



FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

COPY

REGULATION OF THE FINANCE MINISTER

NUMBER 69/PMK.04/2009

ON

DEFERRED EXCISE PAYMENT BY MANUFACTURERS OR BY IMPORTERS
OF EXCISABLE GOODS THAT SETTLE EXCISE PAYMENT BY AFFIXING
EXCISE STAMPS

THE FINANCE MINISTER

- Having considered :
- a. That based on Article 7A paragraph (2) letter a and paragraph (3), manufacturers that settle their payable due excise by affixing excise stamps, may be provided with deferred excise payment facilities;
 - b. That based on the considerations as referred to in letter a and for the purpose of implementing the provisions in Article 7A paragraph (9) Law Number 11 of 1995 on Excise as amended by Law Number 39 of 2007, it is necessary to enact the Regulation of the Finance Minister on Deferred Excise Payment by Manufacturers or Importers of Excisable Goods that Settle Due Excise by Affixing Excise Stamps;
- Having observed :
1. Law Number 11 of 1995 on Excise (State Gazette of the Republic of Indonesia Number 76 of 1995, Supplement to the State Gazette of the Republic Indonesia number 3613) as amended in Law Number 39 of 2007 (State Gazette of the Republic Indonesia Number 105 of 2007, Supplement to the State Gazette of the Republic Indonesia Number 4755);
 2. Presidential Decree Number 20/P of 2005;

HAS DECIDED:

To enact : REGULATION OF THE FINANCE MINISTER ON DEFERRED EXCISE PAYMENT BY MANUFACTURERS AND IMPORTERS OF EXCISABLE GOODS THAT SETTLE DUE EXCISE BY AFFIXING EXCISE STAMPS.



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CHAPTER I
GENERAL PROVISIONS
Article 1

For the purpose of this Regulation of the Finance Minister, the following words shall have the following meaning:

1. A manufacturer means an individual or legal entity that manages a manufacturing company.
2. An importer means an individual or legal entity that imports excisable goods passing through customs area.
3. Deferred Excise Payment hereinafter referred to as Deferred Payment means a facility to defer payment of excise with no interest charge.
4. A Financial Report means a systematic and summarized report on transactions of the manufacturer or importer, that at least presents the balance sheet and profit/loss statement
5. The Director General means the Director General of Customs and Excise.
6. The Regional Office means the Regional Office of the Directorate General of Customs and Excise.
7. The Office of the Directorate General of Customs and Excise hereinafter referred to as the Office means the Main Service Office of Customs and Excise or the Supervisory and Service Office of Customs and Excise under the Directorate General of Customs and Excise.

CHAPTER II
DEFERRED EXCISE PAYMENT FACILITY
Article 2

- (1) Deferred excise payment facility may be granted to manufacturers or importers that settle their excise payables by affixing excise stamps on the excisable goods.
- (2) Deferred payment as referred to in paragraph (1) is provided for the following period:
 - a. Up to 2 (two) months from the date of purchase order of the excise stamps, for manufacturers; or



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- b. Up to 1 (one) month from the date of purchase order of the excise stamps for importers.
- (2) Exempted from the provisions on the period as referred to in paragraph (2), are manufacturers that have exported tobacco products exceeding the quantity of products sold in the domestic markets in the preceding year that is calculated based on the purchase order of excise stamps; these manufacturers may be provided with a 90 (ninety) day deferred payment facility.

Article 3

- (1) The value of the due excise payment that may be deferred is calculated as follows:
 - a. For manufacturers, the value of excise equals to 2 (two) times the value of highest average monthly excise calculated based on the purchase order of excise stamps within the past 6 (six) months or within the past 3 (three) months;
 - b. For importers, the value of excise equals to 1 (one) times the value of highest average monthly excise calculated based on the purchase order of excise stamps within the past 6 (six) months or within the past 3 (three) months;
- (2) The value of the due excise payment that may be deferred as referred to in paragraph (1) may be added by 50 % (fifty percent) of the calculated value upon consideration of the financial condition of the company.
- (3) In the event of any amendment of the laws and regulations on the retail price and/or excise tariff that affects the due payable excise to increase, then the manufacturer and importer may propose an adjustment on the value of the deferred excise payment.

Article 4

- (1) In placing the purchase order of excise stamps that are deferred, the following requirements shall be applied:



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- a. The manufacturer is obligated to pledge a bank guarantee or a guarantee from an insurance company or corporate guarantee; or
 - b. The importer is obligated to place a bank guarantee.
- (2) The guarantee as referred to in paragraph (1) shall be placed by the manufacturer or importer to the Head of the Office upon submittal of the purchase order of the excise stamps.
- (3) Upon placing the guarantee as referred to in paragraph (2), the Head of the Office shall issue a Receipt for the Guarantee (BPJ) as exemplified in the Appendix I of this Regulation of the Finance Minister.

