


GOVERNMENT REGULATIONS

EXCHANGE RATES AS THE BASIS FOR THE PAYMENT OF IMPORT DUTY, VALUE ADDED TAX ON GOODS AND SERVICES AND SALES TAX ON LUXURY GOODS, EXPORT TAX AND INCOME TAX FOR THE PERIOD OF JULY 7 UP TO JULY 13, 2008
(Decree of the Minister of Finance No. 454/KM.1/2008 dated July 7, 2008)

THE MINISTER OF FINANCE,

Considering :

- a. that for the purpose of the payment of import duty, value added tax on goods and services and sales tax on luxury goods, export tax and income tax, on goods imports, tax debts connected with value added tax on goods and service and sales tax on luxury goods, export tax, and income received or earned in the form of foreign currencies, must first be valued in the rupiah;
- b. that it is therefore necessary to stipulate a decree concerning the exchange rates as the basis for the payment of import duty, value added tax on goods and services and sales tax on luxury goods, export tax and income tax for the period of July 7 up to July 13, 2008.

In view of :

1. Law No. 7/1983 (**BN No. 4009 pages 1A-3A and so on**) on income tax (Statute Book of 1983 No. 50, Supplement to Statute Book No. 3263) as already amended the latest by the No. 10/1994 on the amendment of Law No. 17/2000 (**BN No. 6513 pages 15A-18A and so on**) (Statute Book of 2000 No. 127, Supplement to Statute Book No. 3985);
2. Law No. 8/1983 (**BN No. 4013 pages 1A-3A and so on**) on value added tax on goods and services and sales tax on luxury goods (Statute Book of 1983 No. 51, Supplement to Statute Book No. 3264) as already amended by Law No.18/2000 (**BN No. 6524 pages 11A-14A and so on**) (Statute Book of 2000 No. 128, Supplement to Statute Book No. 3612);
3. Law No. 10/1995 (**BN No. 5812 pages 19A-20A and so on**) on customs affairs (Statute Book of 1995 No. 75, Supplement to statute Book No. 3612);
4. Law No. 11/1995 (**BN No. 5813 pages 6A-10A and so on**) on Excise (Statute Book of 1995 No. 76, Supplement to Statute Book No. 3613);
5. Presidential Decree No. 187/M/2004 (**BN No. 7297 pages 29A-30A**) on the Establishment of the United Indonesia Cabinet as already amended by Presidential Decree No. 20/P/2005;
6. Decree of the Minister of Finance No.371/KMK.01/2002 (**BN No. 6811 pages 17A-27A and so on**) on Delegation of Authority to First-Echelon Officials within the Ministry of Finance to Sign Letters and/or Decrees of the Minister of Finance on behalf and for the Minister of Finance;

DECIDES :

To stipulate:

THE DECREE OF THE MINISTER OF FINANCE CONCERNING EXCHANGE RATES AS THE BASIS FOR THE PAYMENT OF IMPORT DUTY, VALUE ADDED TAX ON GOODS AND SERVICES AND SALES TAX ON LUXURY GOODS, EXPORT TAX AND INCOME TAX FOR THE PERIOD OF JULY 7 UP TO JULY 13, 2008.

Article 1

The exchange rates as the basis for the payment of import duty, value added on goods and services and sales tax on luxury goods, export tax and income tax, from **July 7 up to July 13, 2008**. shall be as listed :

1. Rp 9,216.80 per USD. 1.-	14. Rp 1,435.64 per BUK. 1.-
2. Rp 8,841.31 per AUD. 1.-	15. Rp 213.36 per INR. 1.-
3. Rp 9,051.34 per CAD. 1.-	16. Rp 34,773.29 per KWD. 1.-
4. Rp 1,948.74 per DKK. 1.-	17. Rp 133.77 per PKR. 1.-
5. Rp 1,181.90 per HKD. 1.-	18. Rp 204.54 per PHP. 1.-
6. Rp 2,819.71 per MYR. 1.-	19. Rp 2,457.91 per SAR. 1.-
7. Rp 6,991.13 per NZD. 1.-	20. Rp 85.58 per LKR. 1.-
8. Rp 1,814.08 per NOK. 1.-	21. Rp 276.10 per THB. 1.-
9. Rp 18,337.75 per GBP. 1.-	22. Rp 6,779.85 per BND. 1.-
10. Rp 6,773.77 per SGD. 1.-	23. Rp 14,533.05 per EUR. 1.-
11. Rp 1,538.28 per SEK. 1.-	24. Rp 1,344.39 per CNY. 1.-
12. Rp 9,023.87 per CHF. 1.-	25. Rp 8.82 per KRW. 1.-
13. Rp 8,667.95 per JPY.100.-	

