FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

COPY

REGULATION OF THE FINANCE MINISTER
NUMBER 70/PMK.04/2009

ON
PERIODICAL EXCISE PAYMENT FACILITY FOR MANUFACTURERS THAT SETTLE THEIR EXCISE PAYABLES BY APPLYING THE PAYMENT METHOD

THE FINANCE MINISTER

Having considered:
a. That based on Article 7A paragraph (1), manufacturers may settle their excise payables by applying periodical installments;
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 Periodical Excise Payment Facility for Manufacturers that Settle their Excise Payables by applying the Payment Method;

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);
2. Presidential Decree Number 20/P of 2005;

HAS DECIDED:

To enact REGULATION OF THE FINANCE MINISTER ON PERIODICAL EXCISE PAYMENT FACILITIES FOR MANUFACTURERS THAT SETTLE THEIR EXCISE PAYABLE BY APPLYING THE PAYMENT METHOD.
FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

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. Manufacturer means an individual or legal entity that manages a manufacturing company.

2. Periodical Excise Payment facility hereinafter referred to as Periodical Excise Payment means the deferred payment of excise with no interest charge.

3. The Director General means the Director General of Customs and Excise.

4. 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
PERIODICAL EXCISE PAYMENT
Article 2

The Periodical Excise Payment facility may be provided to manufacturers that settle their due excise by applying the payment method.

Article 3

Periodical Excise Payment facility may be provided to manufacturers that fulfill the following requirements:

a. The manufacturer has never violated any law related to excise within the past 1 (one) year;

b. The manufacturer has an annual domestic volume of excisable products of at least 10 (ten) million liters;

c. The manufacturer has no overdue excise, no deficient excise payment, no administrative sanction in the form of penalty, and/or has no interest due on excise payment except for complaints in process under the tax court;
d. In the event the manufacturer has been 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. The manufacturer has fulfilled all tax obligations in the past 2 (two) years under good terms.

f. The manufacturer has a financial report with unqualified opinion audited by a public accountant for the past 2 (two) years.

g. The manufacturer operates a computer system that continuously monitors the production process and the release of excisable products.

**Article 4**

(1) To release excisable products by way of Periodical Excise Payment, the manufacturer must pledge collateral to the Head of the Office.

(2) The types of collateral that may be placed as security for periodical excise payment as referred to in paragraph (1) are:
   a. Bank Guarantee; or
   b. Guarantee from Insurance company

(3) Upon receipt of the collateral that is placed as a guarantee for the periodical excise payment as referred to in paragraph (1) and paragraph (2), the Head of the Office shall issue a Receipt of Guarantee that applies the format as in the example attached in Appendix I of this Regulation of the Finance Minister.

**Article 5**

(1) In filing a request for periodical excise payment facility, the manufacturer must submit a written request to the Head of the Office to conduct a pre-inspection on the computer system as referred to in Article 3 letter g.
(2) Upon inspection as referred to in paragraph (1), the customs and excise Officer shall issue an Official Report on Inspection pertaining to the physical inspection using the template as set forth in Appendix II of this Regulation of the Finance Minister, attaching the lay-out diagram and flow chart of the monitoring system on the production process and on the release of the excisable products.

(3) Upon inspection as referred to in paragraph (1), the applicant shall submit a written request to the Head of the Office to be granted a periodical excise payment facility by using the template as set forth in Appendix III in the Regulation of the Finance Minister.

(4) The request as referred to in paragraph (3) must be supported by the following documents:
   a. Audited Financial Reports from two consecutive years with an unqualified opinion audited by a public accountant;
   b. Recapitulation of the monthly production and monthly excise payment for the past 5 (five) years; and
   c. Tax Return (SPT) for the period of Value Added Tax and the Annual Income Tax Return for the past two years.

(5) 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.

Article 6

(1) Upon receipt of the request as referred to in Article 5, the Head of the Office on behalf of the Finance Minister shall approve or reject the request within 14 (fourteen) days from the receipt of the complete documents.
In the event that the request as referred to in Article 1 is approved, the Head of the Office on behalf of the Finance Minister shall issue an Approval Letter to approve the periodical payment facility by using the template as set forth in Appendix IV of this Regulation of the Finance Minister.

In the event the request as referred to in Article 1 is rejected, the Head of the Office or the appointed officer shall issue a Letter of Rejection stating the reason for the rejection.

The decision on granting/rejecting the periodical payment facility as referred to in paragraph (2) shall be valid up to 1 (one) year effective from the date of issuance of the decision.

CHAPTER III
PAYMENT AND LIQUIDATION

Article 7

(1) The Periodical Excise Payment facility to release excisable products for a period of 1 (one) month shall be settled at the latest on the 5th of the following month.