Article 5

- (1) To be granted a deferred payment facility, the manufacturers must fulfill the following requirements:
- a. The manufacturer is a low risk manufacturer as indicated in its profile;
 - b. The manufacturer is a Tax Paying Entrepreneur;
 - c. The manufacturer has never violated any regulation on excise within the past 1 (one) year
 - d. The manufacturer has no outstanding overdue payable excise, no deficient payable excise, no penalty, and/or no outstanding interest on excise, except for cases in due process for complaints under the tax court.
 - e. The manufacturer is not in the process of paying installments on invoices;
 - f. The manufacturer has an audited financial report audited by a public accountant with an unqualified opinion for the past 2 (two) years.
- (2) To obtain a deferred payment facility backed up by a bank guarantee or by a guarantee from an insurance company, the manufacturer:



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- a. is a Tax Paying Entrepreneur;
 - b. has never violated any regulation on excise within the past 1 (one) year;
 - c. has no outstanding overdue payable excise, no deficient payable excise, no penalty, and/or no outstanding interest on excise, except for cases in due process for complaints under the tax court;
 - d. if granted a facility to pay excise in installments, the accumulative value of the paid installments shall be at least 75% of the total due excise.
 - e. has an audited financial report audited by a public accountant with an unqualified opinion for the past 1 (one) year;
 - f. has a sound financial performance.
- (3) To be granted a deferred payment facility against a bank guarantee, the importer must fulfill the following requirements:
- g. The importer is a Tax Paying Entrepreneur;
 - a. The importer has never violated any regulation on excise within the past 1 (one) year
 - b. The importer has no outstanding overdue payable excise, no deficient payable excise, no penalty, and/or no outstanding interest on excise, except for cases in due process for complaints under the tax court.
 - c. The importer is not in the process of paying installments on invoices;
 - d. The importer has an audited financial report audited by a public accountant with an unqualified opinion for the past 2 (two) years.
 - e. The importer has a sound financial performance.



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Article 6

- (1) The manufacturer or the importer shall submit the request for deferred excise payment facility to:
 - a. the Head of the Supervisory and Service Office of Customs and Excise;
 - b. the Head of the Mid Level Supervisory and Service Office of Customs and Excise;
 - c. the Head of the Main Service Office of Customs and Excise; or
 - d. the Head of the Regional Office through the Head of the Supervisory and Service Office of Customs and Excise or the Head of the mid Level Supervisory and Service Office of Customs and Excise;by applying the form as attached in Appendix II in this Regulation of the Finance Minister.

- (2) In requesting for deferred payment facility as referred to in paragraph (1), the following provisions shall apply:
 - a. Deferred payment of excise worth up to Rp 5,000,000,000.00 (five billion rupiah) shall be upon the discretion of the Head of the Mid Level Supervisory and Service Office of Customs and Excise on behalf of the Finance Minister;
 - b. Deferred payment of excise worth up to Rp 50,000,000,000.00 (fifty billion rupiah) shall be upon the discretion of the Head of the Mid Level Supervisory and Service Office of Customs and Excise on behalf of the Finance Minister;
 - c. Requests for deferred payment submitted through the Main Service Office of Customs and Excise shall be upon the discretion of the Head of the Main Service Office of Customs and Excise on behalf of the Finance Minister;
 - d. The approval for deferred payment facility shall be under the discretion of the Head of the Regional Office on behalf of the Finance Minister if:
 1. The deferred excise payment is worth more than Rp 5,000,000,000.00 (five billion rupiah) for manufacturers or importers that are under the jurisdiction of the Office as referred to in letter a.
 2. The deferred excise payment worth more than Rp 50,000,000,000.00 (fifty billion rupiah) for manufacturers or importers that are under the jurisdiction of the Office as referred to in letter b.



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Article 7

- (1) The request for deferred payment facility as referred to in Article 6 paragraph (1), submitted by manufacturers against a corporate guarantee, must attach the following requirements:
 - a. Appointment letter of Taxable Entrepreneur;
 - b. An audited financial report of the past consecutive 2 (two) years audited by a public accountant with an unqualified opinion.
 - c. Recapitulation List of Purchase Order of Excise Stamps from the concerned company for the past 6 (six) months prior to the submittal of the proposal; and
 - d. The calculation of the value of the deferred excise payment by applying the form as attached in Appendix III in this Regulation of the Finance Minister.

- (2) In the event the financial report is in process of auditing by a public accountant, in addition to the audited financial reports of the last two years, a financial report of the most recent year should be attached along with a statement from the public accountant stating that the company is being audited.

- (3) The request as referred to in Article 6 paragraph (1) submitted by the manufacturers supported by a bank guarantee or a guarantee from an insurance company, must attach the following documents:
 - a. Confirmation letter on appointment as Taxable Entrepreneur;
 - b. A financial report for the past 1(one) year.
 - c. Recapitulation List of Purchase Order of Excise Stamps from the concerned company for the past 6 (six) months prior to the submittal of the proposal; and
 - d. The calculation of the value of the deferred excise payment by applying the form as attached in Appendix III in this Regulation of the Finance Minister.



