

# AMENDMENT TO REGULATION OF THE FINANCE MINISTER NO. 243/PMK.04/2011 CONCERNING THE GRANTING OF PREMIUMS

(Regulation of the Finance Minister of the Republic of Indonesia No. 145/PMK.04/2016 dated September 27, 2016)

BY THE GRACE OF ALMIGHTY GOD

THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

Considering :

- a. that provisions on the granting of premiums to individuals, groups of individuals, and/or working units in recognition of their services in handling customs and/or excise violations have been provided for in Regulation of the Finance Minister No. 243/PMK.04/2011 concerning the Granting of Premiums;
- b. that based on the evaluation of the granting of premiums, to harmonize provisions on the granting of premiums, it is necessary to revise provisions on the granting of premiums to individuals, groups of individuals, and/or working units in recognition of their services in handling customs and/or excise violations as provided for in Regulation of the Finance Minister No. 243/PMK.04/2011 concerning the Granting of Premiums;
- c. that based on the considerations as referred to in letters a and b, to implement provisions in Article 113D paragraph (4) of Law No. 10/1995 concerning Customs Affairs as already amended by Law No. 17/2006 concerning Amendment to Law No. 10/1995 concerning Customs Affairs and Article 64D paragraph (4) of Law No. 11/1995 concerning Excise as already amended by Law No. 39/2007 concerning Amendment to Law No. 39/2007 concerning Excise, it is necessary to stipulate Regulation of the Finance Minister concerning Amendment to Regulation of the Finance Minister No. 243/PMK.04/2011 concerning the Granting of Premiums;

In view of :

Regulation of the Finance Minister No. 243/PMK.04/2011 concerning the Granting of Premiums (State Gazette of the Republic of Indonesia of 2011 No. 908);

DECIDES :

To stipulate :

**REGULATION OF THE FINANCE MINISTER CONCERNING AMENDMENT TO REGULATION OF THE FINANCE MINISTER NO. 243/PMK.04/2011 CONCERNING THE GRANTING OF PREMIUMS.**

**Article I**

Several provisions in Regulation of the Finance Minister No. 243/PMK.04/2011 concerning the Granting of Premiums (State Gazette of the Republic of Indonesia of 2011 No. 908), shall be amended as follows:

1. Article 1 shall be amended so that it reads as follows:

**Article 1**

Referred to in this Ministerial Regulation as :

1. Customs Law is Law No. 10/1995 concerning Customs Affairs as already amended by Law No. 17/2006 concerning Amendment to Law No. 10/1995 concerning Customs Affairs.
  2. Excise Law is Law No. 11/1995 concerning Excise as already amended by Law No. 39/2007 concerning Amendment to Law No. 39/2007 concerning Excise.
  3. Premiums in the customs and/or excise fields, hereinafter called premiums, are awards in the form of money and/or else granted to individuals, groups of individuals, and/or working units in recognition of their services in uncovering and handling customs and/or excise violations.
  4. Offices at the Directorate General of Customs and Excise, hereinafter called offices, are the Head Office, Regional Offices, Main Service Offices, and Supervision and Service Offices.
  5. Minister is the Finance Minister of the Republic of Indonesia.
  6. Director General is the Director General of Customs and Excise.
  7. Directors are directors at the Directorate General of Customs and Excise.
  8. Secretary of the Directorate General is the Secretary of the Directorate General at the Directorate General of Customs and Excise.
2. Provisions in paragraph (2) and paragraph (3) of Article 2 shall be amended, in-between paragraph (2) and paragraph (3), 1 (one) paragraph, namely paragraph (2a) shall be inserted, in-between paragraph (3) and paragraph (4), 1 (one) paragraph, namely paragraph (3a) shall be inserted, and 1 (one) paragraph, namely paragraph (5) shall be added to it, so that the article reads as follows:

## Article 2

- (1) Individuals, groups of individuals, and/or working units shall be entitled to premiums in recognition of their services in handling customs and/or excise violations.
- (2) The services in handling customs and/or excise violations as referred to in paragraph (1) are services in handling :
  - a. violation of customs and/or excise administration, covering providing information, finding something administratively or physically, defending findings against which legal act is leveled, and settling claims; or
  - b. criminal offenses in customs and/or excise, including providing information, making arrest, conducting investigation and prosecution.
- (2a) The services in handling criminal offenses in customs and excise as referred to in paragraph (2) letter b include services in providing legal aid to units facing a request for a pretrial as a defendant.
- (3) The premiums as referred to in paragraph (1) shall be given as much as 50% (fifty percent) of :
  - a. administrative sanction in the form of fine;
  - b. criminal sanction in the form of fine;
  - c. proceeds from the auction of goods from customs and/or excise criminal offenses;
  - d. value of goods which according to the law and regulation may not be auctioned; and/or
  - e. administrative sanction in the form of fines on violation of ban to carry cash and/or other payment instrument.
- (3a) If goods which according to the law and regulation may not be auctioned as referred to in paragraph (3) letter d comes in the form of cash and/or other payment instrument seized by civil investigators of the Directorate General of Customs and Excise from customs and excise criminal offenses and confiscated based on a court verdict, premiums shall be given as much as 50% (fifty percent) of the value of cash and/or other payment instrument.
- (4) The amount of premiums as referred to in paragraphs (3) and (3a) shall be a maximum of Rp1,000,000,000.00 (one billion rupiah).
- (5) The informant or reporter that gives a clue or concrete aid which leads to the action as referred to in paragraph (1) letter a shall be given part of premiums amounting to Rp 50,000,000.00 (fifty million rupiah) at the most.

3. Article 3 shall be amended so that it reads as follows:

## Article 3

Premiums amounting to 50% (fifty percent) of administrative sanction in the form of fines as referred to in Article 2 paragraph (3) letter a shall be given on condition:

- a. no objection is filed to the imposition of administrative sanction in the form of fines;
- b. the imposition of administrative sanction in the form of fines to which an objection is filed has been decided and the objection has received a decision and no appeal is filed;
- c. appeal is filed against the decision on objection, and the appeal has received a decision containing rejection and no other legal attempt is filed; or
- d. a request for a judicial review of the tax court's decision on appeal is filed and the judicial review has received a winning decision from the Directorate General of Customs and Excise.

4. Article 5 shall be amended so that it reads as follows:

## Article 5

The premiums amounting to 50% (fifty percent) of goods which according to the law and regulation may not be auctioned as referred to in Article 2 paragraph (3) letter d shall be given on condition:

- a. the investigation of customs and/or excise criminal offenses has received a court decision with fixed legal force stating that the goods is seized for the state; or
- b. evidence has been confiscated, in case of investigation of customs criminal offense constituting narcotic and psychotropic criminal offenses whose investigation has been delegated to the National Police or the National Narcotics Board.

5. In-between Article 5 and Article 6, 1 (one) Article, namely Article 5A shall be inserted as follows:

## Article 5A

If provisions on the granting of premiums as referred to in Articles 4 and 5 are not met as a result of decision to stop the handling of the case as the perpetrator/violator is not known, is not found or dies, premiums shall constantly be given based on provisions as referred to in Article 2 paragraph (3) letter c or d.

6. Article 6 shall be amended so that it reads as follows:

## Article 6

- (1) In case of application for premiums as referred to in Article 2 paragraph (3) letter d, the Secretary of

the Directorate General, Heads of Customs and Excise Regional Offices, Heads of Customs and Excise Main Service Offices, or Chiefs of Customs and Excise Supervision and Service Office shall file an application for a decision to set the value of goods to the Finance Minister.

- (2) To set the value of goods as referred to in paragraph (1), the Minister shall ask the Director General to check the value of goods.
- (3) In checking the value of goods as referred to in paragraph (2), the Director General can consider reference value of goods calculated by the official or technical agency concerned according to their authority.
- (4) The value of goods as referred to in paragraph (1), is obtained from goods covering:
  - a. excisable goods;
  - b. narcotics, psychotropics and narcotics precursor; and/or
  - c. other goods which according to the law and regulation may not be auctioned.

7. Article 7 shall be amended so that it reads as follows:

Article 7

- (1) To obtain premiums as referred to in Article 2 paragraph (1), the Secretary of the Directorate General or Head of Office shall file an application to the Minister through the Director General, after checking the fulfillment of provisions as referred to in Article 2 paragraphs (1) and (2), Article 3, Article 4, and/or Article 5.
- (2) The application as referred to in paragraph (1) shall be filed using the format as contained in Letter A of the Attachment which is an integral part of this Ministerial Regulation.
- (3) The application as referred to in paragraph (1) shall be accompanied by a written statement using the format as contained in Letter B of the Attachment which is an integral part of this Ministerial Regulation.

8. Article 8 shall be amended so that it reads as follows:

Article 8

Any application for premiums from administrative sanction in the form of fines as referred to in Article 2 paragraph (3) letter a shall be accompanied by:

- a. breakdown of premiums requested;
- b. a photocopy of decision leading to the imposition of administrative sanction in the form of fines validated by the Director, Head of Office, or appointed official;
- c. original sheet of notes of confirmation on state revenues from the Head of State Treasury Service Office and/or a validated photocopy of notes of confirmation on state revenues from the Head of State Treasury Service Office; and
- d. a photocopy of decision on objection and/or decision on appeal containing rejection if :
  - 1) objection is filed, has been validated by the Director, Head of Office or appointed official; or
  - 2) appeal is filed, has been validated by the official at the Secretariat of the tax Court.

