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:

- 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 Sys-7. Payment shall be settlement at State Income made by Obligatory Payer to State Treasury through ;mediank / Perception Post or through Obligatory Depositor for fulfillment of obligation on Customs and Excise met-

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. through the / Parception Post,

9. State Treasury shall be place for saving State (helpitrA) stipulated by the Minister of Finance constituting

- What is meant in this Regulation of the Minister by: 378 lis elaboration accommodate State Public Treasurer to accommodate six 518 lis elaboration of the Minister by: 378 lis elaboration of the Minister by: 1. Law on Customs matter shall be Law Number 10 Year 1995, concerning Customs matter as amended by 10. State Income System shall be system for receiving consisting of series of .6002 read Transmission and the state income System shall be system for receiving consisting of series of .6002 read to the series of .6002 read to .6002 read to
- ceiving, depositing, collecting, data recording, summarizing, up to reporting pertaining to State Income and 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.
- be made by Obligatory Payer or Obligatory Dapositor. 3. Obligatory Payer shall be individual person or legal entity which under the provisions in the statutory regulanoution is required to make State Income Payment.TM as of barieful influence therein after the saction Number hereinafter referred to as NT. Post Transaction Number hereinafter referred to as NT. Transaction Number hereinafter referred to a number hereinafter
- of State Income issued by the Post Office constituting Perception Post 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.edmuM. Bank Transaction Number 13. Bank Transaction
- Transaction of State Income issued by Perception Bank. 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 / Instituwhich capacity is equivalent to Deposit Slip of Customs, Excise, and Tax.noitartainimbA lanoigen values
- 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. 2 has appeared to the moont are advitable number to procedure and amount are an advitable number to procedure and amount are advitable number to procedure as a solution of the date of re-
- 11. Billing Code shall be identification cide 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.

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- 14. Proof of State Income hereiafter 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.

ing of:	c. State Income on excisable goods, consist
16. Office of Customs and Excise shall be office within the	Directorate General Customs and 5
Customs and Excise obligations are fulfilled based on this	Regulation of Minister
17. Customs and Excise Official shall be employee of the D	3. excise on beverage contraining alcoh
pointed with particular title to carry out particular duty ba	sed on the Lawrence
, a particular daty ba	
Article 2	6, tax on digarettes; and
(1) Types of State Income cover:	7. Non-Tax State Income.
a. State Income from import, consisting of: al (1) names1. import duty;	
2 import duty	a, interest on import duty;
	b. interest on customs administrative pena
assistante daty compensation; make no ynaneg ev	c. interest on export duty and administrati
mport duty on security action; will hooke hed	d. administrative penalty on export other t
mport duty for reciprocal, studys help facto more	e. ineteres on administrative panalty on ex
6. import duty for Facilities of Import meant for Expor	f. administrative penalty on viole;(aTIX)
8. other Customs revenue:	torm of traveller's cheque, letter of co
estici Guotoma revenue,	regional Customs or Customs overseas
9. Import PPN;	margine .
10. Import PPh Article 22; to estatance a nesel (1) rigging	(3) Other Excise revenue as referred to in para
11. Import PPnBM; yrlaneg evitstainimbs to\bns ,esixx	a. interest or excise payable, short-paid or
12. Interest for PPN collection; and	b. cost in for payment of excise taps prin
13. Non-Tax State Income.	
Article 3	
b. State Income from export, consisting of pild0 ed ebam	(1) Payment and/or Deposit of State Income
1. export duty;	Bank / Perception Post.
administrative penalty on export duty;	
nifrioge3. Linterest on export duty; if you abam aboug berrooks a	(2) Payment of State Income on imported or
ns and 4. wother customs revenue; and resussant and aguards a	facilities and border crosser, may be mad
5. Non-Tax State Income.	Excise
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- c. State Income on excisable goods, consisting of:
- shedw al. sexcise on tobacco product; and readily and readily and readily as love as love and and an entitle of
 - 2. excise on alcohol ethyl; a nouslinged with no beand pelithat and tenritorido eclarif par amples 2
 - excise on beverage contraining alcohol ethyl;
 - Viul-4.2 administrative penalty on excise; and and according ad the laterity according amorately VI
 - 5. other excise revenue; was ent no beast grub returning two years of each reliabilities from being
 - 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;
 - interest on customs administrative penalty;
 - c. interest on export duty and administrative penalty on export duty; energies you emoisus .8
 - d. administrative penalty on export other than export duty;
 - e. ineteres on administrative penalty on export other than export duty; and a red with account of
 - 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: SS main A 499 magnit 01
 - 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 b 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 passed in or banetas about pulled and (2)
 - 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: metal as about pullist distdo of (5)
- a. there is no Bank / Perception Post service available in the same area of the area of the Treasurer of the Income; and box amount of the Treasurer of the Income; and box amount of the Income; and the Inco
- b. the geographical condition of the Office of Customs and Excise makes it impossible to exercise the located Deposit every day; around the office of the remainded of the Deposit every day; around the office of the remainded of the office of the remainded of the office of the remainded of the office of the of
 - 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 gargansq ni of benefer as abo2 gnilled and (4)
- as vd. The cost required to deposit is higher than the State Income to be received, a shool gnillis ent til (6) and to the shool gnillis ent to the shool gnillis for the element to in paragraph (3) letter a, Obligatory Payer or his/her Authorized Party shall be responsible for the
- (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.