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- (4) The request as referred to in Article 6 paragraph (1) submitted by the importers supported by a bank guarantee, must attach the following documents:
- a. Confirmation letter on Appointment as Taxable Entrepreneur;
 - b. An audited financial report of the past consecutive 2 (two) years audited by a public accountant with an unqualified opinion;
 - c. Recapitulation List of Purchase Order of Excise Stamps from the concerned company for the past 6 (six) months prior to the submittal of the proposal; and
 - d. The calculation of the value of the deferred excise payment by applying the form as attached in Appendix III in this Regulation of the Finance Minister.

Article 8

- (1) Upon receipt of the request for deferred payment to be decided by the Head of the Office on behalf of the Finance Minister as referred to in Article 6 paragraph (1) letter a, letter b, and letter c, the decision on the request shall be determined within 14 (fourteen) days from the receipt of the complete documents.
- (2) Upon receipt of the request for deferred payment to be decided by the Head of the Office on behalf of the Finance Minister as referred to in Article 6 paragraph (1) letter d, the decision on the request shall be determined within 21 (twenty one) days from the receipt of the complete documents.
- (3) In the event that the request as referred to in Article 6 is approved, the Head of the Office on behalf of the Finance Minister shall issue an Approval Letter to approve the deferred payment by using the template as set forth in Appendix IV of this Regulation of the Finance Minister.



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- (4) In the event that the request as referred to in Article 6 is rejected, the Head of the Office or the appointed officer shall issue a Letter of Rejection stating the reason for the rejection.
- (5) The decision on granting/rejecting the deferred payment as referred to in paragraph (3) shall be valid up to a maximum of 1 (one) year effective from the date of issuance of the decision.

CHAPTER III
PAYMENT AND LIQUIDATION

Article 9

- (1) The payment on the deferred excise from manufacturers shall be settled at the latest 2 (two) months from the date of purchase order of the excise stamps.
- (2) The payment on the deferred excise for importers shall be settled at the latest 1 (one) month from the date of purchase order of the excise stamps.
- (3) In the event that the deferred payment as referred to in paragraph (1) and (2) is due on a public holiday, or on a day that is designated as a holiday, or not on a working day of the Tax Collecting Bank, or of the Tax Collecting Post, in which payment cannot be executed, then the due excise payment shall be executed on any working before the due date.

Article 10

- (1) In the event that the manufacturer which receives approval for Deferred Excise Payment facility supported by a corporate guarantee, does not settle the due excise up to the due date, then the manufacturer shall be imposed a penalty of 10 % (ten percent) from the due excise;



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- (2) In the event the manufacturer -that has been granted approval for Deferred Excise Payment facility supported by a corporate guarantee- does not settle the due excise nor pays the penalty as referred to in paragraph (1), then the Head of the Office or the authorized officer shall not honor any purchase order of excise stamps of the manufacturer starting from the day after the due date of the deferred payment;
- (3) A manufacturer that has been suspended to receive deferred excise payment facilities as referred to in paragraph (2) is allowed to order excise stamps provided that the manufacturer has:
- a. paid the overdue payable excise and has settled any outstanding penalty;
 - b. been granted a facility to pay in installments the due excise and any administrative sanction in the form of penalty;
 - c. been granted a facility to pay the due excise in installments and is filing a complaint on the administrative sanction in the form of a penalty;
 - d. paid the due excise and is filing a complaint on the administrative sanction in the form of penalty; or
 - e. paid the due excise and has been granted approval to pay in installments the due excise and the administrative sanction in the form of a penalty;

Article 11

In the event the manufacturer or the importer that has been granted a deferred payment facility supported by a bank guarantee or by a guarantee from an insurance company but has not settled their outstanding due excise on the due date, then the following provisions shall apply:

- a. the bank guarantee or the guarantee from the insurance company must be liquidated or cashed-in;
- b. the manufacturer or importer shall be imposed an administrative sanction in the form of a penalty amounting to 10 % (ten percent) from the due excise; and



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- c. any purchase order of excise stamps by the manufacturer or importer shall not be honored until the administrative sanction in the form of penalty has been settled except that this administrative sanction in the form of penalty has been approved to be paid in installments or is in the process of filing a complaint in the tax court;

Article 12

- (1) If upon the due date of payment, the manufacturer or the importer does not fulfill its obligation, the Surety (Guarantor) shall liquidate the bank guarantee or the guarantee from the insurance company at the latest 30 (thirty days) since the due date of the deferred payables.
- (2) The liquidation of the bank guarantee or the guarantee from an insurance company as referred to in paragraph (1) shall be executed by applying the Notification of Liquidating the Guarantee as set forth in Appendix V of this Regulation of the Finance Minister.
- (3) The Surety shall cash-in the guarantee equal to the value of the due payable excise and shall report to the Head of the Office on liquidating said.
- (4) In the event that the Guarantor or the Surety does not cash-in the guarantee as referred to in paragraph (1) and paragraph (3), then the following provisions shall be applied:
 - a. Any new guarantee issued by the Surety shall not be honored until all the obligations of the Surety to liquidate the guarantee is fulfilled; and
 - b. The payable due excise shall be invoiced in compliance with the prevailing laws and regulations.



