Se ha recibido de la Misión Permanente de Indonesia la siguiente comunicación, relativa a la declaración hecha por Indonesia de conformidad con lo dispuesto en el párrafo 5 del artículo 14 del Acuerdo.

Tengo el honor de referirme a mi notificación relativa al párrafo 5 del artículo 14 del Acuerdo, recogida en el documento SCM/62 de fecha 8 de marzo de 1985.

Debido a circunstancias imprevistas, Indonesia no pudo poner término al programa de certificados de exportación a partir del 15 de abril de 1986. Me complace poner ahora en su conocimiento que el 19 de julio de 1986 Indonesia ha dado cumplimiento a su compromiso a este respecto.

Adjunto a la presente los siguientes documentos:

- Decreto conjunto del Ministro de Hacienda, del Ministro de Comercio y del Gobernador del Banco de Indonesia
  N°: 314/KMK.01/1986
  N°: 133/Kpb/V/86
  N°: 19/3/KEP/GBI
  fechado en Yakarta el 6 de mayo de 1986 y relativo al procedimiento y las prescripciones para el reembolso de los derechos de importación sobre las mercancías y materias importadas utilizadas en la fabricación de productos de exportación.

- Decreto conjunto del Ministro de Hacienda, del Ministro de Comercio y del Gobernador del Banco de Indonesia
  N°: 315/KMK.01/1986
  N°: 134/Kpb/V/86
  N°: 19/4/KEP/GBI
  fechado en Yakarta el 6 de mayo de 1986 y relativo al procedimiento y las prescripciones para la exoneración de los derechos de importación sobre las mercancías y materias importadas utilizadas en la fabricación de productos de exportación.
THE MINISTRY OF FINANCE, THE MINISTRY OF TRADE AND THE BANK OF INDONESIA


No: 314/KMK.01/1986
No: 133/Kpb/V/86
No: 19/3/KEP/GBI

RE
PROCEDURE AND REQUIREMENTS OF IMPORT DUTY RESTITUTION ON IMPORTED GOODS AND MATERIALS USED FOR THE MANUFACTURING OF EXPORT COMMODITIES


Considering: that for increasing the non-oil/gas export, it is deemed necessary to improve the provisions on the import duty restitution;

In view of:
1. 'Indische Tariefwet' (State Gazette 1924 No. 487) as already amended and added;
2. 'Indische Comptabiliteitwet' (State Gazette 1925 No. 448) as already amended and added lately by Law No. 9 Year 1968;
3. 'Rechten Ordonnantie' (State Gazette 1931 No. 471) as already amended and added;
4. Government Regulation No. 21 Year 1986 re Amendment of Article 1 of 'Regeringsverordening' of 31 March 1937 (State Gazette 1937 No. 184);
5. Decree of the President No. 12 Year 1986 re Amendment of Decree of the President No. 15 Year 1984 re Organizational Structure of Ministries as already amended lately by Decree of the President No. 76 Year 1985;
7. Joint Decree of the Minister of Trade, the Minister of Finance, and the Governor of the Bank of Indonesia No. 895/Kpb/VIII/1985, No. 688/KMK.01/1985, and No. 18/9/KEP/GBI re Further Confirmation on Clean Report of Findings (LKP);

Article 1

(1) Any goods and material of import origin the import duty and surcharge of which have been paid can be granted an import duty and surcharge restitution.

(2) The goods and materials of import origin as referred to in paragraph (1) of this Article will be:

a. any goods and material of import origin to manufacture products to be further exported, except fuel, lubricant, and factory equipment;

b. any domestic goods and material of identical quality with the imported ones for the substitute of relative goods and materials of import origin in a production unit to manufacture products to be further exported shall be treated as the goods materials of import origin as long as the quantity thereof does not exceed that of import;

c. the goods and materials of import or in which are further exported without any charge and in good condition.

(3) Excluded from the calculation of the import duty and surcharge restitution as referred to in paragraph (2) of this Article be:

a. by products, scrap, and waste from the production of export goods having commercial value and not exported;

b. fine paid due to the violation of provisions upon importation.

