



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF  
REGULATION OF THE MINISTER OF FINANCE  
NUMBER 122/PMK. 04/2011

CONCERNING

SECOND AMENDMENT ON REGULATION OF THE MINISTER OF FINANCE NUMBER  
51/PMK.04/2008 CONCERNING PROCEDURES ON DETERMINATION OF TARIFF,  
CUSTOM VALUE, AND ADMINISTRATIVE SANCTION, AS WELL AS APPOINTMENT OF  
THE DIRECTOR GENERAL OF TAX AND DUTY  
OR TAX AND DUTY OFFICIALS

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering : a. That in order to provide legal certainty in the repeated audit implementation by the Director General of Tax and Duty or the appointed officials, it is necessary to conduct improvement on provisions as regulated in the Regulation of the Minister of Finance Number 51/PMK.04/2008 concerning Procedures on Determination of Tariff, Custom Value, and Administrative Sanction as well as Appointment of Director General of Tax and Duty or Tax and Duty Officials;
- b. That based on consideration as referred in letter a, it is necessary to stipulate the Regulation of the Minister of Finance concerning Second Amendment on Regulation of the Minister of Finance Number 51/PMK.04/2008 concerning Procedures on Determination of Tariff, Custom Value, and Administrative Sanction, as well as Appointment of Director General of Tax and Duty or Tax and Duty Officials;
- In view of : 1. Act Number 10 Year 1995 concerning Customs (State Gazette of the Republic of Indonesia Year 1995 Number 75, Supplement to State Gazette of the Republic of Indonesia Number 3612) as amended by Act Number 17 Year 2006 (State Gazette of the Republic of Indonesia Year 2006 Number 93, Supplement to State Gazette of the Republic of Indonesia Number 4661);
2. Presidential Decree Number 56/P Year 2010;



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3. Regulation of the Minister of Finance Number 51/PMK.04/2008 concerning Procedures on Determination of Tariff, Custom Value, and Administrative Sanction, as well as Appointment of Director General of Tax and Duty or Tax and Duty Officials as amended by the Regulation of the Minister of Finance 147/PMK.04/2009;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING SECOND AMENDMENT ON REGULATION OF THE MINISTER OF FINANCE NUMBER 51/PMK.04/2008 CONCERNING PROCEDURES ON DETERMINATION OF TARIFF, CUSTOM VALUE, AND ADMINISTRATIVE SANCTION, AS WELL AS APPOINTMENT OF DIRECTOR GENERAL OF TAX AND DUTY OR TAX AND DUTY OFFICIALS.

Article I

A number of provisions in the Regulation of the Minister of Finance Number 51/PMK.04/2008 concerning Procedures on Determination of Tariff, Custom Value, and Administrative Sanction as well as Appointment of Director General of Tax and Duty or Tax and Duty Officials as amended by the Regulation of the Minister of Finance Number 147/PMK.04/2009, shall be rewritten as follow:

1. Provision of Article 1 is amended, thus Article 1 shall be rewritten as follow:

Article 1

In this Regulation of the Minister of Finance, the definition of:

1. Act on Customs is Act Number 10 Year 1995 concerning Customs as amended by Act Number 17 Year 2006.
2. Administrative Sanction in the Form of Fine is an administrative sanction in accordance with Act on Customs, which its imposition is stipulated in written form by the Tax and Duty Officials on person who are not completely fulfill the custom requirements i.e. a sum of money that shall be paid due to custom infringements.
3. Person is an individual or corporate.
4. Import Tax, which henceforth is referred to as Tariff is goods classification and Import Tax charging.
5. Custom Value for Import Tax Calculation which, henceforth is referred to as Custom Value is the transaction value of the



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imported goods.

6. Repeated Research is a repeated research on Tariff and/or Custom Value.
  7. Custom Audit is an audit activity on financial report, books, notes and documents that present evidences for bookkeeping, letters related to business activities including electronic mail, letters related to activities on customs, and/or goods supplies in order to implement the provisions of custom regulations.
  8. Real Evidence or Objective and Measured Data is evidences or data based on documents which are really exist and specific units of measure, values or standards in figures and/or sentences that are on those documents.
  9. Custom Notifications is a statement notified to the Person in order to implement the customs obligations in the form and requirements stipulated by Act on Customs.
  10. Importer is the person carries out the activity of importing goods to Custom Area.
  11. Custom Office is an office in the area of Directorate General of Tax and Duty where custom requirements are fulfilled in accordance with the provisions of Act on Customs.
  12. Director General is Director General of Tax and Duty.
  13. Tax and Duty Officials is employee of Directorate General of Tax and Duty that is appointed for a specific position in order to conduct specific task based on Act on Customs.
2. Provisions of Article 10 item (1), item (2), and item (3) are amended, between item (1) and item (2), 1 (one) item is inserted i.e. item (1a), between item (4) and item (5), 1 (one) item is inserted i.e. item (4a), and 1 (one) item is added i.e. item (6), thus Article 10 shall be rewritten as follow:

Article 10

- (1) Director General is able to conduct the repeated Determination of Tariff and/or Customs Value within 2 (two) years since the date of import customs notification registration.
- (1a) Repeated Determination of Tariff and/or Customs Value as referred in item (1) is conducted through Repeated Research or Customs Audit.
- (2) Repeated Determination of Tariff and/or Customs Value as



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referred in item (1) is implemented in the event if in the result from Repeated Audit or Customs Audit Implementation, it is found underpayment or overpayment of Import Tax and/or tax to import which is caused by Tariff and/or Customs Value miscalculations.

