



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 143/PMK.04/2011

CONCERNING

BONDED WAREHOUSE

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

Considering : that in terms of the implementation of the provision of Article 48 Government Regulation Number 32 Year 2009 concerning Bonded Hoarding Zone, there is a need to stipulate Regulation of the Minister of Finance concerning Bonded Warehouse;

In View of : 1. Act Number 6 Year 1983 concerning General Provisions and Procedures of Tax (State Gazette of the Republic of Indonesia Year 1983 Number 49, Supplement to State Gazette of the Republic of Indonesia Number 3262) as has several times been amended recently with 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 7 Year 1983 concerning Income Tax (State gazette of the Republic of Indonesia Year 1983 Number 50, Supplement to State Gazette of the Republic of Indonesia Number 3263) as has several times been amended recently with Act Number 36 Year 2008 (State Gazette of the Republic of Indonesia Year 2008 Number 133, Supplement to State Gazette of the Republic of Indonesia Number 4893);

3. Act Number 8 Year 1983 concerning Value Added Tax and Luxury Sales Tax (State Gazette of the Republic of Indonesia Year 1983 Number 51, Gazette of the Republic of Indonesia Number 3264) as several times has been amended with Act Number 42 Year 2009 (State Gazette of the Republic of Indonesia Year 2009 Number 150, Supplement to State Gazette of the Republic of Indonesia Number 5069);

4. Act Number 10 Year 1995 concerning Customs (State Gazette of the Republic of Indonesia Year 1995 Number 75, Supplement to State Gazette Indonesia Number 3612) as has been amended with Act Number 17 Year 2006 (State Gazette of the Republic of Indonesia Year 2006 Number 93, Supplement to State Gazette of the



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 2 -

Republic of Indonesia Number 4661);

5. Act Number 11 Year 1995 concerning Excise (State Gazette of the Republic of Indonesia Year 1995 Number 76, Supplement to State Gazette of the Republic of Indonesia Number 3613) as has been amended with 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);
6. Act Number 36 Year 2000 concerning Stipulation of Government Regulation in Lieu of Law Number 1 Year 2000 concerning Free Trade Zone and Free Port to be Act (State Gazette of the Republic of Indonesia Year 2000 Number 251, Supplement to State Gazette of the Republic of Indonesia Number 4053) as has been amended with Act Number 44 Year 2007 (State Gazette of the Republic of Indonesia Year 2007 Number 130, Supplement to State of the Republic of Indonesia Number 4775);
7. Government Regulation Number 32 Year 2009 concerning Bonded Hoarding Zone (State Gazette of the Republic of Indonesia Year 2009 Number 61, Supplement to State Gazette of the Republic of Indonesia Number 4998);
8. Presidential Decree Number 56/P Year 2010;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE
CONCERNING BONDED WAREHOUSE.

CHAPTER I

GENERAL PROVISIONS

Article 1

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

1. Customs Law is Act Number 10 Year 1995 concerning Customs as has been amended with Act Number 17 Year 2006.
2. Bonded Hoarding Zone is a building, place, or area which meets specific requirements which is used to hoard goods with a specific purpose to obtain the suspension of import duty.
3. Bonded warehouse is a Bonded Hoarding Zone to accumulate imported goods, which can be enclosed with one (1) or more activities such as packaging/repackaging, sorting, kitting, packing, adjustment, deduction, for certain goods period of time



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 3 -

to be re-disbursed.

4. Bonded Warehouse Administrator is the legal entity conducting to provide and manage the area for exploitation activities on Bonded Warehouse.
5. Bonded Warehouse Employer is a legal entity conducting Bonded Warehouse business.
6. Bonded Warehouse Employer concurrently as Bonded Warehouse Administrator, hereinafter referred to as PDGB, is a legal entity conducting operation of Bonded Warehouse located in Bonded Warehouse owned by the Bonded Warehouse Administrator whose status as a separate legal entity.
7. Free Trade Zone and Free Port is an area that is within the jurisdiction of the Republic of Indonesia which is separate from the customs area, so free from the imposition of import duties, value added tax, taxes sales of luxury goods, and excise.
8. Import Tax, hereinafter referred to as PDRI, is Value Added Tax (PPN), Luxury Sales Tax (PPnBM), and/or Income Tax (PPh) Article 22 Import.
9. Individual is a person or legal entity.
10. Minister is the Minister of Finance of the Republic of Indonesia.
11. Director General is the Director General of Customs and Excise.
12. Customs Office is an office under the Directorate General of Customs and Excise where compliance in customs obligation in accordance with regulation of Customs Law.
13. Customs and Excise Official is an employee of the Directorate General of Customs and Excise appointed in a certain position to carry out specific tasks under the Customs Law.

