

PAYMENT AND/OR DEPOSIT OF STATE INCOME FROM CUSTOMS AND EXCISE BY ELECTRONIC MEDIA

(Regulation of of the Minister of Finance of
the Republic of Indonesia Number 40/PMK.04/2016,
dated March 22, 2016)

WITH THE BLESSING OF THE ONE AND ONLY ONE
MINISTER OF FINANCE OF
THE REPUBLIC OF INDONESIA

Considering :

- a. Whereas, in the context of improving business administration and accountability on State Income by utilizing the growing information technology, it is necessary to apply: management of payment and/or Deposit of State Income by electronic media;
- b. whereas, based on the consideration referred to in letter a, and in the context of implementing the provision in Article 36, paragraph (3) of Law Number 10 Year 1995, concerning Customs matter as amended by Law Number 17 Year 2006, and Article 7, paragraph (8) of Law Number 11 Year 1995, concerning Excise, as amended by Law Number 39 Year 2007, it is necessary to stipulate Regulation of the Minister of Finance concerning

Payment and/or Deposit of State Income on Customs and Excise matters by electronic mail.

In view of:

1. Law Number 10 Year 1995, concerning Customs matter (Statute Book of the Republic of Indonesia Year 1995 Number 75, Supplement to Statute Book of the Republic of Indonesia Number 3612) as amended by Law Number 17 Year 2006 (Statute Book of the Republic of Indonesia Year 2006 Number 93, Supplement to Statute Book of the Republic of Indonesia Number 4661);
2. Law Number 11 Year 1995, concerning Excise (Statute Book of the Republic of Indonesia Year 1995 Number 76, Supplement to Statute Book of the Republic of Indonesia Number 3613) as amended by Law Number 39 Year 2007 (Statute Book of the Republic of Indonesia Year 2007 Number 105, Supplement to Statute Book of the Republic of Indonesia Number 4755);

3. Regulation of the Minister Finance Number 32/PMK. 05/2014, concerning State Income by Electronic System;

DECIDES :

To stipulate:

REGULATION OF THE MINISTER OF FINANCE ON PAYMENT AND/OR DEPOSIT OF STATE INCOME IN THE CONTEXT OF CUSTOMS AND EXCISE BY ELECTRONIC MAIL.

Article 1

What is meant in this Regulation of the Minister by:

1. Law on Customs matter shall be Law Number 10 Year 1995, concerning Customs matter as amended by Law Number 17 Year 2006.
2. State Income in the context of Customs and Excise matters hereinafter referred to as State Income shall be State Income from Import, State Income from Export, State Income from imposition of administrative penalty on transport of particular goods collected by the Directorate General of Customs and Excise.
3. Obligatory Payer shall be individual person or legal entity which under the provisions in the statutory regulation is required to make State Income Payment.
4. Obligatory Depositor shall be individual person or legal entity that is required to fulfill his/her obligation to receive and for later deposit State Income based on the statutory regulation.
5. Treasurer of Income shall be person duly appointed to receive, save, deposit, administer, and accountable on the money constituting State/Regional Revenue for implementation of State Revenue and Expenditure (APBN) / Regional Revenue and Expenditure (APBD) at the Office / Work Unit of the State Ministry / Institution/ Regional Administration.
6. Perception Bank and Perception Post hereinafter referred to as Perception Bank / Perception Post shall be provider of service in receiving deposit of State Income as collecting agent in the State Income System using electronic deposit mail.

7. Payment shall be settlement of State Income made by Obligatory Payer to State Treasury through the Bank / Perception Post or through Obligatory Depositor for fulfillment of obligation on Customs and Excise matters.
8. Deposit shall be delivery of all payments of State Income received from Obligatory Payer to State Treasury through the / Perception Post.
9. State Treasury shall be place for saving State money as stipulated by the Minister of Finance constituting State Public Treasurer to accommodate all State Income and to pay State expenditure.
10. State Income System shall be system for receiving consisting of series of procedures as of the date of receiving, depositing, collecting, data recording, summarizing, up to reporting pertaining to State Income and constituting part of State Income and Budget System.
11. Billing Code shall be identification code issued by the billing system on any type of Payment or Deposit to be made by Obligatory Payer or Obligatory Depositor.
12. Post Transaction Number hereinafter referred to as NTP, shall be Number of Proof of Deposit Transaction of State Income issued by the Post Office constituting Perception Post.
13. Bank Transaction Number hereinafter referred to as NTB, shall be Number constituting proof of Deposit Transaction of State Income issued by Perception Bank.
14. Proof of State Income hereinafter referred to as BPN shall be document duly issued by the Bank / Perception Post on transaction of State Income using the term NTPN and NTB/NTP as other administration facilities which capacity is equivalent to Deposit Slip of Customs, Excise, and Tax..
15. State Income Transaction Number hereinafter referred to as NTPN shall be transaction evidential proof of Payment / Deposit transaction to State Treasury as set forth in the BPN duly established by Settlement system.

