



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 154/PMK.011/2012

CONCERNING

SECOND AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE
NUMBER 154/PMK.011/2008 CONCERNING EXEMPTION OF IMPORT DUTY
ON IMPORTS OF CAPITAL GOODS IN THE FRAMEWORK OF CONSTRUCTION
AND DEVELOPMENT OF ELECTRICITY POWER PLANT INDUSTRY FOR
PUBLIC INTEREST

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that the provisions concerning the exemption of import duty on imports of capital goods in the framework of the construction and development of electricity power plant industry for public interest has been stipulated in the Regulation of the Minister of Finance Number 154/PMK.011/2008 concerning the Exemption of Import Duty on Imports of Capital Goods in the Framework of the Construction and Development of Electricity Power Plant Industry for Public Interest as amended by Regulation of the Minister of Finance Number 128/PMK.011/2009;
 - b. that in the framework to improve the electricity supply and to support industrial business of electricity power plant for public interest in the area, it is necessary to adjust to the provisions as mentioned in letter a above, especially concerning the petition requirements of the exemption of import duty for business agencies that have Electricity Business License for Public Interest (IUKU);
 - c. that to improve the oversight of capital goods which have gained the facility of exemption of import duty in the framework of construction and development of electricity power plant industry for public interest, and in order to avoid misuse of the provision of such facilities, it is necessary to regulate the provisions concerning the transfer of the capital goods to the provisions as mentioned in letters a above;
 - d. Based on the considerations as referred to in letter a, letter b, and letter c, it is necessary to stipulate Regulation of the Minister of Finance concerning the Second Amendment to Regulation of the Minister of Finance Number 154/PMK.011/2008 concerning the Exemption of Import Duty on Imports of Capital Goods



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in the Framework of the Construction and Development
of Electricity Power Plant Industry for Public Interest;

- In View of : 1. Act Number 10 Year 1995 concerning Customs (State Gazette of the Republic of Indonesia Year 1995 Number 75, Supplement to State Gazette of the Republic of Indonesia Number 3612) as amended by Act Number 17 Year 2006 (State Gazette of the Republic of Indonesia Year 2006 Number 93, Supplement to State Gazette of the Republic of Indonesia Number 4661);
2. Act Number 30 Year 2009 concerning Electricity (State Gazette of the Republic of Indonesia Year 2009 Number 133, Supplement to State Gazette of the Republic of Indonesia Number 5052);
3. Government Regulation Number 14 Year 2012 concerning Electricity Supply Operations (State Gazette of the Republic of Indonesia Year 2012 Number 28, Supplement to State Gazette of the Republic of Indonesia Number 5281);
4. Regulation of the Minister of Finance Number 154/PMK.011/2008 concerning the Exemption of Import Duty on Imports of Capital Goods in the Framework of the Construction and Development of Electricity Power Plant Industry for Public Interest as amended by Regulation of the Minister of Finance Number 128/PMK.011/2009;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING THE SECOND AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 154/PMK.011/2008 CONCERNING EXEMPTION OF IMPORT DUTY ON IMPORTS OF CAPITAL GOODS IN THE FRAMEWORK OF CONSTRUCTION AND DEVELOPMENT OF ELECTRICITY POWER PLANT INDUSTRY FOR PUBLIC INTEREST

Article I

Several provisions in the Regulation of the Minister of Finance Number 154/PMK.011/2008 concerning the Exemption of Import Duty on Imports of Capital Goods in the Framework of the Construction and Development of Electricity Power Plant Industry for Public Interest as amended by Regulation of the Minister of Finance Number 128/PMK.011/2009, amended



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as follows:

1. Provisions Article 1 amended to read as follows:

Article 1

In this Regulation of the Minister referred to as:

