



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 200/PMK.04/2011

CONCERNING

CUSTOMS AND EXCISE AUDIT

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF REPUBLIC OF INDONESIA,

- Considering : a. that based on the Regulation of the Minister of Finance No. 125/PMK.04/2007 concerning Customs Audit, as amended by Regulation of the Minister of Finance No. 148/PMK.04/2009, has regulated the customs audit for importers, exporters, businessmen temporary stockpiling, bonded businessmen, handling customs service businessmen, or transportation businessman;
- b. that based on the Regulation of the Minister of Finance No. 91/PMK.04/2008 concerning Auditing Enforcement, has regulated the tax audit for manufacturers, businessmen storage, importers of goods subject to excise, distributors, and users who get the goods subject to excise duty exemption facility;
- c. that in order to simplify the provision of audit, necessary to the incorporation of the provisions regarding the audit of customs and excise tax provisions regarding audit;
- d. based on the considerations referred to in letter a, b, and c, and in order to implement the provisions of Article 86 paragraph (3) of Law No. 10 Year 1995 concerning Customs as amended by Law No. 17 Year 2006 and Article 39 paragraph (3) of Law No. 11 Year 1995 on Excise as amended by Act No. 39 Year 2007, it is necessary to stipulate Regulation of the Minister of Finance on the Audit of Customs and Excise Audit;
- In View of : 1. Law No. 10 Year 1995 on 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 No. 17 Year 2006 (State Gazette of the Republic of Indonesia Year 2006 Number 93, Supplement Republic of Indonesia Number 4661);
2. Law No. 11 Year 1995 on Customs (State Gazette of the Republic of Indonesia Year 1995 Number 76, Supplement to State Gazette of the Republic of Indonesia 3613) as amended by Act No. 39 Year 2007



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(State Gazette of the Republic of Indonesia Year 2007
Number 105, Supplement to State Gazette of the
Republic of Indonesia 4755);

3. Presidential Regulation Number 56/P Year 2010;

DECIDES:

To stipulate : REGULATIONS OF THE MINISTER OF FINANCE
CONCERNING CUSTOM AND EXCISE AUDIT
CHAPTER I

Article 1

In this Regulation of the Minister of Finance:

1. Customs Law is Law No. 10 Year 1995 concerning Customs as amended by Law No. 17 Year 2006.
2. Customs Act is Act No. 11 Year 1995 on Excise as amended by Act No. 39 Year 2007.
3. Customs Auditing is an examination of financial statements, books, records and documents to be evidence of basic bookkeeping, and letters related to business activities, including electronic data, as well as letters relating to activities in the field of customs, and / or preparation of goods in order to implement the provisions of legislation in the field of customs.
4. Excise Audit is a series of examinations of financial statements, books, records and documents to be evidence of basic bookkeeping, and other documents related to business activities, including electronic data, as well as letters relating to activities in the field of customs and / or preparation of goods in order to implement statutory provisions in the field of excise.
5. Person is an individual or legal entity.
6. Customs officials are employees of the Directorate General of Customs and Excise appointed in certain positions to perform certain tasks based on Customs Act and / or the Excise Act.
7. The auditee is person who is audited by the Audit Team.
8. Director-General is the Director General of Customs and Excise.
9. General Audit is Audit of Customs and / or Excise Audit that has full scope and thorough examination of the fulfillment of customs duty and / or excise.
10. Special Audit is the audit of Customs and / or Excise Audit has given the particular scope of the examination to the fulfillment of customs duty and / or excise.
11. Audit Investigation is Audit of Customs and / or Excise Audit in order to help the process of investigation in the



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case of the alleged crime customs and / or excise.

