



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA NUMBER 72/PMK.05/2012

CONCERNING

THE SECOND AMENDMENT TO THE REGULATION OF THE MINISTER OF
FINANCE NUMBER 63/PMK.05/2010 CONCERNING THE MECHANISM OF
IMPLEMENTATION AND ACCOUNTABILITY FOR THE IMPORT DUTY BORNE
BY THE GOVERNMENT

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering : a. that the Regulation of the Minister of Finance Number 63/PMK.05/2010 as amended by Regulation of the Minister of Finance Number 236/PMK.01/2011, has determined the terms of the Mechanism of Implementation and Accountability for the Import Duty borne by the Government;

b. that the presentation of financial statements in order for the transaction of import duty paid by the government for subsidies and import duty revenues more reliably and consistently in accordance with the Government Accounting Standards, it is necessary to change some provisions in the Regulation of the Minister of Finance Number 63/PMK.05/2010 concerning the Mechanism of Implementation and Accountability for the Import Duty Borne by the Government- as amended by Regulation of the Minister of Finance Number 236/PMK.05/2011;

c. based on the considerations as referred to in letters a and b, it is necessary to stipulate Regulation of the Minister of Finance on the Second Amendment to the Regulation of the Minister of Finance Number 63/PMK.05/2010 concerning the Mechanisms of Implementation and Accountability for the Import Duty Borne by the Government

In View of : 1. The Presidential Decree Number 56/P Year 2010;

2. Regulation of the Minister of Finance Number 63/PMK.05/2010 concerning the Mechanism of Implementation and Accountability for the Import Duty Borne By The Government, as amended by the Regulation of the Minister of Finance Number 236/PMK.05/2011;

DECIDES:

To stipulate : REGULATION OF THE MINISTER OF FINANCE CONCERNING
THE SECOND AMENDMENT TO THE REGULATION OF THE



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MINISTER OF FINANCES NUMBER 63/PMK.05/2010
CONCERNING THE MECHANISM OF IMPLEMENTATION AND
ACCOUNTABILITY FOR THE IMPORT DUTY BORNE BY THE
GOVERNMENT.

Article I

Several provisions in the Regulation of the Minister of Finance Number 63/PMK.05/2010 concerning the Mechanism of Implementation and Accountability for the Import Duty Borne by The Government, as amended by the Regulation of the Minister of Finance Number 236/PMK.05/2011 shall be amended as follows:

1. Between paragraph (4) and paragraph (5) of Article 3 is inserted one paragraph, namely paragraph (4a) so that Article 3 is reads as follows:

Article 3

- (1) The Minister of Finance shall every year stipulate industrial sectors granted fiscal incentives in the form of BM-DTP based on the assessment criteria.
 - (2) The Director General of Customs and Excise on behalf of the Minister of Finance shall grant fiscal incentives in the form of BM-DTP to companies by issuing Decrees of the Minister of Finance.
 - (3) The procedure of granting fiscal incentives in the form of BM-DTP as intended in paragraph (2) is to be provided for in a Regulation of the Director General of Customs and Excise.
 - (4) SSPCP BM-DTP or other similar receipt forms shall be sent by the Directorate General of Customs and Excise to the Work Unit of subsidy spending for BM-DTP as the basis for the issuance of SPM.
 - (4a) Before submitting Work Unit of subsidy spending for BM-DTP, SSPCP BM-DTP or other equivalent form receipt as intended in paragraph (4) shall be stamped " Import Duties Borne By The Government ".
 - (5) SPM shall be issued by proxy of PA of subsidy spending for BM-DTP and sent to proxy of BUN.
 - (6) Payment Order (SPM) ass referred to in the paragraph (5) shall be set as intended as the format which regulated in the provision of publishing the Payment Order (SPM).
2. Provisions of paragraph (3) of Article 8 shall be amended so that Article 8 reads as follows:

Article 8

- (1) Account codes used to record BM-DTP transactions are as follows:
 - a. 412116 with description of Import Duty Borne By The Government; and



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- b. 551323 with description of subsidy spending of Import Duty Borne By The Government.
- (2) The account codes as intended in paragraph (1) constitute transactions that do not affect government cash.
- (3) BM-DTP revenue is acknowledged at the time of issuing endorsing SPM and SP2D after receiving SSPCP.
- (4) Subsidy spending of BM-DTP is acknowledged at the time of issuing endorsing SPM and SP2D after receiving SSPCP.

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 May 8, 2012

MINISTER OF FINANCE,

Signed.

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

on May 8, 2012

MINISTER OF JUSTICE AND HUMAN RIGHTS

Signed.

AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA NUMBER 492 YEAR 2012