



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 253/PMK.04/2011

CONCERNING

RETURN DUTY THAT HAS BEEN PAID ON GOODS AND MATERIALS TO BE
PROCESSED, ASSEMBLED, OR INSTALLED ON OTHER GOODS ON PURPOSE
FOR EXPORT

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF REPUBLIC OF INDONESIA,

- Considering : a. that based on Article 27 paragraph (1) letter b Act No. 10 Year 1995 concerning Customs as amended by Law No. 17 Year 2006, the return can be given to all or part of the duties paid on the importation of goods as referred to in Article 25 and Article 26 Act No. 10 Year 1995 concerning Customs as amended by Act No. 17 Year 2006;
- b. that based on the considerations set forth in paragraphs a and in order to implement the provisions of Article 27 paragraph (2) 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 concerning the restitution of import duty has been paid on the import of goods and materials to BE processed, assembled, or installed on other goods on the purpose for Export;
- 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 Number 3612) as amended by Act No. 17 of 2006 (State Gazette of the Republic of Indonesia Year 2006 Number 93, Supplement to State Gazette of the Republic of Indonesia Number 4661);
2. Act No. 17 of 2003 on State Finance (State Gazette of the Republic of Indonesia Year 2003 Number 47, Supplement to State Gazette of the Republic of Indonesia Number 4286);
3. Act No. 1 of 2004 on State Treasury (State Gazette of the Republic of Indonesia Year 2004 No. 5, Supplement to State Gazette of the Republic of Indonesia Number 4355);
4. Government Regulation No. 28 Year 2008 on the imposition of administrative sanctions in the form of fines Field Customs (State Gazette of Republic of



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Indonesia Year 2008 Number 53, Supplement to State Gazette of the Republic of Indonesia Number 4838);

5. Presidential Decree No. 56 / P Year 2010;

DECIDES:

To stipulate : REGULATIONS OF THE MINISTER OF FINANCE CONCERNING RETURN DUTY THAT HAS BEEN PAID ON GOODS AND MATERIALS TO BE PROCESSED, ASSEMBLED, OR INSTALLED ON OTHER GOODS ON PURPOSE FOR EXPORT

CHAPTER I

GENERAL PROVISIONS

Article 1

In this Regulation of the Minister of Finance:

1. Customs Act is Law No. 10 Year 1995 concerning Customs as amended by Act No. 17 Year 2006.
2. Imports are activities of taking goods into customs area.
3. Export is an activity of goods issuing from the customs area.
4. Returns the return of import duty that has been paid on import of goods and materials to be processed, assembled, or installed on other goods on the purpose for export.
5. Companies that get Returns hereinafter referred to as Company are business entities that receive Returns.
6. No. of Corporate Holding Returns hereinafter abbreviated NoCHR is the identification number given to the Company.
7. Raw materials are goods and / or materials are imported to be processed, assembled or installed on other goods that can be provided Returns.
8. Product is the result of processing, assembly, or original installation Raw Materials from Imports can be provided Returns.
9. Export Inspection Report, hereinafter abbreviated as EIR is a report of export goods customs inspection with Returns facility, issued by the customs office of the loading after the reconciliation.
10. Minister is the Minister of Finance of the Republic of Indonesia.
11. Regional Office or MO is Regional Office or the main office in the Directorate General of Customs and Excise.
12. Customs Office is an office within the Directorate General of Customs and Excise where compliance with customs obligations in accordance with the provisions of the Customs Act.
13. Customs officials are employees of the Directorate



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General of Customs and Excise appointed in certain positions to perform certain tasks under the Act.

14. Person is an individual or legal entity.

Article 2

- (1) Against Imported Raw Materials to be processed, assembled, or installed on other goods on the purpose for export which import duty has been paid, it can be Returns.
- (2) Definition of processed as described in paragraph (1) is a series of activities consisting of more than one phase of activities aimed at changing the nature and function of the beginning of a Raw, so into goods of Products that have added value.
- (3) Definition of assembled as described in paragraph (1) is the activity of several components such as stringing materials and / or goods resulting products or production equipment / items that have different functions with the raw materials and / or components of the early one.
- (4) Definition of installed as described in paragraph (1) is an activity to bring together some of the components of materials and / or goods to the main part of the finished goods in which no unification of the component materials and / or goods, it does not work.
- (5) Excluded from the definition processed as described in paragraph (2) is an activity solely done cutting, sorting, packing, and / or other similar activities.

