



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE

NUMBER 27 / PMK.011 / 2011

ON

THE FIFTH AMENDMENT TO DECISION OF THE MINISTER OF FINANCE NUMBER
144/KMK.05/1997 ON IMPORT DUTY AND EXCISE EXEMPTION ON THE IMPORT OF
GIFTS TO BE USED FOR PUBLIC WORSHIP, CHARITY, SOCIAL AND CULTURAL
PURPOSES

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering
- : a. that under Decision of the Minister of Finance Number 144/KMK.05/1997 on Import Duty and Excise Exemption on the Import of Gifts to be Used for Public Worship, Charity, Social and Cultural Purposes, as several times amended most recently by Regulation of the Minister of Finance Number 177/PMK.04/2009, it is necessary to grant import duty and excise exemption to gifts imported to be used for public worship, charity, social, and cultural purposes;
 - b. that in the framework of accelerating and simplifying the service process for the import of gifts used for public worship, charity, social and cultural purposes, it is necessary to regulate the mechanisms for granting of import duty and excise exemption to gifts imported to be used for public worship, charity, social, and cultural purposes;
 - c. that having regards to letter a and letter b mentioned above, it is necessary to stipulate Regulation of the Minister of Finance on the Fifth Amendment to Decision of the Minister of Finance Number 144/KMK.05/1997 on Import Duty and Excise Exemption on the Import of Gifts to be used for Public Worship, Charity, Social and Cultural Purposes;



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- In View of
- : 1. Act Number 10 Year 1995 on 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;
 3. Decision of the Minister of Finance Number 144/KMK.05/1997 on Import Duty and Excise Exemption on the Import of Gifts to be Used for Public Worship, Charity, Social and Cultural Purposes, as several times amended most recently by Regulation of the Minister of Finance Number 177/PMK.04/2009;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE ON THE FIFTH AMENDMENT TO DECISION OF THE MINISTER OF FINANCE NUMBER 144/KMK.05/1997 ON IMPORT DUTY AND EXCISE EXEMPTION ON THE IMPORT OF GIFTS TO BE USED FOR PUBLIC WORSHIP, CHARITY, SOCIAL AND CULTURAL PURPOSES.

Article I

To amend the provisions in Article 3 of Decision of the Minister of Finance Number 144/KMK.05/1997 on Import Duty and Excise Exemption on the Import of Gifts to be Used for Public Worship, Charity, Social and Cultural Purposes as amended several times by Regulations of the Minister of Finance:

- a. Number 22/PMK.04/2006;
- b. Number 67/PMK.04/2006;
- c. Number 64/PMK.04/2007;
- d. Number 177/PMK.04/2009,

so that Article 3 shall read as follows:

Article 3

- (1) Application to obtain import duty and excise exemption on the import of goods as referred to in Article 2 may be submitted by:
 - a. agency or institution engaged in public worship, charity, social, and cultural sectors stipulated by the Minister of Finance; or



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- b. other agencies or institutions other than those as referred to in letter a.
- (2) To obtain a determination as the agency or institution as referred to in item (1) letter a, the following requirements shall be fulfilled:
 - a. being an entity, or non-profit institution and the establishment of such agency or institution is evidenced by notarial deed;
 - b. Obtaining recommendation from the relevant ministry stating that such entity or agency is engaged in public worship, charity, social and/or cultural sectors; and
 - c. having obtained, at least three (3) times, approval of import duty exemption on importation of gifts/grants for public worship, charity, social and cultural purposes in accordance with statutory provisions in the field of customs and being required to submit a report on the designation of goods given duty exemption to the Director General of Customs and Excise.
- (3) To obtain exemption of import duty and excise on the entry of goods as referred to in item (1), the application shall be submitted to the Minister of Finance through the Directorate General of Customs and Excise for the attention of the Director of Customs Facility by enclosing:
 - a. Details of amount and type of goods given the exemption of import duty and customs value;
 - b. gift certificate of which procurement does not use Indonesia's foreign exchange and contains a statement that the goods are as gifts; and
 - c. recommendation from the relevant technical ministry.
- (4) Upon application submitted by the agency or institution as referred to in item (1) letter a, the Director of Customs Facilities represented by the Director General of Customs and Excise on behalf of the Minister of Finance shall issue a decision of the Minister of Finance regarding the granting of import duty exemption.
- (5) Upon the application submitted by the agency or institution as referred to in item (1) letter b, the Director of Customs Facilities represented by the Director General of Customs and Excise on behalf of the Minister of Finance shall issue a decision of the Minister of Finance regarding the granting of import duty exemption after obtaining approval from the Director General of Customs and Excise on behalf of the Minister of Finance.



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Article II

1. With the enactment of this Regulation of the Minister of Finance, the application for the exemption of import duty and excise on import of gifts for public worship, charity, social, and cultural purposes that is still in process, shall be settled under this Regulation of the Minister of Finance.
2. This Regulation of the Minister of Finance shall come into force on the date of promulgation.

For public cognizance, 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 February 24, 2011

THE MINISTER OF FINANCE,

Sgd

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On February 24, 2011

THE MINISTER OF LAW AND HUMAN RIGHTS,

Sgd

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 94

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HEAD OF THE GENERAL AFFAIRS BUREAU

represented by

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