



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 24/PMK.04/2011

CONCERNING

BILLING PROCEDURES IN THE FIELD OF EXCISE

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

Considering : that in order to implement the provisions of Article 10 paragraph (3) Act Number 11 Year 1995 concerning Excise as amended by Act Number 39 Year 2007, it is necessary to stipulate Regulation of the Minister of Finance concerning Billing Procedures in the Field of Excise;

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 39, Supplement to Republic of Indonesia Number 4755);
2. Act Number 19 Year 1997 concerning the Tax Billing with Distress Warrant (State Gazette of the Republic of Indonesia Year 1997 Number 42 Supplement to the State Gazette of the Republic of Indonesia Number 3686) as amended by Act Number 19 Year 2000 (State Gazette of the Republic of Indonesia Year 2000 Number 129 State Gazette of the Republic of Indonesia Number 3987);
3. Presidential Decree Number 56 / P Year 2010;

DECIDES:

To Stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING BILLING PROCEDURES IN THE FIELD OF EXCISE.

CHAPTER I

GENERAL PROVISIONS

Article 1

In this regulation of Minister of Finance the following meanings:

1. Act means Act Number 11 Year 1995 concerning Excise as amended by Act Number 39 Year 2007.
2. People are individuals or legal entities.
3. Customs and Excise officials are employees of the Directorate General of Customs and Excise appointed in certain positions to implement certain tasks based on the



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Act.

4. The Insurer Excise is the person responsible for the payment excise debts that are not paid on time, excise deficiency, administrative sanctions such as fines, and / or interest.
5. Office means the Main Services Office of Customs and Excise and the Supervision Office and the Customs and Excise Service in the Directorate General of Customs and Excise.
6. Bills letter in the Field of Excise, hereinafter referred to as STCK-1 means a letter in the form of provisions used to do excise debt bill is not paid on time, deficiency excise, administrative sanctions such as fines, and / or interest.
7. Reprimand Letter in the Field of Excise, hereinafter referred to as STCK-2 means a letter published by the Customs and Excise officials to reprimand or warn the insurer excise to pay off the excise debt is not paid on time, deficiency excise, administrative sanctions such as fines, and / or interest.
8. Distress Warrant in the Field of Excise hereinafter referred to as Distress Warrant means warrant to pay the excise debt is not paid on time, deficiency excise, administrative sanctions such as fines, and / or interest, and billing costs.
9. Foreclosures in the Field of Excise means Customs and Excise bailiff action for master the insurer excise goods, to be used as collateral to pay the excise debt is not paid on time, deficiency excise, administrative sanctions such as fines, and / or interest by the regulation of Act.
10. Customs and Excise bailiff means implementers the customs and excise billing action that includes billing instantaneously and simultaneously, Distress Warrant notification, seizure, and hostage.
11. Day is the calendar day.

CHAPTER II

BILLING

Article 2

1. Billing done on excise debt that is not paid on time, deficiency excise, administrative sanctions such as fines, and / or interest.
2. Billing as intended in paragraph (1) carried out by



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Customs and Excise Officials.

3. Implementation of billing procedure as intended in paragraph (1), carried out in accordance as determined in Appendix I of this regulation of Minister of Finance.

Article 3

1. Billing toward excise debt that is not paid on time, deficiency excise, administrative sanctions such as fines, and / or interest as intended in Article 2 paragraph (1), beginning with the publishing STCK-1 in accordance the example format as specified in Appendix II of this Regulation of Minister of Finance.
2. STCK-1 published by the head office or official designated by the following conditions:
 - a. for excise debts that are not paid on time, within a period of 1 (one) working day after the end of the delay period or periodic payments;
 - b. for deficiency excise, within a period of 1 (one) working day after the discovered of deficiency excise and / or
 - c. for administrative sanctions such as fines, within a period of 1 (one) working day after the discovered of violations subject to administrative sanctions such as fines.

Article 4

1. Excise insurer shall pay the Excise debt that is not paid on time, deficiency excise, and / or administrative sanctions such as fines later than 30 (thirty) days after the date of receipt STCK-1.
2. Excise insurer must submit a proof of payment of STCK-1 to the head office or his designated.
3. Payment of excise debts that are not paid on time, deficiency excise, and / or administrative sanctions such as fines that exceed the period of time as intended in paragraph (1), charged interest of 2% (two percent) per month, the month counted full month, for a maximum of 24 (twenty four) months from the excise debt value is not paid on time, deficiency excise, and / or administrative sanctions such as fines are not paid.

Article 5

1. In the case of the Excise insurer did not fulfill the



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obligations as intended in Article 4 paragraph (1), the head office or official designated soon publish STCK-2 a minimum of 7 (seven) days from maturity date STCK-1.

2. The STCK-2 as intended in paragraph (1) as an example format to stipulated in appendix III this regulation of Minister of Finance.

