



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 104 / PMK.011 / 2011

CONCERNING

IMPORT DUTY BORNE BY THE GOVERNMENT FOR THE IMPORT OF GOODS AND
MATERIALS FOR THE MANUFACTURE OF BOILER AND / OR TRANSFORMER FOR
ELECTRICITY POWER PLANT FOR FISCAL YEAR 2011

WITH THE BLESSING OF THE ONE SUPREME GOD

THE MINISTER OF FINANCE,

Considering

- :
- a. Whereas in the context of fulfilling the provision of goods and / or service for public interest and improving the competitiveness of industry of manufacture of boiler and / or transformer for electricity power plant at home, it is necessary to grant fiscal incentive in the form of Import Duty Borne by the Government for the import of goods and materials by industry of manufacture of boiler and / or transformer for electricity power plant;
 - b. whereas for the import of goods and materials for the industry of manufacture of boiler and / or transformer for electricity power plant which has met the criteria for the assessment and conditions of goods and materials to be granted with Import Duty Borne by the Government, in accordance with the provisions of Article 2 of Regulation of the Minister of Finance Number 261 / PMK. 011 / 2010 concerning Import Duty Borne by the Government for the Import of Goods and Materials for Producing Goods and / or Services for Public Interest and Improvement of Competitiveness of Industry of Certain Sectors for Fiscal Year 2011;
 - c. whereas in the context of the granting of Import Duty Borne by the Government for the import of goods and materials for the industry of



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

manufacture of boiler and / or transformer as intended in point b, has been determined budget allocation for the provision of Import Duty Borne by the Government for Fiscal Year 2011;

- d. whereas based on the consideration as intended in point a, point b, and point c and in the context of implementing the provision of Article 3 paragraph (4) of Regulation of the Minister of Finance Number 261 / PMK.011 / 2010 concerning Import Duty Borne by the Government for the Import of Goods and Materials for Producing Goods and / or Services for Public Interest and Improvement of Competitiveness of Industry of Certain Sectors for Fiscal Year 2011, it is necessary to stipulate Regulation of the Minister of Finance concerning Import Duty Borne by the Government for the Import of Goods and Materials for the Manufacture of Boiler and / or Transformer for Electricity power plant for Fiscal Year 2011;

In view of

- :
1. Law Number 10 Year 1995 concerning Customs (State Gazette of the Republic of Indonesia Year 1995 Number 75, Supplement to the Gazette of the Republic of Indonesia Number 3612) as has been amended with Law Number 17 Year 2006 (State Gazette of the Republic of Indonesia Year 2006 Number 93, Supplement to the Gazette of the Republic of Indonesia Number 4661);
 2. Law Number 17 Year 2003 concerning State Finance (State Gazette of the Republic of Indonesia Year 2003 Number 47, Supplement to the Gazette of the Republic of Indonesia Number 4286);
 3. Law Number 1 Year 2004 concerning State Treasury (State Gazette of the Republic of Indonesia Year 2004 Number 5, Supplement to the Gazette of the Republic of Indonesia Number 4355);
 4. Law Number 10 Year 2010 concerning State



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

Revenue and Expenditure Budget Year 2011 (State Gazette of the Republic of Indonesia Year 2010 Number 126, Supplement to the Gazette of the Republic of Indonesia Number 5167);

5. Presidential Decree Number 56 / P Year 2010;
6. Regulation of the Minister of Finance Number 63 / PMK. 05 / 2010 concerning Mechanism for the Implementation and Accountability of Import Duty Borne by the Government;
7. Regulation of the Minister of Finance Number 261 / PMK. 011 / 2010 concerning Import Duty Borne by the Government for Import of Goods and Materials for Producing Goods and / or Services for Public Interest and Improvement of Competitiveness of Industry of Certain Sectors for Fiscal Year 2011;

HAS DECIDED

To stipulate

: REGULATION OF THE MINISTER OF FINANCE CONCERNING IMPORT DUTY BORNE BY THE GOVERNMENT FOR THE IMPORT OF GOODS AND MATERIALS FOR THE MANUFACTURE OF BOILER AND / OR TRANSFORMER FOR ELECTRICITY POWER PLANT FOR FISCAL YEAR 2011

