MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA NUMBER 254/PMK.04/2011

CONCERNING

EXEMPTION FROM IMPORT DUTY 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 pursuant to Article 26 paragraph (1) letter k of Law Number 10 Year 1995 concerning Customs as amended by Law No. 17 Year 2006, the import of goods and materials to be processed, assembled, or installed on other goods on purpose for export, may be given exemption of import duty;

b. that based on the considerations set forth in paragraphs a and in order to implement the provisions of Article 26 paragraph (3), it is necessary to stipulate Regulation of the Minister of Finance on the exemption from import duty on the import of goods and materials to processed, assembled, or installed on other goods on purpose for export;

In View of : 1. Law 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 Year 2006 (State Gazette of the Republic of Indonesia Year 2006 Number 93, Supplement Republic of Indonesia Number 4661);

2. Government Regulation No. 28 Year 2008 on the imposition of administrative sanctions in the form of fines Field Customs (State Gazette of the Republic of 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 EXEMPTION FROM IMPORT DUTY 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. Imports are activities of taking goods into customs area.
2. Exports is an activity of goods issuing from the customs area.
3. Exemption is the import duty exemption on the import of goods and materials to be processed, assembled, or installed on other goods on purpose for export.
4. Companies that get Exemption hereinafter referred to as Company are business entities that receive Exemption.
5. Number of Corporate Holding Exemption hereinafter abbreviated NoCHR is the identification number given to the Company.
6. Raw materials are goods and / or materials are imported to be processed, assembled or installed on other goods that can be provided Exemption.
7. Product is the result of processing, assembly, or original installation Raw Materials from Imports can be provided Exemption.
8. Minister is the Minister of Finance of the Republic of Indonesia.
9. Regional Office or MO is Regional Office or the main office in the Directorate General of Customs and Excise.
10. 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 can be given exemption.

(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.

(6) Exemption 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 that are not an integral part of the production.

CHAPTER II
DETERMINATION OF NoCHR EXEMPTION
Article 3

(1) Exemption referred to in Article 2 paragraph (1) may be given to businesses that have obtained NIPER Exemption.

(2) To obtain NoCHR Exemption referred to in paragraph (1), a business entity must meet the following requirements:
   a. has a good reputation;
   b. never abused facility in customs for 1 (one) year;
   c. never made a mistake in notifying the amount and / or type of goods for 1 (one) year in the activities of Imports and Exports;
   d. has no outstanding debt import duties and taxes on import and / or administrative sanctions in the form of fines;
   e. do the processing, assembling, and / or installation on other goods referred to in Article 2 that its products for export purposes;
   f. possession or control of the location for production, Raw Materials and Production landfills;
   g. keep books of account based on accounting principles generally accepted in Indonesia;
   h. have the financial statements audited by a public accountant with audit stating that the entity had not acquired a disclaimer or adverse opinions, and
   i. 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 Exemption 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 Exemption 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 Exemption.

(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 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 Exemption 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 Exemption, the Company must apply to the Head of the Regional Office or the Commission to do its changed on the NoCHR Exemption data.

CHAPTER III
EXEMPTION
First Part
Application for Exemption
Article 6

(1) To obtain the Exemption referred to in Article 2 paragraph (1), the Company must submit an application to the Chief Election Commissioner or a Regional Office NIPER Exemption issued enclosing:
   a. Import a plan that outlines the approximate number and value of Raw Materials needs required in the Exemption period and a list of ports of discharge;
   b. Export plan that outlines the approximate number and value of production results generated in the Exemption period;
   c. written description of the production period, the period of time required by the Company to undertake the production;
   d. Import licenses from the relevant authorities are enforced restriction provisions in the Raw Materials importation;
   e. conversion, in the form of a written statement from the company regarding the composition of the raw material for each unit of production results, and
   f. export contracts

(2) In certain cases based on risk management, Head of Regional Office or the MO may request the conversion of ratification referred to in paragraph (1) letter e to the relevant technical agencies or by professional bodies recognized by the relevant technical agencies.

(3) All costs arising from the conversion approval request referred to in paragraph (2) charged to the Company.

(4) Upon request for the Exemption referred to in paragraph (1), the Head of the Regional Office or the Commission gives approval or rejection within a maximum period of 14 (fourteen) working days after receipt of a complete application.

