



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF  
INDONESIA NUMBER 156/PMK.04/2012

CONCERNING

AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER  
111/PMK.04/2008 CONCERNING NOTICE OF EXCISE TAXABLE GOODS  
WHICH MADE IN COMPLETE

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that in order to improve the oversight and care in the field of customs, it is necessary to do application of Customs Centralized Application System (SAC-S);
  - b. that in order to support the implementation of Customs Centralized Application System (SAC-S) as referred to in letter a, and to standardize charging notice of excise taxable goods which made in complete in the form of tobacco products, there should be an adjustment to the provision of notice of excise taxable goods which made in complete;
  - c. that based on the considerations set forth in letters a and b, it is necessary to stipulate Regulation of the Minister of Finance concerning the amendment to the Regulation of the Minister of Finance Number 111/PMK.04/2008 concerning Notice of Excise Taxable Goods Which Made In Complete;
- In View of :
1. Act Number 11 Year 1995 concerning Customs (State Gazette of the Republic of Indonesia Year 1995 Number 76, Supplement to State Gazette of the Republic of Indonesia Number 3613) as amended by Act Number 39 Year 2007 (State Gazette of the Republic of Indonesia Year 2007 Number 105, Supplement to State Gazette of the Republic of Indonesia Number 4755);
  2. Regulation of the Minister of Finance Number 111/PMK.04/2008 concerning Notice of Excise Taxable Goods Which Made in Complete.

DECIDES:

- To stipulate :
- REGULATION OF THE MINISTER OF FINANCE CONCERNING THE AMENDMENT TO REGULATION OF THE MINISTER OF FINANCES NUMBER 111/PMK.04/2008 CONCERNING NOTICE OF EXCISE TAXABLE GOODS WHICH MADE IN COMPLETE.



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## Article I

Several provisions in the Regulation of the Minister of Finance Number 111/PMK.04/2008 concerning Notice of Excise Taxable Goods Which Made In Complete amended as follows:

1. The provisions of Article 3 paragraph (1), paragraph (2), and paragraph (3) amended and added to 2 (two) paragraph, namely paragraph (4) and (5) to Article 3 reads as follows:

### Article 3

- (1) Notice of excise taxable goods are completed as referred in Article 2 paragraph (3) and paragraph (4), shall be submitted by the Manufacturers of ethyl alcohol or beverages containing ethyl alcohol to the head of the office that oversees the next day.
  - (2) Notice of excise taxable goods are completed as referred in Article 2 paragraph (5) shall be submitted by the Manufacturers of tobacco to the head of the office that oversees:
    - a. Later than on the 3rd for the period of manufacture excise taxable goods of tobacco product from 15 to the end of the previous month, and
    - b. Later than on the 17th for the period of manufacture of excise taxable goods of tobacco products from June 1 until 14 in the same month.
  - (3) In the event the next day as referred to in paragraph (1) or the 3rd and the 17th as referred to in paragraph (2) falls on a holiday, the obligation of delivery notification as referred to in paragraph (1) and paragraph (2) shall not be done later than the next labor day.
  - (4) In the case of the manufacturers do not conduct any production activities, the manufacturers must submit notification nil.
  - (5) In the case of manufacturers deliver the notice of excise taxable goods which made in complete passed through the day or the date as referred to in paragraph (1), paragraph (2), or paragraph (3), the manufacturers are considered not noticing the excise taxable goods which made in complete and penalized in accordance with the Acts and regulations in the field of customs.
2. Between Article 4 and Article 5, 1 (one) article, namely Article



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4A, which reads as follows:

Article 4A

Further provisions concerning to the procedure for submission of notices of excise taxable goods which made in complete set by the Regulation of the Director General of Customs and Excise.

3. Appendix III amended so as set out in the Appendix, which is an integral part of this Regulation of the Minister.

Article II

1. With the enforcement of this Regulation of the Minister, a notice of excise taxable goods which made in complete for tobacco products that have been there before the entry into force of this Regulation of the Minister and made by the Regulation of the Minister of Finance Number 111/PMK.04/2008 concerning Notice of Excise Taxable Goods Which Made in Complete, remain valid until the deadline for the notice period as specified in the notice of excise taxable goods which made in complete for tobacco products.
2. This Regulation of the Minister comes into force after 45 (forty five) days from the date of 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 October 16, 2012

MINISTER OF FINANCE OF  
THE REPUBLIC OF  
INDONESIA,

Signed.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On October 17, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS



MINISTER OF FINANCE  
OF THE REPUBLIC OF INDONESIA

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OF THE REPUBLIC OF INDONESIA,

Signed

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 1007 YEAR  
2012

Appendix