(2) In the event that the deferred payment as referred to in paragraph (1) 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 8

In the event that the manufacturer which receives approval for Periodical Excise Payment facility does not settle the due excise up to the due date, the following actions shall be applied:

a. The manufacturer shall be imposed a penalty of 10 % (ten percent) from the due excise;

b. The collateral of the manufacturer shall be liquidated (cashed-in).
Article 9

(1) In the event that upon the due date of payment as referred to in Article 7, the manufacturer 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 periodical 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 collateral equal to the value of the due payable excise and shall report to the Head of the Office on liquidating the collateral.

(4) In the event that the Guarantor or the Surety does not cash-in the collateral 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 cash-in the guarantee is fulfilled; and
   b. The payable due excise shall be invoiced in compliance with the prevailing laws and regulations.

CHAPTER IV
SUSPENSION AND REVOCATION OF THE FACILITY FOR PERIODICAL EXCISE PAYMENT

Article 10

(1) The facility for periodical excise payment as referred to in Article 6 paragraph (2) shall be suspended for a duration of 6 (six) months if the manufacturer violates any regulation related to excise payment.

(2) The facility for periodical excise payment as referred to in Article 6 paragraph (2) shall be suspended in the event the manufacturer is still in the process of paying installments worth less than 75 % from the total outstanding invoice.
(3) The invoice as referred to in paragraph (2) consists of payables other than overdue excise on periodical payments.

(4) If the periodical excise payment facilities have been suspended, then the manufacturer may not submit any proposal to receive new facilities within the suspension period.

(5) The decision to suspend the periodical excise 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.

Article 11

(1) Periodical 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 10 paragraph (1) has elapsed; or
   b. The manufacturer as referred to in Article 10 paragraph (2) has paid the installments worth at least 75% (seventy five percent) of the invoice.

(2) The decision to reinstate the periodical 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 reinstatement.

Article 12

(1) The periodical payment facilities as referred to in Article 6 paragraph (2) may be revoked if:
   a. Upon the request of the manufacturer;
   b. The NPPBKC (Identification Number of Manufacturer of Excisable Goods) of the manufacturer has been revoked;
   c. The manufacturer no longer qualifies or fulfills the requirements as referred to in Article 3 and Article 5 paragraph (4);
   d. The manufacturer has not paid the due excise up to the due date of the periodical 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 issues and such court ruling has permanent executorial power.

(2) A manufacturer that has been suspended to receive periodical excise payment facilities, may request for reinstatement of the facilities after 1 (one) year from the date of revocation.
(3) The decision to suspend the periodical excise 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.

(4) Due payable excise -required to release excisable products- as a result from the revocation of the periodical excise payment facility, must be settled by cash payment or by liquidation of the guarantee.

CHAPTER V
OTHER PROVISIONS

Article 13
Appendix I as referred to in Article 4 paragraph (3), Appendix II as referred to in Article 5 paragraph (2), Appendix III as referred to in Article 5 paragraph (3), Appendix IV as referred to in Article 6 paragraph (3), Appendix V as referred to in Article 9 paragraph (2), Appendix VI as referred to in Article 5 paragraph (2), Appendix III Appendix I as referred to in Article 12 paragraph (3), as an integral part of this Regulation of Finance Minister.

CHAPTER VI
CLOSING PROVISION

Article 14
Further provisions on the procedures in granting periodical excise payment facilities shall be stipulated under the Regulation of the Director General.

Article 15
Upon enactment of this Regulation of the Finance Minister, the Regulation of the Finance Minister Number 514/PMK.04/2004 on the Settlement of Excise through Periodical Excise Payment for Industries producing Beverages containing Ethyl Alcohol for domestic distribution shall be revoked and no longer valid.

Article 16
This Regulation of the Finance Minister shall be effective after 60 (sixty) days from the date of enactment.
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 8 April 2009
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
# RECEIPT OF GUARANTEE (BPJ)

<table>
<thead>
<tr>
<th>Office Name</th>
<th>Office Code</th>
<th>RECEIPT OF GUARANTEE (BPJ) NUMBER:</th>
<th>Name:</th>
<th>Address:</th>
<th>NPPBKC (Excise Tax ID Number):</th>
<th>Type of Guarantee:</th>
<th>Number</th>
<th>Date</th>
<th>Surety</th>
<th>Value of Guarantee</th>
<th>In words</th>
<th>Basic Documents</th>
<th>Remarks from Revenue Treasurer:</th>
</tr>
</thead>
<tbody>
<tr>
<td>……………………(1)</td>
<td>……………………(2)</td>
<td>……………………(3)</td>
<td>………………………………………………………………………………………………… (4)</td>
<td>……………………………………………………………………………………………… (5)</td>
<td>……………………………………………………………………………………………… (6)</td>
<td>□ Company Guarantee □ Bank Guarantee □ Guarantee from Insurance Coy</td>
<td>…………………………………………………………………… (7)</td>
<td>…………………………………………………………………… (8)</td>
<td>…………………………………………………………………… (9)</td>
<td>: Rp………………………………………………………………… (10)</td>
<td>…………………………………………………………………… (11)</td>
<td>…………………………………………………………………… (12)</td>
<td>…………………………………………………………………… (13)</td>
</tr>
</tbody>
</table>

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**Appendix I Regulation of the Finance Minister No. 70/PMK.04/2009 on Periodical Excise Payment by Manufacturers to Settle Excise Payable by Payment Method**
FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

-2-

INSTRUCTIONS FOR FILLING IN
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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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
OFFICIAL REPORT ON INSPECTION
No. BAP-........(1)...........

