



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 62/PMK.04/2011
CONCERNING
SETTLEMENT OF NON-CONTROLLED GOODS, STATE-CONTROLLED GOODS, AND
STATE PROPERTY

BY THE GRACE OF GOD ALMIGHTY
THE MINISTER OF FINANCE,

- Considering : a. that based on the provisions in Articles 65, 66, and 67 of Act Number 10 Year 1995 concerning Customs as amended by Act Number 17 Year 2006, provisions concerning settlement of non-controlled goods are set;
- b. that based on the provisions in Articles 68, 69, 70, 71, and 72 of Act Number 10 Year 1995 concerning Customs as amended by Act Number 17 Year 2006, provisions concerning settlement of state-controlled goods are set;
- c. that based on considerations as referred to in points a and b, and in the framework of implementing the provisions in Article 73 paragraph (3) of Act Number 10 Year 1995 concerning Customs as amended by Act Number 17 Year 2006, it is necessary to stipulate Regulation of the Minister of Finance concerning Settlement of Non-Controlled Goods, State-Controlled Goods, and State Property;
- 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;
3. Regulation of the Minister of Finance Number 70/PMK.04/2007 concerning Customs Zone and Temporary Storage Area;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING
SETTLEMENT OF NON-CONTROLLED GOODS, STATE-



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

CONTROLLED GOODS, AND STATE PROPERTY

CHAPTER I

GENERAL PROVISIONS

Article 1

In this Regulation of the Minister of Finance:

1. Customs Act shall mean Act Number 10 Year 1995 concerning Customs as amended by Act Number 17 Year 2006.
2. Non-Controlled Goods hereinafter referred to as BTD shall mean:
 - a. goods not released from Temporary Storage Area inside the port area within a period of thirty (30) days from their storage;
 - b. goods not released from Temporary Storage Area outside the port area within a period of sixty (60) days from their storage;
 - c. goods not released from the Bonded Storage Area of which permit has been revoked within a period of thirty (30) days from the revocation of the permit; or
 - d. goods delivered through Post Office:
 - 1) which are rejected by the addressee or the intended person and cannot be returned to the consignor outside the Customs Area;
 - 2) with the destination outside the Customs Area, which are received back because of being rejected by or undeliverable to the addressee and are not settled by the consignor within a period of thirty (30) days from the receipt of notification from the Post Office.
3. State-Controlled Goods hereinafter referred to as BDN shall mean:
 - a. forbidden or restricted goods for import and export which are not notified or are improperly notified in the Customs Notification;
 - b. goods and/or means of transportation prevented by the Customs and Excise Official; or
 - c. goods and/or means of transportation left in the Customs Area by the unknown owner.
4. State Property hereinafter referred to as BMN shall mean:
 - a. BTD which are forbidden goods for export or import, unless



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- the intended goods is otherwise specified under laws and regulations;
- b. BTD which are restricted goods for export or import and are not settled by the owner within a period of sixty (60) days from storage in the Customs Storage Area or other places functioning as the Customs Storage Area;
 - c. goods and/or means of transportation prevented by the Customs and Excise Official derived from criminal action of which actor is unknown;
 - d. goods and/or means of transportation left in the Customs Area by the unknown owner and not settled within thirty (30) days from storage in the Customs Storage Area or other places functioning as the Customs Storage Area;
 - e. BDN which are forbidden and restricted goods for import or export; or
 - f. goods and/or means of transportation which are, under decision of judge having a permanent legal power, declared to be confiscated for the State.
5. Customs Records shall mean books, forms, or recordings at electronic media used in administration of Customs Declarations used to comply with customs duties.
 6. Temporary Storage Area, hereinafter referred to as TPS, shall mean buildings and/or fields or other similar places in the Customs Area to store goods while waiting for loading or unloading.
 7. Bonded Storage Area, hereinafter referred to as TPB, shall mean buildings, places or areas meeting certain conditions used to store, process, display, and/or to provide for sale, goods for which the import duties are deferred.
 8. Customs Storage Area, hereinafter referred to as TPP, shall mean buildings and/or fields or other similar places provided by the government in the Customs Office under the management of Directorate General of Customs and Excise to store BTD, BDN, and BMN by virtue of Customs Act.
 9. Auction shall mean sales of goods open to public with price quote in writing and/or verbally ever increasing or decreasing to reach price.
 10. Assessment shall mean a process of selective research activities based on objective and relevant data/facts using certain methods/techniques to obtain the value of state



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

property.

