

# **VOLUNTARY DECLARATION OF CUSTOMS VALUE FOR CALCULATION OF IMPORT DUTY**

**(Regulation of the Finance Minister of the Republic of  
Indonesia No. 67/PMK.04/2016, dated April 26, 2016)**

BY THE GRACE OF GOD ALMIGHTY

THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

Considering :

- a. that Article 15 of Law No. 10/1995 concerning Customs Affairs as already amended by Law No. 17/2006, stipulates that customs value used to calculate import duty is transaction value of the relevant goods;
- b. that the transaction value of relevant goods as referred to in letter a is the price which is really paid or must be paid;
- c. that to better give justice to importers that notify customs value based on the transaction price that must be paid, it is necessary to stipulate provisions on voluntary declaration of customs value to calculate import duty;
- d. that based on the considerations as referred to in letters a, b, and c, to implement provisions in Article 15 paragraph (7) of Law No. 10/1995 concerning Customs Affairs as already amended by Law No. 17/2006, it is necessary to stipulate Regulation of the Finance Minister concerning voluntary declaration of customs value to calculate import duty;

In view of :

Law No. 10/1995 concerning Customs Affairs (Statute Book of the Republic of Indonesia of 1995 No. 75, Supplement to Statute Book of the Republic of Indonesia No. 3612) as already amended by Law No. 17/2006 (Statute Book of the Republic of Indonesia of 2006 No. 93, Supplement to Statute Book of the Republic of Indonesia No. 4661);

**D E C I D E S :**

To stipulate :

REGULATION OF THE FINANCE MINISTER CONCERNING VOLUNTARY DECLARATION OF CUSTOMS VALUE FOR CALCULATION OF IMPORT DUTY.

CHAPTER I  
GENERAL PROVISIONS

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.
2. Importer is an individual or legal entity importing goods.
3. Import notification, hereinafter abbreviated into PIB, is a customs notification to release imported goods for use.
4. Voluntary Declaration is an import notification in PIB to notify and estimate the price that must be paid and/or costs and/or value that must be added to the transaction value whose transaction value cannot yet be set at a time of filing PIB.
5. Import duty is state levies based on the Customs Law imposed on imported goods.
6. Tax within the framework of import, hereinafter abbreviated into PDRI is Value Added Tax (PPN), Sales Tax on Luxury Goods (PPnBM), and/or Income Tax (PPh) of Article 22 Import.
7. Futures price is the price that must be paid for sale purchase transaction based on commodity price.
8. Royalties and license fee, hereinafter called royalties, is fee that must be paid by buyer directly or indirectly as condition for the sale and purchase of imported goods containing Intellectual Property Right (HAKI).
9. Proceeds is any part of yield or income earned by buyer to be handed directly or indirectly to seller for sale, utilization or use of imported goods.
10. Voluntary payment is payment of import duty, excise and/or PDRI for the price that must be paid and/or costs and/or value that must be added to transaction value at the time set by importer (settlement date) within the framework of fulfilling obligation over voluntary declaration.
11. Customs audit is an audit of financial statement, books, notes and documents serving as a basis for book-keeping, letters related to business activities including electronic data, letters related to activities in the customs field, and/or stock of goods within the framework of implementing the law and regulation in the customs field.

## CHAPTER II

## SCOPE

## Article 2

- (1) Customs value used to calculate import duty is transaction value of the relevant imported goods that have met certain conditions as referred to in the law and regulation concerning customs value used to calculate import duty.
- (2) The transaction value as referred to in paragraph (1) is the price that is really paid or must be paid by buyer to seller for goods sold for export to a customs area, plus costs and/or value that must be added to transaction value as long as the costs and/or value have not been included in the price that is really paid or must be paid.
- (3) If the price that must be paid and/or costs and/or value that must be added to the transaction value as referred to in paragraph (2) cannot yet be set at a time of filing PIB, importer can conduct voluntary declaration.
- (4) The price that must be paid and/or costs and/or value that must be added to the transaction value as referred to in paragraph (3) that cannot yet be set at a time of filing PIB is :
  - a. futures price;
  - b. royalties; and/or
  - c. proceeds.

