



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 100/PMK.011/2012

CONCERNING

GOVERNMENT BORNE IMPORT DUTY ON THE IMPORT OF GOODS AND
MATERIALS TO REPAIR AND/OR MAINTAIN AIRPLANES IN THE FISCAL YEAR
2012

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that in the framework to fulfill supply of goods and/or service for public interest and to increase the competitive edge of domestic repairmen and/or maintenance of airplanes industry, it is necessary to provide fiscal incentives in the form of Government Borne Import Duty on the import of goods and material by repairmen and/or maintenance of airplanes industry;
 - b. that imported of goods and materials for repairmen and/or maintenance of airplanes industry, fulfills criteria and conditions to get government borne import duty according to Article 2 of Regulation of the Minister of Finance Number 23/PMK.011/2012 concerning Government Borne Import Duties on the Import of Goods and Materials for the Manufacture of Goods and/or Services to serve the Public Interest and Improve the Competitive Edge of Industries in Certain Sectors for Fiscal Year 2012;
 - c. that in the framework to provide Government Borne Import Duty on the import of goods and materials for repairmen and/or maintenance of airplanes industry as referred in letter b, it is stipulated budget ceiling for Government Borne Import Duty for Fiscal Year 2012;
 - d. that based on consideration as referred in letter a, letter b, and letter c, as well as in the framework to implement provision in Article 3 paragraph (4) of Regulation of the Minister of Finance Number 23/PMK.011/2012 concerning Government Borne Import Duties on the Import of Goods and Materials for the Manufacture of Goods and/or Services to serve the Public Interest and Improve the Competitive Edge of Industries in Certain Sectors for Fiscal Year 2012, it is necessary to stipulate Regulation of the Minister of Finance concerning Government Borne Import Duty on the Import of Goods and Materials to Repair and/or Maintain Airplanes in the



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- In View of : Fiscal Year 2012;
1. Act Number 10 Year 1995 concerning Customs (State Gazette of the Republic of Indonesia Number 75 Year 1995, Supplement to State Gazette of the Republic of Indonesia Number 3612) that is amended by Act Number 17 Year 2006 (State Gazette of the Republic of Indonesia Number 93 Year 2006, Supplement to State Gazette of the Republic of Indonesia Number 4661);
 2. Act Number 17 Year 2003 concerning State Finance (State Gazette of the Republic of Indonesia Number 47 Year 2003, Supplement to State Gazette of the Republic of Indonesia Number 4286);
 3. Act Number 1 Year 2004 concerning State Treasury (State Gazette of the Republic of Indonesia Number 5 Year 2004, Supplement to State Gazette of the Republic of Indonesia Number 4355);
 4. Act Number 22 Year 2011 concerning National Budget of Fiscal Year 2012 (State Gazette of the Republic of Indonesia Number 113 Year 2011, Supplement to State Gazette of the Republic of Indonesia Number 5254) as amended by Act Number 4 Year 2012 (State Gazette of the Republic of Indonesia Number 87 Year 2012, Supplement to State Gazette of the Republic of Indonesia Number 5303);
 5. The Presidential Decree Number 56/P Year 2010;
 6. Regulation of the Minister of Finance Number 63/PMK.05/2010 concerning Implementation Mechanism and Responsibility for Government Borne Import Duty as amended by Regulation of the Minister of Finance Number 236/PMK.05/2011;
 7. Regulation of the Minister of Finance Number 23/PMK.011/2012 concerning Government Borne Import Duty on the Import of Goods and Materials for the Manufacture of Goods and/or Services to serve the Public Interest and Improve the Competitive Edge of Industries in Certain Sectors for Fiscal Year 2012;

DECIDES:

- To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING GOVERNMENT BORNE IMPORT DUTY ON THE IMPORT OF GOODS AND MATERIALS TO REPAIR AND/OR MAINTAIN AIRPLANES IN THE FISCAL YEAR 2012.

Article 1

In this Regulation of the Minister as referred to as :

1. Companies are companies in industry engaged in repair and/or maintenance of airplanes, or commercial flight Companies that repair and/or maintain airplanes.
2. Goods and Materials to Repair and/or Maintain



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Airplanes hereinafter called Goods and Materials, are finishing goods, goods are in processed and/or raw materials, include spare parts and components to be processed, manufactured, or installed, to repair and/or maintain airplanes by the Companies.

