

COPY REGULATION OF FINANCE MINISTER NUMBER 128/PMK.011/2009

ON

AMENDMENTS TO THE REGULATION OF THE FINANCE MINISTER NUMBER 154/PMK.011/2008 ON EXEMPTION FROM IMPORT DUTY ON THE IMPORT OF CAPITAL GOODS FOR THE ESTABLISHMENT AND DEVELOPMENT OF POWER GENERATOR INDUSTRY FOR THE PUBLIC

BY THE GRACE OF THE ONE ALMIGHTY GOD

FINANCE MINISTER,

- Having considered: a. that to support the development of electric power generator industry and to guarantee the availability of electric power for the public by business entities including PT Perusahaan Listrik Negara (Persero), it is necessary to improve the provisions governing the granting of exemption from import duty on the import of capital goods for the establishment and development of electrical power generator industry for the public.
 - b. that based on the consideration referred to in letter a, it is necessary to enact the Regulation of Finance Minister on the Amendment of the Regulation of Finance Minister Number 154/PMK.011/2008 on exemption from import duty on the import of capital goods for the establishment and development of electrical power generator industry for the public.
- Having observed :
 1. Law Number 10 of 1995 on Customs (State Gazette of the Republic of Indonesia Number 75 of 1995, Supplement to the State Gazette of the Republic of Indonesia Number 3612) as has been amended by Law Number 17 of 2006 (State Gazette of the Republic of Indonesia Number 93 of 2006, Supplement to the State Gazette of the Republic of Indonesia Number 93 of Indonesia Number 4661).
 - 2. Presidential Decree Number 20/P of 2005;
 - 3. Regulation of Finance Minister Number 154/PMK.011/2008 on exemption from import duty on capital goods import for the establishment and development of electrical power generator industry for the public.



HAS DECIDED :

To enact : REGULATION OF THE FINANCE MINISTER ON THE AMENDMENT TO THE REGULATION OF THE FINANCE MINISTER NUMBER 154/PMK.011/2008 ON EXEMPTION FROM IMPORT DUTY ON CAPITAL GOODS IMPORT FOR THE ESTABLISHMENT AND DEVELOPMENT OF ELECTRIC POWER GENERATOR INDUSTRY FOR THE PUBLIC

Article 1

Some provisions in the Regulation of the Finance Minister Number 154/PMK.011/2008 on exemption from import duty on capital goods import for the establishment and development of electrical power generator industry for the public have been amended as follows :

1. Provisions of Article 1 number 1 and number 2 have been amended so that Article 1 shall read as follows :

Article 1

For the purpose of this Regulation of Finance Minister, the following words have the following meanings :

- 1. Electrical power generator industry is an activity to generate and provide electrical power for the public by business entities excluding transmission, distribution and electrical power supporting business.
- 2. Capital goods are machinery, equipment and factory equipment either installed or loose, excluding spare parts used for the maintenance in the activity in the provision of electrical power by business entities for the public.
- 3. Business entity is any legal entity which may be in the form of State-Owned Enterprise, Regional-Owned Enterprise, cooperative or private companies, established pursuant to the prevailing laws and regulations, engaged in a permanent and continuous business, having its business and domiciled within the territory of the Unitary State of the Republic of Indonesia.
- 4. Electricity Business License for Public Use (*Izin Usaha Ketenagalistrikan Untuk Kepentingan Umum*), hereinafter abbreviated as IUKU, is an electricity business license issued by the Ministry of Energy and Mineral Resources.



2. The provision of Article 3 shall be amended so that Article 3 shall read as follows:

Article 3

Exemption from import duty for the industry of electrical power generator as referred to in Article 2 may be granted to business entities as follows : a. PT Perusahaan Listrik Negara (Persero) (PT PLN (Persero);

- b. Holder of IUKU that has business area;
- c. Holder of IUKU for electric power generator business that has Power Purchase Agreement (PPA) with PT. PLN (Persero) that declare that all power generated will be purchased by PT. PLN (Persero) or Finance Lease Agreement (FLA) with PT. PLN (Persero); or
- d. Holder of IUKU for electrical power generator business that has Power Purchase Agrement (PPA) with holder of IUKU that has a business area, which declares that all electricity generated will be purchased by holder IUKU that has a business area.
- 3. The Provision of Article 4 paragraphs (1) and (2) and (3) shall be amended and shall remove paragraph (4) so that Article 4 shall read as follows :