On this day, ....(2).... the.....(2)....of.....(2), ....(2).......................... we:

1. Name /NIP : ..................(3)..................
   Rank/Grade : ..................(4)..................
   Position : ..................(5)..................
2. Name /NIP : ..................(3)..................
   Rank/Grade : ..................(4)..................
   Position : ..................(5)..................*)

Based on the assignment letter of the Head of the Office of........(6)... Number .....(7)....., dated......(8)....., have conducted an inspection on the technology applied at:

Name of Company : ...................(9)..................
NPPBKC (Excise Tax ID No.) : ...................(10)..................
Tax ID No. : ...................(11)..................
Address : ...................(12)..................

From this inspection, it is confirmed that the technology installed by the manufacturer has applied /has not applied**) a computer system that links every section of the manufacturing company including:
   a. The Section for storage of raw and supportive material;
   b. The Section for production process;
   c. The Section for storage of finished goods;
   d. The Section for releasing goods.

The lay out diagram and photograph is attached and is an integral part of this official report.

This Official Report is drawn up accurately and jointly signed by:

Acknowledged by: The Officers conducting the Inspection:
Manufacturer, 1..................(15)..................
   NIP...........(15)...........
   2..................(15)..................

...........(14)...........
   NIP...........(15)...........

*) the number of officers may be adjusted as necessary
**) choose as appropriate
INSTRUCTIONS FOR FILLING IN
THE OFFICIAL REPORT ON THE INSPECTION

Number (1): Write the reference number of the applicant’s letter.
Number (2): Write the date, month and year of inspection in words.
Number (3): Write the name of the officer conducting the inspection.
Number (4): Write the Rank/Grade of the officer conducting the inspection.
Number (5): Write the position of the officer conducting the inspection.
Number (6): Write the name of the office conducting the inspection.
Number (7): Write the reference number of the assignment letter from the Head of the Office conducting the inspection.
Number (8): Write the date of the assignment letter from the Head of the Office conducting the inspection.
Number (9): Write the name of the Manufacturer being inspected.
Number (10): Write the NPPBK (ID No. of Manufacturer) and date of the NPPBK of the manufacturer being inspected.
Number (11): Write Tax ID Number of the manufacturer being inspected.
Number (12): Write the address of the manufacturer being inspected.
Number (13): Write the place and date of inspection.
Number (14): Write the full name of the manufacturer and signed by the manufacturer being inspected.
Number (15): Write the name, NIP of the Customs and Excise Officer and signed by the Officers.

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
To the Head of the Office of ……..(5)...
At…….(6)…….

Dear Sir/Madam,

The undersigned:

Name : …………………..(7)……………….
Position : …………………..(8)……………..
Company : …………………..(9)………………
NPPBKC (ID No.) : …………………..(10)……………….
Tax ID No. : …………………..(11)………………
Company Address : …………………..(12)………………

as the manufacturer of excisable goods consisting of ethyl alcohol/beverages containing ethyl alcohol domestically distributed *), hereby request for approval on settling due excise by way of periodical payment for ethyl alcohol industries/beverages containing ethyl alcohol that are domestically distributed*), with the following details:

Name of Company : …………………..(13)………………
Company Address : …………………..(14)………………
Type of EA/Beverages produced : …………………..(15)………………
Brand and Size of Packaging : …………………..(16)………………
Concentrate (%) : …………………..(17)………………
Retail Price : …………………..(18)………………
Excise Tariff (Group/liter) : …………………..(19)………………

For your reference, we attach the following documents:

a……………………………(20)…………...
b……………………………………………

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.

Drawn up in……..(21)………
On the ……..(22)

Manufacturer,

(aux a Stamp Duty)
……….23……. 