Article 2

In the case of the absence of other foreign currencies in Article 1, the exchange rates used as the basis of payment shall be the daily spot exchange rates of the foreign currencies concerned on the international market against the United States dollar effective on the previous day's closing and multiplied by the rupiah exchange rate against the United States dollar as stipulated in this decree of the Minister of Finance.

Article 3

This decree shall come into force as from July 7, 2008.

For public cognizance, this decree of the Minister of Finance shall be announced by publishing it in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta
On July 7, 2008
For THE MINISTER OF FINANCE
SECRETARY GENERAL
sgd.
MULIA P. NASUTION

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MODEL, CONTENT AND PROCEDURE FOR SUBMISSION OF PERIODICAL VALUE ADDED TAX RETURNS (SPT) IN HARD COPY FOR TAXABLE ENTREPRENEUR CONFIRMED IN JAKARTA PRATAMA KPP TANAH ABANG SATU IN THE CONTEXT OF TRIAL TEST IN DATA AND DOCUMENT PROCESSING CENTER AT THE TAX HEAD OFFICE
(Regulation of Director General of Taxes No.PER-14/PJ./2008, dated April 8, 2008)

THE DIRECTOR GENERAL OF TAXATION,

Considering:

- a. that in the context of service improvement to Taxable Entrepreneurs;
 - b. that in further implementation and improvement of Article 7, point 3, letter a of Regulation of the Director General of Taxes no.PER-146/PJ./2006, concerning the Model, Content and Procedure for submitting Value Added Tax Return of Fiscal Year (SPT PPN Fiscal Year) as amended by Regulation of the Director General of Taxation No.PER-142/PJ./2007, specifically SPT in the form of hard copy;
 - c. that based on the consideration referred to in letters a, b, and c and in the context of improving the quality, accuracy, and security of tax data and document using information technology at the Tax Data and Document Processing Center within the Directorate General of Taxation, it is necessary to stipulate Regulation of the Director General of Taxation on Model, Content and Procedure for submitting Value Added Tax Return of Fiscal Year in the form of hard copy for Taxable for Entrepreneurs confirmed at KPP Pratama in the context of Tax Data and Document Process in the Processing Center.
- 1983 No.49, Supplement to Statute Book of the Republic of Indonesia No.3262) as amended several times and most recently amended by Law No.28 Year 2007 (BN No. 7545 pages 11A-27A and so forth) (Statute Book of the Republic of Indonesia Year 2007 No.85, Supplement to Statute Book of the Republic of Indonesia No.4740);
2. Law No.8 Year 1983 (**BN No. 4013 pages 1A-3A and so forth**) concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (Statute Book of the Republic of Indonesia Year 1983 No.51, Supplement to Statute Book of the Republic of Indonesia No.3264) as amended several times and most recently amended by Law No.18 Year 2000 (**BN No. 6524 pages 11A-14A and so forth**) (Statute Book of the Republic of Indonesia Year 2000 No.128, Supplement to Statute Book of the Republic of Indonesia Year 2000 No.3986);
 3. Government Regulation No.143 Year 2000 (**BN No. 6568 page 26A and so forth**) concerning implementation of law no.8 Year 1983, concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as amended several times and most recently amended by Law No.18 Year 2000 (Statute Book of the Republic of Indonesia Year 2000 No.259, Supplement to Statute Book of the Republic of Indonesia No.4061) as amended by Government Regulation No.24 Year 2002 (**BN No. 6769 pages 1A-6A**) (Statute Book of the Republic of Indonesia Year 2002 No.49, Supplement to Statute Book of the Republic of Indonesia No.4199);
 4. Decree

