



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 70/PMK.04/2012

CONCERNING

EXEMPTION OF IMPORT DUTY AND / OR EXCISE ON THE IMPORTED
GOODS SHIPMENT OF GIFTS / GRANTS FOR THE PURPOSES OF WORSHIP
FOR PUBLIC, CHARITY, SOCIAL, OR CULTURAL

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that the exemption of import duty and / or excise on the imported goods shipment of gift / grant for purposes of worship for public, charity, social, and cultural set up by the Minister of Finance Number 144/KMK.05/1997 concerning Exemption of Import Duty and Excise on the Imported Goods Shipment of Gift For the Purposes of Worship for Public, Charity, Social, and Cultural, as amended several times, most recently by Regulation of the Minister of Finance Number 27/PMK.011/2011;
 - b. that in order to provide legal certainty and in order to speed up service in granting exemption of import duty and / or excise on the imported goods shipment gift / grant for the purposes of worship for public, charity, social, or cultural, it is necessary to make improvements to the provisions as referred to in the paragraph a ;
 - c. that based on the considerations as referred to in the paragraph a and b, and in order to implement the provisions of Article 25 the paragraph (3) of Act Number 10 Year 1995 concerning Customs as amended by Act Number 17 Year 2006, it is necessary to stipulate Regulation of the Minister of Finance concerning Exemption of Import Duty and / or Excise on the Imported Goods Shipment of Gifts / Grants for the Purposes of Worship for Public, Charity, Social, or Cultural;

- 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);



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 2 -

2. 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);
3. The Presidential Decree Number 56 / P Year 2010;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING EXEMPTION OF IMPORT DUTY AND / OR EXCISE ON THE IMPORTED GOODS SHIPMENT OF GIFTS / GRANTS FOR THE PURPOSES OF WORSHIP FOR PUBLIC, CHARITY, SOCIAL, OR CULTURAL.

CHAPTER I

GENERAL PROVISIONS

Article 1

In this Regulation of the Minister as referred to as:

1. Customs Act is Act Number 10 Year 1995 concerning Customs as amended by Act Number 17 Year 2006.
2. Customs Office is an office within the Directorate General of Customs and Excise where it is compliance with customs obligations in accordance with the provisions of the Customs Act.
3. Minister is the Minister of Finance of the Republic of Indonesia.
4. Director-General means the Director General of Customs and Excise.

CHAPTER II

EXEMPTION OF IMPORT DUTY AND / OR EXCISE

Article 2

On the imported goods shipment of gift / grant for the purposes of worship for public, charity, social, or cultural granted the exemption of import duty and / or excise.

Part One

Goods Shipments of Gifts / Grants for the Purposes of Worship For Public, Charity, Social, or Cultural which get an



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 3 -

exemption of import duty and / or excise

Article 3

Goods Shipments of Gifts / Grants for the purposes of worship for public, charity, social, or cultural granted exemption of import duty and / or excise as referred to in Article 2, include:

- a. The goods which are necessary to establish or improve buildings of worship, hospitals, polyclinics, and / or school, as well as an inventory of items to be fixed;
- b. mobile clinics, the transportations for the sick, the transportations for the bookmobile or the like, or a the transportations for health workers;
- c. The goods needed for permanent use by clubs and / or bodies for cultural purposes;
- d. The goods needed for the purposes of worship for public such as prayer mats, rugs, or cups for communion and gift items to celebrate the religious holiday;
- e. operating equipment or utensils used for the treatment of social agencies;
- f. food, drugs, and / or clothing to give to people who need and / or
- g. Stuff of teaching and learning tools for teaching agency with a view to improve the intelligence community.

Part Two

Institution or Agency

Article 4

- (1) The Application for exemption of import duty and / or excise on the imported goods shipment gift / grant as referred to in Article 3, submitted by the institution or agency engaged in worship for public, charity, social, or cultural.
- (2) Institution or agency as referred to in the paragraph (1) shall meet the following requirements:
 - a. Institution or agency is a legal entity domiciled in the territory of the Republic of Indonesia;
 - b. The establishment of the legal entity as referred to in letter a made in accordance with Acts and regulations as



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 4 -

evidenced by a Notary deed, and

- c. Institution or agencies are non-profit.

Part Three

The Proposed Exemption of Import Duty and / or Excise

Article 5

- (1) To obtain the exemption of import duty and / or excise on the imported goods shipment of gift / grant as referred to in Article 3, institution or agency as referred to in Article 4 the paragraph (2) shall apply in writing to the Director General of Customs Officers and Excise whom appointed.
- (2) The application as referred to in the paragraph (1) shall be accompanied by:
 - a. details of the amount and type of goods which asked for the exemption of import duty and / or excise its customs value;
 - b. letter from the gift giver / grants abroad (gift certificate) that the procurement is not using Indonesian foreign exchange and there is a statement that is the goods shipment of gifts / grants, and
 - c. Recommendation from the relevant technical agencies.
- (3) In case the goods shipment of gifts / grants for the purposes of worship as referred to in Article 3 are goods subjected to the provisions of prohibition and / or restriction of imports, in addition to fulfilling the provisions as referred to in the paragraph (2), the petition must be accompanied by a recommendation from the relevant technical relevant authorities regarding the bans set rules and / or restrictions on imported goods.
- (4) the Director General of Customs and Excise Officers whom appointed on behalf of the Minister for approval or rejection of the application as referred to in the paragraph (1) within a maximum period of 14 (fourteen) days from the date of receipt of complete.
- (5) In the case of an application as referred to in subsection (1) is approved, the Director General of Customs and Excise Officers whom appointed on behalf of the Minister shall issue a decision regarding the exemption of import duty and / or excise.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 5 -

- (6) In the case of an application as referred to in paragraph (1) is rejected, the Director General of Customs and Excise Officers appointed on behalf of the Minister delivered a notice in which stating the reasons of refusal.

CHAPTER III

CONTROL

Article 6

- (1) Goods imported goods shipment of gift / grant given exemption of import duty and / or excise, as referred to in Article 2, the customs examination covering research documents and / or physical examination.
- (2) The facility receiver does not meet the provisions on exemption of import duty and / or excise on the imported goods shipment gift / grant shall pay import duty payable and punishable by administrative fine in accordance with the Acts and regulations in the field of customs.

CHAPTER IV

CLOSING PROVISIONS

Article 7

At the time of this Regulation of the Minister comes into force, the Minister of Finance Decree Number 144/KMK.05/1997 concerning the Exemption of Import Duty and Excise on the Imported Goods Shipment of Gift for the Purposes of Worship for Public, Charity, Social, and Cultural has several times amended by:

- a. Regulation of the Minister of Finance Number 22/PMK.04/2006;
- b. Regulation of the Minister of Finance Number 67/PMK.04/2006;
- c. Regulation of the Minister of Finance Number 64/PMK.04/2007;
- d. Regulation of the Minister of Finance Number 177/PMK.04/2009, and
- e. Regulation of the Minister of Finance Number 27/PMK.011/2011.

Revoked and declared to be invalid.



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

- 6 -

Article 8

This Regulation of Minister shall come into force after 90 (ninety) 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 May 7, 2012

MINISTER OF FINANCE,

Signed.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

on May 7, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS,

Signed.

AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 492 YEAR 2012