Article 2

- (1) Government Borne Import Duty shall be granted on the import of Goods and Material as stated in Appendix of this Regulation of the Minister of Finance that is an integral part of this Regulation of the Minister of Finance.
- (2) Government Borne Import Duty as referred in paragraph (1) is tax subsidy borne by the Government as referred in Regulation of the Minister of Finance concerning implementation mechanism and responsibility of Government Borne Import Duty.
- (3) Government Borne Import Duty can not be given to:
 - a. Goods and Materials are charged general import duty tariff 0 % (nil percent);
 - b. Goods and Materials are charged import duty 0% (nil percent) based on international agreements;
 - c. Goods and Materials are charged Anti-Dumping Import Duty/Temporary Anti-Dumping Import Duty, Safety Measure Import Duty/Temporary Safety Measure Import Duty, Counter Import Duty, or Counter Strike Import Duty;
 - d. Goods and Materials are imported by Company in Bonded Zone; or
 - e. Goods and Materials are imported by Company that get exemption or returning import duty facility on the import of Goods and Materials to be processed, manufactured, or installed at other goods for export purpose;
- (4) Government Borne Import Duty as referred in paragraph (1) shall be granted with a budget ceiling of Rp.109,676,000,000 (one hundred nine billion and six hundred seventy six million rupiah).
- (5) Minister of Finance as State General Treasury as Budget User of Part of State General Treasury stipulate Director General of Air Transportation, Ministry of Transportation as Specific Budget Users to implement payment of government borne tax subsidy expenses.
- (6) Budget allocation of Government Borne Import Duty with budget ceiling as referred in paragraph (4) for companies, is stipulated by Specific Budget Users as referred in paragraph (5).

Article 3

- (1) To obtain the government borne import duty as referred



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in Article 2 paragraph (1), companies shall file applications to the Director General of Customs and Excise by enclosing a Plan for Import of Goods already approved and validated by the Director General of Air Transportation, Ministry of Transportation.

- (2) Plan for Import of Goods as referred in paragraph (1) shall at least contains the following data:
 - a. Number and date of Plan for Import of Goods;
 - b. Number of Government's Annual Budget (DIPA) of Fiscal Year 2012;
 - c. Name of Company;
 - d. Tax Identification Number (NPWP)
 - e. Address;
 - f. The customs office where goods are entered;
 - g. Description, types and technical specifications of goods;
 - h. Tariff post (HS);
 - i. The number/units of goods;
 - j. Estimate of import price;
 - k. Origin country
 - l. Estimate of government borne import duty; and
 - m. Name and signature the leaders of Company.

Article 4

- (1) Upon the request as referred in Article 3 paragraph (1), The Director General of Customs and Excise shall approve or reject the applications at the latest 14 (fourteen) days after the applications have been received in a complete manner.
- (2) Approval as referred in paragraph (1) may be approval to the part or approval to all of Goods and Materials are stated in Plan for Import of Goods that is attached at the application by the Company as referred in Article 3.
- (3) If part of or all the applications as referred in paragraph (1) are approved, the Director General of Customs and Excise on behalf of The Minister of Finance shall issue The Minister of Finance Decree concerning government borne import duty on the import of goods and materials to repair and/or maintain airplanes by repairmen and/or maintenance of airplanes industry.
- (4) If the applications as referred in paragraph (1) is rejected, the Director General of Customs and Excise on behalf of The Minister of Finance shall issue rejection letter to the Company and state the reason of rejection.

Article 5

- (1) Upon the realization of the import of goods and materials granted government borne import duty based on The Minister of Finance Decree as referred in Article 4 paragraph (3), the Customs and Excise Supervisory and



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Service Office or Customs and Excise Main Service Office concerned shall put a stamp "GOVERNMENT BORNE IMPORT DUTY BASED ON REGULATION OF THE MINISTER OF FINANCE Number 100/PMK.011/2012" on all sheets of Import Customs Notification.

