



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 177/PMK.04/2011

CONCERNING

THE SECOND AMENDMENT TO REGULATION OF THE MINISTER OF
FINANCE NUMBER 90/KMK.04/2002 ON PROCEDURES FOR GRANTING
EXEMPTION OF IMPORT DUTY AND EXCISE ON GOODS OF FOREIGN
COUNTRIES REPRESENTATIVES AND THEIR OFFICIALS

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE,

- Considering : a. that in order to provide policy related to the mechanism of the sale or transfer of motor vehicles for the needs of Foreign Representatives Office and its officials under special conditions, it is necessary to improve the provisions on sale or transfer of motor vehicles for the needs of Foreign Representatives Office and its officials as stipulated in Regulation of the Minister of Finance Number 90/KMK.04/2002 On Procedures for Granting Exemption of Import Duty and Excise on Goods of Foreign Countries Representatives and Their Officials as amended by Regulation of the Minister of Finance Number 137/PMK.04/2007;
- b. that based on the consideration as referred to in point a above, it is necessary to stipulate Regulation of the Minister of Finance concerning the Second Amendment to Regulation of the Minister of Finance Number 90/KMK.04/2002 On Procedures for Granting Exemption of Import Duty and Excise on Goods of Foreign Countries Representatives and Their Officials;
- In View of : 1. Act Number 10 Year 1995 concerning Customs (State Gazette of the Republic of Indonesia Year 1995 Number 75, Supplement to State Gazette of the Republic of Indonesia Number 3612), as amended by Act Number 17 Year 2006 (State Gazette of the Republic of Indonesia Year 2006 Number 93, Supplement to State Gazette of the Republic of Indonesia Number 4661);
2. Presidential Decree Number 56/P Year 2010 ;
3. Regulation of the Minister of Finance Number 90/KMK.04/2002 On Procedures for Granting Exemption of Import Duty and Excise on Goods of Foreign Countries Representatives and Their Officials as amended by Regulation of the Minister of Finance



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Number 137/PMK.04/2007;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING THE SECOND AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 90/KMK.04/2002 ON PROCEDURES FOR GRANTING EXEMPTION OF IMPORT DUTY AND EXCISE ON GOODS OF FOREIGN COUNTRIES REPRESENTATIVES AND THEIR OFFICIALS.

Article I

Provisions of Article 9 paragraph (1), (2) and (3) of Regulation of the Minister of Finance Number 90/KMK.04/2002 On Procedures for Granting Exemption of Import Duty and Excise on Goods of Foreign Countries Representatives and Their Officials as amended by Regulation of the Minister of Finance Number 137/PMK.04/2007 amended and between paragraph (1) and (2), 1 (one) paragraph inserted namely paragraph (1a), therefore Article 9 reads as follows:

Article 9

- (1) Motor vehicles as referred to in Article 5 may be sold or transferred with the following conditions:
 - a. The motor vehicles has been used for 3 (three) years from the enactment date of the Decree of Director General of Customs and Excise on the exemption of import duty on imported motor vehicles of foreign representatives; or
 - b. The motor vehicles is conclusively proven cannot be used again before the period of 3 (three) years.
- (1a) The exclusion of the provision as referred to in paragraph (1) due to special conditions, may be given by the Minister of Finance on the recommendation of the Ministry of Foreign Affairs.
- (2) The decision regarding granting of motor vehicle sale and transfer permit issued by the Director General of Customs and Excise with the following conditions:
 - a. for the sale or transfer of motor vehicles that meets the provisions as referred to in paragraph (1), the issuance of the decisions intended made after the approval of the Ministry of Foreign Affairs.
 - b. for the sale or transfer of motor vehicle that meets the provisions as referred to in paragraph (1a), the issuance of the decisions intended made based on the approval of the Minister of Finance after obtaining recommendation from the Ministry of Foreign Affairs.



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- (3) The purchase or import of new motor vehicles by and for Foreign Representatives Office as substitute of sold or transferred motor vehicles based on the provisions as referred to in paragraph (1), may be done after the import duty and import tax on sold and transferred motor vehicles settled.

Article II

This Regulation of the Minister of Finance shall come into force on the date of its promulgation.

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

Stipulated in Jakarta
on November 17, 2011
MINISTER OF FINANCE
Signed,
AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta
On November 17, 2011
MINISTER OF LAW AND HUMAN RIGHTS
Signed
AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 723