Article 2

- (1) Bonded Warehouse is a Customs Area and completely under supervision of the Directorate General of Customs and Excise.
- (2) In order to supervise Bonded Warehouse as referred to in paragraph (1), it may perform customs examination while ensuring the smooth flow of goods.
- (3) Customs examination as referred to in paragraph (2) shall be performed selectively based on risk management.
- (4) Based on risk management, Bonded Warehouse can be



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 4 -

given customs and excise facilities in the form of:

- a. licensing service facility;
- b. service operations facility; and/or
- c. customs and excise facilities other than those as referred to in item a and item b.

Article 3

- (1) In Bonded Warehouse, there is operation and administration of Bonded Warehouse.
- (2) The Bonded Warehouse Operation as referred to in paragraph (1) is conducted by the Bonded Warehouse Administrator as legal entity in Indonesia and domicile in Indonesia.
- (3) Bonded Warehouse Administrator as referred to in paragraph (2) is conduct to provide and manage the area for administrative activities of Bonded Warehouse.
- (4) In one (1) administration of Bonded Warehouse as referred to in paragraph (1) done 1 (one) or more concession of Bonded Warehouse.
- (5) Operation of Bonded Warehouse as referred to in paragraph (1) is carried out by:
 - a. Bonded Warehouse Employer, or
 - b. PDGB.
- (6) Imported goods can be deposited in a Bonded Warehouse for maximum 1 (One) year of period as of the date of notice of import customs.
- (7) Activities conducted in Bonded Warehouse includes stockpiling of imported goods and can be enclosed with one (1) or more activities such as packaging, repackaging, sorting, kitting, packing, setting up, and/or deductions, for certain goods for a certain period of time to be re-disbursed.
- (8) Bonded Warehouse Employer and PDGB as referred to in paragraph (5) must be Indonesian legal entity and domicile in Indonesia.

Article 4

- (1) Bonded Warehouse may take the form:
 - a. Bonded Warehouse as Supporting Industry Activities, that is Bonded Warehouse that functions to accumulate and provide goods imported for distribution to industrial companies elsewhere in the customs and/or Bonded area;



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 5 -

- b. Bonded Warehouse as Central of Specific Distribution of Duty-Free Shop, that is a Bonded Warehouse that functions to accumulate and distribute goods imported into the Duty Free Shops; or
 - c. Transit Bonded Warehouse, that is bonded warehouse that serves to accumulate and distribute imported goods outside the customs area.
- (2) Industrial company as referred to in paragraph (1) item a, consists of:
- a. manufacturing industry;
 - b. mining industry;
 - c. heavy equipment industry, and/or
 - d. oil services industry.

Chapter II

ESTABLISHMENT OF BONDED WAREHOUSE

Article 5

- (1) Warehouse or a place that will be a bonded warehouse must comply with the following requirements:
- a. situated in a location that can be entered directly from public road and can be passed by container vehicles;
 - b. having clear boundaries in the form of separating fences with the place or other buildings;
 - c. not directly related to other buildings;
 - d. having one main door to the income and disbursement items that can be through means of conveyance;
 - e. being used to hoard goods which are intended to:
 - 1) support industrial activity elsewhere in the customs area and/or Bonded Area;
 - 2) be distributed to the Duty Free Shop, or
 - 3) be exported.
- (2) In the case of a warehouse or a place that would serve as a Bonded Warehouse that functions as supporting the activities of mining industry as referred to in Article 4 paragraph (2) item b and/or the oil services industry as referred to in Article 4 paragraph (2) item d, a warehouse or a place that will be bonded warehouse shall be meet the following requirements:
- a. having clear boundaries to other places or buildings;



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 6 -

- b. not directly related to other buildings;
 - c. having one main door to the income and disbursement items that can be through means of conveyance;
 - d. being used to hoard the goods which are intended to:
 - 1) support industrial activity elsewhere in the customs area and/or Bonded Area, or
 - 2) be exported.
- (3) Company and/or the individual responsible for the company that has ever committed customs and/or excise crime that has permanent legal force and/or that has been declared bankrupt by the court, cannot be granted approval as an Bonded Warehouse Administrator, Bonded Warehouse Employer, and/or PDGB for 10 (ten) years from the completion undergoing criminal penalties and/or determination of bankruptcy.