CHAPTER II
DETERMINATION OF NoCHR REFUND

Article 3

- (1) Returns referred to in Article 2 paragraph (1) is given to businesses that have obtained NoCHR Returns.
- (2) To obtain NoCHR Returns referred to in paragraph (1), a business entity must meet the following requirements:
 - a. has a good reputation;
 - b. has no outstanding debt import duties and taxes on import and / or administrative sanctions in the form of fines;
 - c. do the processing, assembling, and / or installation on other goods referred to in Article 2 that its products for export purposes;
 - d. possession or control of the location for production, Raw Materials and Production landfills;



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- e. keep books of account based on accounting principles generally accepted in Indonesia;
 - f. have the financial statements audited by a public accountant with audit stating that the entity had not acquired a disclaimer or adverse opinions, and
 - g. utilizing computer-based information system for managing the use of Raw Materials in the production process relevant entities that are accessible for inspection by the Directorate General of Customs and Excise.
- (3) To obtain NoCHR Returns referred to in paragraph (1), entities apply to the Chief Election Commissioner or a Regional Office or MO that oversees factory location entities concerned, enclosing:
- a. copy of customs identification number;
 - b. copy of proof of ownership or control of the warehouse locations of Raw, the factory where the production, stockpiling and warehousing Products;
 - c. copy of the business license industry and its amendment;
 - d. list of entities receiving sub-contracts, and
 - e. The lists Production plan and Raw Materials.
- (4) In the case of a business entity has more than one (1) location of the factory, filing a request for the NoCHR Returns addressed to the Head of the Regional Office or MO which oversees the plant site which has the greatest volume of import activity.
- (5) At the request referred to in paragraph (3), Head of Regional Office or MO or appointed officials conduct an administrative investigation and site inspection.
- (6) Head of Regional Office or MO gives approval or rejection of the application referred to in paragraph (3), within a maximum period of 45 (forty-five) working days after receipt of a complete application.
- (7) If the application referred to in subsection (3) is approved, the Head of the Regional Office or the Commission on behalf of the Minister issued NoCHR Returns.
- (8) If the application referred to in subsection (3) is rejected, the Head of the Regional Office or the Commission delivered a notice stating the reason for refusal.

Article 4

Business entities who have committed criminal acts customs and / or excise which has been legally fixed and / or who have been declared bankrupt by the court and / or



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the person responsible for the business entities who have committed criminal acts customs and / or excise who have had binding legal force, and / or who have been declared bankrupt by a court, NoCHR Returns can not be given for 10 (ten) years from the completion undergo criminal penalties and / or determination of bankruptcy.

Article 5

In the event of a change of data in NoCHR Returns, the Company must apply to the Head of the Regional Office or the Commission to do its changed on the NoCHR Returns data.

CHAPTER III IMPORT, PROCESSING, ASSEMBLING, AND / OR INSTALLATION OF RAW MATERIALS, PROVISION OF SUBCONTRACTING, PRODUCTS EXPORT

First Part

Import of Raw Materials

Article 6

On Imported Raw Materials of which application of Returns is submitted, general provisions shall be applied in the field of import, including provisions of laws and regulations governing prohibition and/or limitation of Import.

Article 7

On Imported Raw Materials of which application of Returns is submitted as referred to in Article 6, the Company must submit a notice of import customs documents stating NoCHR Returns on the Import facility eligibility column.

Article 8

- (1)The company must unload and / or stockpiling of Raw Materials from Customs Region to the location listed in NoCHR Returns using the import customs notification document referred to in Article 7.
- (2)The Company may conduct the demolition and / or accumulation in a location other than as referred to in paragraph (1) upon request by the company to get approval from the Head of the Regional Office or MO.
- (3)Approval of demolition and / or accumulation at the site referred to in paragraph (2) is only valid for 1 (one)



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- dismantling and / or hoarding.
- (4) In the case of demolition and / or accumulation performed at the location referred to in paragraph (2) shall be used in fixed and / or repetitive, the Company is required to submit a change NoCHR Returns.