(5) If the application referred to in subsection (1) is approved, the Head of the Regional Office or the Commission on behalf of the Minister shall issue a decision on the Exemption set the details of the type and amount of Raw Materials granted Exemption, Exemption period, the port where the demolition, and the period of validity of a decision on the Exemption.

(6) If the application referred to in subsection (1) is rejected, the Head of the Regional Office or the Commission delivered a notice stating the reason for refusal.
Second Part
Exemption Period
Article 7

(1) Exemption period referred to in Article 6 paragraph (5) is the period given to the Company to implement the realization of exports.

(2) The period of Exemption referred to in paragraph (1) shall within a period of:
   a. maximum of 12 (twelve) months from the date of registration of import customs notification, or
   b. over a period of time referred to in the letter a in the event the Company has a production period of more than 12 (twelve) months of the Raw Materials are imported after obtaining license from the Head of the Regional Office or the MO.
   c.

CHAPTER IV
IMPORT, WARRANTY, PROCESSING, ASSEMBLING, AND / OR INSTALLATION OF RAW MATERIALS
First Part
Import of Raw Materials
Article 8

On Imported Raw Materials that have been granted Exemption by the decision of the Exemption referred to in Article 6 paragraph (5) general provisions enacted in the field of import, including the statutory provisions governing the prohibition and / or restriction Import.

Article 9

On Imported Raw Materials that have been granted Exemption by the decision of the Exemption referred to in Article 8, the Company must file a notice of customs import documents to include decisions on Exemption numbers in Import facility eligibility column.

Second Part
Warranty
Article 10

(1) The company must deliver the warranty to Directorate General of Customs and Excise for:
   a. Exemption period referred to in Article 7, and
   b. reasonable period of time research accountability reports.
(2) Warranty submitted as described in paragraph (1) of import duties on Raw Materials as advised in the import customs notification.

(3) The amount of import duty as referred to in paragraph (2), including anti-dumping duty, import duty benefits, import duty security measures, and / or retaliatory duties.

(4) The form, time, and manner of delivery guarantees referred to in paragraph (1) shall conform legislation on customs matters.

Third Part

customs inspection

article 11

(1) Customs officials conduct inspection on import customs notification filed by the Company.

(2) Customs inspection referred to in paragraph (1) shall be selectively based on risk management.

(3) In the case of customs based on the results referred to in paragraph (1) found a discrepancy rates and / or the customs value, the Company would have to adjust the value of collateral along to believe that the type of goods imported in accordance with the items listed in the decision regarding the Exemption referred to in Article 6 paragraph (5).

(4) In the case of customs based on the results referred to in paragraph (1) find any inaccuracy and / or types of goods, imports of all goods imported on notice filed by the Company can not be granted exemption and conducted inspection or further investigation appropriate legislation in the field of customs.

Article 12

(1) The company must unload and / or stockpiling of Raw Materials from Customs Region to the location listed in NoCHR Exemption 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) 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 Exemption.
Fourth Part
PROCESSING, ASSEMBLING, AND / OR INSTALLATION
RAW MATERIALS

Article 13

(1) The company must submit a conversion as referred to in Article 6 paragraph (1) letter e before starting production, in terms of:
   a. The company produces new Products and / or
   b. The Company made changes to the conversion of previous Products.

(2) Processing, assembling, and / or installation of Raw Materials on other goods so as to change the nature of primary and / or form of Raw Material referred to in Article 3 paragraph (2) letter e must be done by the Company.

(3) In the event the Company does not perform its own throughout the processing, assembling, and / or installation referred to in paragraph (2), the Company is subject to administrative sanction fine according to the legislation in the field of customs.

Article 14

(1) The Company may subcontract part of the activities of processing, assembling, and / or installation of Raw Material referred to in Article 13 of the entities listed in the data industry NIPER Exemption as long as they meet the following criteria:
   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 Exemption, 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.

(4) In the event the Company does not comply subcontract referred to in paragraph (1) and paragraph (2), the Company is subject to administrative sanction fine according to the legislation in the field of customs.
CHAPTER V
Products Export
Article 15

All Production from Raw gets Exemption facilities, shall be exported by the Company in compliance with the legislation governing the administration of customs on export.

Article 16
In order to maintain the stability of the national economy, the number of Products from Raw Materials to get the facilities that must be exported Exemption referred to in Article 15 can be amended by the Minister.

CHAPTER VI
RESPONSIBILITY
Article 17

(1) The Company is required to account for the implementation of export as referred to in Article 15 to submit an accountability report to the Head of the Regional Office of the Commission on a regular basis or more than 6 (six) months during the Exemption period.