Article 4

- (1) To obtain exemption from import duty on the import of capital goods as referred to in Article 2, business entities as referred to in Article 3 shall request the Director General of Customs and Excise, using the format as set forth in Appendix I of this Regulation of Finance Minister.
- (2) The request as referred to in paragraph (1) made by PT. PLN (Persero) shall be enclosed with :
 - a. Import Plan of Goods (RIB, *Rencana Impor Barang*) for project requirement which has been approved and validated by the Director General of Electricity and Utilization of Energy, Ministry of Energy and Mineral Resources;
 - b. Deed of Establishment of Business Entity; and
 - c. Customs Identity Number (NIK, Nomor Identitas Kepabean)



- (3) The request as referred to in paragraph (1) made by business entities shall be enclosed with :
 - a. Power Purchase Agreement (PPA) or Finance Lease Agreement (FLA) with PT. PLN (Persero) for holder of IUKU for power generator business which is cooperating with PT. PLN (Persero).
 - a. Power Purchase Agreement (PPA) with holder of IUKU that has business area, for holder of IUKU for power generator business which is cooperating with holder of IUKU that has business area;
 - b. IUKU;
 - c. Import Plan of Goods (RIB) for project requirements that has been approved and validated by the Director General of Electricity and Energy Utilization, Ministry of Energy and Mineral Resources, using the format as set forth in Appendix II of this Regulation of the Finance Minister;
 - d. Deed of Establishment of Business Entity; and
 - e. Customs Identity Number (NIK);
- (4). Removed
- 4. Between Article 5 and Article 6 three articles are inserted which are Article 5A, Article 5B and Article 5C which read as follows :

Article 5A

- (1) Realization of the import of goods based on RIB as referred to in Article 4 paragraph (2) letter and paragraph (3) letter d, shall be made at the latest 24 (twenty four) months since the date of decision on the granting of the exemption from import duty.
- (2) Realization of the import of goods as referred to in paragraph (1) may be extended at the latest 12 (twelve) months since the expiration of the period of import realization by submitting an application for extension of import realization by using the format as set forth in the Appendix III of this Regulation of the Finance Minister.
- (3) The application as referred to in paragraph (1) which is submitted by the business entity shall be enclosed with :
 - a. Photocopy of Customs Identity Number (NIK);
 - b. Photocopy of Tax Registration Number (NPWP);
 - c. Photocopy of Importer Identification Number (API/APIT/API-P);
 - d. Photocopy Decree of Finance Minister as referred to in Article 5 paragraph (2); and
 - e. Import realization report pursuant to Decree of Finance Minister as referred to in Article 5 paragraph (2);



(4) Application for the extension of import realization as referred to in paragraph (2) shall be submitted at the latest 14 (fourteen) days prior to the expiration of the Ministerial Decree as referred to in Article 5 paragraph (2)

Article 5B

- (1) Legal entity may submit an application for the amendment of the Ministerial Decree as referred to in Article 5 paragraph (2);
- (2) Legal entity shall submit the application as referred to in paragraph (1) to the Director General of Customs and Excise, using the format as set forth in the Appendix IV of this Regulation of Finance Minister.
- (3) Application as referred to in paragraph (2) which is submitted by a business entity, shall be enclosed with :
 - a. Photocopy of Customes Identity Number (NIK);
 - b. Photocopy of Tax Registration Number (NPWP);
 - c. Photocopy of Importer Identification Number (API/APIT/API-P);
 - d. Photocopy Decree of Finance Minister as referred to in Article 5 paragraph (2); and
 - e. Revised Import Plan of Goods (RIBP, *Rencana Impor Barang Perubahan*), which has been approved and validated by the Director General for Electricity and Energy Utilization, Minister of Energy and Mineral Resources, using the format as set forth in Appendix V of this Regulation of Finance Minister.
- (4) Application as referred to in paragraph (2) shall be submitted within the period of effectiveness of the Ministerial Decree as referred to in Article 5 paragraph (2)

Article 5C

- (1) The Director General of Customs and Excise shall give an approval or rejection to the application as referred to in Articles 5A and 5B within a period of 14 (fourteen) days at the latest since the complete application is received.
- (2) In the event the application as referred to in paragraph (1) is approved, the Director General of Tax and Excise in the name of the Finance Minister shall issue a Decree of Finance Minister on exemption from import duty on import of capital goods for the establishment and development of power generator industry for the public.



- (3) In the event the application as referred to in paragraph (1) is not approved, the Director General of Customs and Excise in the name of Finance Minister shall issue a rejection letter by specifying the reasons for the rejection
- 5. Adding 5 (five) appendices as contaned in the Appendix I, Appendix II, Appendix II, Appendix IV and Appendix V of this Regulation of Finance Minister and it constitutes an integral part of this Regulation of Finance Minister.