4. Decree of the Minister of Finance No.534/KMK.04/2000 (**BN No. 6571 pages 21A-22A**) concerning the Type and Content of Notification Letter and Information and/ or Document to be attached;
5. Decree of the Minister of Finance No.536/KMK.04/2000 and Tax Return Processing as amended by Decree of the Minister of Finance No.82/KMK.03/2003 (**BN No. 6889 pages 24A-25A**);
6. Regulation of the Minister of Finance No.84/PMK.01/2007, concerning Organization and Work Procedure of the Tax Data and Document Processing Center;
7. Decision of the Director General of Taxation No.KEP-522/PJ/2000 (**BN No. 6577 pages 24A-25A**) concerning specific documents treated as Standard Tax Invoice as amended by Decision of the Director General of Taxation KEP-312/PJ./2001 (**BN No. 6631 page 1A**);
8. Decision of the Director General of Taxation No.KEP-168/PJ./2001, concerning Procedure for Affixing of Codes on Letters, Reports, Forms, Cards, Registration, and Books used in the Tax administration;
9. Regulation of the Director General of Taxation No.PER-146/PJ/2006 (**BN No. 7497 page 1A-4A**) concerning Model, Content and Procedure for submitting Value Added Tax Returns of Fiscal Year as amended by Regulation of the Director General of Taxation No.PER-142/PJ/2007 (BN No. 7626 pages 30A-34A);

DECIDES:

To stipulate:

THE MODEL, CONTENT AND PROCEDURE FOR SUBMITTING VALUE ADDED TAX RETURN OF FISCAL YEAR IN THE FORM OF HARD COPY FOR TAXABLE ENTREPRENEURS CONFIRMED IN KPP PRATAMA, IN THE CONTEXT OF DATA AND DOCUMENT PROCESSING AT THE HEAD OFFICE OF TAX DATA AND DOCUMENT PROCESSING.

Article 1

What is meant in this Regulation of the Director General by:

1. Pratama Tax Service Office hereinafter referred to as KPP Pratama shall be KPP as referred to Attachment III to this Regulation of the Director General of Taxes.
2. Taxable Entrepreneur hereinafter referred to as PKP shall be PKP confirmed in the KPP issuing Standard Tax Invoices and prepare Restitution Note and prepare specific document that constitutes as Standard Tax Invoice or crediting Standard Tax Invoice and receiving Restitution Note and using specific document constituting as Standard Tax Invoice, which total number either as Outgoing Tax or as Incoming Tax respectively not more than 30 (thirty) in one (1) Fiscal Year.
3. Notification Letter hereinafter referred to as SPT shall be Value Added Tax Fiscal Year SPT in the form of hard copy;
4. Attachment to SPT shall be Attachment 1 SPT and Attachment 2 SPT.
5. Examination shall be a series of activities taken to evaluate the completeness in filling-in the SPT and its Attachments including evaluation of the authenticity of the script and calculation in line with the statutory regulation on taxes.

Article 2

(1) SPT consists of:

- a. SPT Master Form 1108 (F.1.2.32. 03);
 - b. Attachment 1 to Outgoing Tax Register and PPn BM Form 1108 A (D.1.2.32.05); and
 - c. Attachment 2 to Incoming Tax Register and PPn BM Form 1108 B (D.1.2.32.06);
- as stipulated in Attachment I to this Regulation of the Director General of Taxes.

(2) Procedure

- (2) Procedure for filling-in and information that must be filled-in in the SPT shall be as stipulated in Attachment II to this Regulation of the Director General of Taxes.

Article 3

No amendment shall be made to the type, content and size of the SPT Master and Attachment to SPT referred to in Article 2, paragraph (1).

Article 4

- (1) Taxable Entrepreneur registered in KPP, other PKP referred to in Article 1, point 2 shall be obliged to submit SPT in the form of electronic data using the SPT Fiscal Year Form 1107.
- (2) Taxable Entrepreneur which in the submission of SPT fails to comply with the provision referred to in paragraph (1) shall be deemed as not submitting the SPT and shall be charged penalty in line with the statutory regulation on taxes.
- (3) For PKP that initially submitted SPT in the form of hard copy and later submitted SPT in the form of electronic data, shall refrain from submitting SPT in the form of hard copy.
- (4) PKP which in the submission of SPT failed to comply with the provision referred to in paragraph (3) shall be deemed not submitting the SPT and shall be charged penalty in line with the statutory regulation on taxes.