12. Audit team is a team that was given the task to carry out audit of Customs and / or Excise based on a letter of assignment or a warrant of the Director General.
13. While the list of findings hereinafter called LoF is a list of findings and conclusions as the result of the implementation of the Customs and / or Excise Audit.
14. Audit Report hereinafter called AR is a report of Audit Customs and / or Excise Audit prepared by the audit team in accordance with the scope and purpose of Customs and / or Excise Audit.
15. Auditor is an employee of the Directorate General of Customs and Excise who have acquired expertise as a certified auditor assigned, authority and responsibility to carry out the audit of Customs and / or Excise Audit.
16. Chief Auditor is the Auditor who has obtained a certificate of the Chief Auditor of Customs and Excise.
17. Audit Technical Controller of Customs and / or Excise Audit is hereinafter referred to as ATC auditor has obtained the certificate of the Technical Controller of Customs and Excise Audit.
18. Quality Audit Supervisor Customs and / or Excise Audit, hereinafter referred to QAS are auditor has obtained the certificate of Quality Audit Supervisor of Customs and Excise Audit.
19. Data of Customs and / or Excise Audit, hereinafter called Data Audit are financial statements, books, records, and documents that became the basis of evidence of books, letters related to business activities, including electronic data, as well as letters relating to activities in the field of customs and / or excise.
20. Electronic Data is information or set of information compiled and / or assembled for a special purpose received, recorded, transmitted, stored, processed, retrieved or produced electronically using a computer or electronic data processing devices, optical, or other similar means .
21. Field Work is work within the framework of Customs and / or Excise Audit conducted in the Auditee that could include offices, factories, businesses, or elsewhere, are known to have anything to do with business activities of Auditee.
22. Office job is a job in order to Customs and / or Excise Audit at the Office of Customs and Excise Officer.
23. The preparation of Goods is all stuff related to obligations in the field of customs and / or excise.
24. Precautions sealing action is taken to ensure the



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financial statements, books, records, and documents, which became the basis of evidence of books, and other documents related to business activities, including electronic data as well as letters relating to activities in the field of customs and / or excise , and it is important that goods are not removed, does not change or move or room until the examination can proceed and / or do any other act that is justified by the provisions of the laws and regulations in the field of customs and / or excise taking into account the continuity of business operations.

- 25 Final discussion is the discussion of the activities undertaken between the Audit Team and the Auditee concerning LoF.
- 26 Minutes of Audit Customs and / or Excise Audit, hereinafter referred to MoCEA is an official report made by the Audit Team on the results of the discussion of the final discussion of Customs and / or Excise Audit result.

Article 2

Customs and / or Excise Audit conducted on People act as:

- a. importers, exporters, businessmen temporary landfill, businessmen bonded landfill, businessmen of customs service administration, or transportation businessmen in accordance with the Customs Act and / or
- b. Manufacturers, businessmen of storage, importers of goods subject to excise, distributors, and users who get the goods subject to excise exemption in accordance with the Excise Act.

CHAPTER II TERMS OF ISSUANCE AND SALE

Article 3

Customs and / or Excise Audit aims to examine the level of compliance to the Person as defined in Article 2 of the implementation of compliance with laws and regulations in the field of customs and / or excise.

Article 4

Customs and / or Excise Audit consists of General Audit, Special Audit, Investigations Audits.

Article 5



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- (1) General Audit referred to in Article 4 shall be performed in a planned or at any time.
- (2) Special Audit Investigation and Audit referred to in Article 4 shall be performed at any time.

Article 6

- (1) Customs and / or Excise Audit are undertaken in a planned manner by selectively implemented risk management.
- (2) Customs and / or Excise Audit that are conducted at any time, be based on the priority scale.

Article 7

- (1) The membership composition of Audit Team as referred to in paragraph (1) consists of:
 - a. QAS;
 - b. ATC;
 - c. Chief Auditor, and
 - d. one or more Auditor.
- (2) The membership composition of Audit Team as referred to in paragraph (2) may be supplemented by:
 - a. one or more officers of Customs and Excise in addition Auditor referred to in paragraph (2) letter d, and / or
 - b. an official or more officers of agencies outside the Directorate General of Customs and Excise.