Article 2

(1) The requirements to obtain the import duty and surcharge restitution as referred to in Article 1 shall be as follows:

a. the relative export goods has been examined by the Surveyor;

b. based on the examination, the Surveyor issues an Export Clean Report of Findings;

c. the relative export goods has been exported;

d. the relative export goods has not ever been used in Indonesia;

e. the availability of import evidence (PPUD);

f. the availability of linkage report between goods and materials of import origin and the export goods;
(2) The examination as referred to in letter a paragraph (1) of this Article, shall be conducted by the Surveyor designated by the Government and conducted as the port of loading, factory or warehouse, covering the clean report of findings on type, quality, quantity, price and value of goods to export, as provided in form B5 attached hereto.

Article 3

The import duty and surcharge restitution shall apply to the goods and materials the import of which is conducted in not later than three (3) years prior to the export implementation.

Article 4

(1) The application for the import duty and surcharge restitution shall be proposed to the Agency for Import Duty exemption and Restitution (P4BM) of the Ministry of Finance or the Office of P4BM in regions by submitting the following documents:

a. application as provided in form B attached hereto;

b. said application shall be enclosed with the following forms:
   - for exporter: Form B2 and Form B3
   - for producer: Form B1, Form B3, and Form B4;
   - for importer exporting the goods as referred to in letter c paragraph (2) of Article 1: Form B1 and Form B4;
   - for importer simultaneously being the importer and producer of the relative goods: Form B3

(2) The amendment of Form as referred to in items a and b of paragraph (1) of this Article shall be stipulated by the Minister of Finance.

(3) The application as referred to in paragraph (1) of this Article can cover one or several shipments.

Article 5

The application for the import duty and surcharge restitution as referred to in Article 4 shall be effective for one (1) year after the export realization.

Article 6

(1) The application for import duty and surcharge restitution shall be processed by P4BM which will further give decision in not later than thirty (30) days after the receipt of application.

(2) In processing the import duty and surcharge restitution as referred to in paragraph (1) of this Article, P4BM can:

a. return the application due to the incomplete date; or

b. refuse the application due to the incorrect date; or
c. give approval with the provisional payment of seventy-five per cent (75%) of the value of the import duty and surcharge proposed, and the remaining twenty-five per cent (25%) shall be paid after the clean report of findings on documents in not later than sixty (60) days after the receipt of application by P4BM.

Article 7

(1) The Import duty and surcharge restitution as referred to in paragraph (2) of Article 6 shall be conducted by the P4BM by issuing the Payment Order (SPM) submitted or sent to the applicant.

(2) The clearing/cashing of SPM by the applicant at the state owned bank on the account of the State Treasury Office, directly or via supplier's bank.

Article 8

The company receiving the import duty and surcharge restitution shall prepare, keep, and maintain in its pace of business books and records in detail in relation to the import duty and surcharge restitution, at least for five (5) years as from the importation of the relative goods and materials.

Article 9

If necessary, P4BM can audit the accounting, other records as well as the goods and materials inventory of the relative company in relation to the import duty and surcharge restitution.

Article 10

If the audit as referred to in Article 9 indicates an excess of the import duty and surcharge restitution, the relative company shall pay back said excess plus the administrative cost the tariff of which shall be stipulated by the Minister of Finance.

Article 11

(1) The provisions herein shall apply to export goods shipped as from 1 July 1986 and goods and materials imported as from 1 May 1985.

(2) The Export Certificate shall still be granted to the export goods shipped in not later than 30 June 1986 with Export LKP issued by a Surveyor in the port of destination/unloading.

Article 12

Anything not yet sufficiently regulated herein shall be further stipulated by the Minister of Finance.
Article 1

By due observance of Article 11 hereof, by the issuance hereof the following shall be declared null and void:

a. The provisions concerning the right on exemption from import duty as provided in Decree of the Minister of Finance No. 633/KMK.01/1985 re Improvement of Several Provisions of Decree of the Minister of Finance No. 434/KMK.01/1978 as already several times amended lately by Decree of the Minister of Finance No. 576/KMK.05/1984;

b. Article 5 of Joint Decree of the Minister of Trade, the Minister of Finance, and the Governor of the Bank of Indonesia No. 657/Kpb/IV/1985, No. 330/KMK.05/1985, and No. 18/3/KEP/GBI re Improvement of General Provisions on Export;


Article 14

This Joint Decree shall come into force as from 1 July 1986.