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CHAPTER IV
SUSPENSION AND REVOCATION OF THE FACILITY FOR
DEFERRED PAYMENT

Article 13

- (1) The facility for deferred excise payment as referred to in Article 8 paragraph (3) shall be suspended for a duration of 6 (six) months if:
 - a. The manufacturer or the importer violates any provisions of the regulation on excise; or
 - b. Upon inspection of the stock of excise stamps or upon the results from the audit by the Customs and Excise Officer, there is a discrepancy in the number of excise stamps (either shortage or surplus) that is inconsistent with the books or records on the stock of excise stamps.
- (2) The deferred payment facility shall be suspended in the event the manufacturer (that has been granted the facility backed up by a bank guarantee or a guarantee from an insurance company) or an importer (that has been granted the facility backed up by a bank guarantee) is still in the process of paying due excise installments valuing less than 75 % from the total outstanding invoice.
- (3) The invoice as referred to in paragraph (2) consists of payables other than the unsettled overdue excise.
- (4) If the deferred excise payment facilities have been suspended, then the manufacturer is not entitled to receive any new facilities within the suspension period.
- (5) The decision to suspend the deferred payment facilities is upon the discretion of the Head of the Office and a notification letter shall be issued with an explanation on the reasons for the suspension.



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Article 14

- (1) Deferred Excise Payment facilities that have been suspended may be reinstated under the following conditions:
 - a. A period of 6 (six) months as referred to in Article 13 paragraph (1) has elapsed; or
 - b. The manufacturer as referred to in Article 13 paragraph (2) has paid the installments worth at least 75 % (seventy five percent) of the invoice.
- (2) The decision to reinstate the deferred excise payment facilities shall be upon the discretion of the Head of the Office and a notification letter shall be issued with an explanation on the reasons for the reinstatement.

Article 15

- (1) The deferred payment facilities may be revoked if:
 - a. Upon the request of the concerned manufacturer or importer;
 - b. The NPPBKC (Identification Number of Manufacturer of Excisable Goods) of the manufacturer or of the importer has been revoked;
 - c. The manufacturer or the importer no longer qualifies or fulfills the requirements as referred to in Article 5 and Article 7
 - d. The manufacturer has not paid the due excise up to the due date of the deferred payment;
 - e. The manufacturer has not settled outstanding due excise and/or any penalty from administrative sanction up to the due date; and/or
 - f. The manufacturer is convicted of a violation related to excise and such court decision has permanent executorial power.
- (2) A manufacturer that has been suspended to receive deferred excise payment facilities, may request for reinstatement of the facilities after 1 (one) year from the date of revocation.



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- (3) The revocation of the decision to suspend the deferred excise payment facilities as referred to in paragraph (1) shall be upon the discretion of the Head of the Office by issuing a decision letter in accordance with the example format as presented in Appendix VI in this regulation of Finance Minister.

Article 16

A manufacturer or an importer -that has been suspended in paying under the deferred excise payment facility- must settle any due payable excise at the latest on the due date as referred to in Article 9.

CHAPTER V
OTHER PROVISIONS

Article 17

Appendix I as referred to in Article 4 paragraph (3), Appendix II as referred to in Article 6 paragraph (1), Appendix III as referred to in Article 7 paragraph (1) letter d, Article 7 paragraph (3) letter d, Article 7 Paragraph (4) letter d, Appendix IV as referred to in Article 8 paragraph (3), Appendix V as referred to in Article 12 paragraph (2), Appendix VI as referred to in Article 15 paragraph (3), is an integral part of this Regulation of Finance Minister.



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CHAPTER VI
PROVISIONS ON TRANSITION

Article 18

With the enactment of this Regulation of the Finance Minister, the decision to grant a deferred excise payment facility that was issued under the Decision of the Finance Minister number 240/KMK.05/1996 on Excise Settlement for Excisable Goods as amended several times and last by Regulation of the Finance Minister Number 60/PMK.04/2007, shall still be valid in accordance with the determined period.

CHAPTER VII
CLOSING PROVISION

Article 19

Further provisions on the procedures in granting deferred excise payment facilities shall be stipulated under the Regulation of the Director General.

Article 20

Upon enactment of this Regulation of the Finance Minister, the Regulation of the Finance Minister Number 240/KMK.05/1996 on the Settlement of Excise on Excisable Goods as amended several times and last by Regulation of Finance Minister Number 60/PMK.04/2007, is revoked and no longer valid.

Article 21

This Regulation of the Finance Minister shall be effective after 60 (sixty) days from the date of enactment.



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In order that this Regulation is made known to the general public, it is hereby ordered that this Regulation be promulgated in the Official Gazette of the Republic of Indonesia.