Article 5

The SPT submitted by the PKP manually, such as:

- a. submitted directly to KPPI; or
- b. submitted by registered mail through the Post Office or by expediting service company or through courier service company to the KPP.

Article 6

Examination on the SPT shall be conducted by the KPP every time a SPT is received.

Article 7

In the event that the SPT reports ZERO due to the PKP failed to deliver and obtain Taxable Goods and/or Services, the PKP shall submit only the Master SPT and the SPT shall be considered submitted.

Article 8

The SPT form in the form of hard copy may be obtained at the KPP or can be downloaded in the form of PDF file with address <http://www.pajak.go.id>.

Article 9

- (1) If the PKP makes correction to the SPT:
- a. for PKP registered at KPP Pratama Jakarta Gambir Dua, KPP Pratama Jakarta Gambir Tiga and KPP Pratama Jakarta Tanah Abang Satu:
 - a.1 for Fiscal Year prior to Fiscal Year January 2007, correction shall be made using SPT PPN Fiscal Year Form 1195;
 - a.2 for Fiscal Year Year 2007, correction shall be made using SPT PPN Fiscal Year Form 1107;
 - a.3 effective as of Fiscal Year January 2008, correction shall be made using SPT PPN Fiscal Year Form 1108.
 - b. for PKP registered at KPP Pratama Jakarta Gambir Satu, KPP Pratama Jakarta Gambir Empat, KPP Pratama Jakarta Tanah Abang Dua, KPP Pratama Jakarta Tanah Abang Tiga, KPP Pratama Jakarta Sawah Besar Satu and KPP Pratama Jakarta Sawah Besar Dua:

b.1 for Fiscal Year prior to Fiscal Year January 2007, correction shall be made using SPT PPN Fiscal Year Form 1195;

b.2 for Fiscal Year prior to Fiscal Year April 2008, correction shall be made using SPT PPN Fiscal Year Form 1107.

(2) Correction of SPT referred to in paragraph (1) shall be in accordance with the prevailing statutory regulation on Taxes.

Article 10

By the time this Regulation of the Director General of Taxation comes to force, Regulation of the Director General of Taxation No.PER-180/PJ/2007, dated December 28, 2007, shall be revoked and shall be declared null and void.

For public cognizance, this Regulation of the Director General of Taxation shall be announced by placing it in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

On April 8, 2008

THE DIRECTOR GENERAL OF TAXATION

Sgd.

DARMIN NASUTION

CSR No.130605098

====(MA)====

RE-ASSESSMENT OF COMPANY'S FIXED ASSET FOR TAX PURPOSE (Regulation of the Minister of Finance No.79/PMK.03/2008, dated May 23, 2008)

THE MINISTER OF FINANCE,

Considering:

- a. that based on the provisions in Article 19 of Law no.7 Year 1983, concerning Income Tax as amended several times and most recently amended by Law No.17 Year 2000, the Minister of Finance has the right to stipulate regulation on re-assessment of fixed asset in the event of inconsistency between cost element and income due to price development;
- b. that the provision as governed in Decision of the Minister of Finance no.486/KMK.03/2002, concerning Re-assessment of Company's Fixed Asset for Tax purpose is deemed no longer justifies so that it is necessary to make adjustment/improvement in the policy on tax

matter concerning re-evaluation of company's fixed asset;

- c. that based on the consideration referred to in letters a and b, it is necessary to stipulate Regulation of the Minister of Finance on Re-assessment of Company's Fixed Asset for Tax purpose;

In view of:

1. Law No.6 Year 1983 (**BN No. 3997 pages 1A-2A and so on**) concerning Taxation General Provisions and Procedures (Statute Book of the Republic of Indonesia Year 1983 No.49, Supplement to Statute Book of the Republic of Indonesia No.3262) as amended several times and most recently amended by Law No.28 Year 2007 (**BN No. 7545 pages 11A-27A and so on**)