9. Article 11 shall be amended so that it reads as follows:

#### Article 11

Any application for premiums from the value of goods which according to the law and regulation may not be auctioned as referred to in Article 2 paragraph (3) letter d shall be filed on condition:

- a. if premiums come from customs and/or excise criminal offenses whose investigation covering the handover of dossiers, suspects, and evidence to public prosecutor is done by civil investigator of the DirectorateGeneral of Customs and Excise, the application for premiums shall be accompanied by :
  - 1) breakdown of estimate of premiums requested;
  - 2) a photocopy of dossiers of customs and/or excise criminal offenses validated by the Director or Head of Office;
  - 3) a photocopy of court verdict with fixed legal force stating that goods are seized for the state;
  - 4) a photocopy of official report of confiscation and decision on confiscation from the District Court validated by the Director or Head of Office; and
  - 5) reference value of goods calculated by the technical official or agency concerned according to their authority.
- b. if premiums come from the investigation of customs criminal offenses related to narcotics and psychotropics criminal offenses delegated to the National Police or National Narcotics Agency, the application for premiums shall be accompanied by :
  - 1) breakdown of estimate of premiums requested;

- 2) a photocopy of case dossiers including a photocopy of resume of audit and a photocopy of official report of confiscation by civil investigators of the Directorate General of Customs and Excise validated by the Director or Head of Office;
- 3) a photocopy of official report of handover to the National Police or National Narcotics Board validated by the Director or Head of Office; and
- 4) reference value of goods calculated by the official or related technical agency according to their authority.

10. In-between Article 11 and Article 12, 3 (three) Articles, namely Articles 11A, 11B, and Article 11C shall be inserted as follows:

#### Article 11A

Any application for premiums from goods which according to the law and regulation may not be auctioned in the form of evidence in the form of cash and/or other payment instrument as referred to in Article 2 paragraph (3a), shall be accompanied by :

- a. breakdown of estimate of premiums requested;
- b. a photocopy of dossiers of criminal case validated by the Director or Head of Office;
- c. a photocopy of court verdict with fixed legal force validated by the Director or Head of Office; and
- d. a photocopy of document handing over evidence in the form of cash and/or other payment instrument to the State Treasury already confirmed by the local State Treasury Service Office.

#### Article 11B

Any application for premiums from administrative sanction in the form of fines on violation of ban to carry cash and/or other payment instrument as referred to in Article 2 paragraph (3) letter e, shall be accompanied by:

- a. breakdown of estimate of premiums requested;
- b. a photocopy of decision leading to the imposition of administrative sanction in the form of fines validated by the Director, Head of Office or appointed official; and
- c. original of notes of confirmation on state revenues from the Head of State Treasury Service Office and/or a validated photocopy of notes of confirmation on state revenues from from the Head of State Treasury Service Office.

## Article 11C

Any application for premiums from proceeds from the auction of goods from customs and/or excise criminal offenses as referred to in Article 2 paragraph (3) letter c and value of goods which according to the law and regulation may not be auctioned as referred to in Article 2 paragraph (3) letter d whose perpetrators are unknown, are not found, or die, shall be accompanied by :

- 1) breakdown of estimate of premiums requested;
- 2) a photocopy of investigation order (SPLIT) ;
- 3) sheet of case 1 (LPR-1) and/or resume of of case 2 (LRP-2) stating that investigation of the case is not done or continued, validated by the Director or Head of Office;
- 4) a photocopy of decree of the Finance Minister on decision declaring state-owned goods (BMN) or court verdict concerning the seizure of assets from criminal offense as a result of criminal offense validated by the Director or Head of Office;
- 5) a photocopy of decree of the Finance Minister concerning the appropriation of state-owned goods (BMN) validated by the Director or Head of Office;
- 6) a photocopy of official report of auction (summary of auction) from the State Wealth and Auction Service Office validated by the Director or Head of Office and a photocopy of document on the payment of proceeds from auction to the state cash already confirmed by the local State Treasury Office if state-owned goods (BMN) is decided to be auctioned; and
- 7) reference value of goods calculated by the related official or technical agency according to their authority if state-owned goods may not be auctioned according to the law and regulation.

11. Article 13 shall be amended so that it reads as follows:

## Article 13

In connection with the application as referred to in Article 12 paragraph (2) letter a, the Minister in the capacity as budget user shall propose budget allocations for premium payments to the Minister in the capacity as fiscal manager for further process according to the law and regulation in the field of state finance.