Enacted in Jakarta
On
FINANCE MINISTER

Signed

SRI MULYANI INDRAWATI



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OF THE REPUBLIC OF INDONESIA

Appendix I Regulation of the
Finance Minister No.
69/PMK.04/2009 on Deferred
Excise Payment by
Manufacturers or Importers that
Settle Excise Payment by Affixing
Excise Stamps

Ministry of Finance RI Directorate General of Customs and Excise Office Name :(1) Office Code :(2)	RECEIPT OF GUARANTEE (BPJ) NUMBER:(3)	Page 1: For the Party placing the guarantee Page 2: For Revenue Treasurer
Name: (4) Address: (5) NPPBKC (Excise Tax ID Number):(6)		
Type of Guarantee: <input type="checkbox"/> Company Guarantee <input type="checkbox"/> Bank Guarantee <input type="checkbox"/> Guarantee from Insurance Coy		
Number :(7) Date :(8) Surety :(9) Value of Guarantee : Rp.....(10) In words :(11)		
Basic Documents Guarantee placed Number Date	: (12) :(13) :(14)	
Remarks from Revenue Treasurer:(15)(16)..... <p style="text-align: center;">Revenue Treasurer</p> (17) ID Number.....	



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INSTRUCTIONS FOR FILLING OUT
THE RECEIPT OF GUARANTEE (BPJ)

- Number (1) : Write the name of the Customs and Excise Office at which the guarantee is pledged.
- Number (2) : Write the Code number of the Customs and Excise Office at which the guarantee is pledged.
- Number (3) : Write the number of the BPJ
- Number (4) : Write the name of the party placing the guarantee.
- Number (5) : Write the address of the party placing the guarantee.
- Number (6) : Write the identification number of the manufacturer of excisable goods.
- Number (7) : Write the number of the guarantee pledged.
- Number (8) : Write the date of the placement of the guarantee.
- Number (9) : Write the name of the Surety/Guarantor.
- Number (10) : Write the value of the guarantee (in figures)
- Number (11) : Write the value of the guarantee (in words)
- Number (12) : Write the type of document as the basis for placement of the guarantee
- Number (13) : Write the document number as referred to in Number (12)
- Number (14) : Write the date of the document as referred to in Number (12)
- Number (15) : Write any necessary remarks from the Revenue Treasurer.
- Number (16) : Write the location of the Customs and Excise Office at which the guarantee is placed.
- Number (17) : Write the name and Employee Number of the Revenue Treasurer signing the BPJ.

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Signed
SRI MULYANI INDRAWATI



Appendix II Regulation of the
Finance Minister No.
69/PMK.04/2009 on Deferred
Excise Payment by
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Settle Excise Payment by Affixing
Excise Stamps

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COMPANY LETTER HEAD

Number:.....(1)..... (2)....
Attachment:...(3).....
Subject: Request for Deferred Payment Facility for Purchase Orders on Excise Stamps

To the Head of the Office of(4)....
Through..... (5).....
At.....(6).....

Dear Sir/Madam,

The undersigned:

Name :(7).....
Position :(8).....
Company Address :(9).....

on behalf of(10)... NPPBKC(11)... domicile in(12)....., hereby
requests a Deferred Payment Facility for Excise stamps from tobacco products
amounting to Rp.....(13)....(..... (14).....) by attaching following
documents:

1. Confirmation letter of Appointment as Taxable Entrepreneur;
2. The Company's Financial Report of.....
3. Recapitulation List of Purchase Order of Excise Stamps for the past 6 (six) months.
4. The calculation of the value of the excise payables that may be deferred and the company's financial ratio.

This request is drawn up accurately and in the event that there is any error in this application, we will be held responsible for any sanction as stipulated in the prevailing regulations.

Applicant,

(affix a Stamp Duty)
(.....16.....)

Cc:...(17)



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INSTRUCTIONS FOR FILLING IN THE FORM

- Number (1) : Write the reference number of the applicant's letter.
Number (2) : Write the place, date of the application letter.
Number (3) : Write the number of pages of the attachment for example one set.
Number (4) : Write the name of the office to which the application is submitted;
Number (5) : Write the address of the supervisory office which supervises the manufacturer or importer if the application is submitted to the Regional Office.
Number (6) : Write the location of the office which the application is submitted.
Number (7) : Write the name of applicant or the authorized representative of the applicant.
Number (8) : Write the position of the person applying for the facility.
Number (9) : Write the address of the company applying or the address of the company managed by the applicant.
Number (10) : Write the name of the company managed by the applicant as recorded on the NPPBKC.
Number (11) : Write the NPPBKC (ID No. of Company).
Number (12) : Write the location of the company.
Number (13) : Write the value of the deferred excise in figures.
Number (14) : Write the value of the deferred excise in words.
Number (15) : Write the period of the financial report.
Number (16) : Write the full name of applicant.
Number (17) : Write the name of the Head of the Regional Office of Customs and Excise at which the application is submitted.

FINANCE MINISTER
Signed
SRI MULYANI INDRAWATI



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Appendix III Regulation of the
Finance Minister No.
69/PMK.04/2009 on Deferred
Excise Payment by
Manufacturers or Importers that
Settle Excise Payables by Affixing
Excise Stamps

EXAMPLE ON
CALCULATION OF THE AMOUNT OF DEFERRED EXCISE

Name of Manufacturer/Importer :(1).....
Name of Company :(2).....(NPPBKC).....(3)
Address of company :(4).....
List of Orders of Excise stamps within the past 6 (six) months.