Article 1

Referred to in this Regulation of the Minister of Finance as:

1. Company shall be companies belonging to the category of industry with the main activity of manufacturing components of electricity power plant built by service industry and has been nationally integrated and has signed contract with PT Perusahaan Listrik Negara.
2. The Goods and Materials for the Industry of Manufacture of Boiler and / or Transformer for Electricity power plant, hereinafter referred to as Goods and Materials shall be finished goods, semi-finished goods and / or raw materials, including spare parts and components to be processed, assembled or commissioned for the manufacture of boiler and / or transformer by the Company.

Article 2

- (1) Import Duty Borne by the Government shall be granted for the



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

import of Goods and Materials as set out in the Attachment to this Regulation of the Minister of Finance which shall constitute an inseparable part of this Regulation of the Minister of Finance.

- (2) The Import Duty Borne by the Government as intended in paragraph (1) shall be tax subsidy expenditure as intended in Regulation of the Minister of Finance concerning the mechanism of implementation and accountability of Import Duty Borne by the Government.
- (3) The Import Duty Borne by the Government shall not be granted to:
 - a. Goods and Materials imposed with import duty in the amount of 0% (zero percent);
 - b. Goods and Materials imposed with import duty in the amount of 0% (zero percent) under international treaty or agreement;
 - c. Goods and Materials Imposed with Anti Dumping Import Duty / Temporary Anti Dumping Import Duty, Security Measure Import Duty / Temporary Safeguard Measure Import Duty, Compensation Import Duty, Recompense Import Duty;
 - d. Goods and Materials imported to Bonded Zones using Import Customs Notification documents granted with the suspension of import duty and tax in the context of import and / or
 - e. Goods and Materials imported in the context of utilization of Export Destination Import Facility.
- (4) The Import Duty Borne by the Government as intended in paragraph (1) shall be granted with budget allocation in the amount of Rp 3,446,000,000.00 (three billion four hundred and forty six million rupiah).
- (5) The Minister of Finance as the State General Treasury as the User of Budget of the State General Treasury Budget shall appoint the Director General of High Technology Based Excellent Industry of the Ministry of Industry as the Budget User Proxy to implement expenditure payment tax subsidy borne by the government.
- (6) The Import Duty Borne by the Government with the allocation as intended in paragraph (4) for the Company shall be determined by the Budget User Proxy as intended in paragraph (5)

Article 3

- (1) In order to obtain the Import Duty Borne by the Government as intended in Article 2 paragraph (1), the Company shall file application to the Director General of Customs and Excise attached with Goods Import Plan approved and certified by the Director



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

General of Director General of High Technology Based Excellent Industry of the Ministry of Industry.

- (2) The Goods Import Plan as intended in paragraph (1) shall at least contain the elements of data as follows:
- a. number and date of the Goods Import Plan;
 - b. name of Company;
 - c. Taxpayer Registration Number;
 - d. address;
 - e. customs office of the entry of goods;
 - f. detail, type and technical specification of goods;
 - g. tariff post (HS);
 - h. goods quantity / unit;
 - i. estimated import price
 - j. country of origin;
 - k. estimated import duty borne by the government; and
 - l. Company managers.

Article 4

- (1) Upon the application as intended in Article 3 paragraph (1), the Director General of Customs and Excise shall give approval or rejection within the maximum period of 14 (fourteen) days as of the receipt of full application;
- (2) The approval as intended in paragraph (1) may be in the form of partial approval or full approval for the Goods and Materials set out in the Goods Import Plan attached to the application filed by the Company as intended in Article 3;
- (3) In the event that the application as intended in Article 3 paragraph (1) is partially or fully approved, the Director General of Customs and Excise on behalf of the Minister of Finance shall issue Decree of the Minister of Finance concerning Import Duty Borne by the Government for the import of Goods and Materials for the manufacture of boiler and / or transformer for electricity power plant by the industry for the manufacture of boiler and / or transformer for electricity power plant.
- (4) In the event that the application as intended in Article 3 paragraph (1) is rejected, the Director General of Customs and Excise on behalf of the Minister of Finance shall deliver rejection notification letter to the Company by indicating the reasons for the rejection.

