



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 15/PMK.011/2011

ON

THE THIRD AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE
NUMBER 580/KMK.04/2003 ON THE PROCEDURES FOR IMPORT CONVENIENCE,
EXPORT DESTINATION AND THE MONITORING THEREOF

BY THE GRACE OF GOD ALMIGHTY
THE MINISTER OF FINANCE,

- Considering
- a. that in order to provide a better justice and legal surety in providing benefits in fiscal field to support non-oil and natural gas export improvement, it is necessary to perform an adjustment towards the provisions concerning Tax Imposition Base in the effort of calculating Value-Added Tax and Sales Tax on Luxurious Goods;
 - b. that based on consideration as referred to in letter a, it is necessary to stipulate a Regulation of the Minister of Finance on the Third Amendment to Regulation of the Minister of Finance Number 580/KMK.04/2003 on the Procedures for Import Convenience, Export Destination and the Monitoring Thereof;
- In View of
- 1. Act Number 6 Year 1983 on the General Taxation Provisions and Procedures (State Gazette of the Republic of Indonesia Year 1983 Number 49, Supplement to State Gazette of the Republic of Indonesia Number 3262) as several times amended most recently by Act Number 16 Year 2009 (State Gazette of the Republic of Indonesia Year 2009 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 4999);
 - 2. Act Number 1 Year 2004 on State Treasury (State Gazette of the Republic of Indonesia Year 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355);
 - 3. Act Number 10 Year 1995 on Customs Department (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);



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4. Act Number 11 Year 1995 on Excise (State Gazette of the Republic of Indonesia Year 1995 Number 76, Supplement to State Gazette of the Republic of Indonesia Number 3613) as amended by Act Number 39 Year 2007 (State Gazette of the Republic of Indonesia Year 2007 Number 105, Supplement to State Gazette of the Republic of Indonesia Number 4755);
5. Presidential Decree Number 56/P Year 2010;
6. Decision of the Minister of Finance Number 580/KMK.04/2003 on the Procedures for Import Convenience, Export Destination and the Monitoring Thereof as several times amended most recently by Regulation of the Minister of Finance Number III/PMK.010/2006;

DECIDES:

To stipulate

: REGULATION OF THE MINISTER OF FINANCE ON THE THIRD AMENDMENT TO DECISION OF THE MINISTER OF FINANCE NUMBER 580/KMK.04/2003 ON THE PROCEDURES FOR IMPORT CONVENIENCE, EXPORT DESTINATION AND THE MONITORING THEREOF.

Article 1

Decision of the Minister of Finance Number 580/KMK.04/2003 on the Procedures for Import Convenience, Export Destination and The Monitoring Thereof as several times amended by Regulations of the Minister of Finance:

- a. Number 36/PMK.04/2005;
- b. Number III/PMK.010/2006,

amended as follows:

1. Provisions in Article 13 items (1) and (3) are amended and added with one (1) item, namely item (4), so Article 13 shall read as follows:

Article 13

(1) Towards the Sales to Other Indonesian Customs Regions (OICR/DPIL) on manufacturing by-products, scrap, defected manufacturing products and defected raw materials, the raw materials of which are from import, the company shall pay:

a. Customs Duties (CD/BM) amounting to:

- 1) five percents (5%) multiplied by the selling price, if the tariff of such raw materials is five percent (5%)



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or higher;

- 2) The pertaining tariff multiplied by the selling price, if the tariff of such raw materials is less than five percent (5%).
 - b. Excise in accordance with the pertaining provisions on tariff; and
 - c. Value-Added Tax (PPN) and Sales Tax on Luxurious Goods (PPnBM) previously uncollected under the Tax Imposition Base amounting to the selling price.
 - (2) Towards those goods as referred to in paragraph (1), before they are sold to DPIL, an investigation shall be conducted by an Official.
 - (3) In case the manufacturing by-products, scrap, defected manufacturing products and defected raw materials, that are supposed to be in the company cannot be accounted for:
 - a. in addition to paying the Import duty and/or Excise, also being subject to fine amounting to one hundred percent (100%) of the Import Duty and/or Excise that should be paid, and the interest in accordance with the laws and regulations in the field of customs and/or excise;
 - b. in addition to paying VAT and Sales Tax on Luxury Goods (PPnBM), also being subject to sanction in accordance with the laws and regulations in the field of taxation.
 - (4) Towards the sales to OICR/DPIL on manufacturing by-products, scrap, defected manufacturing products and defected raw materials as referred to in paragraph (1), the company shall be obliged to collect VAT and Sales Tax on Luxury (PPnBM).
2. Between Article 26 and Article 27, one (1) Article is inserted, namely Article 26A which reads as follows:

Article 26A

Other Indonesian Customs Regions (OICR/DPIL) in this Regulation of the Minister of Finance shall mean other places within the customs area in accordance with the laws and regulations in the field of customs.

Article II

This Regulation of the Minister of Finance shall come into force on the



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date of 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 January 24, 2011

MINISTER OF FINANCE

sgd,

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On January 24, 2011

MINISTER OF LAW AND HUMAN RIGHTS

sgd,

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 32

Issued as True Certified Copy

HEAD OF THE GENERAL AFFAIRS BUREAU

represented by

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

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