



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

COPY OF
REGULATION OF THE MINISTER OF FINANCE
NUMBER 128 / PMK.011 / 2011
CONCERNING

AMENDMENT TO
REGULATION OF THE MINISTER OF FINANCE NUMBER 67/PMK.011/2010
REGARDING THE STIPULATION OF EXPORT GOODS SUBJECT TO
EXPORT DUTIES AND EXPORT DUTY TARIFF

BY THE GRACE OF THE ONE ALMIGHTY GOD
THE MINISTER OF FINANCE,

- Considering :
- a. whereas in the context of guaranteeing the fulfillment of raw material needs for the cooking oil industry as well as to maintain the stability of cooking oil prices domestically, it is necessary to adjust the level of export duty tariff on the exports of oil palm, Crude Palm Oil (CPO) and its derivative products;
 - b. whereas in the context of supporting the downstream efforts on the oil palm industry to increase added value domestically, it is necessary to restructure the Export Duty tariff;
 - c. whereas based on the considerations mentioned in subparagraphs a and b, as well as to implement the provision of Article 2 paragraph (3) and Article 3 paragraph (5) of Government Regulation Number 55 year 2008 regarding the Imposition of Export Duties on Export Goods, it is necessary to stipulate a Regulation of the Finance Minister regarding Amendment to Regulation of the Finance Minister Number 67/PMK.011/2010 regarding Stipulation of Export Goods Subject to Export Duties and Export Duty Tariff;
- In view of :
1. Law Number 10 Year 1995 regarding Customs (State Gazette of the Republic of Indonesia Year 1995 Number 75, Supplement to the State Gazette of the Republic of Indonesia Number 3612) as amended with Law Number 17 Year 2006 (State Gazette of the Republic of Indonesia Year 2006 Number 93, Supplement to the State Gazette of the Republic of Indonesia Number 4661);



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2. Government Regulation Number 5 year 2008 regarding the Imposition of Export Duties on Export Goods (State Gazette of the Republic of Indonesia Year 2008 Number 116, Supplement to the State Gazette of the Republic of Indonesia Number 4886);
3. Presidential Decree Number 56/P Year 2010;
4. Regulation of the Minister of Finance Number 67/PMK.011/2010 regarding Stipulation of Export Goods Subject to Export Duties and Export Duty Tariff;

With due :
observance of

1. Letter of the Minister of Industry Number: 817/M-IND/12/2010 dated December 22, 2010 regarding Proposal for the Restructuring of Export Duties on Crude Palm Oil (CPO) Products and Their Derivatives;
2. Letter of the Minister of Agriculture Number: 106/KU.210/M/3/2011 dated March 9, 2011 regarding Proposal for the Imposition of Export Duty on Palm Cake Product (HS. 2306.60.00.00);
3. Letter of the Minister of Industry Number: 270/M-IND/5/2011 dated May 20, 2011 regarding Inputs on the Restructuring of Export Duties on CPO and Its Derivative Products;
4. Letter of the Minister of Trade Number: 815/M-DAG/SD/5/2011 dated May 30, 2011 regarding the Imposition of Export Duties on Oil Palm Exports;

HAS DECIDED:

To stipulate

: REGULATION OF THE MINISTER OF FINANCE ON THE AMENDMENT TO REGULATION OF THE MINISTER OF FINANCE NUMBER 67/PMK.011/2010 REGARDING THE STIPULATION OF EXPORT GOODS SUBJECT TO EXPORT DUTIES AND EXPORT DUTY TARIFF.

Article I

Several provisions in Regulation of the Minister of Finance Number 67/PMK.011/2010 regarding Stipulation of Export Goods Subject to Export Duties and Export Duty Tariff shall be amended as follows:

1. Provision of Article 1 sub-article 6 shall be amended so that



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Article 1 reads as follows:

Article 1

Referred to herein as:

1. Customs Law shall be Law Number 10 Year 1995 regarding Customs as amended with Law Number 17 Year 2006.
 2. Export Duties shall be state levy under the Customs Law imposed on export goods.
 3. Export Customs Notice shall be a statement drawn up by individuals in the context of performing customs obligation in the field of exports, in the form and requirements stipulated in the Customs Law.
 4. Export Check Price, hereinafter abbreviated as HPE, shall be the check price determined on a periodical basis by the minister whose duties and responsibilities are in the field of trade following coordination with relevant ministers/heads of non-ministerial government institutions/heads of technical agencies.
 5. Export Price shall be the price used for calculating Export Duties.
 6. Reference Price shall be the average international price and/or the average exchange price of certain commodities domestically to determine the Export Duty tariff determined on a periodical basis by the minister whose duties and responsibilities are in the field of trade following coordination with relevant ministers/heads of non-ministerial government institutions/heads of technical agencies.
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2. Attachment II to Regulation of the Minister of Finance Number 67/PMK.011/2010 regarding Stipulation of Export Goods Subject To Export Duties and Export Duty Tariff shall be amended as stipulated in Attachment I hereto which shall constitute an inseparable part hereof.
 3. Between Article 3 and Article 4, 1 (one) article shall be inserted, namely Article