(2) Responsibility report referred to in paragraph (1) shall be accompanied by:
   a. import customs notification document that has been approved exit customs officials;
   b. export customs declaration documents approved Export;
   c. Export a copy of the transaction receipt form book receivables, letters of credit, bank accounts, telegraphic transfer and / or documents proving the existence of export transactions;
   d. Export inspection reports, and
   e. list of usage Raw Materials conversion requested Exemption as referred to in Article 6 paragraph (1) letter e and Article 13 paragraph (1).

(3) Companies that do not submit to the conversion referred to in Article 13 paragraph (1), Raw Materials used by the Company to manufacture Production Exemption is not given.

(4) The provisions referred to in paragraph (2) letter a and b 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).

(5) Upon the submission of Responsibility reports referred to in paragraph (1), the Head of the Regional Office or the MO or a designated officer conducting research on:
a. the completeness of the documents referred to in paragraph (2);
b. compliance Exemption period, imports, and the accuracy of responsibility reports, and
c. suitability conversion with the amount of usage of Raw Material, Production amounts reported, and the rest of the production process (waste / scrap)

(6) The results of production that must be exported as referred to in Article 15, granted Exemption.

(7) against the rest of the production process (waste / scrap) Production of paragraph (6), subject to import duties by:
   a. 5% (five percent) multiplied by the sale price, if the tariffs generally (Most Favored Nation) The default material of 5% (five percent) or more, or
   b. the applicable rate multiplied by the sale price, if the tariffs generally (Most Favored Nation) The default material is less than 5% (five percent).

(8) Against Production including Production damaged or reject, which is not exported or not reported until the Exemption period is complete, the following provisions apply:
   a. disbursed collateral for duty on Raw Materials that is contained in the Production, and
   b. Companies subject to administrative sanction fine according to the legislation in the field of customs.

(9) Against Raw Materials, including Raw Materials damaged or reject, which is not completed until the period of Exemption is processed, not assembled, not installed, not exported, or not reported in the statement of responsibility, the following provisions apply:
   a. assurance of import duty on liquefied Raw Materials intended, and
   b. Companies subject to administrative sanction fine according to the legislation in the field of customs.

(10) Submission of responsibility reports referred to in paragraph (1), the Head of the Regional Office or the Commission or appointed officials approve or reject within a maximum period of 45 (forty five) days from the responsibility report is received.

(11) In terms of the responsibility report referred to in paragraph (1) approved, guaranteed refundable duties of Raw Materials that their products are exported

(12) In terms of the accountability report referred to in paragraph (1) shall be submitted within the period of Exemption referred to in Article 7 or accountability report referred to in paragraph (1) is rejected, the following provisions apply:
   a. disbursed collateral for duty on Raw Materials that has
not be accounted for or who refused to account, and
b. Companies subject to administrative sanction fine according to the legislation in the field of customs.

CHAPTER VII
Monitoring and Evaluation
Article 18

(1) Head of Regional Office or the Commission or a designated official monitoring and evaluation of the publication of NoCHR Exemption 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, and the rest of the production process.
(3) In order to control and service facilities Exemption, the Director General of Customs and Excise to determine the Regional Office or the Commission where supervision and care facilities Exemption.

Article 19

(1) The results of field inspection as referred to in Article 18 paragraph (2) and custom audit reports can be used as a basis to evaluate the facilities that have been granted Exemption and liability settlement on Raw Materials.
(2) In the event that the results of the audit by the physical differences were found in excess of Raw Materials as stated in the report that have been accounted for Raw Materials referred to in Article 17, the Company is required to pay import duties and administrative sanction fine according to laws and regulations in the field of customs.
(3) Implementation of the audit period does not eliminate:
   a. Company's obligation to submit an responsibility report on the audit period in question; and
   b. not eliminate coverage for disbursement process of import customs notification outside the audit period in question.

CHAPTER VIII
Sanction
First Part
Suspend and Revocation of NIPER Exemption
Article 20

(1) NoCHR Exemption suspended in the Company:
a. not apply for NoCHR Exemption 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. did not submit accountability reports referred to in Article 17;
d. did not submit the necessary documents in the implementation of monitoring and evaluation as referred to in Article 18, and / or

e. suspected of committing criminal offenses in the field of customs with sufficient preliminary evidence.

(2) In the case of NIPER Exemption suspended, the Company can not obtain Exemption on the import of Raw Materials referred to in Article 2 paragraph (1).