11. The Lowest price shall mean the lowest possible price that must be achieved in a public auction.
12. Destruction shall mean an activity to eliminate the initial form and intrinsic properties of an item.
13. Grant shall mean transfer of BTD, BDN and/or BMN ownership from central to local government or to another party without obtaining compensation.
14. Prohibited or Restricted goods shall mean goods of which entry or release is prohibited or restricted into or from the Customs Area.
15. Minister shall mean Minister of Finance.
16. Director General shall mean Director General of Customs and Excise.
17. Customs Office shall mean an office within the Directorate General of Customs and Excise where customs duties are fulfilled in accordance with the provisions of Customs Act.
18. Customs and Excise officers shall mean employees of the Directorate General of Customs and Excise who are designated in certain positions to carry out certain duties under the Customs Act.
19. Taxes In the Framework of Import shall mean Value Added Tax, Sales Tax on Luxury Goods, and/or Income Tax (VAT) Article 22.

CHAPTER II

NON-CONTROLLED GOODS

Article 2

- (1) BTD determination shall be carried out by the Head of Customs Office or official designated by stating it in the list of BTD
- (2) Goods which have been designated as BTD as referred to in paragraph (1) shall be recorded in Customs Record Book concerning BTD.
- (3) BTD which is recorded as referred to in paragraph (2) shall be stored in TPP or another place that serves as TPP and subject to warehouse rent levy.
- (4) Customs and Excise official shall notify in writing to the owner of the goods to immediately finish the customs duties associated with the BTD, within sixty (60) days after stored in



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

the TPP or another place that serves as TPP.

Article 3

- (1) BTD as referred to in Article 2 paragraph (1) that:
 - a. are rotten, shall be immediately destroyed;
 - b. due to their nature:
 - 1) are not durable, among others perishable goods, such as fresh fruits and fresh vegetables;
 - 2) are destructive, such as sulfuric acid and sulfur;
 - 3) are dangerous; or
 - 4) the management thereof is costly,shall be immediately auctioned by notifying in writing to the owner, as long as they are not prohibited and/or restricted goods for import or export.
- (2) BTD which is prohibited goods for import or export expressed as BMN, other than the goods the settlement stipulated based on legislation.

Article 4

- (1) BTD which is restricted goods for import or export, given the opportunity to be settled by the owner within 60 (sixty) days from the storage in TPP or other places serves as TPP.
- (2) BTD which is not settled its customs duties after a period of 60 (sixty) days after stored in TPP or other places serves as TPP, other than the goods as referred to Article 3 and the goods as referred to in paragraph (1), set to be auctioned by the Head Office of Customs.
- (3) BTD which has been set to be auctioned as referred to paragraph (2), administered in the plan of goods auction.
- (4) The auction as referred to in paragraph (2) performed through public auction by considering to the plan of goods auction as referred to in paragraph (3).
- (5) BTD as referred to in paragraph (2), a maximum of 2 (two) working days prior to the first auction, may:
 - a. Imported to be used after the customs duties and other payable expenses settled.
 - b. Re-exported after the payable expenses settled.
 - c. The cancellation of export the after payable expenses settled.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- d. Exported after the payable expenses settled.
- e. Issued with the purpose of TPB after the payable expenses settled.

CHAPTER III

STATE-CONTROLLED GOODS

Article 5

- (1) BDN determination shall be carried out by the Head of Customs Office or official designated by issuing decision regarding the establishment of BDN.
- (2) Goods which have been designated as BDN as referred to in paragraph (1) shall be recorded in Customs Record Book concerning BDN.
- (3) BTD which is recorded as referred to in paragraph (2) shall be stored in TPP or another place that serves as TPP and subject to warehouse rent levy.

