



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 148/PMK.04/2011

CONCERNING

AMENDMENT ON REGULATION OF THE MINISTER OF FINANCE NUMBER
145/PMK.04/2007 CONCERNING CUSTOMS PROVISIONS ON EXPORT
SECTOR

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering : a. that in order to improve services and supervision on customs activities on exportation, there is a need to improve customs provision of on exportation as set forth in the Regulation of the Minister of Finance Number 145/PMK.04/2007 concerning Customs Provision on Export Sector;
- b. that based on the provision of Article 8 paragraph (3) Government Regulation Number 55 Year 2008 concerning the Imposition of Export Duty for Goods Export, the Minister of Finance may define goods export with certain characteristics in which the payment of Export Duty of the goods export is made after the notice of export customs is submitted to the customs office;
- c. that based on the considerations referred to in item a and item b, there is a need to stipulate Regulation of the Minister of Finance concerning the Amendment of Regulations Minister of Finance Number 145/PMK.04/2007 concerning Customs Provisions on Export Sector;
- In View of : 1. Act Number 6 Year 1983 concerning General Provisions and Procedures of Taxation (State Gazette of the Republic of Indonesia Year 1983 Number 49, Supplement to State Gazette Number 3262) as has been several times amended recently with Act Number 16 Year 2009 (State Gazette of the Republic of Indonesia Year 2009 Number 62, Supplement to State Gazette Number 4999);
2. Act Number 8 Year 1983 concerning Value Added Tax and Luxury Sales Tax (State Gazette of the Republic of Indonesia Year 1983 Number 51, Supplement to State Gazette of the Republic of Indonesia Number 3264) as has been several times amended recently with Act Number 42 Year 2009 (State Gazette of the Republic of Indonesia Year 2009 Number 150, Supplement to state



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Gazette of Republic of Indonesia Number 5069);

3. Act Number 10 Year 1995 concerning Customs (State Gazette of 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 Republic of Indonesia Number 4661);
4. Act Number 11 Year 1995 concerning Excise (State Gazette of Republic of Indonesia Year 1995 Number 76, Supplement to State Gazette Number 3613) as has been amended with Act Number 39 Year 2007 (State Gazette of the Republic of Indonesia Year 2007 Number 105 State Gazette of the Republic of Indonesia Number 4755);
5. Government Regulation Number 55 Year 2008 concerning Imposition of Export Duty of Goods Export (State Gazette of the Republic of Indonesia Year 2008 Number 116, Supplement to State Gazette of the Republic of Indonesia Number 4886);
6. Presidential Decree Number 56/P Year 2010;
7. Regulation of the Minister of Finance Number 145/PMK.04/2007 concerning the Customs Provision on Export Sector;

DECIDES:

To stipulate : REGULATIONS OF THE MINISTER OF FINANCE CONCERNING THE AMENDMENT OF REGULATION OF THE MINISTER OF FINANCE NUMBER 145/PMK.04/2007 CONCERNING CUSTOMS PROVISION ON EXPORT SECTOR.

Article I

Several provisions in the Regulation of the Minister of Finance Number 145/PMK.04/2007 concerning Customs Provision on Export Sector are amended as follows:

1. The provisions of Article 1 amended so that Article 1 reads as follows:

Article 1

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

1. Customs Act is Act Number 10 Year 1995 concerning Customs as has been amended with Act Number 17 Year 2006.
2. Person is an individual or legal entity.



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3. Exporter is a person performing activities of exporting goods from Customs Area.
 4. Notice of Export Customs is a statement made by a Person in order to carry out the obligation of customs in export sector in writing on a form or electronic data.
 5. Customs Region is a region with certain limits on sea ports, airports, or other place specified for goods traffic completely under the supervision of the Directorate General of Customs and Excise.
 6. Export of Goods With Certain characteristic is the amount of exported goods and/or specifications can only be known after the Notice of Customs Export submitted to the Customs Office.
 7. Duty is based on state levies Customs Act imposed on exported goods.
 8. Consolidators Export Goods is a business entity carrying out the collection (Consolidation) Exports of goods before export goods are put to the Customs area to be loaded into the means of conveyance.
 9. Notice of consolidation exported goods hereinafter abbreviated as PKBE is consolidated export notification made by consolidators, exporters, or exporters within a group of companies, which contains details of all export notification documents and its consent, as well as document delivery postal service.
 10. Submission of Notice Through Electronic Media is delivering customs notification by using disk media or through direct electronic data exchange standards are set and by agreement between the exporter and the Director-General or Officer Customs and Excise appointed.
 11. Customs Office is a customs service office where compliance customs duties in accordance with the provisions of the Customs Act.
 12. Director-General means the Director General of Customs and Excise.
 13. Officials of Customs and Excise are employees of the Directorate General of Customs and Excise designated in certain positions to perform specific tasks based on Customs Act.
 14. Computer System Services is a computer system used by the Office Customs in order to control and customs service.
 15. Exports are an activity of expenditure of goods from the Customs area.
2. The provisions of Article 2 paragraph (2) of the amended and



