



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 255/PMK.04/2011

CONCERNING

AMENDMENT ON REGULATION OF THE MINISTER OF FINANCE
147/PMK.04/2011 CONCERNING BONDED ZONE

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF REPUBLIC OF INDONESIA,

- Considering : a. that in effort to provide legal certainty to employer in Bonded Zone, there is a need to make perfection to Regulation of the Minister of Finance Number 147/PMK.04/2011 concerning Bonded Zone;
- b. that based on consideration as referred to in item a, there is a need to stipulate Regulation of the Minister of Finance concerning Amendment on Regulation of the Minister of Finance Number 147/PMK.04/2011 concerning Bonded Zone;
- In View of : 1. Presidential Decree Number 56/P Year 2010;
2. Regulation of the Minister of Finance Number 147/PMK.04/ concerning Bonded Zone;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING AMENDMENT ON REGULATION OF THE MINISTER OF FINANCE NUMBER 147/PMK.04/2011 CONCERNING BONDED ZONE.

Article I

Several provisions in Regulation of the Minister of Finance Number 147/PMK.04/2011 concerning Bonded Zone are amended as follows:

1. Between paragraph (2) and paragraph (3) Article 14, there are inserted 3 (three) paragraphs, namely paragraph (2a), paragraph (2b), and paragraph (2c), that Article 14 reads as follows:
 - (1) Import Duties withholding, Excise exemption, and non-imposition of PDRI are provided on goods inputted into Bonded Zone in the form of:
 - a. Raw Materials and Supporting Materials from outside the customs area for further process;
 - b. Capital Goods from outside the customs area



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 2 -

- and Capital Goods from other Bonded Zone for use in the Bonded Zone;
- c. office equipment from outside the customs area used by Employer of Bonded Zone and/or PDKB;
 - d. goods of Results of Production of other Bonded Zone for further process or made as Capital Goods for production process;
 - e. goods of Results of Production of other Bonded Zone re-inputted from outside the customs area into Bonded Zone;
 - f. goods of Results of Production of other Bonded Zone re-inputted from Bonded Exhibition Venue (TPPB) into Bonded Zone;
 - g. finished goods from outside the customs area inputted into Bonded Zone to combine to goods of Results of Production of Bonded Zone for merely export; and/or
 - h. packaging and packaging supporting tools from outside the customs area and/or other Bonded Zone inputted into the Bonded Zone to be an integral part of goods of Results of Production of the Bonded Zone.
- (2) Value Added Tax (PPN) or Value Added Tax (PPN) and Luxury Sale Tax (PPnBM) is not imposed on:
- a. goods inputted from other venue in the customs area into Bonded Zone for further process;
 - b. goods and Results of Production of Bonded Zone re-inputted in terms of subcontract of other Bonded Zone or industrial company in other venue in the customs area into Bonded Zone;
 - c. Re-input of machinery and/or mold in terms of borrowing from other Bonded Zone or a company in other venue in the customs area into Bonded Zone;
 - d. input of Results of Production of other Bonded Zone, or a company in other venue in the customs area whose Raw Materials are from other venue in the customs area, for further process by the Bonded Zone;
 - e. input of results of production from other Bonded Zone, or a company in other venue in the customs area whose Raw Materials to produce the results of production are from other venue in the customs area, merely to combine to goods of Results of Production of the Bonded Zone for export; or