Second Part
PROCESSING, ASSEMBLING, AND / OR INSTALLATION
MATERIALS
RAW AND CONDITIONS REGARDING SUBCONTRACTS
Article 9

- (1) Processing, assembling, and / or installation of Raw Materials on other goods referred to in Article 3 paragraph (2) letter c, shall be performed by the Company.

Article 10

- (1) The Company may subcontract part of the activities of processing, assembling, and / or installation of Raw Material referred to in Article 9 of the entities listed in the data industry NoCHR Returns along the following criteria are met:
- a. subcontracted work is not a major activity in the production process, and
 - b. subcontracted work is not an initial inspection, sorting, packing, and / or final inspection.
- (2) In the case of subcontracting done by industrial entities not listed in NoCHR Returns, the Company must first submit an application to the Head of the Regional Office or MO to get permission.
- (3) Upon the application referred to in paragraph (2), Head of Regional Office or the Commission in the form of answers to approve or reject, within a maximum period of 15 (fifteen) working days after receipt of a complete application.

Third part
Product Export
Article 11

- (1) Products Export Returns to be filed as referred to in Article 2 paragraph (1) applies the statutory provisions governing the procedure of customs on export.
- (2) Upon export as referred to in paragraph (1) customs inspection based on risk management.

CHAPTER IV
REPORTING AND RETURN



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First Part
Reporting
Article 12

- (1) The company must submit a report usage of imported Raw Materials under import notification documents referred to in Article 7 and conversions for each unit of products, each company will manufacture Products will be requested Returns.
- (2) Conversion as described in paragraph (1) in the form of a written statement from the company regarding the composition of the raw material usage for each Product.

Second Part
Terms of Returns
Article 13

- (1) Returns can be given to all or part of the import duty has been paid on the import of Raw Materials that their products have been exported.
- (2) Returns referred to in paragraph (1) is given by import duties of Raw Materials contained in the Production that has been exported.
- (3) Returns can be given along they meet the following criteria:
 - a. Production using Raw Materials Returns being applied obviously been exported with the export customs declaration proposed;
 - b. Export as referred to in letter a in a period:
 - 1) maximum of 12 (twelve) months from the date of registration of import customs notification documents, or
 - 2) over a period of time referred to in point 1) in the event the Company has a production period of more than 12 (twelve) months of the imported Raw Materials after obtaining permission from the Head of the Regional Office or MO.
 - c. customs duty on import of Raw Materials from exported Products as referred to in letter a has paid off with proof of payment of import duty revenue account in order of Returns Facility;
 - d. has submitted a report usage Raw Materials and Products conversion per unit referred to in Article 12;
 - e. duty returns application filed within a period of 6 (six) months from the date of EIR;
 - f. import customs notification date not in a period of freezing of NoCHR Returns, and



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- g. has no duty outstanding debt.
- (4) Returns referred to in paragraph (1) shall be given to:
- a. Raw materials are used up in the production process and / or
 - b. auxiliary materials used in the production process but not an integral part of the products.

Third part
Application for Returns
Article 14

- (1) To get the Returns referred to in Article 2 paragraph (1), the Company submitted an application to the Head of the Regional Office or the Commission by enclosing:
- a. List of Raw Materials Usage Reports that are requested for Returns;
 - b. Import documents include:
 - 1) 1) import customs notification document that has been approved out by Customs officials, and
 - 2) proof of payment of import duty using Duty Revenue Account in order of Returns Facility;
 - c. export document include:
 - 1) export customs notification documents;
 - 2) Export approval of the Officers of Customs and Excise;
 - 3) EIR from the customs office where the loading of export goods;
 - d. a copy of Export transaction receipt in the form of book receivables, letters of credit, bank accounts, telegraphic transfer, and / or documents proving the existence of export transactions, and
 - e. conversion list of the requested usage Raw Materials Returns referred to in Article 12.
- (2) The provisions referred to in paragraph (1) letter b and c are not applicable to the Company that do Import and Export of goods through the Customs Office has applied the provisions of Electronic Data Interchange (EDI).

