



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 142/PMK.04/2011

CONCERNING

TEMPORARY IMPORT

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering : a. that in order to improve services and provide better legal assurance for stakeholders associated with the temporary import, needs to be readjusted the provisions concerning temporary import as stipulated in the Regulation of the Minister of Finance No. 140/PMK.04/2007 on Temporary Import;
- b. that based on the considerations referred to in letter a, and in order to implement the provisions of paragraph D of Article 10 (7) Act No. 10 Year 1995 concerning Customs as amended by Act No. 17 Year 2006, it is necessary to stipulate Regulation of the Minister of Finance on Temporary Import;
- In View of : 1. Act No. 10 Year 1995 on Customs (State Gazette of the Republic of Indonesia Year 1995 Number 75, Supplement to State Gazette of the Republic of Indonesia Year 1995 No. 3612) as amended by Act No. 17 Year 2006 (State Gazette of the Republic of Indonesia Year 2006 Number 93, Gazette of the Republic of Indonesia Number 4661);
2. Presidential Decree No. 56 / P Year 2010;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE
CONCERNING TEMPORARY IMPORT

CHAPTER I

GENERAL PROVISIONS

Article 1

In this Regulation of the Minister of Finance:

1. Customs Act is Act No. 10 Year 1995 concerning Customs as amended by Act No. 17 Year 2006.
2. Temporary Import is the transfer of imported goods into the customs area that is indeed intended to re-export within a period of 3 (three) years.



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3. Temporary Imported Goods are Temporary imported goods revenue using the mechanism.
4. Re-Exported is Temporary Import expenditures of the Customs in accordance with the customs on export.
5. Minister is the Minister of Finance of the Republic of Indonesia.
6. General Director means the General Director of Customs and Excise.
7. Customs Office is an office within the General Directorate of Customs and Excise where compliance with customs obligations in accordance with the provisions of the Customs Act.
8. Customs officials are employees of the General Directorate of Customs and Excise appointed in certain positions to perform certain tasks based Customs Act.
9. Person is an individual or legal entity.
10. The importer is a person conducting goods into the customs area.

Article 2

Imported goods can be approved for Temporary Imported Goods issued as at the time when imports meet the following requirements:

- a. will not wear out;
- b. easy to be identified;
- c. during the Temporary Imports period, it does not change its shape;
- d. clearly intended use of the goods, and
- e. there are supporting documents that the goods will be re-exported.

Article 3

- (1) For Temporary Import Goods can be granted exemption of import duty or relief duty.
- (2) Temporary imported goods referred to in paragraph (1) that are given exemption of import duty is:
 - a. goods for the purpose of the exhibition that exhibited at the exhibition in addition to bonded;
 - b. goods for seminar or similar activity;
 - c. goods for the purposes of demonstrations;
 - d. goods for the purposes of experts;
 - e. goods for the purposes of research, education, science and culture;
 - f. goods for the purposes of public performance, sport, and race;
 - g. goods for the purpose of sample or model;
 - h. individual yacht (yacht) used solely by foreign tourists;



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- i. vehicle or means of conveyance used solely by foreign citizens;
 - j. vehicle or means of conveyance in through cross-border and its use is not regular;
 - k. goods for the purposes of repair, reconditioned, tested, and calibrated;
 - l. live animals for the purpose of public performance, sports, competitions, training, stud, and mitigation of security disturbances;
 - m. goods for the purposes of natural disaster, fire, environmental damage, disruption and security for humanitarian or social purposes;
 - n. packaging used in order to transport and / or packaging of goods the import or export of either repeated or not;
 - o. goods for the purposes of the activities of the Indonesian National Army (TNI) and the Indonesian National Police (INP);
 - p. ships imported by the shipping company or a national commercial fishing companies nationwide;
 - q. aircraft and aircraft engines imported by the national airline;
 - r. personal belongings of passengers, crew personal belongings means of conveyance, and personal border crossers belongings;
 - s. items supporting government projects financed by loans or grants from abroad;
 - t. no means of conveyance that are used to transport the customs and / or
 - u. containers that are not used for transport in the customs area.
- (3) Temporary Import Goods that has been granted waivers of import duty as referred to in paragraph (1) is in addition to Temporary Import Goods that has been granted waivers of import duty as referred to in paragraph (2).
- (4) Included as imported Temporary granted waivers of import duty as referred to in paragraph (3) is:
- a. machinery and equipment for production or construction of infrastructure projects;
 - b. goods used to make improvements, or
 - c. goods that are used to do the testing or researching.

