

REGULATION OF THE MINISTER OF PUBLIC WORKS AND HOUSING  
OF THE REPUBLIC OF INDONESIA  
NUMBER 5 OF 2024  
ON  
AMOUNTS, REQUIREMENTS, AND PROCEDURES FOR THE IMPOSITION OF  
NON-TAX STATE REVENUE TARIFFS UP TO RP0.00 (ZERO RUPIAH) OR 0%  
(ZERO PERCENT) ON NON-TAX STATE REVENUE TYPES APPLICABLE TO  
THE MINISTRY OF PUBLIC WORKS AND HOUSING

BY THE BLESSINGS OF ALMIGHTY GOD

MINISTER OF PUBLIC WORKS AND HOUSING  
OF THE REPUBLIC OF INDONESIA,

Considering :     that to implement the provisions of Article 11 section (2) of Government Regulation Number 21 of 2023 on Types and Tariff of Non-Tax State Revenue Applicable to the Ministry of Public Works and Housing, as well as the provisions of Article 6 section (3) of Regulation of the Minister of Finance Number 126/PMK.02/2021 on Types and Tariffs of Non-Tax State Revenue that are Volatile and Urgent within the Ministry of Public Works and Housing, it is necessary to issue a Regulation of the Minister of Public Works and Housing on Amounts, Requirements, and Procedures for the Imposition of Non-Tax State Revenue Tariffs Up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent) for Non-Tax State Revenue Types Applicable to the Ministry of Public Works and Housing;

- Observing :
1. Article 17 section (3) of the 1945 Constitution of the Republic of Indonesia;
  2. Law Number 39 of 2008 on State Ministries (State Gazette of the Republic of Indonesia of 2008 Number 166, Supplement to the State Gazette of the Republic of Indonesia Number 4916);
  3. Government Regulation Number 21 of 2023 on Types and Tariffs of Non-Tax State Revenue Applicable to the Ministry of Public Works and Housing (State Gazette of the Republic of Indonesia of 2023 Number 47, Supplement to the State Gazette of the Republic of Indonesia Number 6860);
  4. Presidential Regulation Number 27 of 2020 on the Ministry of Public Works and Housing (State Gazette of the Republic of Indonesia of 2020 Number 40), as amended by Presidential Regulation Number 24 of 2024 on Amendment to Presidential Regulation Number 27 of 2020 on the Ministry of Public Works and Housing (State Gazette of the Republic of Indonesia of 2024 Number 37);
  5. Regulation of the Minister of Public Works and Housing Number 06/PRT/M/2019 on Organization and Work Procedures of the Polytechnic of Public Works (State Gazette of the Republic of Indonesia of 2019 Number 108), as amended by Regulation of the Minister of Public Works and Housing Number 29 of 2021 on Amendment to Regulation of the Minister of Public Works and Housing Number 06/PRT/M/2019 on Organization and Work Procedures of the Polytechnic of Public Works (State Bulletin of the Republic of Indonesia of 2021 Number 1014);
  6. Regulation of the Minister of Public Works and Housing Number 13 of 2020 on Organization and Work Procedures of the Ministry of Public Works and Housing (State Gazette of the Republic of Indonesia of 2020 Number 473), as amended by Regulation of the Minister of Public Works and Housing Number 11 of 2022 on Amendment to Regulation of the Minister of Public Works and Housing Number 13 of 2020 on Organization and Work Procedures

of the Ministry of Public Works and Housing (State Bulletin of the Republic of Indonesia of 2022 Number 1382);

7. Regulation of the Minister of Finance Number 113/PMK.02/2021 on Procedures for Preparing Proposals, Evaluating Proposals, and Determining Types and Tariffs of Non-Tax State Revenue (State Bulletin of the Republic of Indonesia of 2021 Number 970);
8. Regulation of the Minister of Finance Number 126/PMK.02/2021 on Types and Tariffs of Non-Tax State Revenue That Are Volatile and Urgent for the Ministry of Public Works and Housing (State Bulletin of the Republic of Indonesia of 2021 Number 1054);
9. Regulation of the Minister of Finance Number 155/PMK.02/2021 on Procedures for Managing Non-Tax State Revenue (State Gazette of the Republic of Indonesia of 2021 Number 1235), as amended by Regulation of the Minister of Finance Number 58 of 2023 on Amendment to Regulation of the Minister of Finance Number 155/PMK.02/2021 on Procedures for Managing Non-Tax State Revenue (State Bulletin of the Republic of Indonesia of 2023 Number 415).