Article 8

- (1) QAS, ATC, Chief Auditor, Auditor, Customs and Excise officials and / or authorities referred to in Article 7 paragraph (2) and (3) the Audit Team, to be replaced if the relevant reassigned, considered incapable, or at his own request .
- (2) The number of members of the Audit Team as referred to in Article 7 (2) d and (3) can be added, if needed to optimize the implementation of Customs and / or Excise Audit.

Article 9

- (1) Member of Audit Team as referred to in Article 7 paragraph (2) must have a certificate with appropriate levels of expertise assignment as QAS, ATC, Chief Auditor, or the Auditor.
- (2) Certificates of expertise as described in paragraph (1) issued



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by the Director General.

Article 10

- (1) General Audit and Special Audit conducted by an assignment letter from the Director General of Customs and Excise Officers that were appointed.
- (2) Investigations Audit carried out by the order of the Director General of Customs and Excise Officers that were appointed.

Article 11

- (1) Any issuance of the task must be followed by the issuance of questionnaires for the Auditee.
- (2) List the questionnaire referred to in paragraph (1) completed by Auditee and submitted to the Director-General in a sealed envelope.
- (3) List the questionnaire referred to in paragraph (2) used by the Director-General to assess the performance of the audit team and audit systems.

Article 12

- (1) General Audit Period set for 2 (two) years up to the end of the month prior to the issuance of the task.
- (2) Period of Special Audit and Investigation Audit determined as needed.
- (3) In the case of the General Audit period of less than 2 (two) years, the General Audit period began in the late period or the previous since Auditee conduct customs and / or excise until the end of the month prior to the issuance of the task.
- (4) The Director General of Customs and Excise Officers were appointed, may extend the period of the General Audit referred to in paragraph (1) a maximum of 10 (ten) years.

Article 13

Prior to the implementation of the Customs and / or Excise Audit, the Director General of Customs and Excise Officers were appointed to give an explanation on the implementation of Customs and / or Excise Audit to Auditee.

Article 14



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Customs and / or Excise audit can be carried out jointly with other agencies.

Article 15

In carrying out the Customs and / or Excise Audit, Audit Team should be guided by the Auditing Standards of Customs and Excise Audit.

Article 16

In carrying out the Customs and / or Excise Audit, Audit Team is authorized to:

- a. requested Audit data;
- b. request an oral and / or written from people and other relevant parties;
- c. entered the building activities, indoor place to store audit data, the room in which to store the preparation goods, and the room in which to store items that can give clues about the state of business activity that related to customs and / or excise;
- d. perform Precautions that is deemed necessary for document storage space or space-related activities of customs and / or excise.

Article 17

In carrying out the Customs and / or Excise Audit, Audit Team should:

- a. show identification;
- b. submit a letter of assignment or a warrant and a list of questionnaires to Auditee;
- c. explained the purpose and objectives of Audit Customs and / or Excise Audit to Auditee;
- d. submit a letter of assignment or warrant the Auditee in the event of changes in the membership of the Audit Team, and
- e. keep all the information that has been obtained from the Auditee to others who are not eligible.

Article 18

(1) For the purposes of the implementation of the Customs and / or Excise Audit, Auditee shall:

- a. Audit and submit data showing Goods preparation for inspection;



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- b. provide oral and / or written, and
 - c. provide labor and / or equipment at the expense of Auditee when the use of electronic data requires equipment and / or special expertise;
- (2) In terms of leadership Auditee are not in place or is unable, the obligation referred to in paragraph (1) switch to a representative.
- (3) In the event that the obligation referred to in paragraph (1) not implemented by the leadership of Auditee or its representative as referred to in paragraph (2), the Auditee be penalized in accordance with the provisions of the legislation in the field of customs and / or excise.