CHAPTER II
TEMPORARY IMPORT LICENSE

Part one
Temporary Import License Application



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Article 4

- (1) To obtain Temporary Import license, importers shall apply in writing to the Head of Customs Office of Temporary Imported Goods entry point.
- (2) Application for Temporary import license as referred to in paragraph (1) may be submitted to the General Director in terms of:
 - a. Temporary imported goods used for large-scale international events;
 - b. Customs Office can not be used for fulfillment service of customs duty due to natural disasters or in a state of force;
 - c. Temporary imported goods used for oil and mining operations, or
 - d. Temporary imported goods required in order to ease the efficiency and effectiveness of Temporary import licensing services.
- (3) The provisions regarding the filing of an application for a Temporary Imports license referred to in paragraph (1) of the items excluded by the following criteria:
 - a. personal belongings of passengers, crew personal belongings means of conveyance, and the goods
 - b. private cross border referred to in Article 3 paragraph (2) letter r;
 - c. conveyance that is not used for transport in the Customs Area referred to in Article 3 paragraph (2) letter t, or
 - d. containers that are not used for transport in the customs area as referred to in Article 3 paragraph (2) letter u.
- (4) Application for Temporary import license referred to in paragraph (1) and paragraph (2) shall contain at least:
 - a. details of the type, quantity, specification, identity, and the estimated value of Temporary imported goods;
 - b. port where as the entry point of Temporary imported goods;
 - c. The location of use of the temporary imported goods;
 - d. The intended use of the Temporary imported goods, and
 - e. Temporary Import period.
- (5) Application for Temporary import license referred to in paragraph (1) and paragraph (2) shall be accompanied by at least:
 - a. document that describes the estimated value of the goods, the specifications and / or the identity of the



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- goods, and the duration of Temporary Import;
- b. document that describes the employment contract or leasing agreement or such documents are still valid
- c. a written statement regarding the goods will be re-exported
- d. written statement that all documents attached is correct and true to the original;
- e. document that describes the identity of applicants for Import meantime, and
- f. documents related to licensing.

Article 5

- (1) To obtain Temporary Import license for packaging goods used in order to transport and / or packaging of goods imported or exported either repeatedly or otherwise referred to in Article 3 paragraph (2) letter g, importers must apply in writing to the Head of Customs Office before the first import done.
- (2) Application for Temporary Import license referred to in paragraph (1) shall be accompanied by at least:
 - a. packaging data such as the number, type, brand / type, technical specifications and the country of origin, and
 - b. statements about the ability to meet the requirements of customs.

Article 6

- (1) At the request referred to in Article 4, the General Director or the Head of The Customs Office doing research and determining the customs value and classification of goods over Temporary imported goods, for calculating import duty and import tax as the basis for the issuance of Temporary import license.
- (2) If the application referred to in paragraph (1) is approved, the General Director or Head of the Customs Office on behalf of the Minister shall issue a decision regarding Temporary import license.
- (3) If the application referred to in paragraph (1) is not approved, the General Director or Head of Customs Office makes the notification regarding the rejection of the application by stating the reason for refusal.

Article 7

- (1) In terms of location of use of the Temporary Imported Goods not within 1 (one) region of monitoring where the entry point of the customs , the Head of the Customs Office



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issued Temporary import license by submitting a copy of the decision of Temporary import license to the Head of Customs Office that oversees the location of the use.