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3A reading as follows:

Article 3A

- (1) With respect to mixed products from Crude Palm Oil (CPO) and its derivative products constituting a mixture of two or more types of goods as stipulated in Attachment I hereto shall be subject to Export Duties.
- (2) The types of goods and tariff item constituting mixed products of Crude Palm Oil (CPO) and their derivative products as referred to in paragraph (1) shall be as stipulated in Attachment II hereto which shall constitute an inseparable part hereof.
- (3) The Export Duty Tariff on mixed products from Crude Palm Oil (CPO) and their derivative products as referred to in paragraphs (1) and (2) shall be equal to the highest Export Duty tariff applicable from the component of mixed products from Crude Palm Oil (CPO) and their derivative products regardless of the composition of the mixed products.
4. The provision of Article 4 paragraph (1) shall be amended to read as follows:

Article 4

- (1) With regard to the stipulation of Export Duty tariff on export goods in the form of oil palm, Crude Palm Oil (CPO), and their derivatives as referred to in Article 3 paragraph (2) subparagraph b, the following provisions shall apply:
 - a. For Reference Price up to USD 750 (seven hundred and fifty US Dollars) per ton, the Export Duty tariff shall be as set out in Column 1 of Attachment I hereto.
 - b. For Reference Price above USD 750 (seven hundred and fifty US Dollars) per ton up to USD 800 (eight hundred US Dollars) per ton, the Export Duty tariff shall be as set out in Column 2 of Attachment I hereto.
 - c. For Reference Price above USD 800 (eight hundred US Dollars) per ton up to USD 850 (eight hundred and fifty US



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Dollars) per ton, the Export Duty tariff shall be as set out in Column 3 of Attachment I hereto.

- d. For Reference Price above USD 850 (eight hundred and fifty US Dollars) per ton up to USD 900 (nine hundred US Dollars) per ton, the Export Duty tariff shall be as set out in Column 4 of Attachment I hereto.
- e. For Reference Price above USD 900 (nine hundred US Dollars) per ton up to USD 950 (nine hundred and fifty US Dollars) per ton, the Export Duty tariff shall be as set out in Column 5 of Attachment I hereto.
- f. For Reference Price above USD 950 (nine hundred and fifty US Dollars) per ton up to USD 1,000 (one thousand US Dollars) per ton, the Export Duty tariff shall be as set out in Column 6 of Attachment I hereto.
- g. For Reference Price above USD 1,000 (one thousand US Dollars) per ton up to USD 1,050 (one thousand and fifty US Dollars) per ton, the Export Duty tariff shall be as set out in Column 7 of Attachment I hereto.
- h. For Reference Price above USD 1,050 (one thousand and fifty US Dollars) per ton up to USD 1,100 (one thousand and one hundred US Dollars) per ton, the Export Duty tariff shall be as set out in Column 8 of Attachment I hereto.
- i. For Reference Price above USD 1,100 (one thousand and one hundred US Dollars) per ton up to USD 1,150 (one thousand one hundred and fifty US Dollars) per ton, the Export Duty tariff shall be as set out in Column 9 of Attachment I hereto.
- j. For Reference Price above USD 1,150 (one thousand one hundred and fifty US Dollars) per ton up to USD 1,200 (one thousand and two hundred US Dollars) per ton, the Export Duty tariff shall be as set out in Column 10 of Attachment I hereto.
- k. For Reference Price above USD 1,200 (one thousand and two hundred US Dollars) per ton up to USD 1,250 (one thousand two hundred and fifty US Dollars) per ton, the Export Duty tariff shall be as set out in Column 11 of Attachment I hereto.



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1. For Reference Price above USD 1,250 (one thousand two hundred and fifty US Dollars) per ton, the Export Duty tariff shall be as set out in Column 12 of Attachment 1 hereto.