12. Article 14 shall be amended so that it reads as follows:

## Article 14

Premiums from administrative sanction in the form of fines as referred to in Article 2 paragraph (3) letters a and e, shall be distributed on condition:



- a. if imposition of administrative sanction in the form of fines as referred to in Article 2 paragraph (3) letters a and e, is decided at the Customs and Excise Supervision and Service Office, the premiums shall be distributed as follows:
  1. a maximum of 7% (seven percent) for those finding violation of customs and/or excise administration, covering the official finding the violation administratively or physically and/or defending the finding to which legal attempt is lodged;
  2. a maximum of 0.5% (zero point five percent) for the working unit at the Customs and Excise Supervision and Service Office settling the collection of fines;
  3. a minimum of 12.5% (twelve point five percent) for the Customs and Excise Supervision and Service Office deciding the imposition of administrative sanction; and
  4. 30% (thirty percent) for the Directorate General of Customs and Excise.
- b. The distribution of premiums as referred to in letter a points 1, 2, and 3 shall be decided by means of a decision of the Head of the Customs and Excise Supervision and Service Office concerning breakdown of the distribution of premiums by paying attention to the contribution of employees or units for their direct service and the contribution of supporting employees or units for their indirect services.
- c. if imposition of administrative sanction in the form of fines as referred to in Article 2 paragraph (3) letters a and e, is decided at the Regional Office, the premiums shall be distributed as follows:
  1. a maximum of 7% (seven percent) for those finding violation of customs and/or excise administration, covering the official finding the violation administratively or physically and/or defending the finding to which legal attempt is lodged;
  2. a maximum of 0.5% (zero point five percent) for the working unit at the Customs and Excise Supervision and Service Office settling the collection of fines;
  3. a minimum of 12.5% (twelve point five percent) for the Regional Office deciding the imposition of administrative sanction in the form of fines; and
  4. 30% (thirty percent) for the Directorate General of Customs and Excise.
- d. The distribution of premiums as referred to in letter a points 1, 2, and 3 shall be decided by means of a decision of the Head of the Regional Office concerning breakdown of the distribution of premiums by paying attention to the contribution of employees or units for their direct service and the contribution of supporting employees or units for their indirect services.
- e. if imposition of administrative sanction in the form of fines as referred to in Article 2 paragraph (3) letters a and e, is decided at the Main Customs and Excise Service Office, the premiums shall be distributed

as follows:

1. a maximum of 7% (seven percent) for those finding violation of customs and/or excise administration, covering the official finding the violation administratively or physically and/or defending the finding to which legal attempt is lodged;
  2. a maximum of 0.5% (zero point five percent) for the working unit at the Main Customs and Excise Service Office or the Customs and Excise Supervision and Service Office settling the collection of claim;
  3. a minimum of 12.5% (twelve point five percent) for the Main Customs and Excise Service Office or the Customs and Excise Supervision and Service Office deciding the imposition of administrative sanction in the form of fines; and
  4. 30% (thirty percent) for the Directorate General of Customs and Excise.
- f. The distribution of premiums as referred to in letter e points 1, 2, and 3 shall be decided by means of a decision of the Head of the Main Customs and Excise Service Office concerning breakdown of the distribution of premiums by paying attention to the contribution of employees or units for their direct service and the contribution of supporting employees or units for their indirect services.
- g. if imposition of administrative sanction in the form of fines as referred to in Article 2 paragraph (3) letters a and e, is decided at the Head Office of the Directorate General of Customs and Excise, the premiums shall be distributed as follows:
- 1) a maximum of 7% (seven percent) for those finding violation of customs and/or excise administration, covering the official finding the violation administratively or physically and/or defending the finding to which legal attempt is lodged;
  - 2) a maximum of 0.5% (zero point five percent) for the working unit at the Main Customs and Excise Service Office or the Customs and Excise Supervision and Service Office settling the collection of claim;
  - 3) a minimum of 12.5% (twelve point five percent) for the Head Office of the Directorate General of Customs and Excise deciding the imposition of administrative sanction in the form of fines; and
  - 4) 30% (thirty percent) for the Directorate General of Customs and Excise.
- h. The distribution of premiums as referred to in letter g points 1, 2, and 3 shall be decided by means of a decision of the Secretary of the Directorate General concerning breakdown of the distribution of premiums by paying attention to the contribution of employees or units for their direct service and the contribution of supporting employees or units for their indirect services.