- (2) A copy of the decision to grant Temporary import license as referred to in paragraph (1) is used as the basis for the Head of the Customs Office locations for monitoring usage.
- (3) Against Temporary Imported Goods the form of aircraft and aircraft engines imported by the national airline as referred to in Article 3 paragraph (2) letter q, are exempt from the provisions referred to in paragraph (1).

CHAPTER II

Period

Article 8

- (1) The period of Temporary import license granted its intended use for a period of 3 (three) years from the date of registration of import customs notification.
- (2) Temporary Import license period as referred to in paragraph (1) is granted upon request by considering the documents which mentions the period of temporary imports.
- (3) Temporary Import license as referred to in paragraph (1) is given for a period of less than 3 (three) years, the Temporary Import license duration can be renewed for more than 1 (one) based on the application of the concerned to the General Director or Head customs Office, during the overall Temporary Import license period does not extend beyond a period of 3 (three) years from the date of registration of import customs notification.

CHAPTER III

CUSTOMS DUTIES

FIRST PART

Import Customs Notice

CHAPTER 9

- (1) For the fulfillment of customs duty on the Temporary Import, importers must submit import customs notification made under the customs complementary documents and / or Temporary Import licenses.
- (2) Import customs notification referred to in paragraph (1) shall be submitted to the Head of the Customs Office within a maximum period of 3 (three) months from the date of Temporary Import license for all the goods listed in the Temporary Import license, along with receipt of payment and / or guarantee.



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- (3) In terms of import customs notification is not submitted within the period referred to in paragraph (2), Temporary Import License is no longer valid given to the goods that have not been delivered to the customs notification.
- (4) The provisions on the submission of import customs notification referred to in paragraph (1) shall not apply to temporary imports goods as follows:
 - a. personal belongings of passengers, crew personal belongings means of transport, border crossers and personal goods referred to in Article 3 paragraph (2) letter r;
 - b. no means of conveyance used to transport in the Customs Area referred to in Article 3 paragraph (2) letter t, and
 - c. containers that are not used for transport in the Customs Area as referred to in Article 3 paragraph (2) letter u.

Second Part

Warranty and Payment

Article 10

- (1) As for Goods Import exemption of Import duty granted as referred to in Article 3 paragraph (2), importers must submit warranty to the Head of Customs Office of the entry point of Temporary Imported Goods.
- (2) Submit warranty obligations referred to in paragraph (1) may be excluded for the following Temporary Imported Goods:
 - a. personal belongings of passengers, crew personal belongings means of transport, border crossers and personal goods referred to in Article 3 paragraph (2) letter r;
 - b. no means of conveyance used to transport in the Customs Area referred to in Article 3 paragraph (2) letter t, and
 - c. containers that are not used for transport in the Customs Area as referred to in Article 3 paragraph (2) letter u.
- (3) Amount of guarantees referred to in paragraph (1) is equal to import duties and / or import tax payable or payable on imported goods.

Article 11

- (1) As for Goods that Import duty waivers has been granted as referred to in Article 3 paragraph (3), importers must:
 - a. pay 2% entry customs for each month or part of a month, multiplied by the number of months of



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- Temporary Imports period, multiplied by the amount of import duties payable on Temporary Imported goods concerned;
- b. pay VAT or Value Added Tax and Sales Tax on Luxury Goods
 - c. submit collateral equal to the difference between the import duty should be paid to those already paid, and
 - d. submit a security deposit of Income Tax Article 22 which must be paid.
- (2) In the case of Temporary Imported goods that is concerned as not taxable goods or provides facilities under the provisions of the tax laws in taxation, importers who import Temporary Import goods exempted from payment of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods as referred to in paragraph (1) letter b.