Article 6

If the excise debt is not repaid by the Excise insurer after the expiration of 21 (twenty-one) days from the date shipped STCK-2, the following provisions shall apply:

- a. The head office published the Distress Warrant soon to billed the excise debts that are not paid on time, deficiency excise, and / or administrative sanction fine in accordance the provisions in Act Number 19 Year 1997 concerning Tax Billing with Distress Warrant, as amended by Act Number 19 Year 2000, and
- b. The head office submit the Tax Billing Value Added (PPN) soon which is associated with the repayment of excise to the local head office of tax services by use Billing Submission Letter of PPN (STCK-3) in accordance format as specified in appendix IV this Regulation of Minister of Finance.

CHAPTER III

BILLING IMMEDIATELY AND SIMULTANEOUSLY

Article 7

1. Customs and Excise bailiff billing implement immediately and simultaneously, in terms of:
 - a. The Insurer Excise will leave Indonesia forever or intend for it;
 - b. The Insurer Excise transferring the goods owned or controlled in order to stop, or decrease the activity of the company or the work he implement in Indonesia;
 - c. There are signs that the Insurer Excise would dissolve the business entity, combining his business, make blossom his business, alienator the company owned or under their control, or make changes to any other form;
 - d. Entity will be dissolved by the State, or



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- e. Occurred seizure on the property of the Insurer Excise by third parties or there are signs of bankruptcy.
2. Billing immediately and simultaneously in the field of excise is an billing act by the bailiff of Customs and Excise to the Insurer Excise without waiting for the maturity date of payment STCK-1.
 3. Customs and Excise bailiff in implement immediately and simultaneously billing must be accompanied by a warrant immediately and simultaneously billing from the head office or his designee official.
 4. A warrant billing immediately and simultaneously at least contain:
 - a. names that have excise debts that are not paid on time, deficiency excise, and / or administrative sanctions such as fines;
 - b. the amount of excise debts that are not paid on time, deficiency excise, and / or administrative sanctions such as fines;
 - c. orders to pay, and
 - d. When repayment of excise debt is not paid on time, deficiency excise, and / or administrative sanctions such as fines.
 5. Publishing of warrant billing immediately and simultaneously conducted in accordance with the following:
 - a. done before the deadline of 30 (thirty) days excise debt repayments are not paid on time, deficiency excise, and / or administrative sanctions such as fines as intended in Article 4;
 - b. without preceded STCK-2;
 - c. done before a period of 21 (twenty one) days from the STCK-2 published, or
 - d. before to the publish of distress warrant.
 6. A warrant billing immediately and simultaneously as intended in paragraph (3) made as an example format as determined in Appendix V of this regulation of Minister of Finance.



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Article 8

If the warrant billing immediately and simultaneously has been notified to the Insurer Excise and Insurer Excise has not been paid, apply the following provisions:

- a. head Office publish the distress warrant immediately for the billing excise debts that are not paid on time, deficiency excise, and / or administrative sanction such as fine in accordance to the provisions Act Number 19 Year 1997 concerning Tax Billing with Distress Warrant, as amended by Act Number 19 Year 2000, and
- b. head office submit billing of PPN immediately associated with the repayment of excise to the local Head of the Tax Office Services to use Billing Submission Letter of PPN (STCK-3) as the example as determined in appendix IV this Regulation of the Minister of Finance.

CHAPTER IV

DISTRESS WARRANT

Article 9

1. The Force published if:
 - a. Insurer Excise do not pay the excise debt that is not paid on time, deficiency excise, and / or administrative sanctions such as fines, and has been submitted to the Insurer Excise STCK-2;
 - b. Insurer Excise was implemented of billing immediately and simultaneously, and not pay its obligations, or
 - c. The Insurer Excise who has earned the installment not implement the installment.
2. The minimum Distress warrant should include:
 - a. The name has an unpaid excise debt on time, deficiency excise, and / or administrative sanctions such as fines;
 - b. Basic billing;
 - c. The amount of excise debt that is not paid on time, deficiency excise, and / or administrative sanctions such as fines, and
 - d. The order to pay.
3. Form the letter forced in accordance with the sample



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format as determined in appendix VI this regulation of the Minister of Finance.

Article 10

1. In the event of circumstances outside the authority of the head office or any other cause so that the Distress Warrant is broken, lost, or illegible, the head office or official designee may publish the Distress Warrant replacement.
2. The distress warrant replacement as intended in paragraph (1) has the strength executorial and legal the same legal position with the Force Letter

Article 11

1. The distress warrant is notified by Customs and Excise bailiff with the statement and submission copy of the Distress Warrant to the Insurer Excise.
2. Notice of Distress Warrant is stated in Minutes of Distress Warrant Notification as determined in appendix VII of this Regulation of the Minister of Finance.