5. The provision of Article 4 paragraph (3) sub-paragraph a shall be amended so that Article 4 paragraph (3) shall read as follows:

Article 4

- (3) The reference price as referred to in paragraphs (1) and (2) shall be determined by the minister responsible for trade affairs by referring to the following as guidelines:
 - a. For Oil Palm, Crude Palm Oil (CPO), and their derivatives, the average international price by resort to the average Crude Palm Oil (CPO) price of GIF Rotterdam, the average Crude Palm Oil (CPO) price at Malaysia's exchange, and/or the average Crude Palm Oil (CPO) at Jakarta's exchange,
 - b. With regard to cocoa beans, the international average price by resort to the average CIF price of New York Board of Trade (NYBOT), New York.

6. Between Article 5 and Article 6, 1 (one) article shall be inserted, namely Article 5A which shall read as follows:

Article 5A

The list of RED Palm Olein brand in package subject to the Export Duty as referred to in Category V Number 28 in Attachment I hereto, shall be determined by the minister whose duties and responsibilities are in the field of trade,

Article II

This Regulation of the Minister of Finance shall come into effect 30 (thirty) days from its promulgation date.



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For public cognizance, ordering the promulgation of
this Regulation of the Minister of Finance by including it in
the Official Gazette of the Republic of Indonesia.

Stipulated in Jakarta

On 15 August 2011

MINISTER OF FINANCE,

Signed

AGUS D.W. MARTOWARDOJO

Promulgated in Jakarta

On 15 August 2011

MINISTER OF LAW AND HUMAN RIGHTS,

Signed

PATRIALIS AKBAR

OFFICIAL GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2011 NUMBER 501

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GIARTO

NIP. 195904201984021001



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CATEGO RY	NO.	TYPE OF GOODS	INCLUDED IN TARIFF ITEM	EXPORT DUTY TARIFF (%)											
II	3.	Crude Palm Oil (CPO)	1511.10.00.00 ex. 1516.20.12.00 ex. 1516.20.91.00	0	7.5	9	10.5	12	13.5	15	16.5	18	19.5	21	22.5
	4.	Crude Palm Kernel Oil (CPKO)	1513.21.00.00 ex. 1516.20.15.00 ex. 1516.20.99.00	0	7.5	9	10.5	12	13.5	15	16.5	18	19.5	21	22.5
III	5.	Crude Palm Olein	ex. 1511.90.10.00 ex. 1516.20.12.00 ex. 1516.20.91.00	0	3	4	5	6	7	8	9	10.5	12	13.5	15
	6.	Crude Palm Stearin	ex. 1511.90.10.00 ex. 1516.20.12.00	0	3	4	5	6	7	8	9	10.5	12	13.5	15



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CATEGO RY	NO.	TYPE OF GOODS	INCLUDED IN TARIFF ITEM	EXPORT DUTY TARIFF (%)											
			1516.20.50.00 ex. 1516.20.80.00 ex. 1516.20.91.00												
	7.	Crude Palm Kernel Olein	ex. 1513.29.19.00 ex. 1516.20.15.00 ex. 1516.20.99.00	0	3	4	5	6	7	8	9	10.5	12	13.5	15
	8.	Crude Palm Kernel Stearin	1513.29.11.00 ex. 1513.29.19.00 ex. 1516.20.15.00 1516.20.60.00	0	3	4	5	6	7	8	9	10.5	12	13.5	15
	9.	Palm Fatty Acid Distillate (PFAD)	3823.19.10.00 3823.19.90.00	0	3	4	5	6	7	8	9	10.5	12	13.5	



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CATEGO RY	NO.	TYPE OF GOODS	INCLUDED IN TARIFF ITEM	EXPORT DUTY TARIFF (%)											
			1511.90.90.90												
	10.	Hydrogenated Palm Oil (Bulk) >20 kg	ex. 1516.20.21.00 ex. 1516.20.91.00	0	3	4	5	6	7	8	9	10.5	12	13.5	15
	11.	Hydrogenated Palm Kernel Oil (Bulk) >20kg	ex. 1516.20.21.00 ex. 1516.20.91.00	0	3	4	5	6	7	8	9	10.5	12	13.5	15
	12.	Hydrogenated Palm Olein (Bulk) >20 kg	ex. 1516.20.21.00 ex. 1516.20.91.00	0	3	4	5	6	7	8	9	10.5	12	13.5	15
	13.	Hydrogenated Palm Kernel Olein (Bulk) > 20 kg	ex. 1516.20.21.00 ex. 1516.20.91.00	0	3	4	5	6	7	8	9	10.5	12	13.5	15
	14.	Hydrogenated	ex. 1516.20.21.00	0	3	4	5	6	7	8	9	10.5	12	13.5	15



