The following notification supplements the information appearing in L/5603/Add.28 with regard to the Export Certificate Programme. The present document reproduces the text of Minister of Finance Decree No. 434/KMK.01/1978, Minister of Finance Decree No. 269/KMK.01/1982, and Minister of Finance Decree No. 576/KMK.05/1984, which form the legal foundation of the Export Certificate Programme.

La notification ci-après complète les renseignements contenus dans le document L/5603/Add.28 en ce qui concerne le Programme de certificats d'exportation. Le présent document reproduit le texte des décrets no 434/KMK.01/1978, 269/KMK.01/1982 et 576/KMK.05/1984 du Ministre des finances, qui constituent le fondement juridique du Programme de certificats d'exportation.

Con la siguiente notificación se completa la información que figura en el documento L/5603/Add.28, relativa al Programa de Certificados de Exportación. En el presente documento se reproduce el texto de los Decretos del Ministro de Finanzas N° 434/KMK.01/1978, 269/KMK.01/1982 y 576/KMK.05/1984, que constituyen el fundamento jurídico del Programa de Certificados de Exportación.
(I) THE FACILITY OF EXEMPTION AND THE RIGHT OF EXEMPTION FROM IMPORT DUTY, IMPORT SALES TAX AND IMPORT MPO TAX (WAPU) ON BASIC MATERIALS AND OR COMPLEMENTARY MATERIALS AS WELL AS EASILY WORN OUT SPARE PARTS/ACCESSORIES THAT ARE USED IN MANUFACTURING EXPORTED INDUSTRIAL PRODUCTS
(Decree of the Minister of Finance No. 434/KMK.01/1978 dated November 15, 1978)

THE MINISTER OF FINANCE,

Considering: that within the framework of boosting the export of goods produced by the domestic industry from imported basic and or complementary materials as well as easily worn out spare parts/accessories, it is necessary to improve the effective provisions concerning import duty and other levies.

In view of:
1. The East Indies Tariff Law (Statute Book of 1924 No. 487) as already amended and supplemented;
2. The East Indies Auditing Law (Statute Book of 1925 No. 448) as already amended and supplemented lastly by Law No. 9/1968 (Statute Book of 1968 No. 53);
3. The Corporate Tax Ordinance of 1925 as already amended and supplemented lastly by Law No. 8/1970 (Statute Book of 1970 No. 43);
4. The Ordinance of Rights (Statute Book of 1931 No. 471) as already amended and supplemented;
5. The Sales Tax Law of 1951 as already amended and supplemented lastly by Law No. 2/1968 (Statute Book of 1968 No. 14);
6. Law No. 8/1967;
7. The Regulation on Administrative Control (Statute Book of 1933 No. 381);
8. Government Regulation dated March 31, 1937 (Statute Book of 1937 No. 184);

DECIDES:

To stipulate: THE DECREE OF THE MINISTER OF FINANCE CONCERNING THE FACILITY OF EXEMPTION FROM IMPORT DUTY, IMPORT SALES TAX AND IMPORT MPO TAX (WAPU) ON BASIC MATERIALS AND OR COMPLEMENTARY MATERIALS AS WELL EASILY WORN OUT SPARE PARTS/ACCESSORIES THAT ARE USED IN MANUFACTURING EXPORTED INDUSTRIAL PRODUCTS.

CHAPTER I
ON THE FACILITY OF EXEMPTION FROM IMPORT DUTY, IMPORT SALES TAX AND IMPORT MPO TAX (WAPU)
Article 1

Companies which import basic materials and or complementary materials as well as easily worn out spare parts/accessories for use in manufacturing industrial products that are really for exports, shall be granted an exemption of import duty, import sales tax and import MPO tax (obligatory levy - WAPU) on the basic and or complementary materials as well as the easily worn out spare parts/accessories concerned.