THIRD PART
Examination

Chapter 12

- (1) Physical examination of Temporary Imported Goods.
- (2) Physical examination referred to in paragraph (1) shall at the time:
 - a. incorporated into the Customs Area;
 - b. proposed extension, or
 - c. re-exported.
- (3) Physical examination referred to in paragraph (1) excluded the temporary import goods entered by the Mitra Utama importer (MITA) Priority.
- (4) To ensure compliance with the provisions relating to Temporary import licenses, the Temporary Imported goods can subjected to an inspection by Customs officials including physical examination as referred to in paragraph (1).

Fourth Part
Used Goods and / or Restricted Goods

Article 13

- (1) For Temporary Imported Goods that the exemption of import duty has been granted as referred to in Article 3 paragraph (2) in the form of restricted goods to be imported including goods in used conditions, and not Re-Exported, must obtain approval from the relevant imports technical agencies prior to the payment of customs duties and / or import tax.



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- (2) For Temporary Import Goods that the duty waivers has been granted as referred to in Article 3 paragraph (3) in the form of restricted goods to be imported including used goods, must obtain import approval from the competent authority at the time of submission of application for Temporary Import Licenses.

CHAPTER IV MOVING AND USE FOR OTHER PURPOSES

First Part Moved Location Article 14

- (1) In the period of validity of Temporary import licenses, moving of the imported goods can be done.
- (2) Moving the location referred to in paragraph (1) is the transfer of the use of Temporary Imported goods apart from the location of use as stated in the Temporary Import permit.
- (3) Prior to move the location of the Temporary Import goods as referred to in paragraph (1), importers must apply to the General Director or Head of the Customs Office that issued temporary import licenses.
- (4) In the case of the General Director or Head of Customs Office gives approval to move the location of Temporary Imported Goods, decree of the Minister of Finance shall be amended upon Temporary Import Licenses.
- (5) Amendments to the Decree of the Minister of Finance regarding the grant of Temporary import licenses paragraph (4), is used as the moved locations protective documents of the temporary Imported Goods.
- (6) In the case of Temporary Imported goods relocated to another place under the supervision of another Customs Office, Importer informed consent as described in paragraph (4) to the Head of the Customs Office where the new location of the Temporary Imported Goods concerned.
- (7) In the case the location of the Temporary Imported goods has been moved referred to in paragraph (6), control over Temporary Imported goods carried out by the Customs Office in location where the Temporary Imported Goods is being used.
- (8) In terms of the Customs Office location where the Temporary Imported Goods Used conducting a supervision referred to in paragraph (7) we find a violation to the granted Temporary Import Licenses, shall notify the Head of the Customs Office that issued the Temporary Import licenses.



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Second Part
Use for Other Purposes

Article 15

- (1) Temporary imported Goods may be used for other purposes during the validity of Temporary Import licenses, after getting approval from the General Director or the Head of the Customs Office that issued Temporary Import licenses.
- (2) What is meant by the use for other purposes referred to in paragraph (1) is the change of usage needs that is appropriate to the Temporary Imported Goods Licenses that has been granted, all the changes are still in the category of Temporary Imported goods that are used the given exemption of import duty as referred to in Article 3 paragraph (2) or relief of import duty as referred to in Article 3 paragraph (3).

Third Part
The Revocation of Import License
Article 16

- (1) Temporary Imported Goods license revocation can be done in case of:
 - a. moved location has been done without getting permission from the General Director or Head of the Customs Office that issued the Temporary import licenses referred to in Article 14 paragraph (3), or
 - b. used for other purposes without proper approval referred to in Article 15 paragraph (1).
- (2) Temporary Import license revocation referred to in paragraph (1) is conducted by the General Director or Head of the Customs Office that issued the Temporary Import licenses and it is done by issuing a decision on the revocation of Temporary Import
- (3) Imported Goods that have been revoked referred to in paragraph (1), carried out sealing on the first occasion.
- (4) In terms of Temporary Import licenses revoked, Temporary Imported Good is considered as Re-Exported and treated as Temporary Imported Good that is not Re-Exported.

