1 to number 5;
- b. all forms of diplomas;
- c. receipt of payments of salaries, compensation money, pension, allowances and other payments related to an employment relationship as well as letters submitted to obtain the said payments; d. state revenue receipts from the state treasury, local government treasury, banks and other institutions appointed by the state pursuant to statutory provisions;
- e. receipts for all types of taxes and for other equivalent revenues originating from the state treasury, local government treasury, banks and other institutions appointed pursuant to the statutory provisions; f. receipts prepared for organizations' internal purposes;
- g. Documents stating money or securities deposits, 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;
- i. sharing agreements of profit, interest or yields from securities, in whatever name and form; and j. Documents issued or produced by Bank Indonesia in the context of implementing monetary policies.

Elucidation of Article 7

Letter a

In the context of supporting the traffic of people and goods, Documents related to the traffic of people and goods are not subject to Stamp Duty.

Number 1

Sufficiently clear.

Number 2

A bill of lading refers to a vessel's bill of lading or a cover letter of goods transported by a vessel.

Number 3

Sufficiently clear.

Number 4

Sufficiently clear.

Number 5

Sufficiently clear.

Number 6

"Other letters" refer to letters that are not mentioned in number 1 to number 5. However, because their contents and use are equivalent to the said letters, such letters are not subject to Stamp Duty. For example, a consignment agreement, warehouse receipt and passenger manifest.

Letter b

Included in the definition of a diploma is a graduate certificate, passing, a certificate of attendance of education, training, course, symposium and the like.

Letter c

Sufficiently clear.

Letter d

Sufficiently clear.

Letter e

Sufficiently clear.

Letter f

Sufficiently clear.

Letter g

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

Documents stating securities deposits include Documents that contain bookkeeping, deposits, ownership or notifications of the balance of customers' securities at the custodian.

"Custodian" is the custodian referred to in the law in the field of capital market.

Examples of Documents of money deposits in a bank include savings and checking/current accounts. Examples of Documents of securities deposits at the custodian include a statement of account.

Letter h

Sufficiently clear.

Letter i

Sufficiently clear.

Letter j

"Documents issued or produced by Bank Indonesia in the context of implementing monetary policies" refer to, among others, Documents for the issuance of Bank Indonesia Certificates (Sertifikat Bank Indonesia, hereinafter referred to as SBI) and Discounts on Bank Indonesia Certificates (Sertifikat Diskonto Bank Indonesia, hereinafter referred to as SDBI), repurchase agreements (Repo) and reverse repurchase agreements for securities, swap Documents, including hedging swap, USD Repo transaction Documents, futures export bill purchase Documents and term deposit Documents.

Relevant Regulations

There are no relevant regulations

Article 8

(1) Stamp Duty is payable at the time:

a. Documents are affixed with a Signature, for:

1. agreement letters and the copies thereof referred to in Article 3 paragraph (2) subparagraph a; 2. notarial deeds and the tenor, copy and extract thereof referred to in Article 3 paragraph (2) subparagraph b; and
3. Conveyancer deeds and the copy and extract thereof referred to in Article 3 paragraph (2) subparagraph c.

b. Documents are completed, for:

1. securities in whatever name and form referred to in Article 3 paragraph (2) subparagraph d; and 2. Documents of securities transactions, including Documents of futures contract transactions, in whatever name and form referred to in Article 3 paragraph (2) subparagraph e.

- c. Documents are submitted to the party for whom they are prepared, for:
1. agreement letters, certificates, statement letters or other similar letters and the copies thereof referred to in Article 3 paragraph (2) subparagraph a;
 2. auction Documents referred to in Article 3 paragraph (2) subparagraph f; and
 3. Documents stating an amount of money referred to in Article 3 paragraph (2) subparagraph g. d.
- Documents submitted to the court, for Documents used as evidence in court referred to in Article 3 paragraph (1) subparagraph b.
- e. Documents used in Indonesia, for Documents referred to in Article 3 paragraph (2) that are prepared overseas.

(2) The Minister may determine other times when Stamp Duty becomes payable. (3) Further provisions on the determination of other times when Stamp Duty becomes payable referred to in paragraph (2) are stipulated in a Ministerial Regulation.

