



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 169/PMK.04/2011

CONCERNING

SECOND AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE  
NUMBER 69/PMK.04/2009 ON POSTPONEMENT OF EXCISE PAYMENT FOR  
THE MANUFACTURERS OR IMPORTERS OF EXCISABLE GOODS CARRYING  
OUT REPAYMENT BY STICKING BANDEROLE

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering : a. that in order to increase control over granting of easements of excise payment postponement for the manufacturers or importers of excisable goods carrying out repayment by sticking banderole, it is necessary to improve the provisions of easements of excise payment postponement for the manufacturers or importers of excisable goods carrying out repayment by sticking banderole;
- b. that based on the consideration as referred to in a, it is necessary to stipulate Regulation of the Minister of Finance concerning Second Amendment to Regulation of the Minister of Finance Number 69/PMK.04/2009 on Postponement of Excise Payment for Manufacturers or Importers of Excisable Goods Carrying out Repayment by Sticking Banderole;
- In View of : 1. 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 amended by 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);
2. Presidential Decree Number 56/P Year 2010 ;
3. Regulation of the Minister of Finance Number 69/PMK.04/2009 on Postponement of Excise Payment for Manufacturers or Importers of Excisable Goods Carrying out Repayment by Sticking Banderole as amended by Regulation of the Minister of Finance Number 96/PMK.04/2010;

DECIDES:



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To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING SECOND AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 69/PMK.04/2009 ON POSTPONEMENT OF EXCISE PAYMENT FOR THE MANUFACTURERS OR IMPORTERS OF EXCISABLE GOODS CARRYING OUT REPAYMENT BY STICKING BANDEROLE.

Article I

Some provisions in the Regulation of the Minister of Finance Number 69/PMK.04/2009 on Postponement of Excise Payment for Manufacturers or Importers of Excisable Goods Carrying out Repayment by Sticking Banderole as amended by Regulation of the Minister of Finance Number 96/PMK.04/2010, amended as follows:

1. Between paragraph (2) and (3) of Article 4, paragraph (2a) inserted which reads as follows:

Article 4

(2a) At the time of guarantee granting as referred to in paragraph (2), manufacturers that obtain postponement with company guarantee as referred to in paragraph (2) point a, shall submit copy of notarial deed as a unity of company guarantee.

2. Provisions of Article 5 paragraph (1) point c amended, therefore Article 5 paragraph (1) reads as follows:

Article 5

(1) To obtain postponement with company guarantee, manufacturers shall meet the following requirements:

- a. manufacturer is a low-risk entrepreneur based on the manufacturers profile;
- b. manufacturer is Taxable Entrepreneur;
- c. never violating the laws and regulations in customs sector within 2 (two) current years;
- d. does not have excise arrears that is not paid on time, lack of clearance, administrative sanctions in the form of fines, and / or interest in the field of excise, unless the objection filed;
- e. not on an installment payment for an invoice;
- f. having company financial report audited by public accountant by unqualified opinions for 2 (two) years; and
- g. having good financial performance.



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3. Amended Attachment IV, therefore be as stated in the Attachment of this Regulation of the Minister of Finance, which is an integral part of this Regulation of the Minister of Finance.

Article II

1. At the time of this Regulation of the Minister of Finance shall apply:
  - a. to the excise payment postponement granting to the manufacturers or importers of excisable goods carrying out repayment by sticking banderole that has been issued before the enactment of this Regulation of the Minister of Finance, shall remain valid until the expiry date of excise payment postponement in accordance with what has been set in the decision regarding the excise payment postponement;
  - b. to the request of excise payment postponement granting to the manufacturers or importers of excisable goods carrying out repayment by sticking banderole received by Head of Office and have not obtained a decision before the enactment of this Regulation of the Minister of Finance, the settlement of the postponement request conducted in accordance with the mechanism set out in this Regulation of the Minister of Finance.
2. This Regulation of the Minister of Finance shall come into force after 30 (thirty) days from 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 November 17, 2011  
MINISTER OF FINANCE  
Signed,  
AGUS D.W. MARTOWARDOJO



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

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Promulgated in Jakarta  
On November 17, 2011  
MINISTER OF LAW AND HUMAN RIGHTS  
Signed  
AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 715



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

REGULATION OF THE MINISTER OF FINANCE  
NUMBER 169/PMK.04/2011 CONCERNING  
SECOND AMENDMENT TO REGULATION OF THE  
MINISTER OF FINANCE NUMBER  
69/PMK.04/2009 ON POSTPONEMENT OF  
EXCISE PAYMENT FOR THE MANUFACTURERS  
OR IMPORTERS OF EXCISABLE GOODS  
CARRYING OUT REPAYMENT BY STICKING  
BANDEROLE

DECREE OF THE MINISTER OF FINANCE  
NUMBER ..... (1) .....

CONCERNING

GRANTING OF EXCISE PAYMENT POSPONEMENT  
FOR THE ORDER OF BANDEROLE ..... (2) ..... TO ..... (3) ..... IN ..... (4)  
.....