Article 19

- (1) Audit Implementation of Customs and / or Excise Audit completed within a maximum period of 3 (three) months from the date of assignment, as specified in the task or a warrant.
- (2) Director General of Customs and Excise Officers appointed may extend the period referred to in paragraph (1).
- (3) Audit Implementation of Customs and / or Excise audit referred to in paragraph (1) include:
- a. Field Work, and
 - b. Employment Office.

Article 20

- (1) Audit team can perform a physical enumeration preparation in the implementation of Field Work Items.
- (2) Prior to the implementation of the physical enumeration of the preparation items referred to in paragraph (1), Audit Team by giving written notification to the implementation of physical enumeration plan to Auditee.
- (3) The provisions on notification in writing the implementation of physical enumeration plan referred to in paragraph (2), does not apply to the Audit Investigation.
- (4) In terms of the implementation of physical enumeration as described in paragraph (1) requires the equipment and / or special expertise, Auditee shall provide equipment and / or the expert.

Article 21

- (1) Request for Audit Data referred to in Article 16 letter a made in writing.
- (2) Based on the audit data request referred to in paragraph



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- (1), Auditee must submit a complete audit data.
- (3) Data submission to the audit referred to in subsection (2) are as follows:
- a. Audit data submission to the General Audit must be made within a maximum period of 7 (seven) days from the date of receipt of the audit data as referred to in paragraph (1) and can be extended at the request of Auditee before the submission of Audit data period ends for a maximum period 3 (three) business days.
 - b. Audit Data submission to Special Audit conducted in order to object to the establishment of the Customs and Excise Officers, must be made within a maximum period of 3 (three) business days from the date of receipt of the audit data request as referred to in paragraph (1).
 - c. Audit Data Submission to the Investigation Audit must be done at the time of receipt of the audit data request as referred to in paragraph (1).

Article 22

- (1) In case Auditee is not willing or fails to submit a complete audit data according Audit Data submission deadline referred to in Article 21 paragraph (3) letter a, the Auditee is given a warning letter I.
- (2) In the case of Auditee is not willing or did not submit complete data audit after three (3) working days after the warning letter I referred to in subsection (1) is received, the Auditee is given a warning letter II.
- (3) In the case of Auditee is not willing or did not submit complete data audit after three (3) working days after second warning letter referred to in paragraph (2) received thus causing Customs officials can not run the authority to perform audits of Customs and / or Excise Audit, Auditee is considered refused help the Audit Customs and / or Excise Audit.
- (4) In the event leader or a representative Auditee refuses to help smooth the Audit customs and / or excise audit referred to in paragraph (3), Auditee leader or a representative must sign a denial statement.
- (5) In terms of leadership or a representative Auditee refuses to sign a refusal waiver referred to in paragraph (4), Audit Team should make an official report.

Article 23

- (1) In case Auditee is not willing or fails to submit a complete



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audit data according Audit Data submission deadline referred to in Article 21 paragraph (3) letter b, Audit Team compiled AR based on the data obtained.

- (2) In case Auditee not willing or fails to submit a complete audit data according Audit Data submission deadline referred to in Article 21 paragraph (3) letter c, Audit Team can perform Precautions and / or legal action in accordance with the provisions of the legislation in the field of customs and / or excise in the form of:
- a. conveyance prevention and / or
 - b. sealing of goods and / or means of conveyance, allegedly linked to criminal customs and / or excise.

Article 24

Precautions referred to in Article 16 letter d can be done in terms of:

- a. Auditee leader or representative does not give an opportunity to the Audit Team to enter the building activities, indoor place to store audit data including vehicle / Electronic Data storage media, repayment of excise stamps or markings other excise, preparation Goods and / or goods that may provide clues about the state of business activities and / or other places that are considered important, and / or
- b. necessary to perform security audit data by the Audit Team.