- (Statute Book of the Republic of Indonesia Year 2007 No.85, Supplement to Statute Book of the Republic of Indonesia No.4740);
2. Law No.7 Year 1983 (**BN No.4009, pages 1A-3A and so forth**), concerning Income Tax (Statute Book of the Republic of Indonesia SB of RI Year 1993 No.50, SSB of RI No.3263) as amended several times and most recently amended by Law No.17 Year 2000 (**BN No.6513, pages 15A-18A and so forth**) (Statute Book of the Republic of Indonesia Year 2000 No.127, Supplement to Statute Book of the Republic of Indonesia No.3985);
 3. Government Regulation No.138 Year 2000 concerning Calculation of Taxable Income and Settlement of Income Tax in the Current Year (Statute Book of the Republic of Indonesia Year 2000 No.253, Supplement to Statute Book of the Republic of Indonesia No.4055);
 4. Presidential Decree No.20/P Year 2005 (**BN No. 7297 pages 29A-30A**);

DECIDES:

To stipulate:

THE REGULATION OF THE MINISTER OF FINANCE ON RE-ASSESSMENT OF COMPANY'S FIXED ASSET FOR TAX PURPOSE.

Article 1

- (1) Any company may re-assessment the company's fixed asset for tax purpose, provided that it has complied with all his tax obligations up to the last fiscal year prior to the tax period where re-evaluation is conducted.
- (2) The company referred to in paragraph (1) shall be domestic obligatory tax payer entity and permanent business entity (BUT), excluding company that has obtained license to exercise accounting in English language and in US Dollar currency.

Article 2

- (1) To exercise re-assessment of company's fixed asset, the company shall submit application to the Director General of Taxes.
- (2) The Director General of Taxes shall be granted authority to issue decision letter of re-assessment of company fixed asset based on the application submitted by the company referred to in paragraph (1).

Article 3

- (1) Re-assessment of company's fixed asset shall be conducted on:
 - a. all tangible fixed assets, including land with ownership right or right to use building; or
 - b. all tangible fixed assets excluding land, located or existing in Indonesia, owned and used to obtain, claim and maintain income that constitutes Tax Object.
- (2) No re-assessment of company's fixed asset referred to in paragraph (1) may be conducted before the five (5) year period elapse effective as of the last re-assessment of the company's fixed asset conducted based on this Regulation of the Minister of Finance.

Article 4

- (1) Re-assessment of company's fixed asset shall be conducted based on the market value or reasonable value of the fixed asset prevailing at re-assessment of the fixed asset stipulated by the appraising service company or assessor that has obtained license from the Government.
- (2) If the market value or reasonable value stipulated by the appraising service company or assessor referred to in paragraph (1) apparently fails to indicate the true status, the Director General of Taxes shall re-stipulate the market value or the reasonable value of the asset concerned.

(3) The re-assessment of company's fixed asset shall be conducted within one (1) year period as of receipt of the report from the appraising service company or assessor.

Article 5

Any excess difference in the re-assessment of company's fixed asset above the initial fiscal year's remaining value shall be charged 10% (ten percent) Income Tax that is final.

Article 6

The company which due to its financial condition is unable to fully settle owed Income Tax all at once as referred to in Article 5, may submit application for payment in installment for 12 (twelve) months at the longest in accordance with the provision in Article 9, paragraph (4) of Law No.6 Year 1983, concerning General Provision and Tax Procedure as amended several times and most recently amended by Law No.28 Year 2007.

Article 7

- (1) Effective as of the month re-assessment of company's fixed asset is conducted the provisions below shall take effect;
- a. basis for fiscal depreciation of fixed asset that has obtained approval for re-assessment shall be the value at re-assessment;
 - b. beneficial period gained from fixed asset fiscal which company fixed asset has been re-assessed shall be adjusted to full beneficial period for group of fixed asset;
 - c. calculation of depreciation shall commence effective as of the month of re-assessment of the company's fixed asset.

(2) For the fiscal year up to the month prior to the month re-assessment of company's fixed asset is conducted, the provisions below shall apply:

- a. basis for fiscal depreciation of fixed asset shall be the basis for fiscal depreciation in the initial fiscal year concerned;
- b. remaining period of fiscal benefit from fixed asset shall be the remaining period of fiscal benefit in the initial year concerned;
- c. the depreciation thereof shall be calculated proportionately according to the number of months in the portion of the year.

(3) Fiscal depreciation of fixed asset that fails to obtain approval for re-assessment of company's fixed asset shall remain using the basis for fiscal depreciation and the remaining benefit of the initial fiscal prior to re-assessment of company's fixed asset is conducted.