- a. Business Agency means any legal entity which could take the form of State-Owned Company, Regional-Owned Company, cooperatives or private, which established in accordance with the legislation in force, running this kind of business is permanent and continuous, work and domiciled in the territory of Unity of Republic of Indonesia.
 2. Electricity Power Plant Industry is an activity of producing and supplying electricity for public interest by Business Agency, not including transmission, distribution and support of electricity power business.
 3. Capital goods are machinery, equipment, and manufacturing equipment in both attached and detached state, excluding spare parts used for maintenance of the electricity supply business activities by business entities in the public interest.
 4. Electricity Business License for Public Interest hereinafter abbreviated IUKU is electricity license granted by the Ministry of Energy and Mineral Resources, provincial government, or district / city governments in accordance with the act and regulations in the electricity sector.
 5. Alienation is a transfer of rights, transfer of assets, changes in the use of capital goods for other activities outside business activities, exported, or removal of assets Business Agency.
 6. Emergency (*force majeure*) is a state such as fires, natural disasters, riots, wars or other things that happen beyond human ability.
 7. Minister is the Minister of Finance of the Republic of Indonesia.
2. The provisions of Article 3 is amended to read as follows:

Article 3

Exemption of import duty for electricity power plant industry as intended in Article 2, can be given to the Business Agency



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as follows:

- a. PT. State Electricity Company (Persero) (PT PLN (Persero));
 - b. IUKU holders which have local businesses;
 - c. IUKU holders for electricity power plant business that have power purchase agreement with PT. PLN (Persero) in which stating all of the electricity generated will be purchased by PT. PLN (Persero), or the lease agreement (Finance Lease Agreement (FLA)) with PT. PLN (Persero), or
 - d. IUKU holders for electricity power plant business that have power purchase agreements with the holders IUKU with local businesses, in which stating all of the electricity generated will be purchased by holders IUKU with local businesses.
3. The provisions of paragraph (1), paragraph (2), and paragraph (3) of Article 4 amended and added two (2) paragraphs that paragraph (5) and (6), so that Article 4 reads as follows:

Article 4

- (1) To obtain the exemption of import duty on imports of Capital Goods as referred to in Article 2, the Business Agency as referred to in Article 3 apply to the Director General of Customs and Excise, the format as set out in Appendix I, which is an integral part of this Regulation of the Minister.
- (2) The application as referred to in paragraph (1) filed by Business Agency as referred to in Article 3, shall be accompanied by:
 - a. Import Goods Plan (RIB) project needs at least contain the number, type, and detailed technical specifications per port entry point which has been approved and validated by the Director-General of Electricity, Ministry of Energy and Mineral Resources, according to the format as set out in Appendix II which is integral part of this Regulation of the Minister;
 - b. Deed of Business Agency, and
 - c. Customs Identification Number (NIK).
- (3) In the case of an application as referred to in paragraph (1) shall be submitted by the Business Agency as



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referred in Article 3 of the letter b, letter c, and letter d, but must comply with the provisions as referred to in paragraph (2), the petition shall be accompanied by IUKU.

- (4) Deleted.
 - (5) In the event that the application referred to in paragraph (1) shall be submitted by the Business Agency as referred in Article 3 letter c, but must comply with the provisions referred to in paragraph (3), the petition must be accompanied by a power purchase agreement or finance lease agreement (FLA) with PT. PLN (Persero).
 - (6) In the event that the application as referred to in paragraph (1) shall be submitted by the Business Agency as referred in Article 3 letter d, but must comply with the provisions as referred to in paragraph (3), the petition must be accompanied by a power purchase agreement with the shareholders IUKU has a business area.
4. The provisions of paragraph (1) and paragraph (2) of Article 5A amended so that Article 5A reads as follows:

Article 5A

- (1) The realization of the import of goods by Import Goods Plan (RIB) as referred to in Article 4 paragraph (2) letter a, shall not exceed 24 (twenty four) months from the date of the decision to grant exemption of import duty.
- (2) The realization of import as in paragraph (1) can be extended for a maximum of 12 (twelve) months from the expiry of the import to apply for an extension of the import using the format set out in Appendix III which is an integral part of this Regulation of the Minister.
- (3) The application as referred to in paragraph (2) proposed by the Business Agency, enclosing:
 - a. Customs Identification Number (NIK);
 - b. Photocopy of Tax Identification Number (NPWP);
 - c. Photocopy of Importer Identification Number (API / APIT / API-P);
 - d. Photocopy of the Minister of Finance Decree as referred to in Article 5 paragraph (2), and
 - e. Import realization report based on the Minister of



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Finance Decree as referred to in Article 5 paragraph (2).