Article 6

- (1) BDN in form of:
 - a. prohibited or restricted goods for import or export that are not informed or improperly informed in the Customs Notification; or
 - b. Goods and / or means of transport suspended by Customs and Excise Officials, who have obtained the establishment, notified in writing by the Customs and Excise Officials to the owner of goods along with the motivations.
- (2) BDN in form of goods and / or means of transport left in the Customs Area by unknown owner, announced through the bulletin board or the mass media, within a period of 30 (thirty) days by the Customs and Excise Officials since stored in TPP or other place serves as TPP.
- (3) BDN in form of goods and / or means of transport left in the Customs Area by unknown owner which is not resolved within the period as referred to in paragraph (2), set as BMN.

Article 7

- (1) BDN as referred to in Article 5 paragraph (1) that:
 - a. are rotten, shall be immediately destroyed;
 - b. due to their nature:
 - 1) are not durable, among others perishable goods, such as fresh fruits and fresh vegetables;



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 2) are destructive, such as sulfuric acid and sulfur;
- 3) are dangerous, such as explosives; or
- 4) the management thereof is costly, such as special handling and treatment goods,

shall be immediately auctioned by notifying in writing to the owner, as long as they are not prohibited and/or restricted goods for import or export.

- (2) Prohibited or restricted goods which is not informed or improperly informed, set as BMN, other than the goods as referred to in paragraph (1) letter a.

Article 8

- (1) BDN is form of goods and / or means of transport suspended by Customs and Excise Officials, which is not a violation of provisions of Customs Act, can be returned to the owner within a period of no later than 30 (thirty) days from the storage in TPP or other place serves as TPP, in terms of:
 - a. Payable customs duties and Import Taxes; and
 - b. Has submitted the necessary document or information in connection with the import prohibitions and restrictions.
- (2) BDN is form of goods and / or means of transport suspended by Customs and Excise Officials in violation of the provisions of Customs Act, may be handed back to the owner within a period of no later than 30 (thirty) days from the storage in TPP or other place serves as TPP, in terms of:
 - a. Has settled the payable customs duties and Import Tax;
 - b. Has submitted the necessary document or information in connection with the import prohibitions or restrictions;
 - c. Has submitted compensation with the amount that does not exceed the price of goods;
 - d. The goods are not required physically for the evidence in court.

Article 9

- (1) BDN in form of:
 - a. goods and / or means of transport suspended by Customs and Excise Officials; or
 - b. goods and / or means of transport left in the Customs Area by unknown owner,

Which the customs duties not settled within the period as



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

referred to in Article 8, set the settlement by auctioning by the Head Office of Customs.

- (2) The provisions regarding the settlement with the auction as referred to in paragraph (1), excluded to BDN as referred to in Article 7 paragraph (1) letter a and Article 7 paragraph (2).
- (3) BDN set with settlement of auction as referred to in paragraph (1), administered in the plan of goods auction.
- (4) The settlement by auctioning as referred to in paragraph (1), carried out through public auction by considering the plan of goods auction as referred to in paragraph (3).

CHAPTER IV

STATE PROPERTY

Article 10

- (1) The determination of BMN performed by the Head Office of Customs by issuing decision regarding the establishment of BMN.
- (2) BMN as referred to in paragraph (1), stored in TPP or other place serves as TPP, and recorded in Customs Record Book concerning BMN.
- (3) Director General or designated official to deliver to the Minister a list regarding BMN and the BMN settlement proposal to be auctioned, donated, destroyed, removed, and / or set the designation status.
- (4) Minister or the designated officials set the BMN designation by considering BMN settlement proposal as referred to in paragraph (3).
- (5) BMN that has been set the designation as referred to in paragraph (4) is the property of the state and recorded in the financial statements as asset of the state.

Article 11

- (1) In order to determine the designation of BMN, BMN Assessment is performed.
- (2) Assessment to BMN as referred to in paragraph (1), conducted by Directorate General of Customs and Excise that may involve relevant agencies or independent appraiser.
- (3) The assessment on BMN as referred to in paragraph (2), carried out to obtain fair value based on customs document / supplementary customs document, market prices or other pricing information sources, by considering the conditions of



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

goods at the time of Assessment.