Elucidation of Article 8

Paragraph (1)

Subparagraph a

Stamp Duty becomes payable on Documents affixed with a Signature under this provision when the Documents are completed, which is concluded by the affixture of the Signature of the person concerned. For example, for a sale and purchase agreement, Stamp Duty is payable at the time the agreement is signed.

Subparagraph b

Stamp Duty becomes payable for Documents referred to in this provision when the Documents are prepared by the party issuing the Documents. Documents in this provision do not involve or require a Signature, thereby, Stamp Duty becomes payable on the types of Documents in this provision when the Documents are completed. Determination of the completion of Documents is commonly known from the date of the Documents, but may also be known from other signs that may indicate when the Documents are completed. For example, for the trade confirmation of the purchase of share securities on the stock exchange in the form of electronic Documents, Stamp Duty is payable when the trade confirmation is produced systemically by the company.

Subparagraph c

Stamp Duty becomes payable for Documents referred to in this provision when the Documents are submitted to the party for whom the Documents are prepared, not when they are signed, for example, receipts, cheques and so forth. When Stamp Duty becomes payable on the Documents in this provision relates to the benefits of the Documents that only occur when the Documents are submitted to the party for whom they are prepared.

Subparagraph d

Sufficiently clear.

Subparagraph e

“Used in Indonesia” refers to when the said Documents are utilized or functioned as a complement or supplement for an affair within the jurisdiction of Indonesia.

For example, Documents of a loan agreement prepared overseas are used in Indonesia when the Documents are used as the basis for the collection of the loan, the basis for recording or bookkeeping or attachments in a report.

Paragraph (2)

If within the on-field implementation, there are difficulties in the determination of when Stamp Duty becomes payable, the Minister may determine other times than those specified under this Law.

For example, in the event that Documents are prepared in the form of proof of transfer of securities and the completion cannot be ascertained, other times may be set to determine when the Stamp Duty becomes payable, for example, when the contract is signed or recorded in the bookkeeping.

Paragraph (3)

Sufficiently clear.

Relevant Regulations

[PER-01/PJ/2021](#) TATA CARA PELUNASAN SELISIH KURANG BEA METERAI YANG TERUTANG ATAS DOKUMEN BERUPA CEK DAN BILYET GIRO

CHAPTER III PARTIES LIABLE TO AND COLLECTORS OF STAMP DUTY

Article 9

- (1) On Documents prepared unilaterally, Stamp Duty is payable by the party receiving the Documents. (2) On Documents prepared by 2 (two) or more parties, Stamp Duty is payable by each party for the Documents they receive.
- (3) Excluded from the provisions referred to in paragraph (1) and paragraph (2), on Documents in the form of securities referred to in Article 3 paragraph (2) subparagraph d, Stamp Duty is payable by the party issuing the securities.
- (4) On Documents used as evidence in court referred to in Article 3 paragraph (1) subparagraph b, Stamp Duty is payable by the party submitting the Documents.
- (5) On Documents referred to in Article 3 which are prepared overseas and used in Indonesia, Stamp Duty is payable by the party constituting the beneficiary of the Documents.
- (6) Provisions on the Liable Party 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 the party paying the Stamp Duty.

Elucidation of Article 9

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 10

- (1) The collection of Stamp Duty payable on Documents referred to in Article 3 paragraph (2) may be carried out by Stamp Duty collectors.
- (2) Further provisions on the determination of the Stamp Duty collectors referred to in paragraph (1) are

stipulated in a Ministerial Regulation.

Elucidation of Article 10

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 11

(1) Stamp Duty collectors must:

a. collect Stamp Duty payable on certain Documents on the Liable Party;

b. remit Stamp Duty into the state treasury; and

c. file the collection and remittance of Stamp Duty to the office of the Directorate General of Taxes (2)

For Stamp Duty collectors that do not exercise the collection obligation referred to in paragraph (1) subparagraph a and/or subparagraph b, a notice of tax assessment shall be issued pursuant to statutory provisions in the field of general provisions and tax procedures.

(3) The amount of Stamp Duty underpayment in the notice of tax assessment referred to in paragraph (2) amounting to Stamp Duty that is not or under-collected and/or not or under-remitted shall be added with an administrative penalty of 100% (one hundred percent) of the Stamp Duty that is not or under collected and/or not or under-remitted.