HAS DECIDED:

To issue: REGULATION OF THE MINISTER OF PUBLIC WORKS AND HOUSING ON AMOUNTS, REQUIREMENTS, AND PROCEDURES FOR THE IMPOSITION OF NON-TAX STATE REVENUE TARIFFS UP TO RP 0.00 (ZERO RUPIAH) OR 0% (ZERO PERCENT) ON NON-TAX STATE REVENUE TYPES APPLICABLE TO THE MINISTRY OF PUBLIC WORKS AND HOUSING.

## CHAPTER I GENERAL PROVISIONS

### Article 1

In this Ministerial Regulation:

1. Non-Tax State Revenue (*Penerimaan Negara Bukan Pajak*), hereinafter abbreviated as PNBP, means a levy paid by individuals or entities in exchange for direct or indirect benefits from services or the utilization of resources and rights acquired by the state, based on legislation, becoming the revenue of central government excluding tax revenue and grants, and being managed in the mechanism of the state budget.
2. Polytechnic of Public Works (*Politeknik Pekerjaan Umum*), hereinafter referred to as Politeknik PU, means a higher education institution providing vocational education in the field of public works.
3. Single Tuition Fee (*Uang Kuliah Tunggal*), hereinafter abbreviated as UKT, means the fee charged to every Politeknik PU student to support the learning process.
4. Semester Grade Point Average hereinafter abbreviated as SGPA, means to the assessment result of a student's learning achievement for each semester.
5. PNBP Tariff means to a specified value in the form of money paid by individuals or entities as applicants for services subject to PNBP under the Ministry.
6. Applicant means an individual or entity applying for the imposition of PNBP Tariffs up to Rp0.00 (zero rupiah) or 0% (zero percent) applicable to the Ministry.
7. Academic Activity means an activity conducted for educational or research purposes by Students/Academics from higher education institutions, universities, or other formal educational institutions.

8. Micro, Small, and Medium Enterprises hereinafter referred to as MSMEs, mean micro, small, and medium enterprises as referred to in the Law on Micro, Small, and Medium Enterprises.
9. Academics mean professional educators and/or scientists whose primary duties include transforming, developing, and disseminating knowledge, technology, and arts through education, research, and community service.
10. Formal Educational Institution, hereinafter referred to as Educational Institution, means an institution that organizes systematic, hierarchical, and tiered education, consisting of primary, secondary, and higher education.
11. Politeknik PU Student means a student registered and studying at Politeknik PU.
12. Students mean learners at the higher education level other than Politeknik PU Students.
13. Academic Leave, hereinafter referred to as Leave, means the release of Politeknik PU Students from the obligation to participate in academic activities at Politeknik PU for a specified period.
14. Managing Unit means a work unit within the Ministry that provides PNBP services, including assessment, testing, certification, technical advice, and laboratory testing.
15. Ministry means the ministry administering government affairs in the field of public works and housing.
16. Minister means the minister administering government affairs in the field of public works and housing.

## Article 2

- (1) This Ministerial Regulation is intended as a guideline for the Managing Unit in implementing the imposition of the PNBP Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent).

- (2) This Ministerial Regulation aims to establish order and uniformity in the criteria and procedures for the imposition of the PNBP Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent).

#### Article 3

The scope of this Ministerial Regulation includes:

- a. the types of PNBP services subject to a PNBP Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent);
- b. the PNBP tariff amounts;
- c. the criteria, requirements, and procedures for the imposition of the PNBP tariff;
- d. the reporting; and
- e. the calculation simulation, letter formats, and PNBP realization report format up to Rp0.00 (zero rupiah) or 0% (zero percent).

### CHAPTER II

#### TYPES OF PNBP SERVICES SUBJECT TO PNBP TARIFF AMOUNTS UP TO Rp0.00 (ZERO RUPIAH) OR 0% (ZERO PERCENT)

#### Part One

#### General

#### Article 4

The types of PNBP services subject to the PNBP Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) include:

- a. assessment, testing, certification, and technical advice services;
- b. academic services at Politeknik PU; and
- c. laboratory testing services.