Article 6

- (1) The stipulation as Bonded Warehouse and Bonded Warehouse Administrator licensing for a certain period of time is determined by the Director General on behalf of the Minister.
- (2) The stipulation as Bonded Warehouse and Bonded Warehouse Administrator licensing as well as permission for Bonded Warehouse Employer for a period of time is determined by the Director General on behalf of the Minister.
- (3) License grant of PDGB for a certain period of time is determined by the Director General on behalf of the Minister.
- (4) The stipulation as Bonded Warehouse and Bonded Warehouse Administrator licensing as referred to in paragraph (1) is given for a maximum 5 (five) years and can be extended by submitting application to the Director General.
- (5) The stipulation as Bonded Warehouse and Bonded Warehouse Administrator as well as Bonded Warehouse Employer licensing as referred to in paragraph (2) and PDGB license as referred to in paragraph (3), shall be valid for 3 (Three) years and can be extended by submitting application to the Director General.
- (6) The term of license of Bonded Warehouse Employer or PDGB license as referred to in paragraph (5), cannot exceed the period of stipulation as Bonded Warehouse and Bonded Warehouse Administrator license as referred to in paragraph (4).



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 7 -

Article 7

- (1) In order to be stipulated as the Bonded Warehouse and Bonded Warehouse Administrator license, the party to be Bonded Warehouse Administrator submits application to the Director General through the Head of the authorized Customs Office.
- (2) The application as referred to in paragraph (1) must be accompanied with:
 - a. proof of ownership or control of a place, building, or area with clear boundaries, along with the map of location/place and mapping layout plan that will be Bonded Warehouse;
 - b. premises license, environmental documents, and other licenses required from the relevant technical agencies, and
 - c. installment as Taxable Employer and evidence of Annual Notice of Income Tax of the last tax year that is to submit Annual Notice.
- (3) The parties that will be Bonded Warehouse Administrator must have obtain Notice of Registration (SPR) of the Directorate General of Customs and Excise.
- (4) Based on application as referred to in paragraph (1) the Head of Customs Office conduct research and forward the application to the Director General within 15 (fifteen) business days as of the receipt of application, enclosed with:
 - a. minute of examination of the location, and
 - b. recommendation of the Head of Customs Office.
- (5) The Director General on behalf of the Minister makes approval or rejection within 10 (ten) business days as of the complete receipt of application by the Director General.
- (6) In the event the application as referred to in paragraph (4) is approved, the Director General on behalf of the Minister shall issue a decree concerning stipulation of place as Bonded Warehouse and Bonded Warehouse Administrator license.
- (7) In the event the application referred to in paragraph (4) is rejected, the Director General submits a letter of rejection stating the reason for the rejection.

Article 8

- (1) In order to obtain the stipulation of place as a Bonded Warehouse and Bonded Warehouse Administrator



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 8 -

license as well as license of Bonded Warehouse Employer, the party to be Bonded Warehouse Employer submits application to the Director General through the Head of the authorized Customs Office.

- (2) The application as referred to in paragraph (1) must be enclosed with:
 - a. evidence of ownership or control of the place, building, or area with clear boundaries, along with the map of location/place and the plan of layout/mapping of that to be Bonded Warehouse;
 - b. permit of business location, permit of trading business, environmental documents, and other necessary permits from the relevant technical agencies, and
 - c. installment as Taxable Employer and evidence of Annual Notice of Income Tax of the last tax year that is to submit Annual Notice.
- (3) The party to be Bonded Warehouse Employer should have had Notice of Registration (SPR) of the Directorate General of Customs and Excise.
- (4) Based on the application as referred to in paragraph (1), the Head of Customs Office conducts research and forwards the application to the Director General within 15 (fifteen) business days as of the receipt of the application, enclosed with:
 - a. minute of examination of location, and
 - b. recommendation of the Head of Customs Office.
- (5) The Director General on behalf of the Minister makes approval or rejection within 10 (ten) business days as of the complete receipt of the application by the Director General.
- (6) In the event that the application as referred to in paragraph (4) is approved, the Director General on behalf of the Minister shall issue a decree concerning the stipulation of Bonded Warehouse and Bonded Warehouse Administrator license along with license of Bonded Warehouse Employer.
- (7) In the event the application as referred to in paragraph (4) is rejected, the Director General submits a letter of rejection stating the reason for the rejection.