- (2) The Import Customs Notification as referred in paragraph (1) shall be used as the basis for the recording of receipts from government borne import duty and allocated as expenditure of tax subsidy in the same amount.

Article 6

- (1) In case there is different of Goods and Materials will be imported with Goods and Materials are in the Minister of Finance Decree as referred in Article 4 paragraph (2), Company can submit application to change the Minister of Finance Decree.
- (2) Application to change the Minister of Finance Decree as referred in paragraph (1), is submitted to the Director General of Customs and Excise, attached with Changing Plan for Import of Goods already approved and validated by Director General of Air Transportation, Ministry of Transportation.

Article 7

- (1) Upon the request to change the Minister of Finance Decree as referred to in Article 6, The Director General of Customs and Excise shall approve or reject the applications no later than 14 (fourteen) days after the applications have been received in a complete manner.
- (2) Approval of application to change the Minister of Finance Decree as referred in paragraph (1) may be approval to the part or approval to all of it.
- (3) If part of or all the application to change the Minister of Finance Decree as referred in Article 6 are approved, the Director General of Customs and Excise on behalf of The Minister of Finance shall issue The Minister of Finance Decree concerning amendment to the Minister of Finance Decree as referred in Article 4 paragraph (3).
- (4) In case of the application to change the Minister of Finance Decree as referred in Article 6 is rejected, the Director General of Customs and Excise on behalf of The Minister of Finance shall issue rejection letter to the Company and state the reason of rejection.

Article 8

Implementation and responsibility on the Government Borne Import Duty as referred in Article 2 according to provisions in Regulation of the Minister of Finance that governs implementation mechanism and responsibility of Government



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Borne Import Duty.

Article 9

- (1) The goods and materials are granted Government Borne Import Duty shall be used by the relevant companies to repair and/or maintain airplanes and shall not be transferred to other party.
- (2) The companies abusing provisions in paragraph (1) shall pay actual import duty plus 2% (two percent) interest per month for a maximum of 24 (twenty four) months since the Government Borne Import Duty as referred in Article 5 paragraph (1) is realized.

Article 10

This Regulation of the Minister shall come into force on the date of stipulation and be valid until December 31, 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 June 13, 2012
MINISTER OF FINANCE
Signed.
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

on June 13, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS

Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 612 YEAR 2012



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OF THE REPUBLIC OF INDONESIA

APPENDIX
REGULATION OF THE MINISTER OF
FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER
100/PMK.011/2012
CONCERNING
GOVERNMENT BORNE IMPORT DUTY
ON THE IMPORT OF GOODS AND
MATERIALS TO REPAIR AND/OR
MAINTAIN AIRPLANES IN THE FISCAL
YEAR 2012

**LIST OF GOODS AND MATERIALS TO REPAIR AND / OR MAINTAIN
AIRPLANE WHICH GET GOVERNMENT BORNE IMPORT DUTY FOR FISCAL
YEAR 2012**

NO	DESCRIPTION OF GOODS	Federal Supply Classification
1.	Spare parts order airplane, airplane components and equipment	1560, 1610, 1615, 1620,1630, 1650.1680
2.	Outer tire and an airplane (new and retread)	2620
3.	Engine piston airplane and spare parts	2810
4.	Jet airplane engines and spare parts	2840
5.	Booster rocket engines and airplane parts	2845, 2846
6.	Auxiliary engine airplane and spare parts	2840, 6115
7.	Supplies aircraft engines for this type of piston engines, gas turbine engines, jet engines, rocket engines and auxiliary engines	2915, 2925, 2935, 2945, 2950, 2995
8.	Anti-friction bearings without the support	3110
9.	Sliding bearings without the support	3120
10.	With the support bearings	3139
11.	Refrigeration and air conditioning equipment, heating equipment and air pressure equipment for airplane	1660
12.	Fan, ventilation equipment and air blower equipment for airplane	4130, 4140
13.	Airplane fire extinguishers and equipment	4210
14.	Security and safety equipment for airplane and equipment	4220
15.	Equipment for installation of pipe systems and equipment, racks, napkins, dispenser, and valve cleaning	4510
16.	Space heating equipment and hot water storage tanks for airplane	4520
17.	Pipes and hoses for airplane	4710, 4720
18.	Various kinds of pipe fittings, metal pipes and hoses for airplane	4730
19.	Screws	5305