Article 25

- (1) Director General of Customs and Excise Officers were appointed to stop the implementation of the audit in terms of:
- a. Field Work referred to in Article 19 paragraph (3) a letter can not be implemented;
 - b. Audit of Customs and / or Excise Audit can not be continued after the Safety Precautions referred to in Article 24, and / or
 - c. there are reasons other than the reasons referred to in paragraphs a and b are further provisions stipulated by the Director General.
- (2) In terms of the implementation of the Customs and / or Excise Audit terminated as described in paragraph (1), the Audit Team preparing AR.
- (3) The Auditee that the customs and / or excise audit has been terminated referred to in paragraph (1), can be recommended for follow-up in accordance with the statutory



provisions.

Article 26

- (1)Based on the implementation of the Audit customs and / or excise audit referred to in Article 19 paragraph (3), the Audit Team compile LoF.
- (2)Excluded from the provisions referred to in paragraph (1) in terms of:
 - a. Special audit is conducted in order to object to the establishment of the Customs and Excise Officer, or
 - b. Investigation Audit.
- (3)LoF referred to in paragraph (1) shall be submitted by the Audit Team to the Auditee to give feedback.
- (4)Responses referred to in paragraph (3) may be:
 - a. receive all audit findings in LoF;
 - b. rejecting some of the findings of the audit in LoF, or
 - c. reject all audit findings in LoF.
- (5)Responses referred to in paragraph (3) shall be submitted by the Auditee to the Audit team within a maximum period of 7 (seven) working days from the date of receipt of the LoF, and the period may be extended for 1 (once) later than 7 (seven) days.
- (6)In the case of Auditee did not respond within the period referred to in paragraph (5), Auditee is considered approved the findings in the LoF.

Article 27

In the case of Auditee receive all audit findings Customs and / or Excise Audit in LoF as referred to in Article 26 paragraph (4) letter a, Auditee signed LoF Approval Sheet.

Article 28

- (1)In the case of Auditee reject any or all audit findings Customs and / or Excise Audit in LoF as referred to in Article 26 paragraph (4) letters b and c, Audit Team and Auditee perform the Final Discussion.
- (2)The final discussion referred to in paragraph (1) set forth in the Final Discussion Minutes.
- (3)Minutes of Final Discussion on paragraph (2) are summarized in the Final Discussion Results and closed with a MoCEA.
- (4)Auditee deemed to accept all audit findings in LoF, in terms of:
 - a. Auditee did not attend the final discussion;



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- b. Auditee present but did not carry out the final discussion, or
- c. Auditee implement but do not sign the Final Results of the Final Discussion.

Article 29

- (1) Implementation Results of the Customs and / or Excise Audit stated in the LHA.
- (2) AR as referred to in paragraph (1) be signed by the QAS, ATC, and the Chief Auditor.

Article 30

- (1) Audit team is responsible for the conclusions and / or recommendations of Customs and / or Excise Audit as outlined in the AR and is based on Audit data that has been submitted by the Auditee during the implementation of the Customs and / or Excise Audit.
- (2) Auditee is responsible for the correctness and completeness of the audit data that has been submitted to the audit team during the implementation of the Customs and / or Excise Audit.

Article 31

- (1) AR as referred to in Article 29 is used as the basis for:
 - a. determination of the Director-General;
 - b. The establishment of Customs and Excise official;
 - c. issuance of Customs Audit results follow-up than those referred to in paragraphs a and b, and / or
 - d. issuance of Excise Audit results follow-up.
- (2) Determination of the Director General referred to in paragraph (1) letter a and / or the determination of the Customs and Excise officials referred to in paragraph (1) letter b, made in the event of lack and / or excess payment of import duty, excise duty, taxes in order import, and / or administrative sanctions in the form of fines.

Article 32

Against AR evaluation is conducted to assess the quality of the implementation of the Customs and / or Excise Audit.

Article 33



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Against the determination of the Director General referred to in Article 31 paragraph (1) letter a, determination of of Customs and Excise Officers as referred to in Article 31 paragraph (1) letter b, and the issuance of Excise Audit results follow-up referred to in Article 31 paragraph (1) d, conducted follow-up monitoring.