CHAPTER V

AUCTION, GRANTS, AND DESTRUCTION OF NON-CONTROLLED
GOODS, STATE-CONTROLLED GOODS

Article 12

- (1) The lowest price for BTD and BDN to be auctioned at least includes:
 - a. Customs duties, excise and Import Taxes;
 - b. Lease of warehouse in TPS for no longer than 2 (two) months;
 - c. Lease of warehouse in TPP; and
 - d. The cost of enumeration and hoarding in TPP.
- (2) To calculate the customs duties, excise, and Import Taxes as referred to in paragraph (1) letter a, the Head Office of Customs set the value of customs of the goods to be auctioned based on the data available at the intended Customs Office.
- (3) The Lowest Pricing for the goods to be auctioned as referred to in paragraph (1), carried out by the Head Office of Customs.

Article 13

- (1) If the offer in the first auction does not reach the lowest price as referred to in Article 12, within a maximum period of 6 (six) months conducted re-auction.
- (2) If in the re-auction the auction Lowest Price does not reach, the Head Office of Customs may recommend to the Minister through the Director General to obtain approval of goods destruction, handed over the status of usage to government agencies, or granted.
- (3) To the goods that the status of usage is handed to the government agencies, Director General submits to the Minister to obtain approval.
- (4) Director General on behalf of Minister provide the approval or rejection of the proposal as referred to in paragraph (2), except the goods as referred to in paragraph (3).
- (5) Goods as referred to in paragraph (2) are free of lease of TPS, and TPP warehouse and other expenses due to the management.

Article 14

- (1) The result of BTD and BDN auction after deducted by customs



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

duties, excise, Import Tax, warehouse lease, and costs spent, the rest reserved for the owner.

- (2) The remaining money as referred to in paragraph (1), shall be notified to the owner or announced by the bulletin board by the Customs and Excise Official within 7 (seven) days from the date of auction.
- (3) The remaining money from the auction as referred to in paragraph (1) belongs to the state, if within 90 (ninety) days from the date of notice and announcement as referred to in paragraph (2) not taken by the owner.

Article 15

The amount of state revenues derived from BTD and BDN Auction in form of customs duties, excise, Import Duties, paid entirely to state treasury.

Article 16

The implementation of BTD and BDN Destruction that has been set to be destructed, conducted by the Customs and Excise Officials and stated in the minutes of Destruction.

Article 17

The Implementation of BTD and BDN Donation that has been set to be donated, conducted by the Customs and Excise Officials and stated in the minutes of Grants goods handover.

CHAPTER VI

STATE PROPERTY DESIGNATION

Article 18

BMN as referred to in Article 10 may be proposed to:

- a. Auctioned;
- b. Determined the status of usage, to:
 1. The implementation of main duties and functions of state ministry / institution / working unit of regional apparatus; or
 2. Operated by other parties in order to run public services according to main tasks and functions of the intended state ministry / institution / working unit of regional apparatus;
- c. Destructed, in terms of:
 1. BBMN cannot be used, cannot be utilized, and cannot be granted; or



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

2. Other reasons according to the legislation;
- d. Granted, for the benefit of social, religious, humanitarian, and the governance of state / local government.
- e. Destruction, in the case of shrinkage, loss, or other circumstances of state property.

Article 19

- (1) The BMN Lowest Price Determination to be auctioned, conducted by Head Office of Customs based on Assessment of Directorate General of Customs and Excise, related agencies, or independent appraisal as referred to in Article 11 paragraph (2);
- (2) The Lowest Price as referred to in paragraph (1), includes:
 - a. The price of goods in accordance with the result of BMN Assessment of Directorate General of Customs and Excise, related agencies, or independent appraisal as referred to in Article 11 paragraph (2);
 - b. Lease of warehouse in TPS for no longer than 2 (two) months;
 - c. Lease of warehouse in TPP;
 - d. The cost of enumeration and hoarding in TPP; and
 - e. Other expenses used for the purposes of BMN auction.
- (3) The Lowest Price used at the time of auction is the price that has obtained approval of BMN designation to be auctioned by the Minister.
- (4) In terms of auctioned BMN is Prohibited Goods or Restriction of import, the Auction participants must meet the requirement of import from the relevant technical agencies.