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 3 -

- f. input of packaging and packaging supporting tools from other venue in the customs area into Bonded Zone to be an integral part of Results of Production of the Bonded Zone.
 - (2a) The provision concerning the treatment of Value Added Tax (PPN) or Value Added Tax (PPN) and Luxury Sale Tax (PPnBM) not imposed on input of goods as referred to in paragraph (2) must be met by each Employer of Bonded Zone and/or PDKB.
 - (2b) Value Added Tax (PPN) or Value Added Tax (PPN) and Luxury Sale Tax (PPnBM) not imposed on input of goods as referred to in paragraph (2) must be made by Employer of Bonded Zone and/or PDKB using tax invoice as set forth in regulation of taxation law.
 - (2c) In terms of the provision as referred to in paragraph (2a) and paragraph (2b) is not met by the Employer of Bonded Zone and/or PDKB, on the payment of Value Added Tax (PPN) or Value Added Tax (PPN) and Luxury Sale Tax (PPnBM) that should not be imposed, cannot be credited.
 - (3) Excise Exemption is provided on Excisable Goods (BKC) inputted from other venue in the customs area into the Bonded Zone for further process by Employer of Bonded Zone or PDKB.
 - (4) Import Duties withholding, Excise exemption, exemption of Value Added Tax (PPN) or Value Added Tax (PPN) and Luxury Sale Tax (PPnBM), are not imposed with Income Tax (PPH) Article 22 on Import, is provided on input of goods from Bonded Zone for further process and/or to combine to other results of production in Bonded Zone.
 - (5) In order to be provided the facilities as referred to in paragraph (4) employer in Free Zone must have license from Free Zone Utilization Board.
 - (6) Goods as referred to in paragraph (1), paragraph (2), paragraph (3), and paragraph (4), do not constitute goods for consumption in Bonded Zone, such as foods, drinks, fuel, and lubricant.
2. Between Article 18 and Article 19, there is inserted 1 (one) Article, namely Article 18A that reads as follows:

Article 18A

Employer of Bonded Zone and/or PDKB cannot utilize preliminary return of tax overpayment as referred to in:

- a. Article 17C and/or Article 17D Act Number 6 Year



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 4 -

1983 concerning General Provision and Provision of Taxation as has been several times been amended recently with Act Number 16 Year 2009; and/or

- b. Article 9 paragraph (4c) Act Number 8 Year 1983 concerning Value Added Tax on Goods and Services and Luxury Sale Tax as has been several times been amended recently with Act Number 42 Year 2009,
and its implementing regulations.

- 3. The provisions of paragraph (1) and paragraph (2) Article 28 are amended, that it reads as follows:

Article 28

- (1) On removal of Results of Production from Bonded Zone to other venue in the customs area, it applies the following provisions:
 - a. For Results of Production whose entire Raw Materials are from outside the customs area inputted to other venue in the customs area:
 - 1. imposed with Import and/or Excise; and
 - 2. imposed with PDRI.
 - b. For Results of production whose Raw Materials are partially from outside of customs area removed to other venue in the customs area:
 - 1. imposed with Import Duties and/or Excise;
 - 2. imposed with PDRI.
 - 3. Value Added Tax (PPN) or Value Added Tax (PPN) and Luxury Sale Tax (PPnBM) is paid-off which at the time of input into Bonded Zone is not imposed as referred to in Article 14 paragraph (2).
 - c. For Results of Production whose Raw Materials are from other venue in the customs area which are removed to other venue in the customs area, Value Added Tax (PPN) or Value Added Tax (PPN) and Luxury Sale Tax (PPnBM) is paid-off which at the time of input into Bonded Zone is not imposed as referred to in Article 14 paragraph (2).
- (2) The calculation basis for the amount of imposition of Import duties and/or Excise, and PDRI on the removal of Results of Production of Bonded Zone as referred to in paragraph (1) is as follows:



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 5 -

- a. In terms of results of production are not damaged:
 - 1) Import Duties are calculated based on:
 - a) customs and classification value in effect at the time the goods are inputted into Bonded Zone; and
 - b) imposition at the time of notification of import customs for use is registered;
 - 2) Excise is calculated based on regulation of excise law;
 - 3) PDRI is calculated based on import value in effect at the time the import goods are inputted into Bonded Zone.
 - b. In terms of results of production are damaged:
 - 1) Import duties are calculated based on:
 - a) customs value based on transaction price at the time the goods are removed from Bonded Zone to other venue in the customs area;
 - b) classification of results of production in effect at the time of notification of import customs for use is registered; and
 - c) imposition at the time of notification of import customs for use is registered;
 - 2) Excise is calculated based on regulation of excise law;
 - 3) PDRI is calculated based on sale price.
- (3) Results of production in damaged condition as referred to in paragraph (2) item b, in the event the results of production suffer damage or quality/standard reduction which is technically irrecoverable to be as expected quality/standard.
 - (4) Import value as referred to in paragraph (2) item a point 3) is obtained from the sum of customs value at the time of input into Bonded Zone added with Import Duties.
 - (5) Calculation of Import Duties and/or Excise, and PDRI as referred to in paragraph (2), uses Basic Value of Import Duties Calculation (NDPBM) stipulated by the Minister in effect at the time of payment.
 - (6) On the transfer of goods from Bonded Zone to other venue in the customs area, Employer of Bonded Zone or PDKB is obliged to impose Value Added Tax (PPN) or Value Added Tax (PPN) and Luxury



