



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 213/PMK.011/2011

CONCERNING

STIPULATION OF GOODS CLASSIFYING SYSTEM AND CUSTOMS DUTY
IMPOSITION ON IMPORTED GOODS

BY THE GRACE OF GOD ALMIGHTY

THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering : a. that based on the Fifth Amendment Harmonized System (HS) and the Second Revised ASEAN Harmonized Tariff Nomenclature (AHTN), and in order to meet the need for adjustment of national goods classifying system, there is a need to amend goods classifying system which will come into force as of January 1, 2012;
- b. that in connection with the amendment on goods classifying system as referred to in item a, there is a need to re-stipulate the customs duty imposition on imported goods;
- c. that based on consideration as referred to in item a and item b, and in effort to implement the provision of Article 12 paragraph (3) Act Number 10 Year 1995 concerning Customs as has been amended with Act Number 17 Year 2006, there is a need to stipulate Regulation of the Minister of Finance concerning the Stipulation of Goods Classifying System and Customs Duty Imposition on Imported Goods;
- In View of : 1. Act Number 7 Year 1994 concerning the Legalization of Agreement Establishing The World Trade Organization (State Gazette of the Republic of Indonesia Year 1994 Number 57, Supplement to State Gazette of the Republic of Indonesia Number 3564);
2. Act Number 10 Year 1995 concerning Customs Affairs (State Gazette of the Republic of Indonesia Year 1995 Number 75, Supplement to State Gazette of the Republic of Indonesia Number 3612), as has been amended with 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);
3. Presidential Decree Number 35 Year 1993 concerning the Legalization of International Convention on the Harmonized Commodity Description and Coding System and its Protocols;



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4. Presidential Decree Number 56/P Year 2010;

DECIDES:

To stipulate : REGULATION OF THE FINANCE OF MINISTER CONCERNING THE STIPULATION OF GOODS CLASSIFYING SYSTEM AND CUSTOMS DUTY IMPOSITION ON IMPORTED GOODS.

Article 1

To stipulate goods classifying system and customs duty imposition on imported goods which includes:

1. General provisions for the interpretation of the Harmonized System as listed in Appendix I, as an integral part of this Ministerial Regulation;
2. Notes of section, notes of chapter, and notes of sub-post are listed in Appendix II, as an integral part of this Ministerial Regulation;
3. Goods classifying structure and customs duty imposition as listed in Appendix III, as an integral part of this Ministerial Regulation.

Article 2

Goods classifying structure as referred to in Article 1 point 3 consists of:

- a. post/sub-post and descriptions of goods on 4 (four) digits and 6 (six) digits which constitute the text of the Harmonized System (HS) published by World Customs Organization (WCO);
- b. post/sub-post and descriptions of goods on 8 (eight) digits basis which constitute are text of ASEAN Harmonized Tariff Nomenclature (AHTN);
- c. post/subpost and descriptions of goods on 10 (ten) digits basis which constitute the post of national tariff, and
- d. post/subpost and descriptions of goods in Chapter 98 Appendix III of this Regulation of the Minister which constitute entirely the post of national tariff.

Article 3

The provisions of this Ministerial Regulation shall apply to imported goods whose customs notice documents have had number and date of register from the Customs Office where the customs duty compliance is completed in accordance with the provision of Act Number 10 Year 1995 concerning Customs Affairs as has been amended with Act Number 17



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Year 2006.

Article 4

The provision concerning goods classifying system set forth in this Ministerial Regulation shall apply in *mutatis mutandis* to goods classifying system as used in tariff and non-tariff provisions, including customs, excise, taxation, fiscal, trade, industry, and investment.

Article 5

At the time of this Ministerial Regulation comes into force:

- a. Regulation of the Minister of Finance Number 110/PMK.010/2006 concerning Stipulation of Goods Classifying System and Customs Duty Imposition on Imported Goods which has several times been amended with;
 1. Regulation of the Minister of Finance Number 110/PMK.011/2007;
 2. Regulation of the Minister of Finance Number 233/PMK.011/2008;
 3. Regulation of the Minister of Finance Number 88/PMK.011/2010;
 4. Regulation of the Minister of Finance Number 241/PMK.011/2010;
 5. Regulation of the Minister of Finance Number 13/PMK.011/2011;
 6. Regulation of the Minister of Finance Number 65/PMK.011/2011;
 7. Regulation of the Minister of Finance Number 80/PMK.011/2011;
 8. Regulation of the Minister of Finance Number 90/PMK.011/2011;
 9. Regulation of the Minister of Finance Number 174/PMK.011/2011;
- b. Regulation of the Minister of Finance Number 93/PMK.011/2007 concerning Stipulation of Customs Duty on Imported Rice;
- c. Regulation of the Minister of Finance Number 179/PMK.011/2007 concerning Stipulation of Customs Duty on the Import of Drilling Platform or Afloat or Under Water Production;
- d. Regulation of the Minister of Finance Number 70/PMK.011/2008 concerning Stipulation of Customs Duty on Imported Goods of Certain Products;
- e. Regulation of the Minister of Finance Number 128/PMK.011/2008 concerning Stipulation of



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Customs Duty on Imported Products of Tobacco Processing;

- f. Regulation of the Minister of Finance Number 07/PMK.011/2009 concerning Stipulation of Customs Duty on Imported Wheat Flour;
- g. Regulation of the Minister of Finance Number 19/PMK.011/2009 concerning Stipulation of Customs Duty on Imported Goods of Certain Products;
- h. Regulation of the Minister of Finance Number 101/PMK.011/2009 concerning Stipulation of Customs Duty on the Import of Certain Dairy Products;
- i. Regulation of the Minister of Finance Number 150/PMK.011/2009 concerning Stipulation of Customs Duty on Imported Sugar as has been amended with Regulation of the Minister of Finance Number 239/PMK.011/2009, and
- j. Regulation of the Minister of Finance Number 82/PMK.011/2010 concerning Stipulation of Tariff of Duty on Imported Beverage Products Containing Specific Alcohol Ethyl,

are revoked and declared void.

Article 6

The Director General of Customs and Excise is instructed to implement the provisions of this Ministerial Regulation.

Article 7

This Regulation of the Minister came into force on January 1, 2012.

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 14, 2011
MINISTER OF FINANCE OF THE
REPUBLIC OF INDONESIA
Signed,
AGUS D.W. MARTOWARDOJO



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OF THE REPUBLIC OF INDONESIA

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Promulgated in Jakarta

On December 14, 2011

MINISTER OF LAW AND HUMAN RIGHTS OF THE
REPUBLIC OF INDONESIA

Signed

AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 827