Part Two  
Assessment, Testing, Certification, and  
Technical Advice Services

Article 5

- (1) The assessment, testing, certification, and technical advice services as referred to in Article 4, point a, include:
  - a. field-based assessment and testing services;
  - b. certification services with a certificate as the product;  
and
  - c. technical advice services with technical recommendations as the product
- (2) The assessment, testing, certification, and technical advice services as referred to in section (1) comply with the provisions of legislation.
- (3) The imposition of the PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) on the assessment, testing, certification, and technical advice services as referred to in section (1), which are conducted and/or require a field visit, does not include an official trip.
- (4) The official trip as referred to in section (3) is charged to the Applicant in accordance with the provision of legislation.
- (5) The imposition of PNBП Tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent) for assessment, testing, certification, and technical advice services as referred to in section (1) does not apply to assessment, testing, certification, and technical advice services conducted under a cooperation contract.

Part Three  
Academic Services of Politeknik PU

Article 6

The academic services of Politeknik PU as referred to in Article 4 point b are services provided to Politeknik PU students in the

form of the UKT paid by the Politeknik PU students each semester.

#### Part Four Laboratory Testing Services

##### Article 7

- (1) Laboratory testing services as referred to in Article 4 point c are laboratory testing services carried out at the laboratory.
- (2) Laboratory testing services as referred to in section (1) comply with the provisions of legislation.
- (3) The imposition of the PNBP tariff up to Rp0.00 (zero rupiah) or 0% (zero percent) on laboratory testing services as referred to in section (1) is exempted for laboratory testing services conducted under a cooperation contract.

#### CHAPTER III PNBP TARIFF AMOUNTS

##### Article 8

- (1) The PNBP tariff amounts for services related to assessment, testing, certification, and technical advice as referred to in Article 5 as well as laboratory testing services as referred to in Article 7 are imposed in accordance with the following provisions:
  - a. 90% (ninety percent) of the tariff on PNBP type for applications of the imposition of PNBP tariff amount submitted by medium enterprises;
  - b. 70% (seventy percent) of the tariff on PNBP type for applications of the imposition of PNBP tariff amount submitted by small enterprises;
  - c. 50% (fifty percent) of the tariff on PNBP type for applications of the imposition of PNBP tariff amount submitted by micro enterprises; or

- d. 25% (twenty-five percent) of the tariff on PNB type for applications of the imposition of PNB tariff amount submitted by students, academics, or educational institutions.
- (2) The PNB tariff amounts for academic services at Politeknik PU as referred to in Article 6 are applied in accordance with the following provisions:
  - a. 50% (fifty percent) of the tariff on PNB type for outstanding students of Politeknik PU; and
  - b. Rp0.00 (zero rupiah) or 0% (zero percent) of the tariff on PNB type for:
    1. Students of Politeknik PU who are financially disadvantaged; or
    2. Students of Politeknik PU who are on Leaves.
- (3) The calculation of the imposition of PNB Tariff amount as referred to in section (1) and section (2) uses the following formula:

$$\begin{array}{l} \text{Imposition of} \\ \text{PNB Tariff} \\ \text{amount} \end{array} = \boxed{\begin{array}{c} \text{PNB Tariff} \\ \text{amount up to} \\ \text{Rp0.00 or 0\%} \end{array}} \times \boxed{\begin{array}{c} \text{Tariff on PNB} \\ \text{type} \end{array}}$$

- (4) The imposition of the PNB Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) as referred to in section (3) is applied in accordance with the provisions as referred to in section (1) and section (2).

## CHAPTER IV

### CRITERIA, REQUIREMENTS, AND PROCEDURES FOR IMPOSING PNB TARIFF AMOUNTS

#### Part One

#### Criteria for Imposing PNB Tariff Amounts

#### Article 9

- (1) The imposition of PNB Tariff amounts up to Rp0.00 (zero

rupiah) or 0% (zero percent) as referred to in Article 8 section (1), may be granted to applicants as follows:

- a. MSMEs; and
  - b. Students, Academics, or Educational Institutions.
- (2) The imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) for MSMEs as referred to in section (1) point a refers to criteria in accordance with the provisions of legislation.
- (3) The imposition of PNBП tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent) for Students, Academics, or Educational Institutions as referred to in section (1) point b complies with criteria for Academic Activities.

#### Article 10

- (1) The imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) as referred to in Article 8 section (2), may be granted to:
- a. outstanding Students of Politeknik PU;
  - b. Students of Politeknik PU who are economically disadvantaged; or
  - c. Students of Politeknik PU who take Leaves.
- (2) The imposition of PNBП tariff amounts to outstanding Students of Politeknik PU as referred to in section (1) point a is granted with the following criteria of:
- a. having achieved SGPA at the 1<sup>st</sup> (first) place, 2<sup>nd</sup> (second) place, or 3<sup>rd</sup> (third) place in each study program;
  - b. having achieved 1<sup>st</sup> (first) place, 2<sup>nd</sup> (second) place, or 3<sup>rd</sup> (third) place in non-academic activities of the Politeknik PU at the level of higher education institutions, either national, or international level in sports, arts and culture, scientific, organizational, and/or other fields within the last 6 (six) months; or
  - c. having achieved 1<sup>st</sup> (first) place, 2<sup>nd</sup> (second) place, or 3<sup>rd</sup> (third) place in the entrance examination conducted by Politeknik PU.