Article II

This Regulation of Finance Minister shall be effective as of its promulgation;

In order that this Regulation is known to the general public, it is hereby ordered that this Regulation of Finance Minister be promulgated in the Official Gazette of the Republic of Indonesia.

Enacted in Jakarta On 10 June 2009

FINANCE MINISTER

(signed)

SRI MULYANI INDRAWATI

Promulgated in Jakarta On 10 June 2009

MINISTER OF JUSTICE AND HUMAN RIGHTS

(signed)

ANDI MATTALATTA

OFFICIAL GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 133 OF 2009

This copy is in conformity with the original Head of General Affairs for Head of Administration, Ministry of Finance

(signed and sealed with the seal of General Affairs Bureau)

Antonius Suharto NIP06041107



APPENDIX I REGULATION OF FINANCE MINISTER NUMBER 128/PMK.011/2009 ON AMENDMENT TO REGULATION OF FINANCE MINISTER NUMBER 154/PMK.04/2008 ON EXEMPTION FROM IMPORT DUTY ON IMPORT OF GOODS FOR THE ESTABLISHMENT AND DEVELOPMENT OF POWER GENERATOR INDUSTRY FOR THE PUBLIC.

Number :		
Enclosure :		
Subject :	Application for the Exemption from Imp the Establishment and Development of P	ort Duty on the Import of Capital Goods Import for ower Generator Industry for the Public
To: :	Directorate General of Tax and Excise Attn : Director of Customs Facility in Jakarta	
The underso of :	signed, the management	
Name of Cmpany	у :	
NIK		
NIK NPWP	• •	
Type of Business	•	
Office address	•	
Project location	•	
Telephone	: Facsimile	
The official that		
can be contacted		
 development of po Photocopy Photocopy Photocopy Goods Imp 	wer generator industry for the public Enclosed please find the supporting of Customs Identity Number (NIK) of Tax Registration Number (NPWP) of Importer Identification Number (API/A	
This applic the granting this ex	cation is made truthfully and we will comply kemption.	y with all regulations which are made the basis for
		Applicant
		Stamp
		Full name *) Position
*) signed by the Co	ompany management as stipulated in API/A	PI-P/API-T
This copy is in con Head of General A	formity with the original ffairs	FINANCE MINISTER (signed)

for Head of Administration, Ministry of Finance

(signed and sealed with the seal of General Affairs Bureau) Antonius Suharto NIP06041107 SRI MULYANI INDRAWATI

APPENDIX II



REGULATION OF FINANCE MINISTER NUMBER 128/PMK.011/2009 ON AMENDMENT TO REGULATION OF FINANCE MINISTER NUMBER 154/PMK.04/2008 ON EXEMPTION FROM IMPORT DUTY ON IMPORT OF GOODS FOR THE DEVELOPMENTAND ENHANCEMENT OF POWER GENERATOR INDUSTRY FOR THE PUBLIC.

					N OF GOODS				
	: .	.(1)							
ompany	:								
the Company		(2)							
for Import Duty		(3)							
Goods				Total Unit	Estin	nated Import Value	HS Code	Estmated Import Duty	
description	Origin	Import of Goods	Type, Size, Capacity etc)						
					Per unit	Total			
		(4)		(5)	(6)				
		(0)	TOTAL						
	: .	.(8)							
nd validated by					Ar	oplicant,			
neral of Electrict		of Energy							
Energy and Mine	eral Resources			\langle	Company's stamp	\sum			
2)						Clear name (7)			
					Title				
umber and Date of compare	of Application le	etter NIK							
he applicable bas	ic value for imp	ort duty calculation (N	(DPBM) on the date of application						
 The applicable basic value for import duty calculation (NDPBM) on the date of application Name of customs office where customs obligations have to be settled 									
5. Unit code of goods according to the rules									
Head of General Affairs									
					,				
for									
					MULYANI INDRAWA	ATI			
	(signed and sealed with the seal of General Affairs Bureau)								
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APPENDIX III REGULATION OF FINANCE MINISTER NUMBER 128/PMK.011/2009 ON AMENDMENT TO REGULATION OF FINANCE MINISTER NUMBER 154/PMK.04/2008 ON EXEMPTION FROM IMPORT DUTY ON IMPORT OF GOODS FOR THE ESTABLISHMENT AND DEVELOPMENT OF POWER GENERATOR INDUSTRY FOR THE PUBLIC.