(4) For Stamp Duty collectors that:

a. are late in remitting Stamp Duty as referred to in paragraph (1) subparagraph b; and/or b. do not or are late in filing the collection or remittance of Stamp Duty as referred to in paragraph (1) subparagraph c,

a notice of tax collection shall be issued pursuant to statutory provisions in the field of general provisions and tax procedures.

(5) Provisions on procedures for the collection, remittance and filing of Stamp Duty referred to in paragraph (1) are stipulated in a Ministerial Regulation.

Elucidation of Article 11

Paragraph (1)

Sufficiently clear.

Paragraph (2)

Sufficiently clear.

Paragraph (3)

Examples of the imposition of Stamp Duty administrative penalties:

Based on audit findings of the Stamp Duty collection report, 15 (fifteen) Documents constituting objects of Stamp Duty collection with the following details are found:

a. 1 (one) Document has been subject to collection and remitted into the state treasury;

b. 2 (two) Documents have not been subject to collection and not remitted into the state treasury;

c. 7 (seven) Documents have been subject to collection but not remitted into the state treasury;
and

d. 5 (five) Documents have not been subject to collection but remitted into the state treasury.

Based on the data, an administrative penalty of 100% (one hundred percent) is imposed on:

a.2 (two) Documents that have not been subject to collection and not remitted into the state treasury; and

b. 7 (seven) Documents that have been subject to collection but not remitted into the state treasury.

On the other hand, 1 (one) Document that has been subject to collection and remitted into the state treasury and 5 (five) Documents that have not been subject to collection but remitted into the state treasury are not subject to administrative penalties.

Thus, the calculation in the Notice of Tax Underpayment Assessment (Surat Ketetapan Pajak Kurang Bayar, hereinafter referred to as SKPKB) is as follows.

Stamp Duty payable				IDR	150.000,00	
Stamp Duty that has been remitted						
1 x IDR10,000.00 =	IDR	10.000,00				
5 x IDR10,000.00 =	IDR	50.000,00	+			
				IDR	60.000,00	-
Stamp Duty that is under-remitted				IDR	90.000,00	
Penalty of Article 11 paragraph (3) = 100% x 9 x IDR10,000.00 =				IDR	90.000,00	+
Stamp Duty to be paid				IDR	180.000,00	

Paragraph (4)

Sufficiently clear.

Paragraph (5)

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

**CHAPTER IV
PAYMENT OF STAMP DUTY PAYABLE**

Article 12

- (1) The payment of Stamp Duty payable on Documents is carried out using:
 - a. Stamp Duties; or
 - b. tax payment slip.
- (2) The Stamp Duties referred to in paragraph (1) subparagraph a are in the form of:
 - a. adhesive Stamps;
 - b. electronic Stamp Duties; or
 - c. Stamp Duties in other forms as stipulated by the Minister.
- (3) Every Person is obliged to obtain permission to produce Stamp Duties in other forms referred to in paragraph (2) subparagraph c.
- (4) Further provisions on the payment of Stamp Duty payable referred to in paragraph (1) are stipulated in a Ministerial Regulation.
- (5) Procurement, management and sale of Stamp Duties referred to in paragraph (2) shall be regulated by or based on Government Regulation.

Elucidation of Article 12

Paragraph (1)

Subparagraph a

Sufficiently clear.

Subparagraph b

Stamp Duty payments may also be carried out using a tax payment slip in the event that the Stamp Duty payment mechanism using Stamp Duties is deemed inefficient or even infeasible. For example, for Documents that will be used as evidence in court in large quantities, the payment shall be carried out through Post-Dated Stamp Duty as regulated under this Law. The alternative payment of Stamp Duty is intended to provide convenience in Stamp Duty payments.

Paragraph (2)

Sufficiently clear.

Paragraph (3)

Sufficiently clear.

Paragraph (4)

Sufficiently clear.

Paragraph (5)

Sufficiently clear.