- (3) The imposition of PNBП tariff amounts to economically disadvantaged students of Politeknik PU as referred to in section (1) point b is granted with the following criteria:
  - a. having parent/guardian who are economically disadvantaged;
  - b. having parents/guardians facing circumstances beyond the Applicant's ability to resolve; and/or
  - c. having parents/guardians who are in force majeure.
- (4) The imposition of PNBП tariff amounts to Students of Politeknik PU who take Leaves as referred to in section (1) point c may be granted to students who obtain Leave approvals with criteria in accordance with the Leave regulations at Politeknik PU.
- (5) The imposition of PNBП tariff amounts to students of Politeknik PU as referred to in section (2) section (3) and section (4) is granted if Students of Politeknik PU do not receive scholarships from other parties.

## Part Two

### Requirements for the Imposition of PNBП Tariff Amounts

#### Article 11

- (1) The imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) to MSMEs as referred to in Article 9 section (2) may be granted by submitting the following required documents:
  - a. a business certificate stating the MSMEs- category from the authorized agency; and
  - b. a valid confirmation of tax clearance.
- (2) The imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) to Students, Academics, or Educational Institutions as referred to in Article 9 section (3), may be granted by submitting the following required documents:
  - a. an application letter for the imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero

- percent); and
  - b. a statement letter.
- (3) The application letter for the imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) as referred to in section (2) point a is accompanied by:
- a. a copy of the Student card;
  - b. an academic identity card/other identity that proves the status as an Academic; or
  - c. a deed of establishment or accreditation document for the Educational Institution.
- (4) The statement letter as referred to in section (2) point b is a statement letter signed by the authorized official of the study program for Student/Academic applicants or by the authorized official of the Educational Institution, which at least contains information about:
- a. a statement confirming the active status of the Student and/or Academic, or a representative of the Educational Institution; and
  - b. the purpose and intent of the application.

## Article 12

- (1) The imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) to outstanding Students of the Politeknik PU as referred to in Article 10, section (2), point a, is proven by the document in the form of a transcript of SGPA.
- (2) The imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) to outstanding Students of the Politeknik PU as referred to in Article 10 section (2) point b is proven by the documents in the forms of a copy of the certificate and/or award letter.
- (3) The imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) to outstanding Students of the Politeknik PU as referred to in Article 10 section (2) point c is proven by the entrance examination results of the Politeknik PU, at the 1<sup>st</sup> (first) place, 2<sup>nd</sup> (second) place, or

3<sup>rd</sup> (third) place.

- (4) The imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) to Students of the Politeknik PU who are economically disadvantaged as referred to in Article 10 section (3) point a is proven by the following documents:
  - a. an economically disadvantaged statement letter/declaration from the urban /rural village heads where the student parents/guardians reside;
  - b. a duly-stamped statement letter from the parents/guardians regarding income; and
  - c. a colored photograph showing the condition of the parents'/guardians' residence.
- (5) The imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) to Students of Politeknik PU who are economically disadvantaged as referred to in Article 10 section (3) point b, is proven by a statement letter from the authorized official.
- (6) The imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) to Students of Politeknik PU who are economically disadvantaged as referred to in Article 10 section (3) point c is proven by a government determination regarding force majeure.
- (7) The imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) to Students of Politeknik PU who are granted Leaves as referred to in Article 10 section (4) is proven by a statement letter of Leave signed by the authorized official at the Politeknik PU.
- (8) In addition to the required documents as referred to in sections (1) to section (7), the imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) to Students of Politeknik PU must also be accompanied by supporting documents in the forms of:
  - a. a photocopy of the resident identity card;
  - b. a photocopy of the Student card of Politeknik PU;
  - c. a photocopy of the resident identity card of the parents/guardians;

- d. a photocopy of the family card; and
- e. a recommendation letter from the head of the study program.