- (3) In the event that repeated determination of Tariff and/or Customs Value as referred in item (2) result in the underpayment of Import Tax and/or tax in order to import which is caused by miscalculation of the reported transaction value, the following provisions shall be followed:
    - a. Importer is obliged to pay the discrepancies in Import Tax and/or tax in order to import; and
    - b. Importer shall be charged by Administrative Sanction in the Form of Fine, at minimum, 100% (a hundred percent) of the payable Import Tax and, at maximum, 1000% (a thousand percent) of the payable Import Tax.
  - (4) Repeated Determination of Tariff and/ or Customs Value as referred in item (1) which causes underpayment or overpayment of Import Tax and/or tax in order to import, it is written in the Letter of Repeated Determination of Tariff and/or Customs Value (LRDTCV).
  - (4a) The 2 (two) years period of time to conduct the repeated determination of Tariff and/or Customs Value as referred in item (1) is calculated since the date of import customs notification registration to the date of issuance of Letter of Repeated Determination of Tariff and/or Customs Value (LRDTCV).
  - (5) Letter of Repeated Determination of Tariff and/or Customs Value (LRDTCV) as referred in item (4) serves as:
    - a. Appointment of Director General;
    - b. Notification to Importers; and
    - c. Invoice to Importers.
  - (6) Director General is able to delegate the authorities for repeated determination of Tariff and/or Customs Value as referred in item (1) to the appointed Tax and Duty Officials.
3. Between Article 10 and Article 11, 3 (three) articles are inserted, i.e. Article 10 A, Article 10 B, and Article 10 C that shall be written as follow:



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Article 10 A

- (1) Director General or the Appointed Tax and Duty Officials shall be able to conduct the Repeated Audit on Tariff and/or Customs Value in Customs Notification, as many as 30 (thirty) days since the date of import custom notification registration.
- (2) Repeated Research as referred in item (1) is conducted in the event that there is Real Evidence or Objective and Measured Data, and shall be conducted based on:
  - a. Written requirement by the Tax and Duty Officials;
  - b. Requirement by the Head of the Customs Office; or
  - c. Requirements from the unit that conduct the monitoring function.

Article 10 B

- (1) The result of the Repeated Research shall be as follow:
  - a. There are underpayment and/or overpayment of Import Tax and/or tax in order to import; or
  - b. There are no underpayment and/or overpayment of Import Tax and/or tax in order to import; or.
- (2) The result of the Repeated Research as referred in item (1) shall be written in the Minute of Repeated Research Result.
- (3) Concerning the result of the Repeated Research as referred in item (1) letter a, Director General or the appointed Tax and Duty Officials shall issue Letter of Repeated Determination of Tariff and/or Customs Value (LRDTCV) as referred in Article 10 item (4).
- (4) Concerning the result of the Repeated Research as referred in item (1) letter b, Director General or the appointed Tax and Duty Officials shall not conduct the repeated determination of Tariff and/or Customs Value.
- (5) In the event that Repeated Research is conducted to more than 1 (one) import custom notification with the result of Repeated Research as referred in item (1) letter a, Letter of Repeated Determination of Tariff and/or Customs Value (LRDTCV) as referred in item (3) shall be issued for each import custom notification in partial.

Article 10 C



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- (1) Based on Importer requirement, the Director General of Tax and Duty and the appointed Tax and Duty Officials are able to stipulate the goods classification on import goods as a basis for Import Tax calculation prior to the proposal of Customs Notification (*Pre Entry Classification*).
  - (2) Based on Importer requirement, the Director General of Tax and Duty and the appointed Tax and Duty Officials are able to determine the Custom Value on import goods as a basis for Import Tax calculation prior to the proposal of Customs Notification (Valuation Ruling).
  - (3) Valuation Ruling as referred in item (2) is a determination of Custom Value by the Director General or the appointed Tax and Duty Officials which is made based on the result of Customs Audit on goods import that have been or will be carried out by Importer within a particular period of time.
4. Between Article 17 and Article 18, 1 (one) article is inserted, i.e. Article 17 A that shall be written as follow:

Article 17 A

The following provisions related to:

- a. Implementation guidelines on conducting the Repeated Research on Tariff and/or Custom Value; and
- b. Implementation guidelines on conducting the determination on goods classification and/or Customs Value on imported goods as a basis for Import Tax calculation prior to the proposal of import tax notification,

is regulated by the Regulation of the Director General.

Article II

This Regulation of the Minister of Finance shall come into force on 30 (thirty) days since the date of its promulgation.

For public cognizance, this Regulation of the Minister of Finance shall be promulgated by placing it in State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

on August 1, 2011

MINISTER OF FINANCE,

signed

AGUS D.W. MARTOWARDOJO



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

Promulgated in Jakarta

on August 1, 2011

MINISTER OF JUSTICE AND HUMAN RIGHTS,

signed

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 463

Issued for Certified True Copy

HEAD OF THE GENERAL AFFAIRS BUREAU

For

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

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