Article 5

- (1) Upon the realization of the Import Duty Borne by the Government



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

the implementation of which is based on Decree of the Minister of Finance as intended in Article 4 paragraph (3), local Customs and Excise Supervisory and Service Office or Customs and Excise Main Service Office shall affix the stamp "IMPORT DUTY BORNE BY THE GOVERNMENT BY VIRTUE OF REGULATION OF THE MINISTER OF FINANCE NUMBER 103 / PMK.011 / 2011" on all sheets of the Import Customs Notification.

- (2) The Import Customs Notification as intended in paragraph (1) shall be used as the ground for the record of receipt of the Import Duty Borne by the Government and shall be allocated as tax subsidy expenditure in the same amount.

Article 6

- (1) In the event of inconsistency between the Goods and Materials to be imported and the list of Goods and Materials in the Decree of the Minister of Finance as intended in Article 4 paragraph (3), the Company may file application for the amendment to the Decree of the Minister of Finance.
- (2) The application as intended in paragraph (1) shall be filed to the Director General of Customs and Excise and attached with Amended Goods Import Plan which has been approved and certified by the the Director General of High Technology Based Excellent Industry.

Article 7

- (1) Upon the application as intended in Article 6, the Director General of Customs and Excise shall give approval or rejection in a maximum period of 14 (fourteen) days as of the full receipt of the application.
- (2) The approval on the application for amendment to Decree of the Minister of Finance as intended in paragraph (1) may be in the form of partial or full approval.
- (3) In the event that the application as intended in Article 6 is partially or fully approved, the Director General of Customs and Excise on behalf of the Minister of Finance shall issue Decree of the Minister of Finance concerning Import Duty Borne by the Government for the import of Goods and Materials for the manufacture of boiler and / or transformer for electricity power plant by the industry of boiler and / or transformer for electricity power plant.
- (4) In the event that the application as intended in Article 6 is rejected,



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

the Director General of Customs and Excise on behalf of the Minister of Finance shall deliver rejection notification to the Company by indicating the reasons for the rejection.

Article 8

The implementation and accountability of the Import Duty Borne by the Government as intended in Article 2 shall be carried out in accordance with the provisions of Regulation of the Minister of Finance providing for the mechanism of the implementation and accountability of Import Duty Borne by the Government.

Article 9

- (1) The Goods and Materials obtaining Import Duty Borne by the Government must be used by the relevant Company for the manufacture of boiler and / or transformer for electricity power plant and shall not be transferable to other parties.
- (2) On the misuse of provisions as intended in paragraph (1), the Company shall be obligated to pay import duty that should be paid plus interest in the amount 2% (two percent) per month by no later than 24 (twenty-four) months as of the realization of the Import Duty Borne by the Government as intended in Article 5 paragraph (1).

Article 10

This Regulation of the Minister of Finance shall come into effect as of its stipulation date up to 31 December 2011

For public cognizance, hereby ordering this Regulation of the Minister of Finance by publishing it in the Official Gazette of the Republic of Indonesia.

Stipulated in Jakarta

on 18 July 2011

MINISTER OF FINANCE,

signed

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On 18 July 2011

MINISTER OF LAW AND HUMAN RIGHTS,



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

signed

PATRIALIS AKBAR

OFFICIAL GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 413

Issued as a true copy

HEAD OF GENERAL AFFAIRS BUREAU

represented by

HEAD OF ADMINISTRATION DEPARTMENT OF THE MINISTRY

GIARTO

NIP. 195904201984021001



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

ATTACHMENT TO REGULATION OF THE MINISTER OF
FINANCE NUMBER 104 / PMK.011/2011 CONCERNING
IMPORT DUTY BORNE BY THE GOVERNMENT FOR THE
IMPORT OF GOODS AND MATERIALS FOR THE
MANUFACTURE OF BOILER AND / OR TRANSFORMER
FOR ELECTRICITY POWER PLANT FOR FISCAL YEAR 2011