### Part Three

#### Procedures of the Impositions of PNBP Tariff Amounts

##### Article 13

- (1) The imposition of PNBP Tariff amount for of assessment, testing, certification, and technical advice, as well as laboratory testing services as referred to in Article 8 section (1) is carried out based on an application from the MSMEs, Students, Academics, or Educational Institutions as Applicants to the designated official at the Managing Unit by attaching the required documents as referred to in Article 11 section (1) and section (2).
- (2) The official as referred to in section (1) issues an approval or rejection letter regarding the application as referred to in section (1) by considering the completeness of application letter and required documents, and the availability of resources.
- (3) The provisions regarding the technical guidelines for submitting a service application are determined by each head of Managing Unit.

##### Article 14

- (1) The imposition of PNBP Tariff amounts for academic services at Politeknik PU, as referred to in Article 8, section (2) is submitted by Students of Politeknik PU to the Director of Politeknik PU through an application letter for the imposition of the PNBP Tariff amounts.
- (2) The application letter for the imposition of the PNBP Tariff amounts as referred to in section (1) is submitted by attaching the required documents and supporting documents as referred to in Article 12.
- (3) The submission of the application letter for the imposition

of the PNBП Tariff amounts as referred to in section (1) is exempted for:

- a. Outstanding Students of Politeknik PU as referred to in Article 10 section (1) point a, point b, and point c;
  - b. Politeknik PU Students whose parents/guardians are experiencing a force majeure referred to in Article 10 section (3) point c; and
  - c. Politeknik PU Students who have obtained Leave permission as referred to in Article 10 section (4).
- (4) The imposition of the PNBП Tariff amounts on outstanding Students of Politeknik PU as referred to in Article 10 section (2) point a and point b is granted for 1 (one) semester, applicable for the next semester.
  - (5) The imposition of the PNBП Tariff amounts on outstanding Students of Politeknik PU as referred to in Article 10 section (2), point c is granted for 1 (one) semester, applicable for the second semester.
  - (6) The imposition of the PNBП Tariff amounts on Politeknik PU Students who are economically disadvantaged as referred to in Article 10 section (3) is granted for 1 (one) semester.
  - (7) The imposition of the PNBП Tariff amounts on Politeknik PU Students who are economically disadvantaged as referred to in section (6) may be extended by submitting a new application letter for the imposition of the PNBП Tariff amounts as referred to in section (1).
  - (8) The application for the imposition of the PNBП Tariff amounts as referred to in section (1) is verified by a team formed by the Director of Politeknik PU.
  - (9) The results of the verification as referred to in section (8) are determined by the Director of Politeknik PU
  - (10) The imposition of the PNBП Tariff amounts is established through a Decision from the Director of Politeknik PU.

## CHAPTER V REPORTING

### Article 15

- (1) The Managing Unit submits a realization report on the imposition of PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) for the types of PNBП as referred to in Article 4 to the working unit at the Secretariat General.
- (2) The report as referred to in section (1) is submitted periodically every semester as a supporting document for the realization report on the PNBП.
- (3) The working unit as referred to in section (1) is the working unit that has duties and functions for the administration of PNBП within the Ministry.

## CHAPTER VI SIMULATION OF CALCULATION, LETTER FORMAT, AND REPORT FORMAT OF THE REALIZATION REPORT ON PNBП TARIFF AMOUNTS UP TO RP0.00 (ZERO RUPIAH) OR 0% (ZERO PERCENT)

### Article 16

The provisions regarding:

- a. simulation of the calculation of the imposition of the PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent);
- b. format of the Application Letter for the Imposition of the PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) for the Types of Assessment, Testing, Certification, and Technical Advice, as well as Laboratory Testing Services;
- c. format of the Application Letter for the Imposition of the PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) for the Types of Academic Services at Politeknik PU;

- d. format of the Approval/Rejection Letter for the Imposition of the PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) for the Types of Assessment, Testing, Certification, and Technical Advice, as well as Laboratory Testing Services;
  - e. format of the Approval/Rejection Letter for the Imposition of the PNBП Tariff amounts for the PNBП Types and Tariffs for Academic Services at Politeknik PU up to Rp0.00 (zero rupiah) or 0% (zero percent); and
  - f. format of the realization report on the PNBП Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent),
- are included in the Annexes as an integral part of this Ministerial Regulation.

## CHAPTER VII

### TRANSITIONAL PROVISIONS

#### Article 17

At the time this Ministerial Regulation comes into force, the process of applying for the imposition of the PNBП Tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent) that has not yet been verified is carried out based on the provisions in this Ministerial Regulation.