Article 9

- (1) In order to obtain PDGB license, the party to be PDGB submits application to the Director General through the Head of the authorized Customs Office.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 9 -

- (2) The application as referred to in paragraph (1) shall be enclosed with:
 - a. evidence of ownership or control of the place, building, or area with clear boundaries, along with the map of location/place and the plan of layout/mapping;
 - b. permit of business location, environmental documents, and other necessary permits from the relevant technical agencies;
 - c. installment as Taxable Employer and evidence of Annual Notice of Income Tax of the last tax year that is to submit Annual Notice; and
 - d. recommendation of Bonded Warehouse Administrator.
- (3) The party to be PDGB must have obtained Notice of Register (SPR) of the Directorate General of Customs and Excise.
- (4) Based on application as referred to in paragraph (1), the Head of Customs Office conducts research and forwards the application to the Director General within a maximum period of 15 (fifteen) business days from receipt of the application, enclosed with:
 - a. minute of examination of location, and
 - b. recommendation of the Head of Customs Office.
- (5) The Director General on behalf of the Minister makes approval or rejection within 10 (ten) business days as of the application is received completely by the Director General.
- (6) In the event the application as referred to in paragraph (4) is approved, the Director General on behalf of the Minister shall issue a decree concerning provision of PDGB license.
- (7) In the event the application as referred to in paragraph (4) is rejected, the Director General submits a letter of rejection stating the reason for the rejection.

Article 10

Bonded Warehouse Administrator, Bonded Warehouse Employer and/or PDGB, must submit written notice to the Head of the Customs Office which supervise when the activities of Bonded Warehouse is started.

Article 11

- (1) Bonded Warehouse Administrator, Bonded Warehouse Employer, or PDGB, can apply for an extension of the stipulation of place as a Bonded Warehouse and



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 10 -

Bonded Warehouse Administrator license, Bonded Warehouse Employer license, PDGB license as referred to in Article 6 paragraph (4) and/or Article 6 paragraph (5) prior to the stipulation and/or expiration of license.

- (2) Application for the extension as referred to in paragraph (1) must be submitted to the Director General through the Head of the authorized Customs Office, enclosed with:
 - a. stipulation of place as a Bonded Warehouse and the concerned Bonded Warehouse Administrator license, Bonded Warehouse Employer license, or PDGB license;
 - b. evidence of ownership or control of the place, or building with clear boundaries along with map of location/place and plan of layout/mapping;
 - c. trading business license, environmental documents, and other permits required from the relevant technical agencies;
 - d. installation as Taxable Employer and evidence to having submitted Notice of Annual Income Tax for the last tax year for that obliged to submit Annual Notice, and
 - e. recommendation of Bonded Warehouse Administrator for PDGB.
- (3) Based on application for extension as referred to in paragraph (1), the Head of Customs Office conducts research and forward the request file to Director General within 7 (seven) business days after the application is received along with recommendation.
- (4) The Director General on behalf of the Minister makes approval or rejection within 10 (ten) business days since the application is received completely by Director General.
- (5) In the event the application for extension as referred to in paragraph (1) is approved, the Director General on behalf of the Minister issued a decree of extension on stipulation of place as Bonded Warehouse and Bonded Warehouse Administrator license, Bonded Warehouse Employer license, or PDGB license as referred to in Article 6 paragraph (4) or Article 6 paragraph (5).
- (6) In the event the application for extension as referred to in paragraph (1) is rejected, Director General submits a letter stating the reason for rejection.
- (7) In the event the extension of the place as an extension to be Bonded Warehouse and Bonded Warehouse Employer license, Bonded Warehouse Employer license, or PDGB license, are submitted before the due date for



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 11 -

extension as referred to in paragraph (1) and the license has expired, the importation of goods into Bonded Warehouse is not given with suspension of Import Duty, Excise exemption, and/or uncollectible PDRI.

CHAPTER III

CUSTOMS AND TAX TREATMENT

Article 12

- (1) Goods entered from outside the customs area to Bonded Warehouse:
 - a. is given suspension of import duty;
 - b. is given excise exemption, and/or
 - c. PDRI is uncollectible.
- (2) Capital goods are used for the implementation and/or utilization of Bonded Warehouse, capital goods and/or equipment for the construction and expansion of warehouse, office equipment, and goods for consumption in Bonded Warehouse entered from outside the customs area to Bonded Warehouse are exempted from the provisions as referred to in paragraph (1).
- (3) Good from Bonded Zone and Duty-Free Shop re-entered into Bonded Warehouse which is return and/or reject good:
 - a. is given suspension of Import Duty;
 - b. is given Excise exemption; and/or
 - c. PDRI is uncollectible.
- (4) In the event good as referred to in paragraph (1) and paragraph (3) is disbursed to elsewhere in the customs area for the import purpose to be used, Bonded Warehouse Employer or PDGB is obliged to pay off the payable import duty, excise, and/or the PDRI.
- (5) On the transfer of goods from Bonded Warehouse to another place in the customs area, Bonded Warehouse Employer or PDGB is obliged to charge Value Added Tax (PPN), Luxury Sales Tax (PPnBM) and make the appropriate tax invoice in accordance with the regulation of taxation law.
- (6) On the transfer of goods from Bonded Warehouse to Bonded Zone and Duty Free Shop, Bonded Warehouse Employer or PDGB issue tax invoice with tax stamp Value Added Tax (PPN), Luxury Sales Tax (PPnBM) is not charged, in accordance with regulation of taxation



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 12 -

law.