Article 15

- (1) Upon the application Returns filed by the Company as referred to in Article 14, the Head of the Regional Office or MO or a designated officer conducting research on:
- a. completeness of the report and the documents referred to in Article 14 paragraph (1);
 - b. Exports term eligibility and filing Returns referred to in



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- Article 13 paragraph (3) letters b and e;
- c. suitability conversion with the amount of usage Raw Materials, Production amounts reported, and the rest of the production process, and
 - d. in some cases based on risk management, Head of Regional Office or MO may request the conversion of ratification referred to in Article 12 relating to the technical institution or by a professional body recognized by the relevant technical agencies.
- (2)The application referred to in Article 14 is processed to be accepted or rejected by the Head of the Regional Office or MO within a period of 30 (thirty) working days after receipt of a complete application.
- (3)If the application referred to in Article 14 is approved, the Head of the Regional Office of MO issued an assessment or payment of Duty Returns Facility (DRF) as the basis for issuance of Returns Payment of Return Facilities Duty.
- (4)If the application referred to in Article 14 is rejected, the Head of the Regional Office or MO delivered a notice stating the reason for refusal.

Article 16

- (1)The original Sheet Facility Assessment Letter of Duty Payment Returns Facility (DPRF) as referred to in Article 15 paragraph (3) delivered to the Company and made a copy of an assessment letter of Duty Payment Returns Facility (DPRF) by designation:
- a. State Treasury Office (STO) local;
 - b. Directorate of Revenue and Regulation of Customs and Excise Directorate General of Customs and Excise;
 - c. Customs Office or MO, the fulfillment of import customs duties, and
 - d. issuing Office of an assessment letter of Duty Payment Returns Facility (DPRF) as an archive.
- (2)Submission of a copy of an assessment letter of Duty Payment Returns Facility (DPRF) to the State Treasury Office (STO) local as described in paragraph (1) letter a conveyed through the customs office or where compliance with the Commission for the import customs duty concurrently at the time of filing proposed assessment Letter of Duty Payment Returns Facility.



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- (1)Based on an assessment letter of Duty Payment Returns Facility Order (DPRF) as referred to in Article 15 paragraph (3), the Company applied for restitution of import duty payment to the Customs Office or the Commission places the fulfillment of import customs duties.
- (2)Based on the Company's application referred to in paragraph (1), the Head of the Customs Office or MO or a designated official copy of the test by an assessment of Duty Payment Returns Facility (DPRF).
- (3)In case the test results referred to in paragraph (2) was appropriate, the Head of the Customs Office or the Commission or appointed officials issued a Letter of Request Payment (LoRP).
- (4)In case the test results referred to in paragraph (2) there is a mismatch, the Head of the Customs Office or the Commission submitted a notice of rejection.
- (5)Based on the Letter Request Payment (LoRP) as prescribed in paragraph (3), Head of Customs Office or the Commission or appointed officials issue an Order to Pay Duty Returns Facilities within 5 (five) copies by designation:
 - a. first and the second sheet to the State Treasury Office (STO);
 - b. third sheet to the Company;
 - c. fourth sheet for the Regional Office issuing an assessment letter of Duty Payment Returns Facility (DPRF) and
 - d. fifth sheet as an archive of the Commission of the Customs Office or warrant the publisher Repaying Duty Returns facilities.
- (6)Assessment letter of Duty Payments Return Facility as described in paragraph (5) shall be issued within a period of 15 (fifteen) working days from the date Returns application received from the Company.
- (7) First Sheet, assessment letter of Repaying Duty payments Returns facilities referred to in paragraph (5) a letter submitted to the State Treasury Office (STO) directly by a designated officer within a period of 2 (two) working days from the date of issuance assessment letter of Duty Payment Returns Facility.
- (8)Based on assessment letter of Duty payments Returns facilities, State Treasury Office (STO) issue an assessment letter for Disbursement of Funds (ALfDF) based on legislation.



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- (1) The signing of an assessment letter of Duty Payment Returns Facility (DPRF) and assessment letter of Duty Payment Returns Facility can not be doubled by 1 (one) official.
- (2) Specimen signature of the official signing of an assessment letter of Duty Payment Returns Facility (DPRF) and Repayment of Duty Payment Returns Facility submitted to the State Treasury Office (STO) annually or whenever there is change in the official signing of an assessment letter of Duty Payment Returns Facilities (DPRF) and / or the repayment of Duty Payment Returns Facility.