CHAPTER VIII  
CLOSING PROVISIONS

Article 18

At the time this Ministerial Regulation comes into force, Regulation of the Minister of Public Works and Housing Number 31 of 2021 on Criteria for Specific Consideration and Procedures for the Imposition of Single Tuition Fees on Non-Tax State Revenue for Students of Politeknik Pekerjaan Umum (State Bulletin of the Republic of Indonesia of 2021 Number 1238), is repealed and declared ineffective.

Article 19

This Ministerial Regulation comes into force on the date of its promulgation.

In order that every person may know hereof, it is ordered to promulgate this Ministerial Regulation by its placement in the State Bulletin of the Republic of Indonesia.

Issued in Jakarta  
on 7 March 2024

MINISTER OF PUBLIC WORKS  
AND HOUSING OF THE  
REPUBLIC OF INDONESIA,

signed

M. BASUKI HADIMULJONO

Promulgated in Jakarta  
on 18 April 2024

DIRECTOR GENERAL OF LEGISLATION  
OF THE MINISTRY OF LAW AND HUMAN RIGHTS  
OF THE REPUBLIC OF INDONESIA,

signed

ASEP N. MULYANA

STATE BULLETIN OF THE REPUBLIC OF INDONESIA OF 2024 NUMBER 208

Jakarta, 20 May 2025

Has been translated as an Official Translation  
on behalf of the Minister of Law  
of the Republic of Indonesia

DIRECTOR GENERAL OF LEGISLATION,



DHAHANA PUTRA

ANNEX TO  
REGULATION OF THE MINISTER OF  
PUBLIC WORKS AND HOUSING  
NUMBER 5 OF 2024  
ON  
AMOUNTS, REQUIREMENTS, AND  
PROCEDURES FOR THE APPLICATION  
OF NON-TAX STATE REVENUE TARIFFS  
UP TO RP0.00 (ZERO RUPIAH) OR 0%  
(ZERO PERCENT) ON NON-TAX STATE  
REVENUE TYPES APPLICABLE TO THE  
MINISTRY OF PUBLIC WORKS AND  
HOUSING

SIMULATION OF CALCULATION, APPLICATION LETTER FORMAT, AND  
REALIZATION REPORT FORMAT ON THE IMPOSITION OF THE PNBP TARIFF  
AMOUNTS UP TO Rp0.00 (ZERO RUPIAH) OR 0% (ZERO PERCENT)

A. Simulation of the Calculation of the PNBP Tariff Amounts Up to Rp0.00 (Zero Rupiah)  
or 0% (Zero Percent)

1. Simulation of Calculation

- a) The service application is submitted by MSMEs for laboratory testing services, the “compressive strength of natural stone”, with a PNBP tariff of Rp100,000.00 (one hundred thousand rupiah). The applicant submits the application of the PNBP tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent) to the Managing Unit, accompanied by an application letter and a statement letter from the relevant authority stating that the applicant runs a business as a Small Business and is entitled to a PNBP tariff of 70% of the amount of applicable Tariff on the PNBP type. The amount of PNBP tariff to be paid is calculated as follows:

Imposition of PNBP Tariff Amount	=	<div>PNBP Tariff amounts up to Rp0.00 or 0%</div>	x	<div>Tariff on PNBP Type</div>
Imposition of PNBP Tariff Amount	=	<div>70%</div>	x	<div>Rp100.000,00</div>

The PNBP Tariff Amount to be paid by the Applicant is Rp70,000.00 (seventy thousand rupiah).

- b) The service application is submitted by a Student for field-based testing services, "soil sample collection" amounting to 1 (one) tube, with a PNBP Tariff amount of Rp100,000.00 (one hundred thousand rupiahs). The applicant submits an

application for the imposition of a PNBP tariff amount of up to Rp0.00 (zero rupiah) or 0% (zero percent) to the Managing Unit by providing an application letter and a statement letter, thereby being granted a PNBP tariff of 25% of the amount of applicable Tariff for PNBP type. The PNBP Tariff amount that must be paid is:

$$\begin{array}{lcl} \text{Imposition of PNBP Tariff Amount} & = & \boxed{\text{PNBP Tariff amount up to Rp0.00 or 0\%}} \times \boxed{\text{Tariff on PNBP Type}} \\ \\ \text{Imposition of PNBP Tariff Amount} & = & \boxed{25\%} \times \boxed{\text{Rp100.000,00}} \end{array}$$

The PNBP Tariff amount to be paid by the Applicant is Rp25,000.00 (twenty-five thousand rupiah), plus the official trip cost of the officer/researcher for the field sampling, which will be charged to the applicant.