- (4) Application for extension of the import as referred in paragraph (2) shall be submitted not later than 14 (fourteen) days prior to the expiry of the Minister Decree as referred to in Article 5 paragraph (2).
5. The provisions of paragraph (2), paragraph (3), and paragraph (4) of Article 5B amended so that Article 5B reads as follows:

Article 5B

- (1) Business Agency may request changes to the Minister Decree as referred to in Article 5 paragraph (2).
 - (2) Business Agency filed the application as referred to in paragraph (1) to the Director General of Customs and Excise, the format as specified in Appendix IV which is an integral part of this Regulation of the Minister.
 - (3) Application filed by Business Agencies as referred to in paragraph (1) and paragraph (2), shall be accompanied by:
 - a. Customs Identification Number (NIK);
 - b. Photocopy of Tax Identification Number (NPWP);
 - c. Photocopy of Importer Identification Number (API / APIT / API-P);
 - d. Photocopy of the Minister of Finance Decree as referred to in Article 5 paragraph (2), and
 - e. Import Goods Plan Amendment (RIBP) shall contain at least the number, type, and detailed technical specifications per port entry point which has been approved and validated by the Director-General of Electricity, Ministry of Energy and Mineral Resources, according to the format as specified in Appendix V, which is part an integral part of this Regulation of the Minister.
 - (4) The application as referred to in paragraph (1) and paragraph (2), filed in the range of the validity of the Minister Decree as referred to in Article 5 paragraph (2).
6. In between Article 6 and Article 7 inserted 2 (two) articles, namely Article 6A and 6B article which reads as follows:

Article 6A



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- (1) Capital Goods as referred to in Article 2 may be done after the transfer of 2 (two) years from the date of import customs notification.
- (2) The term of Alienation of Capital Goods as referred to in paragraph (1) shall not apply in the case of:
 - a. Emergencies happen (*force majeure*);
 - b. Re-exported of Capital Goods, or
 - c. Alienation of Capital Goods made to the Business Agency which given the exemption of import duty facilities for the construction or development of electricity power plant industry for public interest.
- (3) Alienation of Capital Goods as referred to in paragraph (1) and paragraph (2) do after getting permission from the Director General of Customs and Excise on behalf of the Minister.
- (4) The Alienation of Capital Goods as referred to in paragraph (1) are carried out within a period of 2 (two) years and a maximum of 5 (five) years, resulting in the cancellation of exemption of import duty is given, and the Business Agency shall pay import duty payable.
- (5) Exempt from paying import duty payable as mentioned in paragraph (4) in terms of:
 - a. Alienation of Capital Goods made after a period of 5 (five) years from the date of import customs notification, or
 - b. Alienation of Capital Goods made in accordance with paragraph (2).
- (6) In the case of Alienation of Capital Goods do not comply with the provisions referred to in paragraph (1) and / or paragraph (3), the Business Agency shall pay:
 - a. import duty payable on imported of Capital Goods, and
 - b. Administrative sanctions such as fines in accordance with the laws and regulations in the field of customs.
- (7) The provisions concerning exemption of import duty from the obligation to pay customs duties referred to in paragraph (5) does not apply to Capital Goods in the event of an Emergency (*force majeure*), but Capital Goods still have economic value.
- (8) Payment of import duty as referred to in paragraph (7)



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based on the transfer price under the following conditions:

- a. If the imposition of import duty at 5% (five percent) or more subject to the imposition of 5% (five percent), or
- b. If the imposition of import duty if less than 5% (five percent) of loading imposed according to the type of goods.

Article 6B

Procedures for Alienation of Capital Goods shall be further regulated by the Director General of Customs and Excise.

7. Changing Appendix I, Appendix II, Appendix III, Appendix IV and Appendix V of the Regulation of the Minister of Finance Number 154/PMK.011/2008 concerning the Exemption of Import Duty on the Imports of Capital Goods in the Framework of Construction and Development of Electricity Power Plant Industry for Public Interest as amended Regulation of the Minister of Finance Number 128/PMK.011/2009, so be as listed in Appendix I, Appendix II, Appendix III, Appendix IV and Appendix V of this Regulation of the Minister is an integral part of this Regulation of the Minister.

Article II

This regulation comes into force after 15 (fifteen) days from the date of 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 October 16, 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 October 16, 2012

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

Signed.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 1004 YEAR
2012

Appendix.....