**LIST OF GOODS AND MATERIALS FOR THE MANUFACTURE OF BOILER AND
/ OR TRANSFORMER FOR ELECTRICITY POWER PLANT OBTAINING IMPORT
DUTY BORNE BY THE GOVERNMENT FOR FISCAL YEAR 2011**

NO.	DESCRIPTION OF GOODS	SPECIFICATION	INCLUDED IN TARIFF POST
1.	Bakelite Plate	Plastic Plate	3920. 94. 90. 00
2.	Air Vent	Square plastic ventilation	3926. 90. 90. 00
3.	Gasket/JVeoprene Impregnated Cork/Viton O Ring	Rubber gasket	4016. 93. 90. 00
4.	Atmoseal	Cylinder non cellular rubber with the diameter of 2 meter	4016. 95. 00. 00
5.	Gummi Metal Puffer	Cylinder rubber shock breaker with the diameter < 200 mm	4016. 99. 90. 00
6.	Anti Vibration Pads	Hard rubber shock breaker pad	4017. 00. 00. 00
7.	Sylomer	Hard rubber shock breaker pad	4017. 00. 00. 00
8.	Transformer Wood (TW KP)/ Dehonit rings	Solid wood in the forms of block, plate, strip or profile for	4413. 00. 00. 00
9.	Angle Ring & Segment	Solid wood, profile in the form of angle ring for transformer	4413. 00. 00. 00
10.	Transformer Board/Presspan/ Pressboard	Solid wood in the forms of block, plate, strip or profile for supporting transformer mount	4413. 00. 00. 00
11.	Pressure Vessel	Plate/Sheet, Carbon Steel not in Coil, hot-rolled of a thickness o/10mm, Grade A-36, A 516- Gr.70, ASTM A-572 Gr.60	7208. 52. 00. 00



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

		Plate/Sheet, Carbon Steel not in Coil, hot-rolled of a thickness more than 10mm but not exceeding 25mm, Grade A-36, A 516-Gr.70, ASTM A-572 Gr.60	7208. 51. 00. 00
12.	Drums	Plate/sheet, not in coil, thickness exceeding 10 mm, width < 3300 mm, carbon content < 0.6%, Grade A516 Gr.70	7208. 51. 00. 00
		Plate/sheet, not in coil, thickness of 4.75 mm or more but not exceeding 10mm, width < 3300 mm, carbon content < 0.6%, Grade A516. Gr.70	7208. 52. 00. 00
		Plate/sheet, not in coil, thickness of 3.0 mm or more but less than 4.75 mm, width < 3300 mm, carbon content < 0.6%, Grade A516. Gr.70	7208. 53. 00. 00
		Plate/sheet, not in coil, thickness less than 3.0 mm, width < 3300 mm, carbon content < 0.6%, Grade A516. Gr.70	7208. 54. 00. 00
13.	Water Wall Panel Finned Bar	Carbon steel, Tape and band, width 25 – 100 mm, A36	7227. 90. 00. 00
14.	Water Panel Tubes	Tubes & pipes, seamless, iron/non- alloy steel, cold drawn/other, Grade A-192, A-210 A1, A-210 C, A-106 B, A-106C	7304. 31. 90. 00
15.	Generating Bank	Tubes & Pipes, seamless, iron/non-alloy steel, cold drawn/other, Grade A-192, A-210, A1, A-210 C, A-106 B, A-106 C	7304.31.90.00