Relevant Regulations

PEMBAYARAN BEA METERAI, CIRI UMUM DAN CIRI KHUSUS METERAI

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

TEMPEL, METERAI DALAM BENTUK LAIN, DAN
PENENTUAN KEABSAHAN METERAI, SERTA
PEMETERAIAN KEMUDIAN

CHAPTER V

ADHESIVE STAMPS, ELECTRONIC STAMP DUTIES AND STAMP DUTIES IN OTHER FORMS

Article 13

- (1) Adhesive Stamps referred to in Article 12 paragraph (2) subparagraph a possess general characteristics and special characteristics.
- (2) The general characteristics referred to in paragraph (1) shall at least contain:
 - a. an image of the national emblem Garuda Pancasila;
 - b. the phrase "Adhesive Stamp"; and
 - c. a figure indicating the nominal value.
- (3) Each adhesive Stamp in addition to having the general characteristics referred to in paragraph (2) also has special characteristics as a security element found in the design, material and printing technique. (4) The special characteristics of adhesive Stamps referred to in paragraph (3) may be overt, semi-covert and covert/forensic.
- (5) Further provisions on the determination of general characteristics and special characteristics on adhesive Stamps referred to in paragraph (2), paragraph (3) and paragraph (4) and their application are stipulated in a Ministerial Regulation.

Elucidation of Article 13

Paragraph (1)

Sufficiently clear.

Paragraph (2)

Sufficiently clear.

Paragraph (3)

Sufficiently clear.

Paragraph (4)

“Overt” refers to the characteristic of adhesive Stamps that can be identified without the use of tools.

“Semi-covert” refers to the characteristic of adhesive Stamps that can be identified using a tool.

“Covert/forensic” refers to the characteristic of adhesive Stamps that can be identified only through a forensic examination.

Paragraph (5)

Sufficiently clear.

Relevant Regulations

PEMBAYARAN BEA METERAI, CIRI UMUM DAN CIRI KHUSUS METERAI

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

TEMPEL, METERAI DALAM BENTUK LAIN, DAN
PENENTUAN KEABSAHAN METERAI, SERTA
PEMETERAIAN KEMUDIAN

Article 14

- (1) The electronic Stamp Duties referred to in Article 12 paragraph (2) subparagraph b have unique codes and certain descriptions.
- (2) Provisions on unique codes and certain descriptions referred to in paragraph (1) are stipulated in a Ministerial Regulation.

Elucidation of Article 14

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 15

- (1) Stamp duties in other forms as stipulated by the Minister referred to in Article 12 paragraph (2) subparagraph c are Stamp Duties produced using digital stamping machines, computerized systems, printing technology and other systems or technologies.
- (2) Further provisions on Stamp Duties in other forms referred to in paragraph (1) are stipulated in a Ministerial Regulation.

Elucidation of Article 15

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 16

- (1) The Government is authorized to determine the validity of the Stamp Duty referred to in Article 12 paragraph (2).
- (2) Provisions on procedures for determining the validity of the Stamp Duty referred to in paragraph (1) are stipulated in a Ministerial Regulation.

Elucidation of Article 16

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

CHAPTER VI POST-DATED STAMP DUTY

Article 17

- (1) Post-Dated Stamp Duty is performed for:
 - a. Documents referred to in Article 3 paragraph (2) on which the Stamp Duty is not or underpaid; and/or
 - b. Documents used as evidence in the court referred to in Article 3 paragraph (1) subparagraph b. (2) The party obliged to pay the Stamp Duty through the Post-Dated Stamp Duty referred to in paragraph (1) is the Liable Party referred to in Article 9.

Elucidation of Article 17

Paragraph (1)

Sufficiently clear.

Paragraph (2)

In principle, the party obliged to pay Stamp Duty through Post-Dated Stamp Duty is the Liable Party. However, in the implementation, payment of Stamp Duty through Post-Dated Stamp Duty may be carried out by the Documents holder, either as a Liable Party or a non-Liable Party.

Relevant Regulations

There are no relevant regulations

Article 18

- (1) The Stamp Duty that must be paid through the Post-Dated Stamp Duty referred to in Article 17 is set to amount to the:
- a. Stamp Duty payable on Documents referred to in Article 17 paragraph (1) subparagraph a plus an administrative penalty; and
 - b. Stamp Duty payable on Documents referred to in Article 17 paragraph (1) subparagraph b. (2) The administrative penalty referred to in paragraph (1) subparagraph a is 100% (one hundred percent) of the Stamp Duty payable.