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20.	Bolt	5306
21.	Bolts planting	5307
22.	Nut and ring	5310
23.	Lock nails and pegs	5315
24.	Rivets	5320
25.	Fasteners tools	5825
26.	Material for packing and gaskets	5330
27.	Various spring	5360
28.	Ring, shim and spacer	5365
29.	Radio and television communication equipment, including video entertainment systems for airplane	5821
30.	Radio and navigation equipment for airplane	5826
31.	Communications equipment on airplane	5831, 5965
32.	Radar equipment for airplane	5841
33.	Electronic Modules	5963
34.	<i>Antenne</i> , tube wave conductor and its equipment	5985
35.	Optical fiber conductors	6010
36.	Fiber optic cable	6015
37.	Assembled fiber optic cable	6020
38.	Fiber optic equipment	6030
39.	Fiber optic connection	6060
40.	Fiber optic equipment and spare parts	6070
41.	Fiber optic devices	6080
42.	The electric motor	6105
43.	Generator, starter generators and related spare parts for the airplane	2925, 6115
44.	Fuel cell power units and components and equipment	6116
45.	The converters of electric current, rotating and non-rotating	6125, 6130
46.	The battery can be recharged plane	6140
47.	The lights of airplanes, ballasts, lighting grip, starter and equipment	6220, 6230, 6240, 6250
48.	Airplane alarm and signal systems	6340
49.	Navigational instruments in the cockpit	6605
50.	Airplane instrumentation	6610
51.	Automatic control devices such as computers controlling the airplane and spare parts	6615
52.	Instrumentation engine	6620
53.	Tool measuring liquid and gas instrumentation and mechanical gauges	6680
54.	Instrumentation pressure gauges and temperature and humidity controller	6685
55.	Chemicals used for treatment of airplane	6810
56.	Equipment cabin, seats, glove chair, plywood walls for airplanes	7210



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57.	Floor coverings and carpets for airplanes	7220
58.	Curtain, krey and hangings on the airplanes	7230
59.	Kitchen utensils airplane (heater, coffee maker, refrigerator and others) and their service equipment	7310
60.	Cleaning materials and polishes	7930
61.	Paints, coatings, and adhesive patch	8010
62.	Preservatives and patch	8030
63.	Special container airplane, fastening cargo and equipment	8145, 1670
64.	Oil and solid lubricants (cutting oils, lubricants and hydraulic)	9150
65.	Manufacture of plastic materials	9330
66.	Various manufacturing materials instead of metal	9390
67.	Other bars and rods of iron and steel	9510
68.	Plates, sheets, ribbons and foil of iron and steel	9515
69.	Bars and rods, plates sheets, tape and foil from non-ferrous base metals	9530, 9535
70.	Boards and identification signs	9905
71.	Supporting documents, technical documentation and equipment are stated in the form of books, drawings, tapes, cartridges, and micro film for airplane	7610, 7650, 7670, 7690
72.	Precision measuring tools for airplane	5210, 5220
73.	Simulation equipment and support pilot training, engineers and cabin crew, along with spare parts	6910, 6930
74.	Ground support equipment operations specific to airplane. Equipment and parts, except parts of the vehicle transporter	1730, 1740
75.	Spare parts and electronic components / electrical for airplane navigation radar	5905, 5910, 5915, 5920, 5935, 5940, 5945, 5950, 5977, 5995, 5999, 5961
76.	Equipment for maintenance and repair of specialized airplane	4920
77.	Special equipment for measuring and testing of airplane electronics	6625
78.	Motor rinse	4630
79.	The cockpit voice recorder	5835
80.	Equipment silencers	5640
81.	Chemical disinfectant and mold	6840
82.	Fastener	5340
83.	Electrical work	5120
84.	Fly wire wheel drive	1640

- *Federal Supply Classification (FSC) is a system of classification of goods issued by the Department of Defense-USA Year 2002*



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MINISTER OF FINANCE,
Signed.
AGUS D. W.
MARTOWARDOJO