*) choose as appropriate
**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 type of the excisable goods being applied for. |
| Number (5) | Write the name of the office to which the application is submitted; For example the Customs and Excise Supervisory and Service Office, Medium Type in Malang City. |
| Number (6) | Write the location of the office to 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 name of the company applying. |
| Number (10) | Write the NPPBKC (ID No. of Company). |
| Number (11) | Write Tax ID Number of the company. |
| Number (12) | Write the address of the company. |
| Number (13) | Write the type of manufacturer; for example alcoholic beverage beer. |
| Number (14) | Write address the manufacturing plant. |
| Number (15) | Write the type of excisable goods consisting of ethyl alcohol or beverages containing ethyl alcohol. |
| Number (16) | Write the Brand and Size of Packaging |
| Number (17) | Write the concentration of the beverage (%) |
| Number (18) | Write the Retail Price |
| Number (19) | Write the Excise Tariff (Group/liter) |
| Number (20) | Write the type of attached document/data |
| Number (21) | Write the City or place of domicile of the company |
| Number (22) | Write the date, month and year |
| Number (23) | Signed with name of the manufacturer |

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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
DECISION OF THE FINANCE MINISTER

NUMBER……………..(1)

ON

GRANTING APPROVAL ON PERIODICAL EXCISE PAYMENT FACILITY
FOR EXCISE ON……(2)…. TO ……..(3)…. AT…………(4)……

THE FINANCE MINISTER

Having considered :  a. That the requirements to qualify for receiving periodical excise payment facility has been set forth in the Regulation of the Finance Minister …………..(5) on Periodical Excise Payment Facility for Manufacturers that settle their excise payables by payment method;

b. That ……..(3) …at…. (4)….. has submitted a Request Letter Number ……..(6)…… dated …. (7)…. requesting for approval to be granted the periodical excise payment facility for excise on …….. (2)…. 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 Periodical Excise Payment Facility for Excise 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
FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

-2-

HAS DECIDED:

To enact: THE DECISION OF THE FINANCE MINISTER ON GRANTING PERIODICAL EXCISE PAYMENT FACILITY FOR EXCISE ON……(2) TO……(3) AT…..(4).

FIRST: To…..(3)…. at……(4) is granted a periodical excise payment facility for excise on…. (2)…

SECOND: Before……(3)…. Applies for the release of the excisable goods by way of periodical excise payment based on this letter of decision, ……(3)… shall pledge a guarantee in the form of ……(8)……

THIRD: The release the excisable goods of ……(2) by way of periodical excise payment based by ……..(3)… at …. (4) shall be covered by an excise document which is mandatory.

FOURTH: Periodical payment for excise shall be executed in the beginning of the month at the latest on the 5th of each month for excisable goods of …..(2)… released 1 (one) month before.

FIFTH: For any violation of the provisions as set forth in the THIRD Provision and the FOURTH Provision, the manufacturer shall be penalized with administrative sanctions and other sanctions in compliance with the prevailing regulations.

SIXTH: Stipulates the period for the periodical excise payment facility for …………… (9)…. to……(3)

SEVENTH: This Decision of the Finance Minister shall be effective upon the date of enactment.
FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

The copy of this Decision is submitted to:
1. Minister of Finance;
2. Director General of Customs and Excise;
3. ……..(10)…..
4. ……..(3)…..

Enacted in …. (11)…..
On …. (12)…..
On behalf of the
FINANCE MINISTER
HEAD OF….. (13)

….. (14)………..
NIP
INSTRUCTIONS FOR FILLING IN 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 company.
Number (4) : Write address of the manufacturing plant.
Number (5) : Write the Regulation of the Finance Minister on Periodical Excise Payment Facility for Manufacturers that Settle Due Excise Through the Payment Method
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 bank guarantee or the guarantee from an insurance company.
Number (9) : Write the period of the periodical excise payment.
Number (10) : Write the name of Head of the Regional Office responsible for the Supervisory and Service Office for Customs and Excise.
Number (11) : Write the city in which the Decree was made.
Number (12) : Write the date of issuance of the decree.
Number (13) : Write the name of the Office issuing the decree.
Number (14) : Write the name and NIP of the Head of the Office signing the decree on periodical excise payment facility.

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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
FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

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

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 expected.

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

-2-

INSTRUCTIONS FOR FILLING IN
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 labels 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).
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
Signed
SRI MULYANI INDIRAWATI

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
FINANCE MINISTER
OF THE REPUBLIC OF INDONESIA

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 periodical excise payment facility for excisable goods as governed in the Regulation of the Finance Minister ………….(3) on Periodical Excise Payment Facility for Manufacturers that settle their excise payables by payment method;

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 Periodical Excise Payment by Manufacturers to Settle Due Excise Through the Payment Method

HAS DECIDED:

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

FIRST : To revoke the periodical excise payment facility for ….(4)…..as referred to in the Decision of the Finance Minister…..(2)
SECOND: In the event that the manufacturer has payable due excise to ……. (4)…. , then the manufacturer is obligated to settle the excise at the latest on the due date of the periodical excise payment as stipulated in the Regulation of the Finance Minister …….. (3)… on Periodical Excise Payment by Payment Method.

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)………..
INSTRUCTIONS FOR FILLING IN 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.

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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