Article 34

Further provisions concerning:

- a. governance audit including determination of extension of time to complete the audit;
- b. skills certification;
- c. Auditing Standards and Audit Customs Excise;
- d. evaluation Customs and / or Excise Audit results, and
- e. audit of the monitoring results follow-up of the customs and / or excise audit, arranged by the Director General.

Article 35

At the time of this regulation comes into force:

1. Minister of Finance Regulation No. 125/PMK.04/2007 concerning Customs Audit, as amended by Regulation of the Minister of Finance No. 148/PMK.04/2009, and
2. Minister of Finance Regulation No. 91 / PMK.04/2008 concerning Customs Audit, is revoked and declared void.

Article 36

This regulation of Minister of Finance shall comes into force after 90 (ninety) days from 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 December 19, 2011



MINISTER OF FINANCE
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MINISTER OF FINANCE

Signed,

AGUS

MARTOWARDOJO

D.W.

Promulgated in Jakarta

On December 12, 2011

MINISTER OF LAW AND HUMAN RIGHTS

Signed

AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 802

Issued for Certified True Copy

HEAD OF THE GENERAL AFFAIRS BUREAU

For

HEAD OF THE MINISTERIAL ADMINISTRATIVE DIVISION

GIARTO

NIP. 195904201984021001



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

ATTACHMENT I

REGULATION OF THE MINISTER OF
FINANCE NUMBER 200/PMK.04/2011
CONCERNING CUSTOMS AND EXCISE
AUDIT

DIRECTORATE GENERAL OF OIL AND GAS OF THE MINISTRY OF EMR
BUDGET YEAR XXXX

We have/have not reviewed the financial statement of the Directorate General of Oil and Gas of the Minister of EMR as the Accounting Unit of the State General Treasurer's Budget User Proxy for the Assets of the Contractor of Cooperation Contract for Budget Year in the form of Balance Sheet as of Date, Budget Realization Report and Notes on Financial Statements for the period ended on that date are in accordance with the Review Standards on the financial statement of State Ministry/Institution. All information contained in financial statement are presented by the management of Directorate General of Oil and Gas as the Accounting Unit of the State General Treasurer's Budget User Proxy for the Assets of the Contractor of Cooperation Contract.

Review aims to provide a limited confidence concerning the accuracy, reliability, and validity of information and appropriateness of recognition, measurement and reporting of transactions with Government Accounting Standards. *Review* has a much narrower scope than the scope of an audit conducted in accordance with relevant regulations in order to state opinions on the financial statement entirely. Therefore, we do not give such opinions.

Based on our *review*, there are no differences that make us confident that the financial statement that we mentioned above is not presented in accordance with Act No. 1 Year 2004 concerning State Treasury, Government Regulation Number 71 Year 2010 concerning Governmental Accounting Standards and other relevant regulations.

Name of City, Date-Month-Year

Position Name of Signatory,

Name of Signatory

NIP of Signatory

MINISTER OF FINANCE,

AGUS D.W. MARTOWARDOJO



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ATTACHMENT I

REGULATION OF THE MINISTER OF
FINANCE NUMBER 200/PMK.04/2011
CONCERNING CUSTOMS AND EXCISE
AUDIT

STATEMENT OF RESPONSIBILITY

The contents of financial statement of Work Unit of Directorate General of Oil and Gas as the Accounting Unit of the State General Treasurer's Budget User Proxy for the Assets of the Contractor of Cooperation Contract (adjusted to each accounting unit) consisting of: Budget Realization Report, Balance Sheet and Notes on Financial Statement for Budget Year as attached, are the responsibilities of us.

The Financial Statement has been prepared based on an adequate internal control system, and its contents have presented information on the implementation of budget and financial position appropriately in accordance with Government Accounting Standards.

name of city, date-month-year
Head of Work Unit
.....

(.....)

MINISTER OF FINANCE,

AGUS D.W. MARTOWARDOJO