No.	Month	Amount of Excise (Rp)		
		SKM	SKT	Total
1.	February	214,500,000	79,920,000	294,240,000
2.	March	534,900,000	152,820,000	687,720,000
3.	April	218,700,000	75,600,000	294,300,000
4.	May	187,200,000	71,280,000	258,480,000
5.	June	624,000,000	71,280,000	695,280,000
6.	July	468,000,000	118,320,000	586,320,000
Total 3 months		1,279,200,000	260,880,000	1,540,080,000
Total 6 months		2,247,300,000	569,220,000	2,816,520,000

Average order of excise stamps per month:

- Within the past 6 (six) months

SKM	Rp 2,247,300,000/6	= Rp 374,550,000
SKT	Rp 569,220,000/6	= Rp 94,870,000
- Within the past 3 (three) months

SKM	Rp 1,279,200,000/3	= Rp 426,400,000
SKT	Rp 260,880,000/3	= Rp 86,960,000

The Value of Excise proposed for deferred payment

SKM	2 x Rp 426,400,000	=Rp 852,800,000
SKT	2 x Rp 94,870,000	=Rp 189,740,000
		=Rp 1,042,540,000

Additional Excise proposed for deferred payment

SKM	50 % x Rp 852,800,000	=Rp 426,400,000
SKT	50 % x Rp 189,740,000	=Rp 94,870,000
		=Rp 521,270,000

Total Excise proposed for deferred payment = Rp 1,563,810,000

Applicant

(.....(5).....)



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INSTRUCTIONS FOR FILLING IN THE FORM

- Number (1) : Write the name of the manufacturer/importer applying for the deferred payment.
- Number (2) : Write the name of the company.
- Number (3) : Write the NPPBKC.
- Number (4) : Write the address the company applying for the deferred payment;
- Number (5) : Write the full name of the applicant.

FINANCE MINISTER

Signed

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Appendix IV Regulation of the
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Excise Payment by
Manufacturers or Importers that
Settle Excise Payment by Affixing
Excise Stamps

MINISTRY OF FINANCE REPUBLIC OF INDONESIA
DECISION OF THE FINANCE MINISTER
NUMBER.....(1)
ON

GRANTING DEFERRED EXCISE PAYMENT FACILITY FOR PURCHASE
ORDER OF EXCISE STAMPS ON....(2).... TO(3).... AT.....(4).....

THE FINANCE MINISTER

- Having considered :
- a. That the requirements to qualify for receiving deferred excise payment facility has been set forth in the Regulation of the Finance Minister(5) on Deferred Excise Payment Facility for Manufacturers or Importers that settle their excise payables by affixing excise stamps;
 - b. That(3) ...at....(4).... has submitted a Request Letter Number(6)..... dated(7).... requesting for approval to be granted the deferred excise payment facility and has attached the requirements as referred to in letter a;
 - c. That based on the considerations as referred to in letter a and letter b, it is necessary to enact a Decision of the Finance Minister on Granting Deferred Payment Facility for Purchase Order of Excise stamps on.....(2) to(3).... At(4).....;

- Having observed :
1. Law Number 11 of 1995 on Excise (State Gazette of the Republic of Indonesia Number 76 of 1995, Supplement to the State Gazette of the Republic Indonesia number 3613) as amended by Law Number 39 of 2007 (State Gazette of the Republic of Indonesia Number 39 of 2007, Supplement to the State Gazette of the Republic Indonesia number 4755);
 2. Regulation of the Finance Minister Number.....(5) on Periodical Excise Payment by Manufacturers to Settle Due Excise Through the Payment Method

HAS DECIDED:

To enact : THE DECISION OF THE FINANCE MINISTER ON GRANTING DEFERRED EXCISE PAYMENT FACILITY FOR PURCHASE ORDER OF EXCISE STAMPS ON.....(2) TO.....(3) AT.....(4).



FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

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- FIRST : a.(3).... at.....(4) is granted a deferred excise payment facility for purchase order of excise stamps on....(2)....amounting:
a.1(8), (.....(9).....) for excisable tobacco products type(10).....
a.2(8), (.....(9).....) for excisable tobacco products type(10).....
a.3.....*)
- b. The value of the deferred excise payment as referred to in letter a shall include deferred excise payment on purchase ordered excise stamps on.....(2).....:
b.1. implemented under the Decision of the Finance Minister**); and
b.2 implemented within the validity of this decision;
- c. The actual deferred payment as referred to in letter b shall not exceed the amount as stipulated in letter a;
- d.(3)..... shall be obligated to pledge a guarantee in the form of(11)....prior to submitting purchase order of excise stamps by way of deferred payment under this Decision of the Finance Minister.
- SECOND : a. The entrepreneur shall be obligated to settle the deferred payable excise as referred to in the FIRST dictum, at the latest on the due date in accordance with the provisions in the Regulation of the Finance Minister(5).... On Deferred Excise Payment Facility for Manufacturers or Importers of Excisable Goods by affixing Excise stamps
- THIRD : Stipulates the period for the deferred excise payment facility for (9)..... to.....(3)
- FOURTH : This Decision of the Finance Minister shall be effective upon the date of enactment.



FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

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The copy of this Decision is submitted to:

1. Minister of Finance;
2. Director General of Customs and Excise;
3.(13).....
4.(3).....

Enacted in(14)...
On(15).....
On behalf of the
FINANCE MINISTER
HEAD OF.....(16)

.....,(17).....
NIP.....(17).....

**) adjusted as necessary based on the types of products requested for deferred payment*
****) the reference number of the previous decree if any*



FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

INSTRUCTIONS FOR FILLING OUT THE FORM

- Number (1) : Write the reference number of the Decree.
Number (2) : Write the type of the excisable goods.
Number (3) : Write the name of the manufacturer or importer.
Number (4) : Write the location of the manufacturer or importer.
Number (5) : Write the Regulation of the Finance Minister on Deferred Excise Payment Facility for Manufacturers or Importers that Settle Due Excise by Affixing Excise Stamps
Number (6) : Write the reference number of the letter requesting for approval of granting deferred payment of excise.
Number (7) : Write the date of the letter requesting for approval of granting deferred payment of excise.
Number (8) : Write the value of the deferred excise payment in figures.
Number (9) : Write the value of the deferred excise payment in words.
Number (10) : Write the type of tobacco product, for example SKM, SKT, SPM or other;
Number (11) : Write the Bank Guarantee/Guarantee from Insurance company/Corporate Guarantee
Number (12) : Write the period of the periodical excise payment
Number (13) : Write the name of Head of the Regional Office responsible for the Supervisory and Service Office for Customs and Excise.
Number (14) : Write the city in which the Decree was made.
Number (15) : Write the date of issuance of the decree.
Number (16) : Write the name of the Office issuing the decree.
Number (17) : Write the name and NIP of the Head of the Office signing the decree on periodical excise payment facility.

FINANCE MINISTER
Signed
SRI MULYANI INDRAWATI



FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

Appendix V Regulation of the
Finance Minister No.
69/PMK.04/2009 on Deferred
Excise Payment by
Manufacturers or Importers that
Settle Excise Payment by Affixing
Excise Stamps

MINISTRY OF FINANCE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF CUSTOMS AND EXCISE
REGIONAL OFFICE/MAIN SERVICE OFFICE....(1)
SUPERVISORY AND SERVICE OFFICE.....(2)

.....(4)...

Number:.....(3).....
Priority: Urgent
Attachment:...(5).....
Subject: Liquidation of Guarantee

To the Management of(6)....
at.....(7).....

Dear Sir/Madam,

With reference to....(8).... issued by Bank.....(9)....that is under your
management, bearing reference number.....(10) dated.....(11)....., we hereby
inform you that:

1. Name :(12).....
NPPBKC (Excise :(13).....
ID No.)
Company Address :(14).....
has overdue payable excise that is unpaid up to the due date of the excise
periodical payment as referred to in(15) number(16),
dated.....(17).
2. In connection with point 1 above, you are required to liquidate the ...(8).....
that is pledged and credit the proceeds to our account number (18) at
Bank.....(19) amounting to Rp.....(20)...(.....21....) at the
latest.....(22).....days upon receiving this Notification of Liquidating the
Guarantee (SPJ).
3. That your.....(8) will be returned to you after the liquidation referred to in point
2 is executed.
4. If you do not execute the liquidation as referred point 2, the following actions
shall be taken:
 - a. Subsequent Guarantees shall not be honored.
 - b. Any payable due excise shall be processed in compliance with the prevailing
laws and regulations.

Your attention to this matter is highly appreciated.

Head of the Office,

.....(23).....
.....(23).....

Cc:

1. Director General of Customs and Excise;
2. Director of Excise;
3. Director for Revenue and Regulations on Customs & Excise
4. Head of Office(24)



FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

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INSTRUCTIONS FOR FILLING OUT
THE LETTER ON THE LIQUIDATION OF THE GUARANTEE

- Number (1) : Write the name of the Regional Office of Excise and Customs or the name and type of Service Office.
- Number (2) : Write the name of the Office and type of Supervisory and Service Office of Customs and Excise. Not necessary to be filled in if Number 1 is a Main Service Office.
- Number (3) : Write the number of the Letter on Liquidation of Guarantee.
- Number (4) : Write the date, month and year of the issuance of the Letter on Liquidation of Guarantee.
- Number (5) : Write the number of pages of attachment.
- Number (6) : Write the name of the Bank or the name of the insurance company issuing the guarantee.
- Number (7) : Write the full address of the bank or the insurance company issuing the guarantee to be liquidated.
- Number (8) : Write the bank guarantee or the guarantee from an insurance company.
- Number (9) : Write the name of the bank or the name of the insurance company.
- Number (10) : Write the number of the Bank Guarantee or the number of the guarantee from the insurance company.
- Number (11) : Write the date of the Bank Guarantee or the number of the guarantee from the insurance company.
- Number (12) : Write the name of the guarantee as written in the Bank Guarantee or in the guarantee guaranteed by the insurance company.
- Number (13) : Write the Identification Number of the Manufacturer of Excisable Goods, the guaranteed party as written in the Bank Guarantee or in the Guarantee from the insurance company.
- Number (14) : Write the address of the guaranteed party as written in the Bank Guarantee or in the Guarantee from the insurance company.
- Number (15) : Write the type of document for ordering excise stamps that is the basis for placing the guarantee.
- Number (16) : Write the number of the document as referred to in Number (15).
- Number (17) : Write the date of the document as referred to in Number (15).
- Number (18) : Write the account number of the designated bank to be credited upon liquidation of the guarantee.
- Number (19) : Write the name of the designated bank to be credited upon liquidation of the guarantee.
- Number (20) : Write the amount of funds to be credited to the designated account equal to the due payable excise (in numbers).



FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

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- Number (21) : Write the amount of funds to be credited to the designated account equal to the due payable excise (in words).
- Number (22) : Write the period of the liquidation, for example 5 days for bank guarantees or 14 days for guarantees from insurance companies/
- Number (23) : Write the name and NIP of the Head of the Office signing the SPJ (Guarantee Liquidation Letter).
- Number (24) : Write the name of the Regional Office of DG of Customs and Excise or the Main Service office of Customs and Excise that supervises the work unit issuing the Guarantee Liquidation Letter.



FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

Appendix 6 Regulation of the
Finance Minister No.
69/PMK.04/2009 on Deferred
Excise Payment by
Manufacturers or Importers that
Settle Excise Payables by Affixing
Excise Stamps

DECISION OF THE FINANCE MINISTER

NUMBER.....(1)

ON

REVOCATION OF THE DECISION OF THE MINISTRY OF FINANCE(2)....

THE FINANCE MINISTER

- Having considered :
- a. That the requirements to revoke the deferred excise payment facility for excisable goods as governed in the Regulation of the Finance Minister(3) on Deferred Excise Payment Facility for Manufacturers or Importers that settle their excise payables by affixing Excise stamps;
 - b. That(4) ...in....(5)..... holder of NPPBKC(6).... has(7);
 - c. That based on the considerations as referred to in letter a and letter b, it is necessary to enact a Decision of the Finance Minister on Revocation of the Decision of Finance Minister(2).....;

- Having observed :
1. Law Number 11 of 1995 on Excise (State Gazette of the Republic of Indonesia Number 76 of 1995, Supplement to the State Gazette of the Republic Indonesia number 3613) as amended by Law Number 39 of 2007 (State Gazette of the Republic of Indonesia Number 39 of 2007, Supplement to the State Gazette of the Republic Indonesia number 4755);
 2. Regulation of the Finance Minister Number.....(3) on Deferred Excise Payment by Manufacturers or Importers to Settle Due Excise by affixing Excise Stamps;

HAS DECIDED:

- To enact :
- DECISION OF THE FINANCE MINISTER ON REVOCATION OF DECISION OF FINANCE MINISTER(2)



FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

- FIRST : To revoke the deferred excise payment facility for(4)...as referred to in the Decision of the Finance Minister....(2)
- SECOND : In the event that there is still outstanding due payable excise,(4).... is obligated to settle the excise at the latest on the due date of the deferred excise payment as stipulated in the Regulation of the Finance Minister(3)... on Deferred Excise Payment facility for Manufacturers or Importers by Affixing Excise Stamps.
- THIRD : This Decision of the Finance Minister shall be effective upon the date of enactment.

The copy of this Decision is submitted to:

1. Minister of Finance;
2. Director General of Customs and Excise;
3.(8).....
4.(4).....

Enacted in(9)...
On(10).....
On behalf of the
FINANCE MINISTER
HEAD OF.....(11)

.....(12).....
NIP.....(12).....



FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

INSTRUCTIONS FOR FILLING OUT THE FORM

- Number (1) : Write the reference number of the Decree.
Number (2) : Write the Decision of the Finance Minister on Periodical Excise Payment Facility that is being revoked
Number (3) : Write the Regulation of the Finance Minister on Periodical Excise Payment Facility for Manufacturers by payment method.
Number (4) : Write the name of the company.
Number (5) : Write address of the manufacturing plant.
Number (6) : Write the NPPBKC (ID number of Manufacturer of excisable Goods).
Number (7) : Write the reason for the revocation.
Number (8) : Write the name of Head of the Regional Office responsible for the Supervisory and Service Office for Customs and Excise.
Number (9) : Write the city in which the Decree was made.
Number (10) : Write the date of issuance of the decree.
Number (11) : Write the name of the Office issuing the decree of the revocation.
Number (12) : Write the full name and NIP of the Head of the Office signing the decree.

FINANCE MINISTER
Signed
SRI MULYANI INDRAWATI

This copy is in conformity with the original
HEAD OF GENERAL AFFAIRS BUREAU
For
Head of Administration of Ministry of Finance

(signed and sealed with the seal of the General Affairs Bureau)

Antonius Suharto
NIP 060041107