- (7) On the transfer of goods from Bonded Warehouse to another Bonded Warehouse, Bonded Warehouse Employer or PDGB who transfer the goods issue tax invoice with stamp Value Added Tax (VAT), Luxury Sales Tax (PPnBM) is not charged, in accordance with regulation of taxation law.

Article 13

- (1) Disbursement of imported goods from Bonded Warehouse to another place in the customs area addressed to the individual who obtained a suspension or exemption Import Duty and/or Excise granted deferral or exemption from import duty and/or excise exemption in accordance with the regulation of customs and/or excise law.
- (2) The disbursement of goods are aimed t people who obtained facilities as referred to in paragraph (1), Bonded Warehouse Employer or PDGB is obliged to charge Value Added Tax (PPN), Luxury Sales Tax (PPnBM), and makes tax invoice in accordance with regulation of taxation law.
- (3) The exemption from import duty as referred to in paragraph (1) does not apply to imported goods intended to people who obtain exemption or refund of import duty for export purpose.

CHAPTER IV

OBLIGATION, RESPONSIBILITY, AND PROHIBITION

Article 14

Bonded Warehouse Administrator is obliged to:

- a. put a sign of company name and number and date of the license as Bonded Warehouse Administrator in places that can be clearly seen by the public;
- b. provide room, working facilities, and adequate facilities for Customs and Excise Officers for the functioning of services and supervision;
- c. provide facilities/infrastructure in order to customs service, such as:
 - 1) computers and/or
 - 2) electronic data communication media that is connected to the computer system service Directorate General of Customs and Excise;
- d. submit a written report to the Head of the authorized



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 13 -

Customs Office event the Bonded Warehouse Employer or PDGB not yet extend occupancy time period of 30 (thirty) days before the expiration of lease;

- e. report to the Head of the authorized Customs Office if there Bonded Warehouse Employer or PDGB that do not operate;
- f. submit application to amend the decision on stipulation of place as Bonded Warehouse and Bonded Warehouse Administrator license to the Director General when there is a change of name, address, tax ID, and the name and address of the owner/manager corporate responsibility;
- g. submit application to amend the decision on stipulation of place as Bonded Warehouse and Bonded Warehouse Administrator license to the Director General through the Head of Customs Office to change the broad of location of Bonded Warehouse;
- h. store and maintain well on his place of business, books and records and documents relating to its business activities in 10 (ten) years;
- i. keep books based on accounting principles commonly applicable in Indonesia, and
- j. submit documents related to the activities of Bonded Warehouse when audit is made by the Directorate General of Customs and Excise and/or the Directorate General of Tax.

Article 15

Bonded Warehouse Employer and PDGB are required to:

- a. put up a sign company name and number and date license as Bonded Warehouse Employer or PDGB in place that can be clearly seen by the public;
- b. Making a recapitulation of monthly on income and disbursement and submitted to the Head of the Regional Office of Directorate General of Customs and Excise and Head of authorized Customs Office no later than 10 (ten) days of the next months;
- c. provide the infrastructure for the implementation of data in electronic to Bonded Warehouse Employer or PDGB supervised by the Customs Office of Implementing the Electronic Data Interchange System (EDI);
- d. provide facilities/infrastructure in order to service of customs, such as:
 - 1) Computers; and/or
 - 2) communication medium of electronic data that is connected to the computer system service of



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 14 -

Directorate General of Customs and Excise;

- e. have Number of Excisable Employer (NPPBKC) in terms of the types of goods dumped is Excisable Goods (BKC);
- f. submit application to amend the decision of Bonded Warehouse Employer license or PDGB license to the Director General if there is a change of name, address, NPWP, and name and address of the owner/one responsible for the company;
- g. submit application to amend the decision of Bonded Warehouse Employer license or PDGB license to the Director General through the Head of the Customs Office to change the shape of Bonded Warehouse, items to be hoarded, destination consignee, and broad of location;
- h. Make stock opname over goods being hoarded in Bonded Warehouse, together with Customs and Excise Official from the authorized Customs Office, at least 1 (one) stock opname in 1 (one) year;
- i. store and administer goods being hoarded in Bonded Warehouse orderly that it is possible to know the type, specification, amount of input and output of goods systematically, and the position in stock opname;
- j. store and maintain properly the books and records and documents related to its business activities in 10 (ten) years;
- k. keep books based on accounting principles commonly applicable in Indonesia, and
- l. submit documents related to the activities of Bonded Warehouse when an audit is made by the Directorate General of Customs and Excise and/or the Directorate General of Tax.