Article 21

(1) NoCHR Exemption are suspended as referred to in Article 22 applied again, in the case of the Company:

a. approved data changes NoCHR Exemption;
b. has paid all debts to import duties and / or administrative sanctions penalty interest referred to in Article 22;
c. Exemption 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 of a crime customs.

Article 22

(1) NoCHR Exemption revoked in the event the Company:

a. not apply for NoCHR Exemption data changes referred to in Article 5 of the maximum period of 30 (thirty) days from the date of suspension NoCHR Exemption referred to in Article 20 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 20 paragraph (1) letter b to the issuance of force;
c. do not import or export the Exemption facilities respectively within the period referred to in Article 7 paragraph (2) letter a and Article 7, paragraph (2) letter
b;  
d. the demolition and / or accumulation of Raw Materials outside the locations listed in NoCHR Exemption referred to in Article 20 paragraph (1) and not given approval by the Head of the Regional Office or the MO as referred to in Article 12 paragraph (2);  
e. do not do its own processing, assembling, and / or installation of Raw Materials on other goods referred to in Article 13;  
f. subcontracted without complying with the provisions of Article 14 paragraph (1);  
g. subcontracted without complying with the requirements referred to in Article 14 paragraph (2);  
h. acted dishonestly in its business, including making improper conversion and result in losses to the state;  
i. proven to have committed a criminal act in the field of customs based on court decisions;  
j. change the status of a businessman or entrepreneur in 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. do 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. do not meet the eligibility requirements for NoCHR Exemption 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. apply for the revocation of NoCHR Exemption.

(2) In the case of NoCHR Exemption revoked business entity shall pay, all bills owed corresponding legislation in the field of customs.

(3) In the case of NIPER Exemption status be revoked because a change of a businessmen or Entrepreneur in Bonded in paragraph (1) letter j, the Raw Materials which customs duty has not been completed, all still in the period of Exemption, may be used as initial balance Region bonded and treated as Import Goods to get a Duty suspension.
In order to revoke NIPER Exemption, prior to customs audit.

Second part
Penalties
Article 23

Corporate administrative sanction in the form of a fine of at least 100% (one hundred percent) and a maximum of 500% (five hundred per cent) of the import duty should be paid, in the case of the Company:

a. do not disassemble and / or stockpiling Raw Materials
gets Exemption at the locations listed in NIPER Exemption or any other location that has been approved by the Head of the Regional Office or the Commission, as referred to in Article 12 paragraph (1) and Article 12 paragraph (2);
b. do not own the whole processing, assembling, and / or installation as referred to in Article 13;
c. the Production does not export as referred to in Article 15 or not reported until the period of exemption referred to in Article 17 paragraph (8);
d. Raw Materials processing is not getting Exemption in accordance with the provisions of Article 17 paragraph (9);
e. until the end of the period of Exemption, Export responsibility reports are not delivered or is rejected as referred to in Article 17 paragraph (12);
f. not comply subcontract referred to in Article 14, and / or

g. Physical differences were found exceeding Raw Materials Raw Materials reports that have been accounted for as described in Article 19 paragraph (2).

Penalties referred to in Article 23 is stipulated penalties in stages according to laws and regulations governing the administrative sanctions such as fines on customs matters.

CHAPTER IX
OTHER PROVISIONS
Article 25
TRANSPORTATION PROVISIONS
Article 26

The treatment of taxation on the import of Raw Materials by the Company obtaining appropriate NIPER Exemption laws and regulations in the field of taxation.
(2) Treatment of excise duty on the import of goods by the Company subject to obtaining appropriate NIPER Exemption laws and regulations in the field of customs.

(3) Treatment Duty to the default Material of the Production gain Exemption facility in compliance with legislation in the field of customs.

Article 26

(1) The Company has received Exemption facility, can not avail the facility for customs bonded area.

(2) In the event that the Company will utilize the facility for customs bonded area, the Company had to switch from a company's Exemption recipients to be the receiving facility company for customs bonded area.

(3) In the event the Company turned to the company receiving facility for customs bonded area as referred to in paragraph (1), the realization of exports made by the Company may be taken into account in determining the sales limits the production of bonded area to another within the customs area.