For the public knowledge, this Joint Decree shall be announced in the Official Gazette of the Republic of Indonesia.

Stipulated in Jakarta
on 6 May 1986

THE MINISTER OF FINANCE

THE MINISTER OF TRADE

THE GOVERNOR OF THE BANK OF INDONESIA

(signed)

(signed)

(signed)

RADIUS PRAWIRO

RACHMAT SALEH

ARIFIN M. SIREGAR
THE MINISTRY OF FINANCE, THE MINISTRY OF TRADE AND THE BANK OF INDONESIA


NO: 315/KMK.01/1985
NO: 134/Kpb/V/86
NO: 19/4/KEP/GBI

RE

PROCEDURE AND REQUIREMENTS OF IMPORT DUTY EXEMPTION ON IMPORTED GOODS AND MATERIALS USED FOR THE MANUFACTURING OF EXPORT COMMODITIES


Considering: that in the framework of increasing the non-oil/gas export, it is deemed necessary to improve the provisions on the import duty exemption;

In view of: 1. 'Indische Tariefwet' (State Gazette 1924 No. 487) as already amended and added;

2. 'Indische Comptabiliteitwet' (State Gazette 1925 No. 448) as already amended and added lately by Law No. 9 Year 1968;

3. 'Rechten Ordonnantie' (State Gazette 1931 No. 471) as already amended and added;

4. Government Regulation No. 21 Year 1986 re Amendment of Article 1 of 'Regeringsverordening' of 31 March 1937 (State Gazette 1931 No. 184);

5. Decree of the President No. 12 Year 1986 re Amendment of Dec.s of the President No. 15 Year 1984 on Organizational Structure of Ministries as already Amended, lately by Decree of the President No. 78 Year 1985;

6. Joint Decree of the Minister of Trade, the Minister of Finance, and the Governor of the Bank of Indonesia No. 656/Kpb/IV/85, No. 329/KMK.05/1985, and No. 18/2/KEP/GBI re Improvement of General Provisions on Import;

7. Joint Decree of the Minister of Trade, the Minister of Finance and the Governor of the Bank of Indonesia No. 657/Kpb/IV/85, No. 330/KMK.05/1985, and No. 18/3/KEP/GBI re Improvement of General Provisions on Export;
HAS DECIDED


Article 1

(1) The exemption from import duty and surcharge on goods and materials of import origin can be granted to any exporting producer.

(2) The goods and materials of import origin as referred to in paragraph (1) of this Article shall be goods and materials used to manufacture products to be further exported, except fuel, lubricant, and factory equipment.

Article 2

The import duty and surcharge exemption granted based on the plan of production and export of goods as referred to in paragraph (2) of Article 1 shall be for twelve (12) months at the most.

Article 3

(1) The requirements of the import duty and surcharge exemption as referred to in Article 1 shall be as follows:

a. it shall be granted to any goods and materials of import origin used for production and export based on the production and export plan as referred to in Article 2;

b. if said goods and materials of import origin have not been used in the production process or the products have not been exported after the expiry to the twelve (12) months' period of the production and export plan as referred to in item (a), 25 per cent at the most of the goods and materials of import origin can be transferred to the next production and export plan, and the remainder shall be subject to the payment of import duty and surcharge;

c. upon the scrap of goods and materials of import origin exceeding 25 per cent and the import duty and surcharge of which have been paid as referred to in item (b) of paragraph (1) of this Article, if the products are then exported, can be applied the provisions on the import duty and surcharge restitution as provided in joint Decree of the Minister of Finance, the Minister of Trade, and the Governor of the Bank of Indonesia No. 314/KMK.01/1986, No. 133/Kpb/V/86, and No. 19/3/KEP/GBI re Procedure and Requirements of Import Duty Restitution on Imported Goods and Materials used for the Manufacturing of Export Commodities;

d. the goods and materials of import origin as well as their products including scrap, waste and by-products sold domestically shall be subject to import duty and surcharge.
(2) To obtain the import duty and surcharge exemption as referred to in paragraph (1) of this Article, the relative exporting producer shall:

a. apply for as referred to in Articles 4 and 5;

b. give statement on linkage between the goods and materials of import origin and the products exported and not exported per six (6) months according to the model of Form A1 attached hereto.