Elucidation of Article 18

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 19

(1) For a Liable Party that does not or underpays the Stamp Duty payable, a notice of tax assessment shall be issued pursuant to the statutory provisions in the field of general provisions and tax procedures. (2) The Stamp Duty underpayment in the notice of tax assessment referred to in paragraph (1) amounts to the unpaid or underpaid Stamp Duty plus the administrative penalty referred to in Article 18 paragraph (2).

Elucidation of Article 19

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 20

Provisions on procedures for Stamp Duty payment through Post-Dated Stamp Duty are stipulated in a Ministerial Regulation.

Elucidation of Article 20

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

CHAPTER VII

PROHIBITIONS FOR THE COMPETENT AUTHORITY

Article 21

- (1) Competent authority authorized to carry out their duties or positions are prohibited from:
 - a. receiving, considering or retaining Documents referred to in Article 3 on which the Stamp Duty is not or underpaid;
 - b. attaching Documents referred to in Article 3 on which Stamp Duty is not or underpaid to other related Documents;
 - c. making copies, carbon copies, duplicates or extracts of the Documents referred to in Article 3 on which the Stamp Duty is not or underpaid; and/or
 - d. providing information or notes in the Documents referred to in Article 3 on which the Stamp Duty is not or underpaid.
- (2) Violation of the provisions referred to in paragraph (1) shall be subject to administrative penalties pursuant to statutory provisions.

Elucidation of Article 21

Paragraph (1)

This Article is intended for the respective competent authority in carrying out their duties or positions also ensure that the Stamp Duty payable on Documents has been duly paid.

The competent authority in this provision includes judges, registrars, bailiffs, notaries, Conveyancers, civil servants, members of the Indonesian National Defense Forces/State Police of the Republic of Indonesia and state officials.

Statutory provisions in this provision are, for example, statutory provisions on the discipline and obligations or prohibitions of civil servants, state officials or other public officials.

Paragraph (2)

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

CHAPTER VIII

EXEMPTION FROM STAMP DUTY FACILITY

Article 22

- (1) Stamp Duty payable may be granted Stamp Duty exemption facility, either temporarily or permanently, for:
 - a. Documents referred to in Article 3 which state 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 designated as natural disasters;
 - b. Documents referred to in Article 3 which state the transfer of rights to land and/or buildings used to carry out solely religious and/or social non-commercial activities;
 - c. Documents referred to in Article 3 in the context of encouraging or implementing government programs and/or policies of competent institutions in the monetary or financial services sector; and/or
 - d. Documents referred to in Article 3 relating to the implementation of binding international agreements pursuant to statutory provisions in the field of international agreements or based on the principle of reciprocity.
- (2) Further provisions on the granting of Stamp Duty exemption facility referred to in paragraph (1) shall be regulated by or based on a Government Regulation.

Elucidation of Article 22

Paragraph (1)

Subparagraph a

Sufficiently clear.

Subparagraph b

“Land and/or buildings used to carry out solely religious and/or social non-commercial activities” refers to all or part of the land and/or buildings only being used to carry out religious worship activities or social activities, such as non-commercial or non-profit orphanages or nursing homes.

Subparagraph c

“Policies of competent institutions in the financial services sector” are, among others, in the context of:

- a. deepening or developing the financial services sector;
- b. restructuring and maintaining the sustainability of financial service institutions; and/or
- c. encouraging the intermediation function of financial service institutions.

Subparagraph d

“International agreements” refers to international agreements between Indonesia and 1 (one) or more countries or international institutions/organizations that are subject to international law.

Paragraph (2)

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 23

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

Elucidation of Article 23

With respect to legal certainty, the expiration of 5 (five) years calculated from the time the Stamp Duty becomes payable applies to all Documents.

