



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 140/PMK.04/2012

CONCERNING

EXCISE DOCUMENTS AND / OR EXCISE COMPLEMENTARY DOCUMENTS

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering : that in order to implement the provisions of Article 3A paragraph (3) of Act Number 11 Year 1995 concerning Customs as amended by Act Number 39 Year 2007, it is necessary to stipulate Regulation of the Minister of Finance concerning Excise Document and / or Excise Complementary Document;

In View of : 1. Act Number 11 Year 1995 concerning Customs (State Gazette of the Republic of Indonesia Year 1995 Number 76, Supplement to State Gazette of the Republic of Indonesia Number 3613) as amended by Act Number 39 Year 2007 (State Gazette of the Republic of Indonesia Year 2007 Number 105, Supplement to State Gazette of the Republic of Indonesia Number 4755);
2. The Presidential Decree Number 56 / P Year 2010:

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING EXCISE DOCUMENTS OF AND / OR EXCISE COMPLEMENTARY DOCUMENTS.

Article 1

In this Regulation of the Minister referred to as:

1. Excise Act Number 11 Year 1995 concerning Excise as amended by Act Number 39 Year 2007.
2. Excise Documents are documents used in the framework of the implementation of the Excise Act, in a form or through electronic media.
3. Excise Complementary Document is all documents used as completing documents from the Excise Document.
4. Electronic Data is information or set of information compiled and / or assembled for a special purpose received, recorded, transmitted, stored, processed, retrieved or produced electronically by using a computer or electronic data processing devices, optical or other



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similar means.

5. Office of the Directorate General of Customs and Excise hereinafter referred to as the Main Office of Customs and Excise or the Office of Control and the Customs and Excise Service in the environment of Directorate General of Customs and Excise.
6. Customs Electronic Data Exchange hereinafter referred to as PDE Excise Duty is the process of delivering of Excise Documents in the form of Electronic Data exchange through the communication between applications and between organizations using the integrated data communication systems.

Article 2

- (1) Excise Documents submitted in writing on the form or in the form of electronic data.
- (2) Excise Document in writing on the form, delivered by handing directly to the Office.
- (3) Excise Documents in the form of electronic data, can be delivered by:
 - a. directly submit the electronic data storage media such as floppy disks or the like to the office;
 - b. access to application systems based on centralized customs *webform* or other system determined by the Director General of Customs and Excise, and / or
 - c. Use of electronic data exchange system, to implement service PDE Excise system.
- (4) The name, type, and code from Excise Documents as listed in the Appendix which is an integral part of this Regulation of the Minister.

Article 3

- (1) Excise Document is valid evidence based on Excise Act.
- (2) Excise Documents in written form is considered valid if it meets the following requirements:
 - a. Filled in correctly;
 - b. Have been given the registration number, and
 - c. Has been validated by the person / authorized persons



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to sign.

- (3) The requirements as referred to in paragraph (2) letter c can be exempted by legislation in the field of excise.
- (4) Excise Documents required information using Latin letters, Arabic numerals, the rupiah, and Indonesian.

Article 4

- (1) Excise Complementary Document is a document that complements Excise Documents that use a single entity with Excise Document.
- (2) Excise Complementary Document issued by the department / authorized agency issued a document in accordance with Acts and regulations.
- (3) Excise Complementary Document as referred to in paragraph (2) are delivered in the form of original documents or copies / photocopies of legalized documents / legalized by the agencies / authorized parties appropriate legislation.
- (4) The Delivery of Excise Complementary Document as referred to in paragraph (3) in accordance with the Acts and regulations in the field of excise.
- (5) Document which internationally accepted that serves as an Excise Complementary Document must be in English.

Article 5

This Regulation of the Minister of Finance shall come into force on the date of its promulgation.

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 September 3, 2012

MINISTER OF FINANCE OF
THE REPUBLIC OF
INDONESIA,

Signed.

AGUS D.W. MARTOWARDOJO



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

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Promulgated in Jakarta

on September 3, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS
OF THE REPUBLIC OF INDONESIA,

Signed

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 884 YEAR 2012

Appendix.....