CHAPTER V
EXTENSION OF PERIOD

Article 17

- (1) Application for extension of license period of Temporary Imports referred to in Article 8 paragraph (3) shall be submitted to the General Director or Head of the Customs Office that issued Temporary Import licenses before the period of Temporary Imports ended by stating reason for extension.



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- (2) Renewal Import license referred to in paragraph (1) is given in accordance with the request by considering documents that mention the term of Temporary Import Period.
- (3) In the case of Temporary Imported Goods are outside the supervision the customs office that issued the Temporary imports Licenses, the General Director or the Head of the Customs Office issuing Temporary Import licenses the letter of request to the Head of the Customs Office which oversees the location of the use of Temporary Imported Goods to perform a physical examination.
- (4) Application for an extension of licenses of Temporary imports goods in the form of individual yacht used solely by foreign tourists as referred to in Article 3 paragraph (2) letter i, can be submitted to the Head of the Customs Office which oversees the locations of the use of Temporary Imported Goods.

CHAPTER VI
FORCE MAJEURE
Article 18

- (1) In case of extensive damage to the Temporary Imported Goods because force majeure or destroyed because force majeure condition, importers may be exempted from the obligation to re-export of Temporary Imported Goods intended and released from the obligation to settle shortages and administrative duties, after getting approval from the General Director or Head of Customs Office.
- (2) To obtain approval of the General Director or Head of Customs Office to be released from the obligation referred to in paragraph (1), importers must apply to the General Director or Head of the Customs Office that is issuing the Temporary import licenses.
- (3) Force majeure as referred to in paragraph (1) shall be supported by a statement from the competent authority.

CHAPTER VII
RE-EXPORTED
Article 19

- (1) Importers who will re-export of Imported Goods While must file a notice of customs export and / or re-export notification prior to the expiration of Temporary Imported Licenses period.
- (2) Imported Goods that are entered more than 1 (one) time delivery, the expiration of Temporary Import license referred to in paragraph (1) is calculated starting from the date of first import customs notification.



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- (3) The realization of Temporary Imported Goods that are Re-Exported, must be carried out within a maximum period of 30 (thirty) days from the date of temporary Import license expiration period.
- (4) In the case of realization of Temporary Imported Goods, that is Re-Exported exceeding the period referred to in paragraph (3), Temporary Imported goods is considered and treated as Temporary Import Goods that are not Re-Exported.
- (5) While the realization of Temporary Imported Goods, that are Re-Exported can be done in 1 (one) or more shipments.
- (6) In terms of realization of Temporary Imported Goods, that are Re-Exported carried out more than 1 (one) time delivery referred to in paragraph (5), the entire shipment must not exceed the period referred to in paragraph (3).

Article 20

Temporary Imported Goods can be Re-Exported by importers through Customs office other than the customs office that issued the Temporary Imports Goods Licenses, prior to deliver the first notify in writing to the Head of the Customs Office issuing Temporary Import Licenses.

Article 21

- (1) After the Temporary Import period ends and there is no extension in the case of Temporary Import license, while waiting for the realization of the Temporary Imported Goods Re-Exported, against Temporary Imported Goods will be immediate sealed on the first occasion.
- (2) Sealing as referred to in paragraph (1), reopened when the goods are to be loaded into a means of transport in the framework of realization of Re-Exported of the Temporary Imported Goods.
- (3) In the case of Temporary Imported Goods customs duty compliance is not completed by the importer and / or the Temporary Imported Goods are not Re-Exported after exceeding the time period referred to in Article 19 paragraph (3), mediation and settlement procedure is carried out in accordance with laws and regulations.

Article 22

- (1) Those who are late to re-export of Temporary Imported Goods and exceeding the allowed time period referred to in Article 8, are subject to administrative sanction in the form of a fine of 100% (one hundred percent) of the import duty that must be paid.