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- (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. (5) and inguote emocal to refuse all vid years and arms of better the received in the account of the Treasurer of Income and the details of the data thereof is available.

Bank I Perception Post by the end of each word shirth when such State Income is received.

- (1) Obligatory Payer or Obligatory Deositor 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;

 and asigness of sidizaogmusi assign exists and excise Official, must be recorded for each document constituting the basis of Payment of State Income;

 and asigness of sidizaogmusi assign exists 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.

 89)T and to pliping by notabel and bre 120°I notified and 10 notabel and
- (4) The Billing Code as referred to in paragraph (1) must have expiry date. It alone a smooth to result
- (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. The paragraph of mains from add to be a state of the payment of State Income. The payment of S

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

- a. procedure for Payment of State Ubgins at the Ofb. Treasurer of Income shall issue proof of Payment of State Income, if Obligatory Payer makes Payment of State Income through the Office os Customs and Excise. Is amount to solid and most amount
- State Income System as referred to in Article 3; (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.190 yaigx3, about goiling groups and accordance to the procedure for the settlement of obligation as set forth in the BPN.190 yaigx3, about goiling groups and accordance to the procedure of the settlement of obligation as set forth in the BPN.190 yaigx3, about goiling groups and accordance to the settlement of obligation as set forth in the BPN.190 yaigx3, about goiling groups and accordance to the settlement of obligation as set forth in the BPN.190 yaigx3 and accordance to the settlement of obligation as set forth in the BPN.190 yaigx3 and accordance to the settlement of obligation as set forth in the BPN.190 yaigx3 and accordance to the settlement of the settleme
- Billing Code, and Revocation of Billing Code as (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..

c. procedure for providing customs and excise ser-

Customs and Excise,

- vices pertaining to Payment of State Income 8 sloinA (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 evet of disturbance causing the billing system of the Directorate General Customs and Excise tobe unable to issue Billing Code. OF STATUTORY REGULATION
- Transaction that has obtained NTPN and depos-(2) In the occurrence of disturbance causing the billing system of the Directorat 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. Issue a notated and to noissuged of bemevoe at WIDODO EKATJAHJANA

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. This Regulation of Minister comes to force af-
- ter 30 (thirty) days as of the date it is enacted. (2) The correctio referred to in paragraph (1), may be made based on the provisions below:
 - a. no reconcialation 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.

For pupblic cognizance, this Regulation of the

Article 10

Further provision on:

- 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;
- Billing Code, and Revocation of Billing Code as referred to in Article 5; moon to require a first of the REPUBLIC OF INDONESIA, we describe the referred to in Article 5;
- c. procedure for providing customs and excise services pertaining to Payment of State Income by
- 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.

and paid to the State T11 slottery Obligatory Payer or

This Regulation of Minister comes to force after 30 (thirty) days as of the date it is enacted. (2) The norrectio referr (AM)n paragraph (1), may be made baselt on the provisions below:

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

The paymer straight on betrapped by deligible by deligible on through the Bark / Perception Post shall constitute b. procedure for issuing Billing Code, Expiry Date of Dated March 22, 2016 MINISTER OF FINACE and Excise. Is proof .bgs thement of obligation according to the date mentioned in the proof of Payment...

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electronic media as referred to in Article 8; dan a many 3 years and Enacted in Jakarta de demonstration gnieuso equediotaib to seve ent ou seinod bos amotau a ho soith D add a Dated March 23, 2016 or riguordi procedure for making correction to State Income DIRECTOR GENERAL OF STATUTORY REGULATION OF THE MINISTRY OF LAW AND HUMAN RIGHTS OF THE REPUBLIC OF INDONESIA, do and Excise received .bgs from the Obligat Htt Payer

WIDODO EKATJAHJANA

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b. no change in made to the amount of the total flayment.

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Article 9

a. Increamplifiation is made yet with the document constituting the basis for Payment of State incomes