Article 2

Before the import of basic and or complementary materials as well as easily worn out spare parts/accessories as meant in Article 1, the companies concerned shall submit applications to the Minister of Finance or the Chief of the Territorial Office or the Chief of the Customs and Excise Inspectorate at the port of import with a copy addressed to the Head of the local Tax Inspectorate by mentioning:

- Names and addresses of companies.
- Basic and or complementary materials as well as easily worn out spare parts/accessories which will be imported with an exemption from import duty, import sales tax and import MPO tax (WAPU).
- Types of industrial products which will be exported, and the quantity of each type of basic and or complementary materials as well as easily worn out spare parts/accessories which will be used for each unit of industrial products.
- Ports of import of basic and or complementary materials as well as easily worn out spare parts/accessories which will be imported with an exemption from import duty, import sales tax and import MPO tax (WAPU).
- Ports of export of the industrial products mentioned above.
- Latest fiscal certificates of the companies.

Article 3

(1) The Chief of the Territorial Office or the Chief of the Customs and Excise Inspectorate as meant in Article 2 on behalf of the Minister of Finance, after scrutinizing the applications as meant in Article 2, shall grant the exemption from import duty, import sales tax and import MPO tax (WAPU) to the basic and or complementary materials as well as the easily worn out spare parts/accessories concerned by requesting for a foreign exchange bank guarantee or a written guarantee from the companies.

(2) In the case of the companies choosing a foreign exchange bank guarantee, the following requirements shall be fulfilled:

- The period of production process up to exports.
- Latest fiscal certificates of the companies.

(3) In the case of the companies choosing a written guarantee, the requirements mentioned in paragraph (2) shall also be fulfilled.

(4) The company’s guarantee as meant in paragraph (3) shall be in the form of a statement of debt acknowledgement.

Article 4

If within the period as meant in Article 3 paragraph (2) letter a and paragraph (3) the industrial products concerned are not exported, the import duty, import sales tax and import MPO tax (WAPU) originally exempted shall be paid and the effective bank interest be imposed.

CHAPTER II
ON THE GRANTING OF THE RIGHT OF EXEMPTION FROM IMPORT DUTY, IMPORT SALES TAX AND IMPORT MPO TAX (WAPU)

Article 5

(1) Companies which export industrial products manufactured from basic and or complementary materials as well as easily worn out spare parts/accessories that are in
imported with the payment of, Import duty, import sales tax and import MPO tax (WAExhibit (PU) shall be granted the right of exemption from import duty, import sales tax & import MPO tax (WAPU) in the form of the Export Certificate.

(2) The export certificate as meant in paragraph (1) shall be expressed in the rupiah whose amount is determined on the basis of a certain percentage of the export check prices of industrial products and the quantities exported. The check prices mentioned above shall be fixed by the Minister of Trade and Cooperatives once in 6 (six) months.

(3) The percentage as meant in paragraph (2) shall be determined once in 6 (six) months by the Minister of Trade at the proposal of the Minister of Industry.

(4) The percentage which is used as the basis for calculating the value of the export certificate shall be the effective percentage on the date of form E-3 of the industrial products concerned.

(5) The export certificate shall be issued in the name of and be valid as a security.

(6) The export certificate can be used for the payment of taxes or be cashed at the state treasury.

Article 6

1) In order to obtain the right of exemption from import duty, import sales tax and import MPO tax (WAPU) as meant in Article 5, the companies concerned shall submit applications to the Minister of Finance cq. the Chief of the Territorial Office or the Chief of the Customs and Excise Inspectorate at the port of export with a copy addressed to the Head of the local Tax Inspectorate, by attaching a copy of form E-3 of already exported industrial products and mentioning:
   a. Names and addresses of companies.
   b. Latest fiscal certificates of the companies.
   c. Industrial products which are exported.

(2) The approval of the applications as meant in paragraph (1) shall be stipulated in a decision of the Chief of the Territorial Office or the Chief of the Customs and Excise Inspectorate issued on behalf of the Minister of Finance.

(3) On the basis of the decision as meant in paragraph (2), the Chief of the Territorial Office or the Chief of the Customs and Excise Inspectorate concerned shall issue the export certificate on behalf of the Minister of Finance.

CHAPTER III
CLOSING PROVISIONS

Article 7

The Director General of Customs and Excise, the Director General of Taxes and the Director General of Budgetary Affairs shall implement and provide further rules on the realisation of provisions in this decree in their respective fields of authority.

Article 8

This decree shall come into force as from November 16, 1978.

Stipulated in Jakarta.

THE MINISTER OF FINANCE,
sgd.