- c) A service application is submitted by a Student of the Politeknik PU for the PNBP Tariff, the UKT, amounting to Rp6,000,000.00 (six million rupiah). The Student of Politeknik PU submits an application of the PNBP Tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent) due to having economically disadvantaged parents/guardian, then the Student is granted a 0% PNBP tariff from the amount of applicable Tariff for the PNBP type. The PNBP tariff amount to be paid is calculated as follows:

$$\begin{array}{lcl} \text{Imposition of PNBP Tariff Amount} & = & \boxed{\text{PNBP Tariff amount up to Rp0.00 or 0\%}} \times \boxed{\text{Tariff on Type of PNBP}} \\ \\ \text{Imposition of PNBP Tariff Amount} & = & \boxed{0\%} \times \boxed{\text{Rp6,000,000.00}} \end{array}$$

The PNBP Tariff amount to be paid by the Applicant is Rp0.00 (zero rupiah).

2. Explanation of the Calculation Simulation:

- Small Business Applicants are subject to a 70% PNBP Tariff amount.
- Student Applicants are subject to a 25% PNBP Tariff amount.
- Student Applicants from the Politeknik PU who are economically disadvantaged are subject to a 0% PNBP Tariff amount.
- The Tariff on each PNBP type is in accordance with the provisions of legislation.

- B. Format of the Application letter for the Imposition of the PNBP Tariff amounts up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent) for Assessment, Testing, Certification, and Technical Advice, as well as Laboratory Testing Services

LETTERHEAD/INSTITUTION/AGENCY/COMPANY

... (place), ... (date/month/year)

Number :  
Subject :  
Attachments :  
Regarding : Application for the Imposition of the PNBP Tariff amounts up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent) for PNBP Services Related to Assessment/Testing/Certification/Technical Advice/Laboratory Testing (*circle the selected option*)

To the Honorable  
(fill in with the job title of the Head of the PNBP Managing Unit)  
at ...

Dear Sir/Madam,

The undersigned:

Name of Applicant :  
NIK (Resident Identification Number) :  
Applicant Type : Small Enterprise/Micro Enterprise /Medium Enterprise/Student/Academics/Educational Institution (*choose one*)  
Institution/Agency/Company :  
Address :  
Email :  
Phone :  
Purpose of the Application :

Herewith submits the request for the imposition of the PNBP tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) for PNBP Services related to Assessment/Testing/Certification/Technical Advice/Laboratory Testing (*circle the selected option*) for ... (*fill in with the name of the requested service type*).

Thus, I submit this application for the imposition of the PNBP Tariff amounts. Thank you for your attention and cooperation.

Sincerely Yours,

(signature)

(Name of Applicant)

- C. Application letter for the Imposition of the PNBP Tariff Amounts up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent) for Academic Services at Politeknik PU

LETTER OF REQUEST FOR THE IMPOSITION OF PNBP TARIFF AMOUNT

... (place), ... (date/month/year)

To the Honorable  
Director of Politeknik PU  
at ...

I, the undersigned:

Name	:
Place, Date of Birth	:
Study Program	:
Student Identification Number	:
Name of Parent/Guardian	:
Occupation of Parent/Guardian	:
Home Address	:
Home Address of Parent/Guardian	:

hereby submit the application for the imposition of the PNBP Tariff amounts up to Rp0.00 (zero rupiah) or 0% (zero percent) for the PNBP type of Service related to the UKT. Should it later be proven that this statement/information is untrue, I am willing to complete the costs and accept the sanctions in accordance with the provisions of legislation.

Thus, I submit this request. Thank you for your attention and consideration.

Acknowledged  
Parent/Guardian

Applicant

(signature)

(signature)

(Name of Parent/Guardian)

(Name of Applicant)

- D. Approval/Rejection Letter for the Imposition of the PNBP Tariff Amount up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent) for Services Related to Assessment, Testing, Certification, and Technical Advice, as well as Laboratory Testing Services

UNIT MANAGEMENT WORK UNIT LETTERHEAD

... (place), ... (date/month/year)

Number :  
Subject :  
Attachment :  
Regarding : Approval/Rejection (*choose one*) Application for the Imposition of the PNBP Tariff Amount up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent)

To the Honorable  
... (*fill in the name of the Applicant*)  
at ...