Article 12

Distress Warrant toward individual notified by Customs and Excise bailiff to the;

- a. insurer excise at a residence, place of business, or in other places that allow;
- b. adults who live together or who work at the place of business of insurer excise if the insurer excise concerned cannot be found;
- c. one of the heirs or executors of wills or took care of his inheritance if the Insurer Excise had died and the inheritance has not been divided, or
- d. the heirs, if the Insurer Excise had died and the inheritance was divided.

Article 13

Distress Warrants toward legal entity may be notified by the Customs and Excise bailiff to:

- a. management, chief representative, branch chief, responsible person, owners of capital, both in the domicile of legal position is concerned, at their residence or at another place that allow, or



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- b. jobholder remain in the domicile or place of business entity concerned if the Customs and Excise bailiff cannot find one as intended in letter a.

Article 14

1. In the case of the Insurer Excise is bankruptcy, Letter Forced notified to the curator, supervisory judge, or the Heritage Administration.
2. In the case of the Insurer Excise is dissolved or in liquidation, letter forced notified to the person or legal entity burdened to implement settlement or liquidator.
3. In the case of the Insurer Excise appoint the authority with a special power of attorney to carry out the rights and duties of excise, Letter Forced can be notified to the authority recipients concerned.

Article 15

1. If a notification of letter forced as intended in Article 12 and Article 13 cannot be implemented, Letter Forced is delivered through local government officials / village lowest Urban Secretary or Village Secretary.
2. In the case of the Insurer Excise unknown the residence, place of business, or place of his position, the delivery of letter forced implemented by sticking Letter Forced on the bulletin board in the office of officer published the Letter Forced, announced through the mass media, and / or other way determined by the Minister of Finance.

Article 16

1. In the case of Distress Warrants should be conducted outside of the office work area, the head office shall ask the help to the head Office whose the working area includes the implementation place of the Letter Forced to convey and take action if necessary.
2. Head Office requested the help as intended in paragraph (1) shall help and notify the action that has been implemented to head office asking for help.

Article 17

In the case of Insurer Excise or the parties referred in Article 12, Article 13, and Article 14 refused to accept the letter Forced, Customs and Excise bailiff leave the letter forced referred and recorded in the minutes that the Insurer Excise not accept the Letter Forced and Letter Forced considered to



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have been notified.

Article 18

Customs and Excise bailiff has implemented the excise debts billing with Letter Forced must make the implementation report of Distress Warrant in accordance with the sample of letter format as determined in Appendix VIII of this regulation of Minister of Finance.

Article 19

In the case of the Insurer Excise has not pay off the payment obligations are not paid on time, deficiency excise, and / or administrative sanctions such as fines within a period of 2 (two) times 24 (twenty four) hours from Letter Forced notified or considered to have been notified as intended in Article 17, the head office publish the Warrant of implement the seizure (SPMP).

Article 20

Payment of excise debts that are not paid on time, deficiency excise, administrative sanctions such as fines, and / or interest done by using the payment of deposit letter in accordance with the applicable provisions.

Article 21

Appendix I as intended in Article 2 paragraph (3), Appendix II as intended in Article 3 paragraph (1), Appendix III as intended in Article 5 paragraph (2), Appendix IV as intended in Article 6 letter b and Article 8 letter b, Appendix V as intended in Article 7 paragraph (6), Appendix VI as intended in Article 9 paragraph (3), Appendix VII as intended in Article 11 paragraph (2), and Appendix VIII as intended in Article 18, is integral part of this regulation of Minister of Finance.

CHAPTER V

TRANSITIONAL PROVISIONS

Article 22

Excise receivables that have been submitted by DJBC to the Affairs Committee of State Receivables / Directorate General of State Assets before applying this regulation of the Minister of Finance, management of excise receivable implemented by the Affairs Committee of State Receivables / Directorate General of State Assets in accordance with regulation of legislation in the field of management of state receivables.



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CHAPTER VI

CLOSING

Article 23

Further provisions concerning the Customs and Excise bailiff, Letter Forced and submission of excise receivable procedures and / or taxes further regulated by the Director General of Customs and Excise, regulation of the Director General of State assets, and the regulation of Director General of Taxation, both together or individually in accordance in the field of task and each functions.

Article 24

At the time of this regulation of the Minister of Finance comes into force,

1. Minister of Finance Decree Number 244/KMK05/1996 concerning Procedures Excise Debts Billing and Fines Administration, and
2. Minister of Finance Decree Number 324/KMK05/1996 concerning Administrative Sanctions Imposition Procedures in the Field of Excise,

revoked and void declared.

Article 25

This Regulations of Ministry of Finance begin to obtain after 30 (thirty) days from the date of promulgation.

In order everyone knows, it is ordered that this Regulations of Ministry of Finance by the placement in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

on February 7th 2011

MINISTER OF FINANCE,

Signed.

AGUS D.W.

MARTOWARDOJO



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Promulgated in Jakarta

on February 7th 2011

MINISTER OF LAW AND HUMAN RIGHTS

Signed.

PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 64