ALI WARDANA.
THE AMENDMENT AND ADDITION OF THE DECREE OF THE MINISTER OF FINANCE NO. 434/KMK.01/1978 ON THE FACILITY AND RIGHT OF EXEMPTIONS FROM DUTY, IMPORT SALES TAX AND IMPORT-MPO (UAPU) ON BASIC AND OR COMPLEMENTARY MATERIALS AS WELL AS EASILY EXHAUSTED SPAREPART/ACCESSORIES THAT ARE USED IN MANUFACTURING INDUSTRIAL PRODUCTS FOR EXPORTS

(Decree of the Minister of Finance No. 269/KMK.01/1982 dated April 22, 1982)

THE MINISTER OF FINANCE

Considering: that within the framework of implementing Government Regulation No. 1/1982 it is deemed necessary to amend and supplement the Decree of the Minister of Finance No. 434/KMK.01/1978 dated November 1978.

In view of:
2. The Decree of the Minister of Finance No. 434/KMK.01/1978;
3. The Joint Decree of the Minister of Finance and the Minister of Trade and Cooperatives No. 157/KMK.05/1982.

DECIDES:


Article 1

The provisions in Article 5 of the Decree of the Minister of Finance No. 434/KMK.01/1978 shall be amended so that they read as follows:

(1). Companies which export industrial products made of basic and complementary materials as well as easily exhausted spareparts/accessories imported with the payment of import duty, import sales tax and import-MPO/semi sell assessment (UAPU/tax collector), shall be granted the right of exemptions from import duty, import sales tax and import-MPO (UAPU) in the form of the export certificate.

(2). The export certificate as meant in paragraph (1) shall be expressed in the rupiah, the amount of which is determined on the basis of a certain percentage of the export check price of the industrial product concerned and the quantity of goods exported. The aforesaid check price shall be that fixed by the Minister of Trade and Cooperatives every 6 (six) months.

(3). The percentage as meant in paragraph (2) shall be fixed every 6 (six) months by the Minister of finance at the proposal of the Minister of Industry.
(4). The percentage used as the basis for the calculation of the value of the export certificate shall be that which is effective on the date of the commodity export notification (PEB) form of the industrial product concerned.
(5). The export certificate shall be issued with names and shall be effective as securities.
(6). The export certificate shall be similar to SKO/SPM (decision of authorisation/order of payment).

Article 2

(1). The export certificate can be used for tax payment, be cashed at the State Treasury or the foreign exchange bank where the commodity export notification document is signed.
(2). In case of cashing foreign exchange bank has the account of the State Treasury office, the foreign exchange bank can put it to the account of the State Treasury office and later submit a debit note and the original export certificate to the State Treasury office holding the account.
(3). In case the cashing foreign exchange bank has no account of the State Treasury office, the bank shall pay the value of the export certificate and then submit a claim by attaching the original export certificate to the other bank where the account of the State Treasury office is kept. The other bank shall pay the claim of the cashing bank by putting it to the account of the State Treasury office, and submit a debit note and the original export certificate to the State Treasury office holding the account.
(4). The imposition on the account of the State Treasury office and the submittance of the debit note and the original export certificate to the State Treasury office holding the account by the bank as mean in paragraph (2) and (3) shall be done on the same day.

Article 3

The provisions in Article 6 of the Decree of the Decree of the Minister of Finance No. 434/KMK. 01/1978 shall be amended so that they read as the following:

(1). In order to obtain the right of exemptions from import duty, import sales tax and import MPO (UAPU) as mean in Article 5 of the Decree of the Minister of Finance No. 434/KMK. 01/1978 as already amended by this decree, the companies concerned shall submit applications to the Minister of Finance for the attention of the Head of the Territorial Office or the Head of the Inspectorate of
Customs and Excise at the port of exports with a copy to the Head of the local Tax Inspectorate, by filling out forms VI and VII as well as export certificate forms at the foreign exchange bank where the commodity export notification document is signed as indicated in the specimens of attachments I, II, III of the decree, and enclosing the fiscal certificate of the latest year.

(2). The approval of the applications as meant in paragraph (1) shall be stipulated in a decision of the Head of the Export Section of the Territorial Office or the the Head of the Inspectorate of Customs and Excise on behalf of the Minister of Finance.