Fifth Part
Excess of Returns Payment
Article 19

In the event of overpayment Returns, the Company shall refund the overpayment Returns.

CHAPTER V
Monitoring and Evaluation
Article 20

- (1) Head of Regional Office or the Commission or a designated official monitoring and evaluation of the publication of NoCHR Returns periodically at least once in one (1) year.
- (2) Based on risk management, Head of Regional Office or the Commission or a designated officer may conduct a field inspection of the Raw Materials inventory, work in process production, Production, and the rest of the production process.
- (3) In order to control and service facilities Returns, the Director General of Customs and Excise to determine the Regional Office or the Commission where supervision and care facilities Returns.

Article 21

The results of field inspection as referred to in Article 20 paragraph (2) and a customs audit report, can be used as a basis for evaluating the facility Returns given.

CHAPTER VI
Sanction
First Part



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Article 22

- (1) NoCHR Returns suspended in the Company:
- a. not apply for NoCHR Returns data changes referred to in Article 5;
 - b. not pay off import duties and taxes on import, and / or administrative sanction fine until the maturity date;
 - c. Returns not refund the excess payment referred to in Article 19 to the maturity date;
 - d. not submitting reports Raw Materials usage as referred to in Article 12;
 - e. did not submit the necessary documents for the implementation of monitoring and evaluation as referred to in Article 20, and / or
 - f. suspected of committing criminal offenses in the field of customs by sufficient preliminary evidence
- (2) In the case of NoCHR Returns suspended, the import customs notification during freezing NoCHR Returns can not be given.
- (3) During the suspension period NoCHR Returns, the Company can not apply for a return on imported Raw Materials.

Article 23

- (1) NoCHR Returns are suspended as referred to in Article 22 applied again, in the case of the Company:
- a. approved data changes NoCHR Returns;
 - b. has paid all debts to import duties and / or administrative sanctions penalty interest referred to in Article 22;
 - c. Returns the return of excess payments referred to in Article 19;
 - d. has submitted a report usage Raw Materials referred to in Article 12;
 - e. did not submit the necessary documents for the implementation of monitoring and evaluation as referred to in Article 20, and / or
 - f. not proven guilty a crime customs.

Second Part
Revocation
Article 24

- NoCHR Returns revoked in the event the Company:
- a. not apply for NoCHR Returns data changes referred to in Article 5 of the maximum period of 30 (thirty) days



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from the date of suspension NoCHR Returns referred to in Article 22 paragraph (1) letter a;

- b. not repay duties in the framework of Import Tax and / or administrative sanctions such as fines up issued by the force, as referred to in Article 22 paragraph (1) letter b;
- c. Returns not refund the excess payment referred to in Article 19 and issued by the force;
- d. Returns do not apply within the period referred to in Article 13 paragraph (3) letter b number 1) and Article 13 paragraph (3) letter b number 2), respectively;
- e. convicted of customs offenses based on court decisions;
- f. the demolition and / or accumulation of Raw Materials outside the locations listed in NoCHR Returns referred to in Article 8 paragraph (1) and not given approval by the Head of the Regional Office or the Commission as referred to in Article 8 (2);
- g. do not do your own processing, assembling, and / or installation of Raw Materials on other goods referred to in Article 9;
- h. subcontracted without complying with the provisions of Article 10 paragraph (1);
- i. acted dishonestly in its business, including making improper conversion and result in losses to the state;
- j. change the status of a businessman or entrepreneur in Bonded Bonded;
- k. declared bankrupt by a court decision;
- l. do not keep books of account based on accounting principles generally accepted in Indonesia;
- m. has a financial report given by the Public Accountant by disclaimer or adverse opinions;
- n. does not keep well and maintain his place of business on the books and records and documents relating to business activities over the past 10 ten) years;
- o. not submit books, records, and / or documents relating to its business activities by the Audit Report of customs and / or excise;
- p. does not have a good reputation as referred to in Article 3 paragraph (2) letter a;
- q. not meet the eligibility requirements for NoCHR Returns referred to in Article 3 paragraph (2) based on the results of the evaluation and monitoring as referred to in Article 20 paragraph (1), and / or
- r. do apply for the revocation of NoCHR Returns.