## CHAPTER III

## FUTURES PRICE, ROYALTIES, AND PROCEEDS

## Article 3

- (1) The futures price as referred to in Article 2 paragraph (4) letter a, shall meet the following conditions:
  - a. settlement price can be ascertained on a certain settlement date after PIB registration date;
  - b. goods constitutes commodity traded at the commodity futures exchange (futures market); and
  - c. there is a written contract between buyer and seller for a certain period of time.
- (2) The royalties as referred to in Article 2 paragraph (4) letter b, shall meet the following conditions:
  - a. intellectual property right is found in imported goods;
  - b. paid by buyer directly or indirectly; and
  - c. there is legal obligation in a contract/written agreement to pay royalties.
- (3) The proceeds as referred to in Article 2 paragraph (4) letter c, shall meet the following conditions :

- a. being value of part of income earned by buyer for the resale, utilization or use of imported goods;
- b. value of part of income handed directly or indirectly to seller; and
- c. constituting requirement of sale purchase transaction of imported goods or not.

#### CHAPTER IV

#### OBLIGATION OF IMPORTER IN

#### VOLUNTARY DECLARATION

##### Article 4

- (1) If importer conducts voluntary declaration for futures price as referred to in Article 2 paragraph (4) letter a , the importer shall notify :
  - a. goods imported with futures price;
  - b. estimate of futures price; and
  - c. settlement date of futures price,
 to be attached to PIB.
- (2) The estimate of futures price as referred to in paragraph (1) letter b, is used as a basis for calculation of customs value.
- (3) The settlement date of futures price as referred to in paragraph (1) letter c, shall not exceed 45 (forty-five) days after the PIB registration date.

##### Article 5

- (1) If importer conducts voluntary declaration for royalties as referred to in Article 2 paragraph (4) letter b and/ or proceeds as referred to in Article 2 paragraph (4) letter c, the importer shall notify :
  - a. imported goods carrying royalties and/or proceeds;
  - b. estimate of the value of royalties and/or proceeds; and
  - c. settlement date of the payment of royalties and/or proceeds, to be included in PIB.
- (2) The estimate of the value of royalties and/or proceeds as referred to in paragraph (1) letter b, is used as cost and/or value that must be added to transaction value.
- (3) The settlement date of payment of royalties and/or proceeds as referred to in paragraph (1) letter c, shall not exceed 1 (one) year after PIB registration date.

##### Article 6

- (1) Importer shall make voluntary payment for underpaid import duty, excise, and/or PDRI, no later than 7

- (seven) days after the settlement date as referred to in Article 4 paragraph (1) letter c and Article 5 paragraph (1) letter c.
- (2) If the voluntary payment as referred to in paragraph (1) becomes due on holiday or national day, the voluntary payment can be made on the following day.
- (3) Voluntary payment will not be valid importer does not conduct voluntary declaration.
- (4) The voluntary payment as referred to in paragraph (1) for futures price made based on a basic document of payment uses a format as contained in Attachment I which is an integral part of this Ministerial Regulation.
- (5) The voluntary payment as referred to in paragraph (1) for royalties and/or proceeds, made based on a basic document of payment uses a format as contained in Attachment II which is an integral part of this Ministerial Regulation.

#### Article 7

The procedure of making voluntary payment and paying state revenues shall follow the law and regulation concerning the procedure of paying state revenues.

### CHAPTER V

#### TRANSITIONAL PROVISIONS

#### Article 8

When this Ministerial Regulation begins to take effect:

- (1) Importers that have filed PIB with registration date before the coming into force of this Ministerial Regulation and have not had their customs value set again by the Director General of Customs and Excise, can make voluntary payment for underpaid import duty, excise, and/or PDRI on futures price, royalties, and/or proceeds.
- (2) The voluntary payment as referred to in paragraph (1) is excepted from provisions in Article 6 paragraph (3), and the voluntary payment is made based on a basic document of payment as referred to in Article 6 paragraph (4) for futures price or Article 6 paragraph (5) for royalties and/or proceeds.

### CHAPTER VI

#### OTHER PROVISIONS

#### Article 9

- (1) Importers shall file a basic document of voluntary payment and evidence of payment to the Head of the

Customs Office where PIB is registered no later than 7 (seven) days after the date of voluntary payment.

(2) Importers shall administer all documents related to voluntary payment.