(3). On the basis of the decision as meant in paragraph (2) the Head of the Export Section of the Territorial Office or the Head of the Inspectorate concerned shall issue the export certificate on behalf of the Minister of Finance.

Article 4

This decree shall take effect as from the date of stipulation and shall be retroactively valid starting April 1, 1982.

For public cognizance, this decree shall be published in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta
On April 22, 1982

THE MINISTER OF FINANCE,
sgd.

ALI WARDhana
ATTACHMENT 1: THE DECREE OF THE MINISTER
OF FINANCE NO. 269/KMK.01/

Number: 
Enclosure: 
Subject: Application for exemptions from import duty, import sales tax and import MPO/Uapu (export certificate).

To,
The Minister of Finance
Attention: 

The undersigned,
Name of company: 
Address: 
Taxpayer No.: 

Hereewith submits an application for the right of exemptions from import duty, import sales tax and import MPO/Uapu (export certificate) for the export the following industrial products:

(Quantity, types of goods) with P.E.B. No. dated......
(foreign exchange bank).

The check prices of the export certificate are......
and the percentages of the export certificate are......

The industrial products as meant above are made of basic materials, complementary materials and easily exhausted spareparts imported with the payment of import duty, import sales tax and import MPO/UAPU.

Yours sincerely,

(..........................)

Number:

Enclosure:

Subject: Approval of exemptions from import duty, import sales tax and import MPO/Wapu (export certificate).

To,

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After studying and examining your application, we approve the request for the right of exemptions from import duty, import sales tax and import MPO/Wapu (export certificate) because you have exported the following industrial products:

(quantity, types of goods) on the basis of the export certificate check prices .......... and the export certificate percentages .......... with P.E.B. No. ........ dated ............ (list 2) from the port of ........

.......... to the FOB volume of ............

Based on the above data and on the Decree of the Minister of Finance No. 434/KMK.01/1978 dated November 15, 1978 and the Decree of the Minister of Finance No. 269 /KMK.01/1982 dated April 22, 1982, the Export Certificate No. ............ dated ............ to the value of Rp. ..........(..........................) shall be granted in the name of:

Company:

Address:

Tax payer No.:

For THE MINISTER OF FINANCE,

1. Original to the applicant;
2. 1st copy to the Tax Inspectorate;
3. 2nd copy to the foreign exchange bank;
4. 3rd copy to the legal bureau & public relations section of the Ministry of Finance;
5. File.

(Decree of the Minister of Finance No. 676/KMK.05/1984 dated June 26, 1984)

THE MINISTER OF FINANCE,

Considering:

a. that within the framework of increasing the export of commodities produced by domestic industries using the right to exemption from import duty, import sales tax and import-MPO tax/WAPU (semi self-assessment/tax collector) on basic materials and or complementary materials and easily worn out spare parts/accessories from imports, it is necessary to review the period of validity of the right to exemption as meant above;

b. that in conjunction with the above consideration, it is deemed necessary to amend the Decree of the Minister of Finance No. 269/KMK.01/1982 dated April 22, 1982.

In view of:

1. Government Regulation No. 1/1982;
2. The Decree of the Minister of Finance No. 434/KMK.01/1978;
3. The Decree of the Minister of Finance No. 269/KMK.01/1982.

DECIDES:

To stipulate:


Article I

The provision in Article 1 paragraph (2) of the Decree of the Minister of Finance No. 269/KMK.01/1982 shall be amended so that it reads as follows:

"(2) The export certificate as meant in paragraph (1) shall be put in the rupiah whose amount is determined on the basis of a certain percentage of the export check price of the industrial product concerned & the quantity exported. The check price as meant above shall be fixed by the Minister of Trade for a period of 12 (twelve) months."

Article II

The provision in Article 1 paragraph (3) of the Decree of the Minister of Finance No. 269/KMK.01/1982 shall be amended so that it reads as follows:

"(3) The percentage as meant in paragraph (2) shall be fixed for a period of 12 (twelve) months by the Minister of Finance at the proposal of the Minister of Industry.

Article III

This decree shall come into force as from July 1, 1984.

Stipulated in Jakarta
On June 26, 1984

THE MINISTER OF FINANCE
s.d.

RADIUS PRAWIRO