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they are paragraph (4) and paragraph (5), inserted 1 (one) paragraph, namely paragraph (4a), so that Article 2 reads as follows:

Article 2

- (1) The items to be exported shall be notified to the Customs Office with using export customs declarations.
 - (2) Export customs notification referred to in paragraph (1) shall by exporters or their proxies to the Customs Office fastest loading of 7 (seven) days before the expected date of export and slowest before being put into Customs Area.
 - (3) The export of bulk goods, export customs notification referred to in paragraph (2), can be submitted prior to departure means of conveyance.
 - (4) The exported goods are subject to Duty, Customs Notices Export Duty delivered after payment. (4a)
 - (4a) In the case of exported goods as referred to in paragraph (4) is included in Exports of Goods with Certain characteristics, payment Duty can be done after submitted export customs declarations.
 - (5) Export customs declarations submitted in writing on the form or electronic data.
3. The provisions of Article 7 paragraph (4) amended and adding 1 (one) paragraph, namely paragraph (5), so that Article 7 reads as follows:

Article 7

- (1) Against of the Export Goods done the research documents.
- (2) Study the documents referred to in paragraph (1), performed by the system of application service and/or Officers of Customs and Excise, after Customs Notification Export submitted to the Customs Office.
- (3) Research documents referred to in paragraph (1) include:
 - a. correctness and completeness of data entry export customs declarations;
 - b. completeness documents of complimentary customs required;
 - c. Duty calculation truth contained in the proof of payment of Customs Out in terms of exported goods subject to Customs Exit, and
 - d. Compliance with the general provisions on export sector.
- (4) Documents of Complimentary customs referred to in paragraph (3) point b is such as invoices, packing lists



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and other supporting documents required as the fulfillment of general provisions on export sector.

- (5) Proof of payment of Duty referred to in paragraph (3) point c is evidence paid of Duty.
4. The provisions of Article 8 paragraph (2) and paragraph (4) amended, and paragraph (3) is deleted, so that Article 8 reads as follows:

Article 8

- (1) In particular, the Customs and Excise Officers perform a physical examination on Export Goods.
- (2) Physical examination as referred to in paragraph (1), conducted on Exports of goods with the following criteria:
 - a. Exports goods to be imported back;
 - b. Exports goods which at the time of import is intended for re-export;
 - c. Exports goods which at the time of import is intended to be processed, assembled, or installed on other goods by obtaining exemption or refund of import duty;
 - d. Goods subject to Export Duty;
 - e. Goods of export are based on information from the Directorate General of Taxation showing signs of a strong violation or has violation of the provisions of the legislation in the field taxation, or
 - f. Goods of Exports are based on the analysis of the information obtained from other sources indicate a strong indication will there has been a breach or violation of the provisions legislation.
- (3) Deleted.
- (4) Physical examination as referred to in paragraph (2) may be implemented in Customs Area, Exporter warehouses, or other places used Exporter to save the exported goods.

5. The provisions of Article 9, paragraph (1), paragraph (2), paragraph (3), and paragraph (4) of the amended and they are paragraph (1) and paragraph (2) insert 2 (two) paragraph, namely paragraph (1a) and (1b), so that Article 9 reads as follows:

Article 9

- (1) Physical examination on exported goods as referred to in Article 8 paragraph (1) is selective to:
 - a. Exports goods which at the time of import is intended to be processed, assembled, or installed on other goods by obtaining exemption or refund of



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import duty, or

b. Exports goods are subject to Customs Exit.

- (1a) For exports goods as referred to in paragraph (1) exported by Certain exporters without physical inspection.
- (1b) For Goods of Export as referred to in paragraph (1) exported by Exporters who doubles as an importer with a low risk category can not physical inspection.
- (2) limited Exporter referred to in paragraph (1a) shall be determined by the Director General of Customs and Excise Officers were appointed, with attention Exporter reputation are:
- never violate the provisions of the customs and excise sanctioned administration within 1 (one) year;
 - has no outstanding debt duty, Duty, duty, and taxes in order to import, and
 - Have to keep books according Customs Act.
- (3) The importer exporter status as a priority lane or importer who obtains the status of a priority lane equivalent importers, Exporter treated as certain as described in paragraph (1a).
- (4) The provisions referred to in paragraph (1), paragraph (1a) and paragraph (1b) no applicable to exporters in case there are strong indications will occur there has been a violation or breach of Act provisions.
6. The provisions of Article 13 paragraph (3) be amended so that Article 13 reads as follows:

Article 13

- The export customs declarations that have been submitted as referred to in Article 2 paragraph (1), made reconciliation with notice customs office of departure means of conveyance.
 - Reconciliation referred to in paragraph (1), conducted by comparing some of the data elements in the document Customs Export Notification registered with customs declaration departure means of conveyance.
 - Reconciliation referred to in paragraph (1), carried out by Customs officials Customs and/or by using Computer Systems Services.
7. The provisions of Article 14 paragraph (2) be amended so that Article 14 reads as follows:

Article 14



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- (1) Items that have been notified to be exported, and have earned the number Export customs notification registration can be canceled exports.
 - (2) any cancellation of export as referred to in paragraph (1), applies the following provisions:
 - a. Exporters are required to report cancellation of export to the Customs and Excise Officer loading at the Customs Office, and
 - b. reporting cancellation of export as referred to in letter a, do within a period of 3 (three) working days from the departure of the means carrier listed in the customs notification.
 - (3) The goods are canceled export as referred to in paragraph (1) not conducted a physical examination, unless the export of goods based on the results analysis of the information contained strong indications will be or has been a violation customs provisions on export sector.
8. The provisions of Article 15 be amended so that Article 15 reads as follows:

Article 15

- (1) In the event of data errors that have export customs declarations registered, exporters can make corrections based on the approval of Head of Customs Office or Officers of Customs and Excise appointed and/or through Computer System Services.
- (2) The correction of the data export customs notification referred to in paragraph (1) regarding the type, quantity, FOB value of goods, currency type, and/or number container, can be served before the goods enter the customs area, except to:
 - a. Short shipment, rectification of data export customs declarations made later than 30 (thirty) days from departure means of conveyance;
 - b. Export to Export Goods With Specific Characteristics, rectification Data Export Customs Declaration shall not exceed 60 (sixty) days since the departure of means of transport, or
 - c. Sales of goods and/or food on board aircraft departing exit the Customs Area, Customs Export Notification of data correction shall not exceed 30 (thirty) days after the departure of aircraft.
- (3) The correction of the data export customs declarations have been registered referred to in paragraph (1) in the form of data on the number and value of Exports of



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goods FOB Goods transported by airplane than Exports of goods referred to in paragraph (2) point c, can be served in a maximum period of 3 (three) days after the departure of means of transport, all the data correction due to differences in the data the export customs declarations made by weighing the results by the carrier.

- (4) Exports Goods with Certain characteristics referred to in paragraph (2) point b, include:
- a. Copper concentrate, with tariff heading 2603.00.00.00, and
 - b. Nickel concentrates, with tariff heading 2604.00.00.00.
9. The provisions of Article 18 paragraph (1) and paragraph (3) be amended so that Article 18 reads as the following:

Article 18

- (1) Any person who:
- a. no cancellation export report to the Officer of Customs and Excise Office Customs loading referred to in Article 14 paragraph (2) point a, or
 - b. reported the cancellation of exports but through the period referred to in Article 14 paragraph (2) point b, administrative sanction in the form of a fine of 5,000,000, 00 (five million dollars).
- (2) Any person who misinformed the type and/or amount of goods in customs notification on exports resulting unmet countries in the field of export levies, subject to administrative sanctions in the form of fines at least 100% (one hundred percent) of the state levies on export are poorly paid and maximum 1,000% (one thousand percent) of the state levies on the export of a poorly paid.
- (3) Any person who:
- a. exporting goods without giving notice of customs;
 - b. deliberately tell the type and/or amount of goods in customs declaration is one that resulted in non-compliance state levies on export;
 - c. load the exported goods outside the Customs area without the permission of the Head Office Customs, or
 - d. Unload goods in the Customs Area Export unlicensed Head Office Customs,
- Shall be punished with imprisonment of 1 (one) year imprisonment maximum of 10 (ten) years and a fine of at least 50,000,000 00 (five fifty million rupiah) and



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maximum Rp5.000.000.000, 00 (five billion dollars).

1 The provisions of Article 19 be amended so that Article 19
0 reads as follows:

Article 19

Exporters must store data export customs declarations have been registered in the electronic media and/or prints and Export Customs Declaration Fact sheet customs complementary documents referred to in Article 7 paragraph (4), for a period of 10 (ten) years at the place of business in Indonesia.

Article II

Regulation of the Minister of Finance shall come into force after 30 (thirty) days from the date of enacted.

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 September 7, 2011
MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On September 7, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 559