#### Article 10

(1) To test importers' compliance with provisions on the use of voluntary declaration and voluntary payment, a customs audit can be made.

(2) The procedure of conducting a customs audit as referred to in paragraph (1) shall follow the law and regulation concerning customs audit.

### CHAPTER VII

### CONCLUSION

#### Article 11

This Ministerial Regulation shall come into force 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 April 26, 2016

THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

sgd.

BAMBANG P. S. BRODJONEGORO

Promulgated in Jakarta

On April 27, 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. 640

## ATTACHMENT I

## FORMAT OF VOLUNTARY PAYMENT FOR FUTURES PRICE

## VOLUNTARY PAYMENT FOR FUTURES PRICE

No. ....(1).....

PIB No. : .....(2).....

Date of PIB : .....(3).....

Settlement date Futures price : .....(4).....

there is underpayment of import duty, excise and/or PDRI, therefore, we herewith convey voluntary payment to settle the underpayment with the following breakdown :

NO.	DESCRIPTIONS	AMOUNT OF PAYMENTS
1.	Import duty	Rp.....(5).....
2.	BMAD/BMI/BMTP*	Rp.....(6).....
3.	BMADS/BMIS/BMTPS*	Rp.....(7).....
4.	Excise	Rp.....(8).....
5.	PPN	Rp.....(9).....
6.	PPnBM	Rp.....(10).....
7.	PPh Article 22	Rp.....(11).....
8.	.....(12a).....	Rp.....(12b).....
	Total Amount of Payments	Rp.....(13).....

For no. of goods Item : .....(14).....

I herewith certify that I am responsible for the truth of data stated in this notification.

.....(15)....., .....(16).....

.....(17).....

Signature and Company Stamp

.....(18).....

1st sheet: for the Customs and Excise Office

2nd sheet : for importer

\*) pick up as required

### GUIDE TO FILLING FORM

No. (1) : Fill with the number of voluntary payment according to the numbering system made by the importer with the format : PI (sequence number)/(NIK number)/(year of making).

Example : If Importer PT.HCL has NIK number 12345678, then its voluntary payment number will be PI-001/12345678/2016.

No. (2) : Fill with PIB registration number for the use of voluntary declaration.

No. (3) : Fill with PIB registration date for the use of voluntary declaration.

No. (4) : Fill with settlement date of futures price as stated in PIB.

No. (5) : Fill with the settlement amount of import duty underpayment.

No. (6) : Fill with the settlement amount of BMAD/BMI/BMTP underpayment.

No. (7) : Fill with the settlement amount of BMADS/BMIS/BMTPs underpayment.

No. (8) : Fill with the settlement amount of excise underpayment.

No. (9) : Fill with the settlement amount of value added tax (PPN) underpayment.

No. (10) : Fill with the settlement amount of sale tax on luxury goods (PPnBM) underpayment.

No. (11) : Fill with the settlement amount of income tax (PPh) article 22 underpayment.

No. (12a) : Fill with the type of settlement of other payment such as interest.

No. (12b) : Fill with the settlement amount of other underpayment.

No. (13) : Fill with the total settlement amount of underpayment.

No. (14) : Fill with the number of imported goods items with futures price of which underpayment will be settled.

No. (15) : Fill with the place where voluntary payment is made

No. (16) : Fill with the date when voluntary payment is made.

No. (17) : Fill with the post of the person signing it.

No. (18) : Fill with signature.

THE FINANCE MINISTER OF  
THE REPUBLIC OF INDONESIA,  
sgd.  
BAMBANG P.S.BRODJONEGORO

## ATTACHMENT II

### FORMAT OF VOLUNTARY PAYMENT FOR ROYALTIES AND PROCEEDS

#### VOLUNTARY PAYMENT FOR ROYALTIES/ PROCEEDS\*)

No. .... (1).....

PIB No, : .....(2).....

PIB date : .....(3).....