Number :	
Enclosure :	
Subject :	Application for the Exemption from Import Duty on the Import of Capital Goods Import for the Establishment and Development of Power Generator Industry for the Public
To: :	Directorate General of Tax and Excise Attn : Director of Customs Facility in Jakarta
	in fakata
The under	signed the management
	signed, the management
of :	
Name of Cmpany	/ :
NHZ	
NIK	•
NPWP	
Type of Business	:
Office address	:
Project location	:
Telephone	: Facsimile :
The official that	t : Telephone :
can be contacted	1
Decree of Finance M Establishment and D Enclosed 1. Photocopy of 2. Photocopy of 3. Photocopy of 4. Photocopy of Capital Goo 5. Report of Ir	plication for time extension for realization of import on import duty of capital goods pursuant to the linister Number
	Applicant
	Stamp
	Full name *) Position
*) signed by the Co	ompany management as stipulated in API/API-P/API-T

Copy is in conformity with the original Head of General Affairs for Head of Administration, Ministry of Finance

FINANCE MINISTER (signed)

SRI MULYANI INDRAWATI

(signed and sealed with the seal of General Affairs Bureau)

Antonius Suharto NIP06041107



APPENDIX IV REGULATION OF FINANCE MINISTER NUMBER 128/PMK.011/2009 ON AMENDMENT TO REGULATION OF FINANCE MINISTER NUMBER 154/PMK.04/2008 ON EXEMPTION FROM IMPORT DUTY ON IMPORT OF GOODS FOR THE ESTABLISHMENT AND DEVELOPMENT OF POWER GENERATOR INDUSTRY FOR THE PUBLIC.

Number	
Enclosure	
Subject	Application for the Exemption from Import Duty on the Import of Capital Goods Import for the Establishment and Development of Power Generator Industry for the Public
To :	Directorate General of Tax and Excise Attn : Director of Customs Facility in Jakarta
T 1 1	
of :	ersigned, the management
Name of Cmpa	ny :
NIK	:
NPWP	:
Type of Busines	s :
Office address	:
Project location	:
Telephone	: Facsimile :
The official th	nat : Telephone :
can be contacted	
from Import Duty Public Imported by Enclosed 1. Photo 2. Photo 3. Photo 4. Photo Impo 5. Revis Utiliz	•
	Applicant
	Stamp
	Full name *) Position
*) signed by the	Company management as stipulated in API/API-P/API-T
Convisin confor	mity with the original EINANCE MINISTEP

Copy is in conformity with the original Head of General Affairs for Head of Administration, Ministry of Finance FINANCE MINISTER (signed)

SRI MULYANI INDRAWATI

(signed and sealed with the seal of General Affairs Bureau)

Antonius Suharto NIP06041107

APPENDIX V



REGULATION OF FINANCE MINISTER NUMBER 128/PMK.011/2009 ON AMENDMENT TO REGULATION OF FINANCE MINISTER NUMBER 154/PMK.04/2008 ON EXEMPTION FROM IMPORT DUTY ON IMPORT OF GOODS FOR THE ESTABLISHMENT AND DEVELOPMENT OF POWER GENERATOR INDUSTRY FOR THE PUBLIC.

REVISED IMPORT PLAN (OF GOODS (RIBP)
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Number Date SKMK No. No of revised	d RIB	:(1) : :(2) :(3)			Name of Com NPWP Adress of the Basic Value of		: :(4) :(5)	
No	Item No.	· · ·		Total number of Good	Total number of Goods (8)		nport value (9)	Description (12)
	(6)	Previous (10)	Present (11)	Previous (10)	Present (11)	Previous (10)	Present (11)	
Director Gen	nd validated by neral of Electrict Energy and Mine	:(8) : y andUtilization of Energ eral Resources	y		Compar	Applicant,		
Clear name) IIP lease fill in) the followings :				Title	Clear name	. (7)	
 Number and Date of Application letter Number of SKMK designated for the concerned company Number of revised RIB and has obtained SKMK Address of company according to NIK Basiv Value for Import Duty Calculation (NDPBM) applicable on the date of application Sequence number of revised RIB Description of revision in addition to number of goods and value of import, DESDM 				9. Estimated imp 10.RIB to be rev 11.revised RIB 12. Matters not y	ret covered			
					13. Name of Board of Directors of the Company stipulated in API/API-P/API-T Number and date of validation from the Director General of Electricity and Utilization of Energy,			
		in conformity with the ori General Affairs	ginal		FINANCE MIN (signed)	STER		
for Head of Administration, Ministry of Finance (signed and sealed with the seal of General Affairs Bureau) Antonius Suharto NIP06041107				SRI MULYANI	INDRAWATI			