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- (2) Referred to late to re-export as referred to in paragraph (1) is:
- a. Temporary Imported goods that have been used, re-exported over a period of time of Temporary Import licenses referred to in Article 8 paragraph (1) and the importer does not submit the export customs notification and / or a letter of notification referred to in Article 19 paragraph (1), and
 - b. Temporary Imported Goods referred to in letter a, Re-Exported within a period of 30 (thirty) days from the date of expiry of Temporary Import license referred to in Article 19 paragraph (3).

Article 23

- (1) Temporary Imported Goods that have been used shall be Re-Exported.
- (2) The provisions referred to in paragraph (1) shall not apply to temporary imported goods covering:
 - a. Temporary Imported Goods are still needed to work on government projects;
 - b. Temporary Imported Goods were damaged in use;
 - c. Temporary Imported Goods are lost without any element of intent, or
 - d. Temporary Imported Goods are obviously still needed or impossible Re-Exported, based on consideration of the Director General.
- (3) As the responsibility in handling temporary Imported Goods referred to in paragraph (2), importers must:
 - a. pay customs duties and import tax payable and administrative sanctions in the form of a fine of 100% (one hundred percent) of the import duty that must be paid, and
 - b. comply with the provisions referred to in Article 13 in the case of Temporary Imported Goods are restricted to be imported, including goods in not new condition.

Article 24

Temporary Imported Goods that are not considered Re-Exported and treated as general imported goods that are not re-exported, must fulfill the obligation referred to in Article 23 paragraph (3).

CHAPTER VIII
GUARANTEE REFUND

Article 25



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- (1) Guarantee referred to in Article 10 paragraph (1) is returned in case of:
 - a. While imported goods have been re-exported;
 - b. import duties, VAT or Value Added Tax and Sales Tax on Luxury Goods Income Tax Article 22, and / or administrative sanctions in the form of fines that have been paid, or
 - c. Temporary Imported Goods was done through the establishment of the settlement because of force majeure by a decision of the General Director or Head of the Customs Office that issuing the Temporary import licenses referred to in Article 18.
- (2) In order to reimburse the guarantee referred to in paragraph (1), importers must apply in writing to the Head of Customs Office or Customs Officer designated by attaching evidence the completion of Temporary Import licenses.

CHAPTER IX
TRANSITIONAL PROVISIONS

Article 26

At the time of this regulation comes into force:

1. Temporary Import license issued by the Minister of Finance No. 140/PMK.04/2007 on Temporary Import, otherwise still valid until the end of the Temporary Import License.
2. Temporary Import License has been issued by the Minister of Finance No. 140/PMK.04/2007 on Temporary Import, an extension can be given if they meet the requirements as set forth in this regulation.
3. Temporary Import license that the Import notification has been registered before the promulgation of this regulation and the customs duty has not been completed, processed under this regulation.

CHAPTER X
CLOSING PROVISIONS

Article 27

Further provisions concerning:

- a. requirements and the classification of Temporary Imported Goods;
- b. procedures for filing an application for a Temporary Imports license, the administration in the period of Temporary Imports License, the fulfillment of customs, inspection of Temporary Imports Goods, moving the location of Temporary Imported Goods, the use for any other purpose Temporary Imports Goods, revocation of Temporary Import License, and re-export of Temporary Imported Goods;



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- c. packaging of Temporary Import that is used in order to transport and / or packaging of Imported or exported Goods either repeatedly or not the high frequency of import and export (returnable Package);
- d. Temporary Imported of individual yacht used solely by foreign tourists;
- e. force majeure provisions, and
- f. Warranty of Temporary Imports, are regulated by the Director General.

Article 28

At the time of this regulation comes into force, the Minister of Finance No. 140/PMK.04/2007 on Temporary Import, revoked and declared void.

Article 29

This Regulation of the Minister of Finance shall come into force after 90 (ninety) days of its 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 August 24, 2011
MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On August 24, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
PATRIALIS AKBAR

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 548