16. Office of Customs and Excise shall be office within the Directorate General Customs and Excise where Customs and Excise obligations are fulfilled based on this Regulation of Minister.

17. Customs and Excise Official shall be employee of the Directorate General Customs and Excise duly appointed with particular title to carry out particular duty based on the Law on Custom matter.

Article 2

(1) Types of State Income cover:

a. State Income from import, consisting of:

1. import duty;
2. import duty on anti-dumping;
3. customs duty compensation;
4. import duty on security action;
5. import duty for reciprocal;

6. import duty for Facilities of Import meant for Export (KITE);

7. Customs administration penalty;

8. other Customs revenue;

9. Import PPN;

10. Import PPh Article 22;

11. Import PPnBM;

12. interest for PPN collection; and

13. Non-Tax State Income.

Article 3

b. State Income from export, consisting of

1. export duty;
2. administrative penalty on export duty;

3. interest on export duty;

4. other customs revenue; and

5. Non-Tax State Income.

c. State Income on excisable goods, consisting of:

1. excise on tobacco product;
2. excise on alcohol ethyl;
3. excise on beverage contraining alcohol ethyl;
4. administrative penalty on excise;
5. other excise revenue;
6. tax on cigarettes; and
7. Non-Tax State Income.

(2) Other Customs revenue as referred to in paragraph (1) letter a and letter b, consists of:

- a. interest on import duty;
- b. interest on customs administrative penalty;
- c. interest on export duty and administrative penalty on export duty;
- d. administrative penalty on export other than export duty;
- e. ineteres on administrative penalty on export other than export duty; and
- f. administrative penalty on violation for carrying cash and/or other payment instrument and/or in the form of traveller's cheque, letter of commitment for payment or clearing account to the within the regional Customs or Customs overseas.

(3) Other Excise revenue as referred to in paragraph (1) leter e, consists of:

- a. interest or excise payable, short-paid excise, and/or administrative penalty on excise; and
- b. cost in for payment of excise tape printing.

Article 3

(1) Payment and/or Deposit of State Income made be Obligatory Payer or Obligatory Depositor through the Bank / Perception Post.

(2) Payment of State Income on imported or exported goods made by the passenger, crew of transporting facilities and border crosser, may be made through the Treasurer of Income at the Office of Customs and Excise.

(3) Payment of State Income through the Treasurer of Income at the Office di Kantor Customs and Excise as referred to in paragraph (2), must be deposited to State Treasury by the Treasurer of Income through the Bank / Perception Post by the end of each working day when such State Income is received.

(4) The State Income by the Treasurer of Income referred to in paragraph (3) may be deposited by the Treasurer on the following working day if:

- a. there is problem in the Bank / Perception Post's operations; or
- b. State Income is received on holiday or on the decided as holiday.

(5) The Treasurer of Income may deposit the State Income periodically if:

- a. there is no Bank / Perception Post service available in the same area of the area of the Treasurer of Income;

- b. the geographical condition of the Office of Customs and Excise makes it impossible to exercise the Deposit every day;

- c. the distance between the location of the Bank / Perception Post and the location / domicile of the Treasurer of Income is more than two (2) hours trip; and/or

- d. the cost required to deposit is higher than the State Income to be received.

(6) The mechanism for depositing State Income periodically as referred to in paragraph (5), may be exercised after obtaining approval of the Head of Regional Office of the Directorate General of Treasury.

Article 8

Article 4

(1) Payment of State Income through Treasurer of Income at the Customs and Excise Office as referred to in Article 3, paragraph (2), maybe made using Electronic Data Capture (EDC) or by crediting it to the account of the Treasurer of Income.