Settlement date of royalties and/or proceeds\*: .....(4).....

there is a shortage of import duty, excise and/or PDRI payments, and therefore, we herewith convey voluntary payment to settle it with the following breakdown:

NO.	DESCRIPTIONS	AMOUNT OF PAYMENT
1.	Import duty	Rp.....(5).....
2.	BMAD/BMI/BMTP*	Rp.....(6).....
3.	BMADS/BMIS/BMTPS*	Rp.....(7).....
4.	Excise	Rp.....(8).....
5.	PPN	Rp.....(9).....
6.	PPnBM	Rp.....(10).....
7.	PPH Article 22	Rp.....(11).....
8.	.....(12a).....	Rp.....(12b).....
	Total amount of payment	Rp.....(13).....

I herewith certify that I am responsible for the truth of data stated in this notification.

.....(15)....., .....(16).....

.....(17).....

Signature and Company Stamp

.....(18).....

1st sheet: for the Customs and Excise Office

2nd sheet : for importer

\*) pick up as required

#### ATTACHMENT

#### VOLUNTARY PAYMENT

#### FOR ROYALTIES/PROCEEDS

No. : .....(1).....

Date : .....(16).....

#### BREAKDOWN OF VOLUNTARY PAYMENT

NO.	NO. PIB	DATE PIB	IMPORT DUTY	BMAD/BMI/ BMTP	BMADS/BMIS/ BMTPS	EXCISE	PPN	PPNBM	PPH ARTICLE 22	...(12A)...	NO. OF ITEMS OF GOODS
1	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
etc.											
	TOTAL		(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12b)	

.....(17).....

Signature and Company Stamp

.....(18).....

### GUIDE TO FILLING FORM

No. (1) : Fill with the number of voluntary payment according to the numbering system made by the importer with the format : PI (sequence number)/(NIK number)/(year of making).

Example : If Importer PT.HCL has NIK number 12345678, then its voluntary payment number will be PI-001/12345678/2015.

No. (2) & (3): Fill with "Enclosed" if the number of PIB is more than 1 (one), and if only 1 (one) PIB is used, the PIB registration number and date are filled directly in the available column.

No. (4) : Fill with the settlement date of royalties and/or proceeds as stated in PIB.

No. (5) : Fill with the settlement amount of import duty underpayment.

No. (6) : Fill with the settlement amount of BMAD/ BMI/ BMTP underpayment.

No. (7) : Fill with the settlement amount of BMADS/ BMIS/ BMTPs underpayment.

No. (8) : Fill with the settlement amount of excise underpayment.

No. (9) : Fill with the settlement amount of PPN underpayment.

No.(10) : Fill with the settlement amount of PPnBM underpayment.

No. (11) : Fill with the settlement amount of PPh Article 22 underpayment.

No. (12a) : Fill with the type of other payment settlement such as interest.

No. (12b) : Fill with the settlement amount of other underpayment.

No. (13) : Fill with total settlement amount of underpayment.

No. (14) : Fill with "Enclosed" if the number of PIB is more than 1 (one), and if only 1 (one) PIB is used, the no. of imported goods items which carries royalties and/or proceeds whose underpayment is settled is directly filled in the available column. .

- No. (15) : Fill with the place where voluntary payment is made.
- No. (16) : Fill with the date when voluntary payment is made.
- No. (17) : Fill with the name of post of the person signing it.
- No. (18) : Fill with the name of the person signing it.
- No. (19) : Fill with PIB no. for the use of voluntary declaration
- No. (20) : Fill with PIB date for the use of voluntary declaration.
- No. (21) : Fill with the settlement amount of import duty underpayment per PIB.
- No. (22) : Fill with the settlement amount of BMAD/BMI/BMTP underpayment per PIB.
- No. (23) : Fill with the settlement amount of BMADS/BMIS/BMTPs underpayment per PIB.
- No. (24) : Fill with the settlement amount of excise underpayment per PIB.
- No. (25) : Fill with the settlement amount of PPN underpayment per PIB.
- No. (26) : Fill with the settlement amount of PPnBM underpayment per PIB.
- No. (27) : Fill with the settlement amount of PPh Article 22 underpayment per PIB.
- No. (28) : Fill with the settlement amount of other underpayment per PIB.
- No. (29) : Fill with no. of imported goods item carrying royalties and/or proceeds whose underpayment has been settled per PIB.

THE FINANCE MINISTER OF  
THE REPUBLIC OF INDONESIA,  
sgd.  
BAMBANG P. S. BRODJONEGORO

(S)