THE MINISTER OF FINANCE,

- Considering : a. that the requirement to obtain excise payment postponement set forth in the Regulation of the Minister of Finance Number 69/PMK.04/2009 on Postponement of Excise Payment for Manufacturers or Importers of Excisable Goods Carrying out Repayment by Sticking Banderole as amended several times, the latest by Regulation of the Minister of Finance Number ..... (5) .....
- b. that ..... (3) .... in ..... (4) ..... delivered Request Number ..... (6) ..... dated ..... (7) ..... to obtain excise payment postponement and has attached requirements as referred to in point a;
- c. that based on the consideration as referred to in point a and b, it is necessary to set Regulation of the Minister of Finance Number concerning the Granting of Excise Payment Postponement of the Order of Banderole ..... (2) ..... to ..... (3) ..... in ..... (4) .....
- In View of : 1. 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 amended by 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);
2. Regulation of the Minister of Finance Number 69/PMK.04/2009 on Postponement of Excise Payment for Manufacturers or Importers of Excisable Goods Carrying out Repayment by Sticking Banderole as amended several times, the latest by Regulation of the Minister of Finance Number ..... (5) .....

DECIDES:

- To stipulate : GRANTING OF EXCISE PAYMENT POSPONEMENT FOR THE ORDER OF BANDEROLE ..... (2) ..... TO ..... (3) ..... IN ..... (4) .....
- FIRST : a. Excise payment postponement for the order of banderole ..... (2) ..... granted to ..... (3) ..... in ..... (4) .....



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amounting:

- a.1. .... (8) ....., (..... (9) .....), for tobacco products excisable goods type ..... (10) .....
- a.2. .... (8) ....., (..... (9) .....), for tobacco products excisable goods type ..... (10) .....
- a.3. .... \*

b. The amount of excise value given postponement as referred to in point a include excise payment postponement for the order of banderole ..... (2) .....

- b.1. Has been carried out under the Decree of Minister of Finance ..... \*\*); and
- b.2. Conducted within the validity period of this decree;

c. Actual of the postponement value referred to in point b should not exceed the amount stated in point a;

d. To ..... (3) ..... required risking guarantee in the form of ..... (11) ..... before submitting banderole order documents by using excise payment postponement based in this Regulation of the Minister of Finance.

SECOND

- : a. Entrepreneurs shall pay taxes payable due to postponement of payment as referred to in FIRST Dictum, maximum on the due date in accordance with the provisions set in the Regulation of the Minister of Finance Number 69/PMK.04/2009 on Postponement of Excise Payment for Manufacturers or Importers of Excisable Goods Carrying out Repayment by Sticking Banderole as amended several times, the latest by Regulation of the Minister of Finance Number ..... (5) .....
- b. Violation of the provision set in point a, subject to administrative sanction and other sanctions in accordance with applicable regulations.

THIRD

: Set time period of excise payment postponement granting for a period of ..... (12) ..... to ..... (3) .....

FOURTH

: This Decree of Minister of Finance shall come into force on the date of enactment.

Copy of this decree be submitted to:

- 1. The Minister of Finance
- 2. Director General of Customs and Excise;
- 3. .... (13) .....
- 4. .... (3) .....



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Stipulated in ..... (14) .....  
on ..... (15) .....  
on behalf of MINISTER OF  
FINANCE  
HEAD OF OFFICE ..... (16)  
.....,

..... (17) .....  
NIP ..... (17) .....

Note:

\*) The amount can be adjusted to the type of postponement requested

\*\*\*) Number of postponement decision previously given, if any



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FILLING PROCEDURES

- Number (1) : Filled with Number of Decree
- Number (2) : Filled with type of excisable goods
- Number (3) : Filled with name of Manufacturers of importers
- Number (4) : Filled with name of Manufacturers of importers
- Number (5) : Filled with number of Regulation of the Minister of Finance which is the latest amendment of Regulation of the Minister of Finance Number 69/PMK.04/2009 on Postponement of Excise Payment for Manufacturers or Importers of Excisable Goods Carrying out Repayment by Sticking Banderole
- Number (6) : Filled with Number of application of excise payment postponement notice
- Number (7) : Filled with date of application of excise payment postponement notice
- Number (8) : Filled with amount of excise value given postponement with numbers
- Number (9) : Filled with amount of excise value given postponement with letters
- Number (10) : Filled with tobacco products, such as SKM, SKT, SPM, or others
- Number (11) : Filled with Bank Guarantee / Guarantee from insurance / Guarantee Company along with a copy of the company guarantee
- Number (12) : Filled with period of excise payment postponement granting
- Number (13) : Filled with head of regional offices / KPPBC who oversees the company / importers
- Number (14) : Filled with name of city where the decree was published
- Number (15) : Filled with date of decision issuance
- Number (16) : Filled with name of office that set the decision of excise payment postponement
- Number (17) : Filled with name and NIP of head of office who signed the excise payment postponement decision





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MINISTER OF FINANCE

Signed,

AGUS D.W. MARTOWARDOJO