(2) Payment of State Income as referred to in paragraph (1), must be made by the Treasurer of Income to the State Treasury through the Bank / Perception Post on the next day at the latest as of the date such Payment

is received in the account of the Treasurer of Income and the details of the data thereof is available.

Article 5

- (1) Obligatory Payer or Obligatory Depositor shall make Payment or Deposit of State Income to the Bank / Perception Post using the Billing Code.
- (2) The Billing Code referred to in paragraph (1), is issued by the billing system of the Directorate General Customs and Excise.
- (3) To obtain Billing Code as referred to in paragraph (1), the data must be recorded to the billing system of the Directorate General Customs and Excise based on the provisions below:
 - a. the data recorded by Obligatory Payer or his/her Authorized Party or Customs and Excise Official, must be recorded for each document constituting the basis of Payment of State Income;
 - b. the data recorded by Obligatory Depositor must be made for each document constituting the basis of Payment of State Income.
- (4) The Billing Code as referred to in paragraph (1) must have expiry date.
- (5) If the Billing Code is obtained from the recording made by Obligatory Payer or his/her Authorized Party as referred to in paragraph (3) letter a, Obligatory Payer or his/her Authorized Party shall be responsible for the completeness and authenticity of the data of such Payment of State Income.

Article 6

If Payment of the State Income is made using the Billing Code, no signature and affixing Official Seal, and/or signs of approval shall be document in the form of Customs and Excise Notification shall be required.

Article 7

- (1) Customs and Excise Official shall provide customs and excise services as soon as:
 - a. NTPN is obtained electronically, if Obligatory Payer makes Payment of State Income through the Bank / Perception Post; or

b. Treasurer of Income shall issue proof of Payment of State Income, if Obligatory Payer makes Payment of State Income through the Office of Customs and Excise.

(2) The payment of State Income made by Obligatory Payer through the Bank / Perception Post shall constitute proof of settlement of obligation as set forth in the BPN.

(3) Payment of State Income made by Obligatory Payer to the Treasurer of Income at the Office of Customs and Excise, is proof of settlement of obligation according to the date mentioned in the proof of Payment..

Article 8

(1) Payment of State Income by Obligatory Payment of State Income by Obligatory Payer may be made through the Treasurer of Income at the Office of Customs and Excise, in the event of disturbance causing the billing system of the Directorate General Customs and Excise to be unable to issue Billing Code.

(2) In the occurrence of disturbance causing the billing system of the Directorate General of Customs and Excise to be unable to receive NTPN, the customs and excise charges may be paid after the Official of Customs and Excise received BPN from the Obligatory Payer.

Article 9

(1) State Income Transaction that has obtained NTPN and paid to the State Treasurer by Obligatory Payer or Obligatory Depositor may make correction.

(2) The correction referred to in paragraph (1), may be made based on the provisions below:

- a. no reconciliation is made yet with the document constituting the basis for Payment of State Income; and/or
- b. no change is made to the amount of the total Payment.

Article 10

Further provision on:

- a. procedure for Payment of State Ubcine at the Office of Customs and Excise, and Payment of State Income from the Office of Customs and Excise to State Income System as referred to in Article 3;
- b. procedure for issuing Billing Code, Expiry Date of Billing Code, and Revocation of Billing Code as referred to in Article 5;
- c. procedure for providing customs and excise services pertaining to Payment of State Income by electronic media as referred to in Article 8; dan
- d. procedure for making correction to State Income Transaction that has obtained NTPN and deposited to the State Treasury by Obligatory Payer or Obligatory Depositor as referred to in Article 9, is governed in Regulation of the Director General Customs and Excise.

Article 11

This Regulation of Minister comes to force after 30 (thirty) days as of the date it is enacted.

For public cognizance, this Regulation of the Minister shall be announced by placing it in the State of the Republic of Indonesia.

Stipulated in Jakarta

Dated March 22, 2016

MINISTER OF FINANCE

OF THE REPUBLIC OF INDONESIA,

sgd.

BAMBANG P. S. BRODJONEGORO

Enacted in Jakarta

Dated March 23, 2016

DIRECTOR GENERAL

OF STATUTORY REGULATION

OF THE MINISTRY OF LAW AND HUMAN RIGHTS

OF THE REPUBLIC OF INDONESIA,

sgd.

WIDODO EKATJAHJANA

STATE GAZETTE OF THE REPUBLIC OF INDONESIA

YEAR 2016 NUMBER 443

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