Relevant Regulations

There are no relevant regulations

CHAPTER IX CRIMINAL PROVISIONS

Article 24

Every Person that:

- a. replicates or counterfeits Stamp Duties issued by the Government of the Republic of Indonesia with the intention of using or asking other people to use the Stamp Duties as the original, non-counterfeit or valid

Stamp Duties; or
b. with the same intent referred to in subparagraph a, illegally produces Stamp Duties using the original stamp, including illegally producing electronic Stamp Duties referred to in Article 14 and Stamp Duties in other forms referred to in Article 15,
shall be sentenced to a maximum imprisonment of 7 (seven) years and a maximum fine of IDR500,000,000.00 (five hundred million rupiah).

Elucidation of Article 24

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 25

Every Person that uses, sells, offers, supplies, has inventory for sale or imports into the territory of the Unitary State of the Republic of Indonesia:

- a. counterfeit or illegally produced Stamp Duties as if they were genuine, not counterfeited and not produced illegally; or
 - b. goods affixed with the Stamp Duties referred to in subparagraph a, as if the goods are genuine, not counterfeited and not produced illegally,
- shall be sentenced to a maximum imprisonment of 7 (seven) years and a maximum fine of IDR500,000,000.00 (five hundred million rupiah).

Elucidation of Article 25

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 26

Every Person that:

- a. removes the mark used to indicate that a Stamp Duty may no longer be used on a Stamp Duty of the Government of the Republic of Indonesia that has been used with the intention of using or asking another person to use it as if the Stamp Duty has not been used;
 - b. with the same intent referred to in subparagraph a, removes the Signature, characteristic or mark indicating the use of the Stamp Duty of the Government of the Republic of Indonesia which has been used pursuant to the applicable statutory provisions must be affixed to or on the said Stamp Duty; or
 - c. uses, sells, offers, supplies, has inventory for sale or imports into the territory of the Unitary State of the Republic of Indonesia a Stamp Duty of which the mark, Signature, characteristics or date of use has been removed, as if the Stamp Duty has not been used,
- shall be sentenced to a maximum imprisonment of 3 (three) years or a maximum fine of IDR200,000,000.00 (two hundred million rupiah).

Elucidation of Article 26

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

CHAPTER X OTHER PROVISIONS

Article 27

To matters that are not specifically regulated in this Law, the statutory provisions in the field of general provisions and tax procedures shall apply.

Elucidation of Article 27

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

CHAPTER XI

TRANSITIONAL PROVISIONS

Article 28

When this Law comes into force:

- a. Documents on which Stamp Duty is not or underpaid made before this Law comes into force, the Stamp Duty remains payable and is paid under Law Number 13 of 1985 concerning Stamp Duty.
- b. The adhesive Stamps that have been printed pursuant to Law Number 13 of 1985 concerning Stamp Duty and the remaining implementing regulations thereto may be used for a period of 1 (one) year after this Law comes into force and cannot be exchanged for money or in any form.
- c. The adhesive Stamps used to perform payments for the Stamp Duty payable on Documents referred to in subparagraph b may be used with a total value of the adhesive Stamps affixed on the Documents of a minimum of 9,000.00 (nine thousand rupiah).

Elucidation of Article 28

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 29

Procedures for the payment of Stamp Duty payable pursuant to this Law, which is paid for using printed

adhesive Stamps pursuant to Law Number 13 of 1985 concerning Stamp Duty and its implementing regulations referred to in Article 28 subparagraph b are stipulated in a Ministerial Regulation.

Elucidation of Article 29

“Its implementing regulations” refer to the implementing regulations of Law Number 13 of 1985 concerning Stamp Duty which stipulate the shape, size and colour of the currently applicable adhesive Stamps.

Relevant Regulations

There are no relevant regulations

CHAPTER XII

CLOSING PROVISIONS

Article 30

When this Law comes into force, all statutory provisions constituting 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 remain valid insofar as they do not conflict with the provisions under this Law.

Elucidation of Article 30

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 31

When this Law comes into force, 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), is revoked and declared invalid.

Elucidation of Article 31

Sufficiently clear.

Relevant Regulations

There are no relevant regulations

Article 32

This law comes into force on 1 January 2021.

For public cognizance, this Ministerial Regulation shall be promulgated by placement in the State Gazette of the Republic of Indonesia.

Elucidation of Article 32

Sufficiently clear.

Relevant Regulations

There are no relevant regulations