**Article 4**

(1) The application for the import duty and surcharge exemption shall be submitted to the Agency for Import Duty Exemption and Restitution (P4BM) of the Ministry of Finance and furnished with the supporting documents according to the models as in Form A attached hereto.

(2) The application for the import duty and surcharge exemption as referred to in paragraph (1) of this Article shall be processed for the approval and refusal by P4BM in not later than fourteen (14) days after the receipt thereof.

**Article 5**

(1) If the application for the import duty and surcharge exemption is approved, the exporting producer shall:

a. submit a surety bond at the value of the import duty and surcharge on the goods and materials of import origin;

b. prepare, keep, and maintain detailed accounting and records for at least five (5) years in relation to said import duty and surcharge exemption.

(2) The surety bond as referred to in paragraph (1) of this Article shall be returned in not later than thirty (30) days after the export realization is proved by:

a. the relative export goods have been examined by the Surveyor;

b. based on the examination as referred to in letter a paragraph (2) of this Article, the Surveyor shall issue an Export Clean Report of Findings;

c. the relative export goods have been exported;

d. the relative export goods have never been used in Indonesia;

e. the availability of linkage report as referred to in letter b paragraph (2) of Article 3.

(3) The examination as referred to in letter a paragraph (2) of this Article shall be conducted by a Surveyor designated by the Government and conducted at the port of loading, factory or warehouse, covering the type, quality, quantity, price and value of goods exported as provided in the model of Form B5 attached hereto.
Article 6

(1) If within twelve (12) months as from the end of the production plan the export is not implemented according to the plan, the import duty and surcharge of said goods and materials of import origin shall be disbursed in not more than fourteen (14) days after the expiry of the import duty and surcharge exemption period except for the transferred goods and materials as referred to in letter b paragraph (1) of Article 3.

(2) If the import duty and surcharge as referred to in paragraph (1) of this Article is not fulfilled, the surety bond shall be realized by P4BM on behalf of the Minister of Finance.

Article 7

If deemed necessary, P4BM can audit the accounting, records and goods and materials inventory with the relative company in relation to the import duty and surcharge exemption.

Article 8

If the audit as referred to in Article 7 hereof indicates as excess of import duty and surcharge exemption, the relative company shall pay it back, plus the administrative cost the tariff of which shall be stipulated by the Minister of Finance.

Article 9

Anything not yet sufficiently stipulated herein shall be further regulated by the Minister of Finance.

Article 10

By observing the provisions under Article 11 hereof, by the stipulation of this Joint Decree, the following shall be declared null and void:

a. Provisions concerning the import duty exemption facilities as regulated in Decree of the Minister of Finance No. 434/KMK.01/1978 as already several times amended lately by Decree of the Minister of Finance No. 633/KMK.01/1985;

b. Article 5 of Joint Decree of the Minister of Trade, the Minister of Finance, and the Governor of the Bank of Indonesia No. 657/Kpb/IV/85, No. 330/KMK.05/1985, and No. 18/3/KEP/GBI re Improvement of General Provisions on Export.
Article 11

This Joint Decree shall come into force as from 1 July 1986.

For the public knowledge, this Joint Decree shall be announced in the Official Gazette of the Republic of Indonesia.

Stipulated in Jakarta on 6 May 1986

THE MINISTER OF FINANCE
(signed)

THE MINISTER OF TRADE
(signed)

THE GOVERNOR OF THE BANK OF INDONESIA
(signed)

RADIUS PRAWIRO

RACHMAT SALEH

ARIFIN M. SIREGAR