CHAPTER X
TRANSITIONAL PROVISIONS
ARTICLE 27

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

a. To the entity that has NIPER based on 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, to obtain Exemption required to apply for NIPER Exemption based on this regulation in the period of December 31, 2012.

b. In the case of a business entity fails to apply for NIPER Exemption until the deadline referred to in letter a, NIPER which has been owned by the business entity suspended until the extraction process is complete.

c. In the case of suspended NIPER, provisions regarding the obligation to make the realization of a business entity Export and submit responsibility reports remain valid.

d. In the case of revoked NIPER, collateral Raw Materials that have not been accounted disbursed.

e. In the case of a business entity that has NIPER, but
has not obtain NIPER Exemption yet, the following provisions apply:
1) the Raw Materials are imported by a business entity that has NIPER before the enactment of this regulation by getting Facility for Export Purpose, these enterprises are required to complete a maximum liability on the date of March 31, 2013 against the Export Import Facility Interest received based on Decision Minister of Finance No. 580/KMK.04/2003 on Procedures Ease Import Export Destination and supervision, as amended several times, most recently by the Minister of Finance No. 15/PMK.01 11/2011;
2) the Raw Materials are imported after the entry into force of this regulation by getting Facility for Export Purpose, a business entity that has obtained a NIPER Exemption and must complete accountability based on this regulation.

f. To the entity that has NIPER based on 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, shall comply with the provisions of the utilization of information technology as defined in Article 3, paragraph (2) letter i in the period of December 31, 2012.

h. Against accountability reports submitted by business entities that already have NIPER before the enactment of this regulation and is still in the research process, the completion of the study conducted based on 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.
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 Exemption and providing and Exemption and changes of NoCHR Exemption;

c. suspension and revocation procedures NoCHR Exemption;

d. procedures for filing an application for and issuance of Exemption;

e. accountability procedures for filing reports, preparation of data elements conversion, and format reports;

f. monitoring and evaluation procedures for the issuance of NoCHR Exemption; and

g. procedure for the determination of the Regional Office or the MO where supervision and service facilities exemption as referred to in Article 18 paragraph (3) regulated by the Director General of Customs and Excise.

Article 29
This regulation of Minister of Finance shall comes 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 802
Issued for Certified True Copy
HEAD OF THE GENERAL AFFAIRS BUREAU
For
HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION
GIARTO
NIP. 195904201984021001
DIRECTORATE GENERAL OF OIL AND GAS OF THE MINISTRY OF EMR
BUDGET YEAR XXXX

We have/have not reviewed the financial statement of the Directorate General of Oil and Gas of the Minister of EMR as the Accounting Unit of the State General Treasurer’s Budget User Proxy for the Assets of the Contractor of Cooperation Contract for Budget Year .......... in the form of Balance Sheet as of Date .........., Budget Realization Report and Notes on Financial Statements for the period ended on that date are in accordance with the Review Standards on the financial statement of State Ministry/Institution. All information contained in financial statement are presented by the management of Directorate General of Oil and Gas as the Accounting Unit of the State General Treasurer’s Budget User Proxy for the Assets of the Contractor of Cooperation Contract.

Review aims to provide a limited confidence concerning the accuracy, reliability, and validity of information and appropriateness of recognition, measurement and reporting of transactions with Government Accounting Standards. Review has a much narrower scope than the scope of an audit conducted in accordance with relevant regulations in order to state opinions on the financial statement entirely. Therefore, we do not give such opinions.

Based on our review, there are no differences that make us confident that the financial statement that we mentioned above is not presented in accordance with Act No. 1 Year 2004 concerning State Treasury, Government Regulation Number 71 Year 2010 concerning Governmental Accounting Standards and other relevant regulations.

Name of City, Date-Month-Year
Position Name of Signatory,

Name of Signatory
NIP of Signatory

MINISTER OF FINANCE,

AGUS D.W. MARTOWARDOJO
STATEMENT OF RESPONSIBILITY

The contents of financial statement of Work Unit of Directorate General of Oil and Gas as the Accounting Unit of the State General Treasurer’s Budget User Proxy for the Assets of the Contractor of Cooperation Contract (adjusted to each accounting unit) consisting of: Budget Realization Report, Balance Sheet and Notes on Financial Statement for Budget Year ........ as attached, are the responsibilities of us.

The Financial Statement has been prepared based on an adequate internal control system, and its contents have presented information on the implementation of budget and financial position appropriately in accordance with Government Accounting Standards.

name of city, date-month-year
Head of Work Unit

........................

(................................ )

MINISTER OF FINANCE,

AGUS D.W. MARTOWARDOJO