



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

**COPY OF**

REGULATION OF THE MINISTER OF FINANCE

NUMBER 28 / PMK.011 / 2011

ON

THE AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER  
163/PMK.04/2007 ON THE GRANTING OF IMPORT DUTY EXEMPTION ON THE  
IMPORT OF GOODS BY THE CENTRAL GOVERNMENT OR LOCAL GOVERNMENT  
FOR THE PUBLIC PURPOSES

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering
- a. that under Regulation of the Minister of Finance on the Amendment to Regulation of the Minister of Finance Number 163/PMK.04/2007 on the Granting of Import Duty Exemption on the Import of Goods by the Central Government or Local Government for Public Purposes, the goods imported by the Central Government or Local Government for the public purposes shall be granted import duty exemption;
  - b. that in the framework of accelerating and simplifying the service process for the import of goods by the Central Government or Local Government for the public purposes, it is necessary to regulate the mechanisms for granting of import duty exemption on the import of goods by the Central Government or Local Government to be used for public 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 Amendment to Regulation of the Minister of Finance Number 163/PMK.04/2007 on Import Duty Exemption on the Import of Gifts by the Central Government or Local Government to be Used for Public Interest;
- In View of
- 1. Act Number 10 Year 1995 on Customs (State Gazette of the



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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 on the Amendment to Act Number 10 Year 1995 on Customs (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 163/PMK.04/2007 on the Granting of Import Duty Exemption on the Import of Goods by the Central Government or Local Government to be Used for Public Purposes;

DECIDES:

To stipulate

: REGULATION OF THE MINISTER OF FINANCE ON THE AMENDMENT TO DECISION OF THE MINISTER OF FINANCE NUMBER 163/PMK.04/2007 ON THE GRANTING OF IMPORT DUTY EXEMPTION ON THE IMPORT OF GOODS BY THE CENTRAL GOVERNMENT AND LOCAL GOVERNMENT TO BE USED FOR PUBLIC PURPOSES.

Article I

Some provisions in Regulation of the Minister of Finance Number 163/PMK.04/2007 on the Granting of Import Duty Exemption on the Import of Goods by the Central Government or Local Government to be Used for Public Purposes are amended as follows:

1. Provision of Article 4 item (1) is amended, thus the Article 4 shall read as follows:

Article 4

- (1) To obtain the import duty exemption on the import of goods as referred to in Article 2, the Central Government, Local Government, or third party as referred to in Article 2 item (2), shall submit an application to the Minister of Finance, in this case the Director General of Customs and Excise.
- (2) The application as referred to in item (1) shall be accompanied by:
  - a. In the case that such imported goods are from purchases funded with State Budget or Local Budget:
    1. Budget Implementation List (BIL/DIPA) or documents



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similar to (BIL/DIPA);

2. permission from the relevant technical agency in the case that such imported goods are prohibited and/or controlled goods;
  3. agreement/contract with third party appointed as the importer, in the case that the import of goods is made by the third party;
  4. details, number, type and customs value estimation of goods that will be imported and port of unloading; and
  5. statement letter signed by an official at least Echelon II of the relevant government agency, which states that the financing in Budget Implementation List (BIL/DIPA) or documents similar to (BIL/DIPA), shall not include import duty on the importation of goods granted import duty exemption.
- b. In the case that the imported goods are from gifts/grants:
1. gift certificate or memorandum of understanding which states that the goods to be used for the public purposes are grants directly provided to the Central Government or Local Government;
  2. permission from the relevant technical agency in the case that the imported goods are prohibited and/or controlled goods;
  3. details, number, type and customs value estimation of goods that will be imported and port of unloading.
2. Provision of Article 5 item (1) is amended, thus the Article 5 shall read as follows:

Article 5

- (1) Upon the application for import duty exemption as referred to in Article 4 item (1), the Director General of Customs and Excise on behalf of the Minister of Finance shall grant approval or rejection.
- (2) In the case that the application for import duty exemption as referred to in item (1) is approved, the Director General on behalf of the Minister shall issue a decision on import duty exemption.



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- (3) Decision on import duty exemption as referred to in item (2) shall contain details, amount, type, and customs value estimation of goods granted import duty exemption, and designation of port of unloading.
- (4) In the case that the application for import duty exemption as referred to in item (1) is rejected, the Directorate General on behalf of the Minister shall make rejection notice stating the reasons.

Article II

1. With the enactment of this Regulation of Minister of Finance, the application for the goods imported by the Central Government or Local Government to be used for public purposes that is still in the 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, 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 95

Issued as a true certified copy

HEAD OF THE GENERAL AFFAIRS BUREAU



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OF THE REPUBLIC OF INDONESIA

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