Article 16

- (1) Bonded Warehouse Employer or PDGB is responsible for payable import duty, excise, and/or PDRI on good in or should be in Bonded Warehouse.
- (2) Bonded Warehouse Employer or PDGB is exempted from liability on payable duty excise and/or PDRI, in the case the good is:
 - a. accidentally destroyed;
 - b. exported and/or re-exported;
 - c. imported for use by completing customs, excise, and tax obligation;
 - d. issued to Bonded Zone, Duty Free Shop, or other Bonded Warehouse;
 - e. outputted to Customs Hoarding Zone, and/or



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 15 -

- f. destroyed under the supervision of Customs and Excise Official.

Article 17

Bonded Warehouse Employer or PDGB is prohibited to:

- a. input imported goods which are not linear to the Bonded Warehouse license;
- b. input goods which are prohibited to be imported;
- c. hoard goods originating elsewhere in the customs area, and/or
- d. output goods for different purpose to the purpose as specified in the Bonded Warehouse license.

CHAPTER V

INPUT, OUTPUT, AND DESTRUCTION OF GOODS

Article 18

Goods can be inputted into Bonded Warehouse from:

- a. outside the customs area;
- b. Bonded Area and/or Duty Free Shop, which are re-inputted into Bonded Warehouse which are returned and/or rejected goods;
- c. Other Bonded Warehouse, that is Bonded Warehouse having a similar name, management, legal entity, and the same type of hoarded goods;
- d. Bonded Warehouse whose license is revoked, and/or
- e. Free Trade Zone and Free Port which is performed by Employer which has received a business license from the Board of Zone Operation in the Free Trade Zone and Free Port.

Article 19

(1) Goods can be outputted from Bonded Warehouse to:

- a. Bonded Area;
- b. Duty Free Shop;
- c. Outside the customs area;
- d. Elsewhere in the customs area;
- e. Other Bonded Warehouse, that is bonded warehouse having a similar name, management, legal entities, and the same type of hoarded goods, or
- f. Free Trade Zone and Free Port which is performed by Employer which has received a business license



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 16 -

from the Board of Zone Operation in the Free Trade Zone and Free Port.

- (2) On the output of goods to Bonded Zone as referred to in paragraph (1) item a, the Duty Free Shop as referred to in paragraph (1) item b, and outside the customs area as referred to in paragraph (1) item c, physical examination is not made unless there is an indication of violation on the provision of customs and/or excise.
- (3) On the output of goods to outside the customs area as referred to in paragraph (1) item c, customs provision on export sector is applied.
- (4) On the output of goods to elsewhere in the customs area as referred to in paragraph (1) item d, customs inspection is made as referred to in Article 2 paragraph (2), and customs provision on import is applied.
- (5) On the output of goods to another Bonded Warehouse as referred to in paragraph (1) item e, customs examination is made as referred in Article 2 paragraph (2).
- (6) On the output of goods from Bonded Warehouse to another Bonded Warehouse designated to be distributed to Duty Free shops, it can be granted under approval of the Director General.

Article 20

- (1) Output of goods from Bonded Warehouse to another place in the customs area as referred to in Article 19 paragraph (1) item d is imposed with import duty, excise, and/or PDRI.
- (2) import duty, excise, and/or PDRI as referred to in paragraph (1) are calculated according to:
 - a. Import Duty based on:
 1. customs value and available classification at the time of goods are inputted into Bonded Warehouse, and
 2. imposition at the time the Notice of Import Customs is registered;
 - b. Excise based on available excise provision; and/or
 - c. PDRI based on:
 1. rate at the time the Notice of Import Customs is registered; and
 2. import value applicable at the time the import goods are inputted into Bonded Warehouse.
- (3) Import value as referred to in paragraph (2) item c point 2 is obtained from the summation of the customs value at the time of input into Bonded Warehouse plus Import



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 17 -

Duty.

- (4) Basic Value of Import Duty Calculation (NDPBM) in order to calculate Import Duty, Excise, and/or the PDRI as referred to in paragraph (2) is applied in accordance with regulation of law in terms of import disbursements for use.

Article 21

- (1) For the purpose of output of import goods from Bonded Warehouse, Bonded Warehouse Employer, or PDGB must make tax invoice and collect Value Added Tax (PPN), Luxury Sales Tax (PPnBM) in accordance with the regulation of taxation law.
- (2) The provision as referred to in paragraph (1) is exempted in terms of disbursement of goods from Bonded Warehouse outside the customs area.