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 6 -

Sale Tax (PPnBM), and to make tax invoice in accordance with regulation of tax law.

- (7) In terms of rate imposition of Import duties for Raw Materials which are higher than rate imposition of Import Duties for the goods of results of production, the basis in use to calculate the amount of imposed Import Duties is the rate imposition of Import duties of goods of the results of production in effect at the time of removal from Bonded Zone.
4. Between paragraph (5) and paragraph (6) Article 30, there is inserted 1 (one) paragraph, namely paragraph (5a), that Article 30 reads as follows:

Article 30

- (1) Employer of Bonded Zone or PDKB can remove Raw Materials and/or Remaining Raw Materials, from Bonded Zone to:
 - a. outside the customs area;
 - b. other Bonded Zone; and/or
 - c. other venue in the customs area.
- (2) Employer of Bonded Zone or PDKB can remove Raw Materials to Bonded Warehouse where the Raw Materials are originated under approval of the Chairman of Customs Office on the request of Employer of Bonded Zone or PDKB.
- (3) Employer of Bonded Zone or PDKB can remove Raw Materials and/or Remaining Raw Materials, originated from outside the customs area to outside the customs area as referred to in paragraph (1) item a, under approval of the Chairman of Customs Office on the request of Employer of Bonded Zone or PDKB.
- (4) Employer of Bonded Zone or PDKB can remove Raw Materials and/or Remaining Raw Materials, originated from outside the customs area to other Bonded Zone lain and/or to industrial company in other venue in the customs area as referred to in paragraph (1) item b and item c, under approval of the Chairman of Regional Office or the Chairman of Principal Service Office on the request of Employer of Bonded Zone or PDKB.
- (5) The removal of Raw Materials and/or Remaining Raw Materials originated from outside the customs area to be transferred to industrial company in



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 7 -

other venue in the customs area as referred to in paragraph (1) item c is made by paying Import Duties and/or Excise, and PDRI.

- (5a) On the removal of Raw Materials and/or Remaining Raw Materials originated from other venue in the customs area to be transferred to industrial company in other venue in the customs area as referred to in paragraph (1) item c, Value Added Tax (PPN) or Value Added Tax (PPN) and Luxury Sale Tax (PPnBM) must be paid-off which at the time of input of the Raw Materials into the Bonded Zone is not imposed with Value Added Tax (PPN) or Value Added Tax (PPN) and Luxury Sale Tax (PPnBM).
- (6) The basis for use to calculate the amount of Import Duties and/or Excise, and PDRI imposition on the removal of Raw Materials and/or Remaining Raw Materials, to be transferred to industrial company in other venue in the customs area as referred to in paragraph (1) item c, is as follows:
- a. In the event the Raw Materials and/or Remaining Raw Materials is not damaged:
 - 1) Import duties are calculated based on:
 - a) customs value and classification in effect at the time Raw Materials and/or Remaining Raw Materials is inputted into Bonded Zone; and
 - b) imposition at the time import customs for use is registered;
 - 2) Excise is calculated based on regulation of excise law;
 - 3) PDRI is calculated based on import value in effect at the time the import goods are inputted into Bonded Zone.
 - b. In the event Raw Materials and/or Remaining Raw Materials is damaged:
 - 1) Import duties are calculated based on:
 - a) customs value based on transaction price at the time goods are removed from Bonded Zone to other venue in the customs area;
 - b) classification in effect at the time import goods are inputted into Bonded Zone; and
 - c) imposition at the time notification of import customs for use is registered;