13. Article 15 shall be amended so that it reads as follows:

#### Article 15

(1) Premiums from :

- a. criminal sanction in the form of fines as referred to in Article 2 paragraph (3) letter b;
- b. proceeds from the auction of goods resulting from customs and/or excise criminal offenses as referred to in Article 2 paragraph (3) letter c;
- c. the value of goods decided by the Minister for goods resulting from customs and/or excise criminal offenses which according to the law and regulation may not be auctioned as referred to in Article 2 paragraph (3) letter d whose investigation is settled by handing over dossiers of case, suspect, and evidence to the public prosecutor by civil investigators of the Directorate General of Customs and Excise; or
- d. payment of evidence goods confiscated in the form of cash and/or other payment instrument as referred to in Article 2 paragraph (3a), shall be distributed as follows:
  1. a maximum of 10% (ten percent) for those taking direct part in the action process or concrete aid so that the action can be taken;
  2. a minimum of 13% (thirty percent) for the customs and excise officials conducting investigation including units giving legal aid to face a request for pretrial; and
  3. 2% (two percent) for public prosecutor so that dossiers of case can be brought to justice; and
  4. 25% (twenty-five percent) for the Directorate General of Customs and Excise.

(2) The distribution of premiums as referred to in paragraph (1) letters a, b, c and d shall be decided by means of a decision of the Head of Customs and Excise Supervision and Service Office, the Head of Regional Office, the Head of the Main Customs and Excise Service Office or the Secretary of the Directorate General concerning breakdown of the distribution of premiums by paying attention to the contribution of employees or units for their direct service and the contribution of supporting employees or units for their indirect services.

(3) The distribution of premiums from the value of goods set by the Minister for goods from the investigation of customs criminal offenses related to narcotics and psychotropics delegated to the National Police or the National Narcotic Board as well as from the handling of customs and/or excise criminal offenses whose perpetrators are not identified, are not found yet, or die, they are distributed as follows:

- a. 10% (ten percent) for those taking direct part in the action and investigation process, including those providing information, clue or concrete aid so that the action can be taken; and

b. 40% (forty percent) for the Directorate General of Customs and Excise.

(4) The distribution of premiums as referred to in paragraph (3) shall be decided by means of a decision of the Head of Customs and Excise Supervision and Service Office, the Head of Regional Office, the Head of the Main Customs and Excise Service Office or the Secretary of the Directorate General concerning breakdown of the distribution of premiums by paying attention to the contribution of employees or units for their direct service and the contribution of supporting employees or units for their indirect services.

14. Article 16 shall be amended so that it reads as follows:

#### Article 16

- (1) The premiums distributed to the Directorate General of Customs and Excise as referred to in Article 14 letter a point 4, letter c point 4, letter e point 4, letter g point 4, and Article 15 paragraph (1) point 4, shall be earmarked for employees and/or operational activities of the Directorate General of Customs and Excise.
- (2) The premiums as referred to in paragraph (1) shall be used :
  - a. a minimum of 90% (ninety percent), for national premiums (employees' welfare) by paying attention to analysis of work burdens and risks at the levels of position, section and working unit;
  - b. a minimum of 8% (eight percent), for the operational activities of the Directorate General of Customs and Excise; and
  - c. a maximum of 2% (two percent) for the management of premiums.

15. Attachment I, Attachment II, Attachment III, and Attachment IV to Regulation of the Finance Minister No. 243/PMK.04/2011 concerning the Granting of Premiums shall be amended, so that they become as contained in the attachments which are an integral part of this Ministerial Regulation.

#### Article II

1. When this Ministerial Regulation begins to take effect, applications for premiums filed before this Ministerial Regulation comes into effect, the granting, distribution, and accountability of premiums shall be based on provisions in Regulation of the Finance Minister No. 243/PMK.04/2011 concerning the Granting of Premiums (State Gazette of the Republic of Indonesia of 2011 No. 908).
2. This Ministerial Regulation shall begin to take effect 30 (thirty) days after the date of promulgation.

For public cognizance, this Ministerial Regulation shall be promulgated by placing it in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

On September 27, 2016

THE FINANCE MINISTER  
OF THE REPUBLIC OF INDONESIA,

sgd.

SRI MULYANI INDRAWATI

Promulgated in Jakarta

On September 28, 2016

THE DIRECTOR GENERAL  
OF LAWS AND REGULATIONS  
OF THE LAW AND HUMAN RIGHTS MINISTRY  
OF THE REPUBLIC OF INDONESIA,

sgd.

WIDODO EKATJAHJANA

STATE GAZETTE OF THE REPUBLIC OF INDONESIA  
OF 2016 NO. 1451

Editor's notes :

- Attachments are not carried for technical reasons.

(S)