Article 22

- (1) Bonded Warehouse Employer or PDGB can destroy imported goods hoarded in Bonded Warehouse under the approval of the Head of Customs Office.
- (2) Destruction as referred to in paragraph (1) can only be made to rotten goods.
- (3) Destruction as referred to in paragraph (1) is only made under the supervision of Customs and Excise official and a minute of destruction is to be made.

CHAPTER VI

CUSTOMS NOTICE

Article 23

- (1) Input and output of goods to and from Bonded Warehouse is made using Customs Notice as stipulated in Regulation of the Minister of Finance concerning Customs Notice.
- (2) Customs Notice as referred to in paragraph (1) is submitted by Bonded Warehouse Employer or PDGB.
- (3) Customs Notice as referred to in paragraph (1) must be submitted through Exchange of Electronic Data (PDE) system, except at Customs Office which has not applied the provision of Exchange of Electronic Data (PDE) system.

CHAPTER VII

SUSPENSION AND REVOCATION OF LICENSE

Article 24



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 18 -

- (1) In the event Bonded Warehouse Administrator, Bonded Warehouse Employer or PDGB does not perform obligations as referred to in Article 14 or Article 15, the Head of authorized Customs Office suspend the stipulation of place as Bonded Warehouse and Bonded Warehouse Administrator license, Bonded Warehouse Employer license, or PDGB license.
- (2) Head of authorized Customs Office notifies about the suspension as referred to in paragraph (1) to the Director General.

Article 25

- (1) License as Bonded Warehouse Employer or PDGB, is suspended by the Head of authorized Customs Office on behalf of the Director General in the event Bonded Warehouse Employer or PDGB:
 - a. is engaged in activities deviating from the license granted based on early, appropriate evidence, such as:
 1. inputting imported goods that do not comply with the Bonded Warehouse license;
 2. inputting prohibited import goods;
 3. hoarding goods originating elsewhere in the customs area; and/or
 4. outputting goods to different destination to the destination as specified in Bonded Warehouse license.
 - b. indicates inability to operate Bonded Warehouse, such as:
 1. not record-keeping its activities;
 2. not conducting activities within six (6) consecutive months; or
 3. not paying debt within the specified time.
- (2) During suspension, Bonded Warehouse Employer or PDGB is not allowed to import goods into Bonded Warehouse.

Article 26

- License being suspended as referred to in Article 24 paragraph (1) and Article 25 paragraph (1) can be re-applied in the event the Bonded Warehouse Administrator, Bonded Warehouse Employer, or PDGB:
- a. has implemented the provisions as referred to in Article 14 and Article 15;
 - b. is not proven to perform activity that deviates the license



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 19 -

granted as referred to in Article 25 paragraph (1) item a,
or

- c. has been able to re-administer and/or re-operate the Bonded Warehouse.

Article 27

License being suspended as referred to in Article 24 paragraph (1) and Article 25 paragraph (1) can be revoked in the event the Bonded Warehouse Administrator, Bonded Warehouse Employer, or PDGB:

- a. is proven to having been engaged in activity that deviates the license granted, or
- b. is no longer able to carry out the administration and/or operation of Bonded Warehouse based on recommendation from the audit of Customs and Excise Official.

Article 28

(1) The stipulation of place as Bonded Warehouse and Bonded Warehouse Administrator license, Bonded Warehouse Employer license, and/or PDGB license is revoked in the event the Bonded Warehouse Administrator, Bonded Warehouse Employer and/or PDGB:

- a. does not make activity within a period of 12 (twelve) consecutive months;
- b. uses invalid license;
- c. acts dishonestly in its business, such as misusing Bonded Warehouse facilities and committing crime in the field of customs and/or excise;
- d. is declared bankrupt, and/or
- e. applies for revocation.

(2) Revocation on stipulation and license as referred to in paragraph (1) is made by the Director General on behalf of the Minister.

(3) Upon license as referred to in paragraph (1,) in which revocation has been made, license is expired and not extended, or application for extension is rejected as referred to in Article 11 paragraph (6), the Bonded Warehouse Administrator, Employer Bonded Warehouse, and/or PDGB within 30 (thirty) days as of the date of revocation or expiry of license must pay all of payable import duty, excise, and/or PDRI, either in the form of debt originating from audit findings and the debt for the output of goods from Bonded Warehouse to



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 20 -

elsewhere in the customs area.