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 8 -

- 2) Excise is calculated based on regulation of excise law;
 - 3) PDRI is calculated based on sale price.
- (7) Raw Materials and/or Remaining Raw Materials in damaged condition as referred to in paragraph (6) item b, in the event the Raw Materials and/or Remaining Raw Materials suffer significant quality reduction, that the cannot be processed or being processed will produce goods that do not meet the expected quality/standard.
 - (8) Import value as referred to in paragraph (6) item a point 3) is obtained from the summation of customs value at the time of input into Bonded Zone added with Import Duties.
 - (9) Calculation of Import Duties and/or Excise, and PDRI as referred to in paragraph (2), uses Basic Value of Import Duties Calculation (NDPBM) stipulated by the Minister in effect at the time of payment.
 - (10) On the removal of Raw Materials and/or Remaining Raw Materials originated from outside the customs area to other venue in the customs area, Employer of Bonded Zone or PDKB is obliged to impose Value Added Tax (PPN) or Value Added Tax (PPN) and Luxury Sale Tax (PPnBM), and to make tax invoice in accordance with regulation of tax law.
 - (11) Payment of payable Excise on the removal of Raw Materials and/or Remaining Raw Materials, originated from outside the customs area to other venue in the customs area is made in accordance with regulation of excise law.
 - (12) Chairman of Customs Office grants approval or rejection on the request as referred to in paragraph (2) and paragraph (3), within 10 (ten) business days as of the request is completely received by the Chairman of Customs Office.
 - (13) Chairman of Regional Office or Chairman of Principal Service Office grants approval or rejection on the request as referred to in paragraph (4), within 15 (fifteen) business days as of the request is completely received by the Chairman of Regional Office or the Chairman of Principal Service Office.
5. Between Article 56 and Article 57, there is inserted 1 (one) Article, namely Article 56A that reads as follows:

Article 56A



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 9 -

On the license as Bonded Zone which has been issued prior to the enactment of Regulation of the Minister of Finance Number 147/PMK.04/2011 concerning Bonded Zone, based on the result of research of the Directorate General of Customs and Excise in consideration of labour intensive, compliance of the concerned company, and risk management aspects, location and subcontract treatment can be provided in accordance with the provision as set forth in Regulation of the Minister of Finance Number 291/KMK.05/1997 concerning Bonded Zone as has several times been amended recently with Regulation of the Minister of Finance Number 101/PMK.04/2005, provided that:

- a. for subcontract, can be granted until the expiration of contract term and at maximum 31 December 2012;
 - b. for location, it can be granted until the license as Bonded Zone is expired and at maximum 31 December 2016.
6. The provision of Article 58 is amended that it reads as follows:

Article 58

(1) Further provision concerning:

- a. the application of risk management in terms of selective customs inspection and the application of risk management in order to facilitate customs and excise;
- b. the procedures of application and issuance submission of Bonded Zone license;
- c. procedures of supervision and service or input of goods into Bonded Zone, removal of goods from Bonded Zone, unintentional damage, and goods destruction in Bonded Zone;
- d. the procedures of suspension and revocation of Bonded Zone license;
- e. the procedures of simple inspection;
- f. the procedures of extension of license and assignment location for Bonded Zone; and
- g. the procedures of subcontract approval grant,

is set forth in Regulation of the Director General of Customs and Excise.

(2) Further provision concerning:

- a. the procedures of issuance of tax invoice on goods input into Bonded Zone and removal of



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 10 -

goods from Bonded Zone; and

- b. the procedures of reporting and payment of Value Added Tax (PPN) or Value Added Tax (PPN) and Luxury Sale Tax (PPnBM) and Income Tax (PPH) Article 22 Import on removal or goods from Bonded Zone to other venue in the customs area,

is set forth in Regulation of the Director General of Tax.

Article II

This Regulation of the Minister of Finance shall come into force on February 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 SYAMSUDIN