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CATEGO RY	NO.	TYPE OF GOODS	INCLUDED IN TARIFF ITEM	EXPORT DUTY TARIFF (%)											
		Palm Kernel Stearin (Bulk) >20 kg	ex. 1516.20.91.00												
	15.	Hydrogenated Palm Stearin (Bulk) >20 kg	ex. 1516.20.21.00 ex. 1516.20.91.00 ex. 1516.20.50.00 ex. 1516.20.80.00	0	3	4	5	6	7	8	9	10.5	12	13.5	15
IV	16.	RBD Palm Olein	1511.90.90.20	0	2	3	4	5	6	7	8	9	10	11.5	13
	17.	RBD Palm Oil	1511.90.90.10	0	0	0	2	3	4	5	6	7	8	9	10
	18.	RBD Palm Kernel Oil	ex. 1513.29.99.00	0	0	0	2	3	4	5	6	7	8	9	10
	19.	RBD Palm Kernel Olein	ex. 1513.29.99.00	0	0	0	2	3	4	5	6	7	8	9	10
	20.	RBD Palm	1513.29.91.00	0	0	0	2	3	4	5	6	7	8	9	10



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CATEGO RY	NO.	TYPE OF GOODS	INCLUDED IN TARIFF ITEM	EXPORT DUTY TARIFF (%)											
		Kernel Stearin	ex. 1513.29.99.00												
	21.	RBD Palm Stearin	1511.90.90.30	0	0	0	2	3	4	5	6	7	8	9	10
	22.	Hydrogenated RBD Palm Olein	ex. 1516.20.91.00	0	2	3	4	5	6	7	8	9	10	11.4	13
	23.	Hydrogenated RBD Palm Oil	ex. 1516.20.91.00	0	0	0	2	3	4	5	6	7	8	9	10
	24.	Hydrogenated RBD Palm Kernel Oil	ex. 1516.20.91.00	0	0	0	2	3	4	5	6	7	8	9	10
	25.	Hydrogenated RBD Palm Kernel Olein	ex. 1516.20.40.00	0	0	0	2	3	4	5	6	7	8	9	10
	26.	Hydrogenated RBD Palm	ex. 1516.20.40.00	0	0	0	2	3	4	5	6	7	8	9	10



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CATEGO RY	NO.	TYPE OF GOODS	INCLUDED IN TARIFF ITEM	EXPORT DUTY TARIFF (%)											
		Kernel Stearin													
	27.	Hydrogenated RBD Palm Stearin	ex. 1516.20.70.00 ex. 1516.20.91.00	0	0	0	2	3	4	5	6	7	8	9	10
V	28.	RBD Palm Olein in branded packages ≤ 20 kg	1511.90.90.20	0	0	0	0	0	2	2	2	3	4	5	6
	29.	Biodiesel from palm oil (Fatty Acid Methyl Esters)	ex. 3824.90.90.00	0	0	0	0	0	2	2	2	2	5	5	7.5



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DIVISION

GIARTO

NIP. 195904201984021001

MINISTER OF FINANCE,

Signed

AGUS D.W. MARTOWARDOJO



MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA

ATTACHMENT TO
REGULATION OF THE MINISTER OF FINANCE NUMBER
128/PMK.011/2011 REGARDING AMENDMENT TO REGULATION OF
THE MINISTER OF FINANCE NUMBER 67/PMK.011/2010
REGARDING STIPULATION OF IMPORT GOODS SUBJECT TO
EXPORT DUTIES AND EXPORT DUTY TARIFF

MIXED PRODUCTS OF CRUDE PALM OIL (CPO) AND THEIR DERIVATIVES

NO.	TYPE OF GOODS	INCLUDED IN TARIFF ITEM
1.	-- Solid mixed or processed products	1517.90.50.00
2.	-- Liquid mixed or processed products the main ingredient of which is palm oil	1517.90.62.00
3.	-- Liquid mixed or processed products the main ingredient of which is crude palm kernel oil	1517.90.63.00
4.	-- Liquid mixed or processed products the main ingredient of which is palm kernel oil which has been refined, purified and	1517.90.64.00



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	made odorless	
5.	-- Liquid mixed or processed products the main ingredient of which is crude palm kernel olein	1517.90.65.00
6.	-- Liquid mixed or processed products the main ingredient of which is palm kernel olein which has been refined, purified and made odorless	1517.90.66.00
7.	-- Liquid mixed or processed products the main ingredients of which are not included in items 1517.90.62.00, 1517.90.64.00, 1517.90.65.00, 1517.90.66.00	1517.90.69.00
8.	-- Inedible mixed or processed products made from vegetable fat or oil or from fat or oil fraction other than palm oil (including palm kernel)	1518.00.31.00

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