- (4) Import goods which are still in Bonded Warehouse whose license has been revoked, within 30 (thirty) days as of the date of revocation, must be:
 - a. re-exported;
 - b. transferred to another Bonded Warehouse, Bonded Zone, or Duty Free Shop; and/or
 - c. removed to another place in customs area by paying Import Duty, Excise and/or PDRI, as long as all of customs compliances in the field of import have been met.
- (5) Based on output to elsewhere in the customs area as referred to in paragraph (4) item c, Bonded Warehouse and PDGB Employer is obliged to collect Value Added Tax (PPN), Luxury Sales Tax (PPnBM) and to make tax invoice in accordance with regulation of taxation law.
- (6) In the event the period as referred to in paragraph (3) is over, the goods in Bonded Warehouse are declared as not-controlled goods.

Article 29

In the event stipulation of place as Bonded Warehouse and Bonded Warehouse Administrator license are revoked, PDGB which is in the location of Bonded Warehouse Administrator can submit:

- a. application for location movement to another Bonded Warehouse to the Director General, having first obtained recommendation from the other concerned Bonded Warehouse Administrator; or
- b. application to be Bonded Warehouse Administrator as referred to in Article 7 in the location of Bonded Warehouse Administrator whose license has been revoked.

CHAPTER VIII

SUPERVISION

Article 30

- (1) The Head of Regional Office of the Directorate General of Customs and Excise and the Head of Customs Office supervise Bonded Warehouse Administrator, Bonded Warehouse Employer, and PDGB under their supervision.
- (2) Supervision as referred to in paragraph (1) is conducted based on risk management.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 21 -

Article 31

- (1) In the event import goods hoarded by Bonded Warehouse Employer or PDGB has passed the period as referred to in Article 3 paragraph (6), the goods must be:
 - a. re-exported, or
 - b. paid off for Import Duty, Excise, and/or PDRI after meeting importing provisions.
- (2) In the event Bonded Warehouse Employer or PDGB does not re-export or settle the charges as referred to in paragraph (1) within 30 (thirty) days after the period as referred to in Article 3 paragraph (6) which has passed, the license of the concerned Bonded Warehouse Employer or PDGB is suspended until it re-export the goods or settle charges payable and the concerned goods have been removed from Bonded Warehouse.

Article 32

Prior to the revocation of license, based on risk management on Bonded Warehouse Administrator, Bonded Warehouse Employer and/or PDGB, it can make customs audit and/or tax audit or simple examination.

Article 33

- (1) In the event there is an indication of violation of customs and excise provisions on input and/or output of goods to and/or from Bonded Warehouse, the Head of Customs Office must make thorough examination.
- (2) In the event based on the results of examination as referred to in paragraph (1), it finds administrative violation, a further action must immediately be taken on the concerned violation by imposing sanction in accordance with regulation of law.
- (3) In the event based on the result of examination as referred to in paragraph (1), a sufficient preliminary evidence is found that a crime of customs and excise has occurred, the preliminary evidence must followed up with investigation in accordance with regulation of law.
- (4) In the event the individual responsible for Bonded Warehouse Administrator, Bonded Warehouse Employer, or PDGB is proven committing crime of customs and excise which has legal force and the individual is a foreign citizen, the Director General submits notice to the authorized institution in immigration to be followed up in accordance with regulation of law.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 22 -

CHAPTER IX

TRANSITIONAL PROVISIONS

Article 34

At the time of this regulation comes into force:

- a. License as Bonded Warehouse in which the term is not defined, which has been issued prior to promulgation of this regulation, still remains valid for 3 (three) years as of the Government Regulation Number 32 Year 2009 concerning Bonded Hoarding takes effect.
- b. License as Bonded Warehouse in which the term is not defined and the license has been issued prior to this Finance Minister Regulation takes effect, still remains valid until the expiration of the license.

CHAPTER X

CLOSING PROVISION

Article 35

Further provisions concerning:

- a. the implementation of risk management in the context of selective customs examination and the application of risk management for customs and excise facilities;
 - b. the procedures for application submission and issuance of Bonded Warehouse license;
 - c. the procedures for monitoring and service on the input of goods into Bonded Warehouse, output from Bonded Warehouse, accidental destruction, and destruction of goods in Bonded Warehouse;
 - d. the procedures of simple examination; and
 - e. the procedures of suspension and revocation of Bonded Warehouse license,
- are regulated by the Director General.

Article 36

At the time of this Ministerial Regulation comes into force, the Regulation of the Minister of Finance Number 399/KMK.01/1996 concerning Bonded Warehouse as has been amended with Regulation of the Minister of Finance Number 32/PMK.04/2008 is revoked and declared invalid.

Article 37

This Minister Regulation comes into force 90 (ninety) days as of the date of its promulgation.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 23 -

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 26, 2011
MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On September 5, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 549