Based on the application letter for the imposition of the PNBP Tariff up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent) from Mr./Ms. ... (*fill in the name of applicant*), Number ... (*fill in the letter number if available*), dated ... (*fill in the letter date*), we hereby convey our approval/rejection (*choose one*) of the request for the imposition of the PNBP Tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent) for the following service type ... (*fill in the service name*), with a Tariff of ... (90%/70%/50%/25%) of the PNBP Tariff amounting to Rp ... (*fill in the amount of the approved/denied PNBP Tariff*).

This approval can/cannot (*choose one*) be granted because it has/has not (*choose one*) met the criteria and requirements for the imposition of the PNBP tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent).

Thank you for your attention and cooperation.

(fill in with the job title  
of the Head of the PNBP  
Managing Unit)

(fill in the name)  
NIP. ...

- E. Format of Approval/Rejection Letter for the Imposition of PNBP Tariff Amount for the Academic Services of Politeknik PU Up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent)

LETTERHEAD OF POLITEKNIK PU WORKING UNIT

... (place), ... (date/month/year)

Number :  
Subject :  
Attachment :  
Regarding : Approval/Rejection (*choose one*) Application for the Imposition of the PNBP Tariff Amount up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent)

To the Honorable

1. ... (*fill in the name of the Applicant*)
  2. ... (*fill in the name of the Applicant's Parent/Guardian*)
- at ... (*fill in the name of the location*)

Based on the application letter for the Imposition of the PNBP Tariff amount up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent) from Mr./Ms. ... (*fill in the applicant's name*), Number ... (*fill in the letter number if available*), dated ... (*fill in the letter date*), we hereby submit the approval/rejection of the application for the imposition of the PNBP Tariff amount up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent) for the type and PNBP Tariff regarding the Service related to UKT.

The approval can/cannot be granted (*choose one*) because it has/has not met (*choose one*) the criteria and conditions for the imposition of the PNBP tariff up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent).

Thank you for your attention and cooperation.

(fill in with the job title of  
Director of Politeknik PU)

.... (fill in the name)  
NIP. ...

- F. Format of the Realization Report on the Imposition of PNBП Tariff amount up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent)

**REALIZATION REPORT ON  
THE IMPOSITION OF PNBП TARIFF AMOUNTS UP TO Rp0.00 (ZERO RUPIAH)  
OR 0% (ZERO PERCENT)**

.....  
(fill in the name of the PNBП Managing Unit)  
SEMESTER I/II BUDGET YEAR 20xx

PNBП Managing Unit: ... (fill in the name of the PNBП Managing Unit)

No.	Code of Work Unit	Name of Work Unit	Type of PNBП	Normal Tariff (Rp)	Semester I		Semester II		Accumulation of Semester I & II	
					Volume	PNBП value with a tariff of Rp 0/0% (Rp)	Volume	PNBП value with a tariff of Rp 0/0% (Rp)	Volume	PNBП value with a tariff of Rp 0/0% (Rp)
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (5)*(6)	(8)	(9) = (5)*(8)	(10) = (6)+(8)	(11) = (5)*(10)

Procedures for Compiling the Realization Report on the Imposition of PNBП Tariff amount Up to Rp0.00 (Zero Rupiah) or 0% (Zero Percent) for PNBП Managing Unit:

1. Fill in the serial number.
2. Fill in the code of the working unit.
3. Fill in the name of the working unit.
4. Fill in the type of PNBП that is subject to the Tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent).
5. Fill in the normal PNBП Tariff amount that applies to the type of PNBП with a Tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent).
6. Fill in the volume of the PNBП type granted the tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent) during semester I for the respective working unit.
7. Fill in the value of the PNBП granted the tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent) during semester I by multiplying the value from column (5) and column (6) for the respective working unit.
8. Fill in the volume of the PNBП type granted the tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent) during semester II for the respective work unit.
9. Fill in the value of the PNBП granted the tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent) during semester II by multiplying the value from column (5) and column (8) for the respective working unit.

10. Fill in the cumulative volume of the PNBP type granted the tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent) during semester I and II by adding the values from column (6) and column (8) for the respective working unit.
11. Fill in the cumulative value of the PNBP granted the tariff amount up to Rp0.00 (zero rupiah) or 0% (zero percent) during semester I and II by multiplying the value in column (5) and column (10) for the respective working unit.

MINISTER OF PUBLIC WORKS AND  
HOUSING OF THE REPUBLIC OF INDONESIA,

signed

M. BASUKI HADIMULJONO