Article 20

- (1) If the auction offer on the first auction does not reach the Lowest Price as referred to in Article 19, the second auction conducted.
- (2) If at the time of second auctioned does not reach the Auction Lowest Price, the Head Office of Customs may recommend to the Minister through Director General to obtained re-auctioned approval granted, destructed, and / or set the status of usage.
- (3) In the event that the Head of Customs proposed the re-auction as referred to in paragraph (2), the re-Assessment of BMN



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

shall be conducted.

- (4) The re-Assessment of BMN as referred to in paragraph (3), conducted by the Directorate General of Customs and Excise that may involve the relevant agencies or independent appraiser.

Article 21

- (1) The highest offer submitted by the participants of Auctioned authorized as the winner of Auction by the Auction officials is the Auction Price.
- (2) The Auction Price as referred to in paragraph (1) includes:
 - a. BMN price;
 - b. Lease of warehouse in TPS for no longer than 2 (two) months;
 - c. Lease of warehouse in TPP;
 - d. The cost of enumeration and hoarding in TPP; and
 - e. Other expenses used for the purposes of BMN auction.
- (3) The state revenues from the BMN auction in accordance with the price of BMN Auction as referred to in paragraph (2) letter a paid entirely to the state treasury.
- (4) The Auction Result which is part of Auction price as referred to in paragraph (2) letter b, letter c, letter d, and letter e, provided to the entitled.

Article 22

- (1) BMN as set the designation by the Minister and has been implemented, completed the administration by closing the post of Customs Record Book of BMN.
- (2) Head Office of Customs submit the report on BMN recording and the settlement of BMN administration to the Director General, with the following provisions;
 - a. Report for the period of January 1 to June 31 submitted no later than first week of July;
 - b. Report for the period of January 1 to December 31 previous year submitted no later than first week of January.
- (3) Director General submit report on BMN recording and the settlement of BMN administration as referred to in paragraph (2) letter b, to the Minister through Director General of State Assets.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

CHAPTER VII

STORAGE OF NON-CONTROLLED GOODS, STATE-CONTROLLED
GOODS, AND STATE PROPERTY

Article 23

- (1) Head Office of Customs or appointed officials are responsible for the management, administration, and storage of BTD, BDN, and BMN.
- (2) The storage of BTD, BDN and BMN as referred to in paragraph (1), carried out in TPP or other place, serves as TPP by considering the conditions and nature of goods.
- (3) TPP and other place serves as TPP as referred to in paragraph (2) set by the Head Office of Customs on behalf of the Minister.

CHAPTER VIII

OTHER PROVISIONS AND CLOSING PROVISIONS

Article 24

The costs incurred in order the handling of BTD, BDN, and BMN under the Regulation of the Minister of Finance, borne by the budget of the Minister of Finance.

Article 25

Further provisions concerning:

- a. Procedures of BTD destruction as referred to in Article 3 paragraph (1) letter a;
- b. BTD Auction as referred to in Article 3 paragraph (1) letter b;
- c. Settlement period of BTD as referred to in Article 3 paragraph (1) and paragraph (2);
- d. Procedures and settlement period of BMN as referred to in Article 10;
- e. Administration of BTD and BDN destruction as referred to in Article 16;
- f. Administration of BTD and BDN Grants as referred to in Article 17;
- g. Costs elements that are needed to determine the lowest price as referred to in Article 19 paragraph (2); and
- h. Procedures for the completion of the Auction result as referred to in Article 21 paragraph (4), is regulated by the Regulation of the Director General;

Article 26

Procedures of auction, destruction, grants, removal, and



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

determination of BMN usage status, follow the legislation in the field of management of state property.

Article 28

This Regulation of the Minister of Finance shall come into force after 60 (sixty) days from 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 March 30, 2011

MINISTER OF FINANCE

Signed,

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On March 30, 2011

MINISTER OF LAW AND HUMAN RIGHTS

Signed

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 175

Issued for Certified True Copy

HEAD OF THE GENERAL AFFAIRS BUREAU

For

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

GIARTO

NIP. 195904201984021001