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

16.	Economizer	Tubes & Pipes, seamless, iron/non-alloy steel, cold drawn/other, Grade A-192, A-210 A1, A-210 C, A-106 B, A-106C	7304. 31. 90. 00
17.	Boiler Piping	Tubes & Pipes, seamless, iron/non-alloy steel, cold drawn/other, Grade A-192, A-210 A1, A-210 C, A-106B, A-106 C	7304. 31. 90. 00
18.	Super Heater Element	Tubes, seamless, alloy steel, cold drawn/other, Grade A-213 T11/T12/T22 /T23 & T91	7304. 51. 90. 00
19.	Boiler Piping (Header Super heater)	Seamless Pipes, Alloy Steel A-335 P11/P12/P22&P91	7304. 59. 00. 00
20.	Bolts and Nuts	Bolts with nut for material , outer diameter not exceeding 16 mm	7318. 15. 12. 00
21.	Bolts and Nuts	Bolts with nut for material , outer diameter exceeding 16 mm	7318. 15. 92. 00
22.	Thermometer Pocket	Cylinder stainless steel transformer temperature sensor	7326. 90. 90. 00
23.	Copper Plate	Copper plate with thickness more than 0.15 mm	7409. 19. 00. 00
24.	Bushing Connectors	Cylinder brass with thread with the diameter 50 -100 mm	7415. 39. 00. 00
25.	Boiler Auxiliary Equipment	Aux plant for use w/ boilers, Other, Electrostatic Precipitator (incl. Bag House)	8404. 10. 10. 90
26.	Boiler Auxiliary Equipment	Fan/Blower incl. Motor, Other	8414. 59. 90. 00
27.	Ventilator/Transformer Cooling Fan/Air Cooler	Blower with the diameter < 2 meter, power capacity < 5 Kw	8414. 80. 91. 10
28.	Bandaged Ring/Bushing Current Transformer	Current transformer with power < 1kVA	8504. 31. 20. 00



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

29.	Condenser Bushing	Porcelain bushing with voltage exceeding 1.000 volt	8535. 90. 10. 00
30.	OLTC/Tap Con	Tap changer for power transformer	8535. 90. 90. 00
31.	Paper Insulated Copper Conductor	Paper-coated flat copper wire	8544. 11. 00. 20
32.	Copper Cable/Stranded Copper Cable and Solid	Non-isolated circuit cable	8544. 11. 00. 90
33.	Insulated Flexible Leads	Paper isolated circuit cable for voltage more than 1.000 Volt	8544. 60. 29. 00
34.	Oil Temperature Indicator	Electrically operated temperature measuring	9025. 19. 10. 00
35.	Winding Temperature Indicator	Electrically operated temperature measuring Instrument	9025. 19. 10. 00
36.	Bucholz Relay/Gas Detector Relay	Mechanically operated gas analysis meter	9027. 10. 20. 00
37.	Bushing Monitor	Electronic device with recorder for measuring bushing capacity	9030. 84. 90. 00
38.	Impact Recorder/RD298 Shocklog Str Filter	Apparatus for detecting vibration	9031. 80. 92. 00
39.	Gas Nitrogen Pressure Installation	Pressure controller	9032. 89. 90. 00
40.	Silica Gel / Pura Carb	Granule	2839. 19. 10. 00
41.	Air Vent	Equipment made of plastic cavity for the transportation of air in the control panel of the box	3917. 40. 00. 00
42.	Corona Ring	Aluminum equipment	7616. 10. 90. 00
43.	Pressure Relief Device	Pressure relief device	8481. 10. 11. 00
44.	Valve	Copper or compound valve with inner diameter 25 mm or less	8481. 40. 10. 00
		Copper or compound valve with inner diameter more than 25 mm	8481. 40. 90. 00
45.	Radiator	Cooler blade	8504. 90. 90. 00
46.	Air Breather / Dehydrating Breather /Air Drying / Dry	Transformer air release	8504. 90. 90. 00
47.	Zn O Block	Current release material	8535. 40. 00. 00
48.	Bushing / DIN Bushing	For transformer	8546. 20. 00. 10



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

49.	Oil Level Gauge	For measuring or examining the level of liquid current operated electrically	9026. 10. 30. 00
-----	-----------------	--	------------------

Issued as a true copy

HEAD OF GENERAL AFFAIRS BUREAU

represented by

HEAD OF ADMINISTRATION DEPARTMENT OF signed

THE MINISTRY

signed

GIARTO

NIP. 195904201984021001

MINISTER OF FINANCE,

AGUS D.W. MARTOWARDOJO