(2)In the case of NoCHR Returns revoked business entity shall



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pay, all bills owed corresponding legislation in the field of customs.

CHAPTER VII
OTHER PROVISIONS

Article 25

TRANSITIONAL PROVISIONS

Article 26

With the enforcement of this regulation, the following provisions apply:

- a. To the entity that has NoCHR Returns by the Minister of Finance No. 580/KMK.04/2003 on Procedures Ease Import Export Destination and supervision, as amended several times, most recently by the Ministry of Finance 15/PMK.01 No. 1/2011, in order to obtain NoCHR Returns shall apply to this regulation based on the period of December 31, 2012.
- b. In the case of a business entity fails to apply for NoCHR Returns to the time limit referred to in letter a, NoCHR Returns which has been owned by the business entity suspended until extraction process completed.
- c. In the case of a business entity that has NoCHR Returns, but has NoCHR Returns since the enactment of the Minister, may apply for a returns before getting NoCHR Returns with the following conditions:
 - 1) the Raw Materials are imported by obtain objective Export Import Facility prior to enactment of this regulation, may be filed returns of import duty and / or excise duty by the Minister of Finance No. 580/KMK.04/2003 on Procedures Ease Import Export Destination and supervision as several amended by Regulation of the Minister of Finance No. 15/PMK.01 1/2011 along the returns application filed no later than March 31, 2013;
 - 2) the Raw Materials are imported by obtain objective Export Import Facility after the entry into force of this regulation, may be filed returns duties by this regulation.
- d. To the entity that has NoCHR Returns by the Minister of Finance No. 580/KMK.04/2003 on Procedures Ease Import Export Destination and supervision, as amended several times, most recently by the Ministry of Finance 15/PMK.01 No. 1/2011 and will apply Returns to acquire NoCHR Returns by this regulation, shall comply with the provisions regarding the utilization of information technology as



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- defined in Article 3, paragraph (2) letter g in a period later than December 31, 2012.
- e. In terms of enterprise switches from receiving Export Purpose Facility for a recipient to the customs bonded facility, to the realization of export and delivery to the bonded area has been done by a business entity can be taken into account in determining the limit the sale of products from bonded zone to another place in the customs area.
 - f. Against the returns application was submitted by business entities that already have NoCHR Returns before the entry into force of this regulation and is still in the research process, the completion of the study conducted by the Minister of Finance No. 580/KMK.04/2003 on Procedures Ease Import Export Destination and supervision as several amended by Regulation of the Minister of Finance No. 15/PMK.01 1/2011 the maximum period of April 1, 2014.

CHAPTER IX
CLOSING PROVISIONS
Article 27

Further provisions concerning:

- a. implementation of risk management in the context of selective customs inspections, the application of risk management in the framework of ratification of the conversion, and implementation of risk management in the framework of field inspection;
- b. procedures for filing NoCHR Returns and providing and Returns and changes of NoCHR Returns;
- c. suspension and revocation procedures NoCHR Returns;
- d. procedures for filing Returns;
- e. accountability procedures for filing reports, preparation of data elements conversion, and format reports;
- f. monitoring and evaluation procedures for the issuance of NoCHR Returns;
- g. Assessment Letter format Payments, Payment Request Letter and Return Payment Order, and
- h. procedure for the determination of the Regional Office or the Commission where supervision and service facilities exemption as referred to in Article 20 paragraph (3) regulated by the Director General of Customs and Excise.

Article 28



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At the time of this regulation comes into force:

2. Minister of Finance Decree No. 580/KMK.04/2003 on Procedures Ease Import Export Destination and supervision as amended by Regulation of the Minister of Finance No. 15/PMK.011/2011, and
2. Minister of Finance Regulation No. 37/PMK.04/2005 on Procedures Returns of Customs Duty and / or Excise Already Paid In Order To Ease Import Export Destination, revoked and declared void.

Article 29

This regulation of Minister of Finance shall come into force on April 1, 2012.

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 December 28, 2011
MINISTER OF FINANCE
Signed,
AGUS D.W.
MARTOWARDOJO

Promulgated in Jakarta
On December 28, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
AMIR SYAMSUDDIN
STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 942