Article 8

- (1) In the event that the company assigns its fixed asset in the form of:
- a. fixed assets in Group one (1) and Group two (2) that have obtained approval for re-assessment prior to expiry of the new benefit period as referred to in Article 7, paragraph (1), letter b; or
 - b. fixed assets in Group three (3), Groups four (4), buildings, and land that have obtained approval for re-assessment prior to elapse of the ten (10) year period, the excess difference of re-assessment above the remaining value of the initial fiscal year shall be charged additional final Income Tax based on the highest tariff of Income Tax for domestic entity obligatory taxpayer prevailing at the re-assessment less 10% (ten percent).

- (2) The provision referred to in paragraph (1) shall not apply to:
- assignment of company's fixed asset by force majeure based on Government's decision or policy or Court judgment;
 - assignment of company's fixed asset in the context of merger, dissolution or expansion of business that has obtained approval; or
 - withdrawal of company's fixed asset from use due to serious damage that is no longer reparable.
- (3) The difference between the assignment value of company's fixed asset and the remaining value of the fiscal year at assignment shall constitute profit or loss based the provisions in Law No.7 Year 1983, concerning Income Tax as amended several times and most recently amended by Law No.17 Years 2000.

Article 9

- (1) The excess difference of re-assessment of company's fixed asset referred to above shall be remaining value of the initial commercial year less the Income Tax referred to in Article 5 shall be booked in the commercial balance sheet in the capital estimation called "Excess Difference from Re-assessment of Company's Fixed Asset Dated".
- (2) Grant of bonus share or recording of additional value to the share nominal without deposit originating from capitalization of the excess difference from the re-assessment of company's fixed asset, up to excess difference amount from the fiscal re-assessment as referred to in Article 5, shall not constitute Tax Object based on Article 4, paragraph (1), letter g of Law No.7 Year 1983, concerning Income Tax as amended several times and most recently amended by Law No.17

Year 2000, in conjunction with Article 1, letter b of Government Regulation No.138 Year 2000, concerning calculation of Taxable Income and Settlement of Income Tax in the current year.

- (3) If the excess difference from fiscal re-assessment referred to in paragraph (2) is greater than the excess difference from the commercial re-assessment as referred to in paragraph (1), the grant of bonus share or recording of addition to share nominal value without deposit not constituting as Tax Object as referred to in paragraph (2), shall only up to the difference amount from commercial re-assessment.

Article 10

Further provision on procedure for submitting application and administration of re-assessment of company's fixed asset shall be governed in Regulation of the Director General of Taxes.

Article 11

Company that has submitted application for permit to re-assess company's fixed asset prior to this Regulation of the Minister of Finance comes to force and no decision letter is issued yet for the above application, shall be processed based on Decision of the Minister of Finance No.486/KMK.03/2002, concerning Re-Assessment of Company's Fixed Asset for Tax Purpose.

Article 12

By the time this Regulation of the Minister of Finance comes to force, Decision of the Minister of Finance No.486/KMK.03/2002 concerning Re-Assessment of Company's Fixed Asset for Tax Purpose shall be revoked and shall be declared null and void.

Article 13

This Regulation of the Minister of Finance shall take effect as of the date it is stipulated.

For public cognizance, this Regulation of the Minister of Finance shall be announced by placing it in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta,

On May 23, 2008

THE MINISTER OF FINANCE,

Sgd

SRI MULYANI INDRAWATI

====(MA)====

MODEL, CONTENT AND PROCEDURE FOR SUBMISSION OF PERIODICAL VALUE ADDED TAX RETURN (SPT) IN HARD COPY FOR TAXABLE ENTREPRENEUR CONFIRMED IN JAKARTA PRATAMA KPP TANAH ABANG SATU IN THE CONTEXT OF TRIAL TEST IN DATA AND DOCUMENT PROCESSING CENTER AT THE TAX HEAD OFFICE

(Regulation of Director General of Taxation No.PER-180.PJ./2007, dated December 28, 2007)

THE DIRECTOR GENERAL OF TAXATION,

Considering:

- a. that in the context of service improvement to Taxable Entrepreneurs;
- b. that in further implementation and improvement of Article 7, point 3, letter a of Regulation of the Director General of Taxation No.PER-146/PJ./2006, concerning the Type, Content and Procedure for submitting Value Added Tax Return of Fiscal Year (SPT PPN Fiscal Year) as amended by Regulation of the Director General of Taxation No.PER-142/PJ./2007, specifically SPT in the form of hard copy;
- c. that in the improvement of quality, accuracy and security of tax data and document by using information technology at the Tax Data and Document Processing Center within the Directorate General of Taxation;
- d. that based on the consideration referred to in letters a, b, and c and in the context of trial test of data and document processing at the Tax Data and Document Processing Center of the Tax Head Office, it is necessary to

stipulate Regulation of the Director General of Taxes on the Type, Content and Procedure for submitting Notification Letter on Value Added Tax Fiscal Year in the form of hard copy for Taxable Entrepreneurs confirmed at KPP Pratama Jakarta Gambir Dua, KPP Pratama Jakarta Gambir Tiga, and KPP Pratama Jakarta Tanah Abang Satu in the context of trial test of Data and Document Processing at the Data and Document Processing Center of Tax Head Office;

In view of:

1. Law No.6 Year 1983 (**BN No. 3997 pages 1A-2A and so forth**) concerning General Provision and Procedure of Tax (Statute Book of the Republic of Indonesia Year 1983 No.49, Supplement to Statute Book of the Republic of Indonesia No.3262) as amended several times and most recently amended by Law No.28 Year 2007 (**BN No. 7545 pages 11A-27A and so forth**) (Statute Book of the Republic of Indonesia Year 2007 No.85, Supplement to Statute Book of the Republic of Indonesia No.4740);

2. Law No.8 Year 1983 (**BN No. 4013 pages 1A-3A and so forth**) concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (Statute Book of the Republic of Indonesia Year 1983 No.51, Supplement to Statute Book of the Republic of Indonesia No.3264) as amended several times and most recently amended by Law No.18 Year 2000 (BN No. 6524 pages 11A-14A and so forth) (Statute Book of the Republic of Indonesia Year 2000 No.128, Supplement to Statute Book of the Republic of Indonesia Year 2000 No.3986);
3. Government Regulation No.143 Year 2000 (**BN No. 6568 page 26A and so forth**) concerning implementation of law no.8 Year 1983, concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods as amended several times and most recently amended by Law No.18 Year 2000 (Statute Book of the Republic of Indonesia Year 2000 No.259, Supplement to Statute Book of the Republic of Indonesia No.4061) as amended by Government Regulation No.24 Year 2002 (**BN No. 6769 pages 1A-6A**) (Statute Book of the Republic of Indonesia Year 2002 No.49, Supplement to Statute Book of the Republic of Indonesia No.4199);
4. Decree of the Minister of Finance No.534/KMK.04/2000 (**BN No. 6571 pages 21A-22A**) concerning the Type and Content of Notification Letter and Information and/or Document to be attached;
5. Decree of the Minister of Finance No.536/KMK.04/2000 and Tax Return Processing as amended by Decree of the Minister of Finance No.82/KMK.03/2003 (**BN No. 6889 pages 24A-25A**);
6. Regulation of the Minister of Finance No.84/PMK.01/2007, concerning Organization and Work Procedure of the Tax Data and Document Processing Center;
7. Decision of the Director General of Taxation No.KEP-522/PJ/2000 (**BN No. 6577 pages 24A-25A**) concerning specific documents treated as Standard Tax Invoice as amended by Decision of the Director General of Taxation KEP-312/PJ./2001 (**BN No. 6631 page 1A**);
8. Decision of the Director General of Taxation No.KEP-168/PJ./2001, concerning Procedure for Affixing of Codes on Letters, Reports, Forms, Cards, Registration, and Books used in the Tax administration;
9. Regulation of the Director General of Taxation No.PER-146/PJ/2006 (**BN No. 7497 page 1A-4A**) concerning Model, Content and Procedure for submitting Value Added Tax Returns of Fiscal Year as amended by Regulation of the Director General of Taxation No.PER-142/PJ/2007 (**BN No. 7626 pages 30A-34A**);

DECIDES:

To stipulate:

MODEL, CONTENT AND PROCEDURE FOR SUBMITTING VALUE ADDED TAX RETURNS OF FISCAL YEAR IN THE FORM OF HARD COPY FOR TAXABLE ENTREPRENEURS CONFIRMED IN KPP PRATAMA JAKARTA GAMBIR DUA, KPP PRATAMA JAKARTA GAMBIR TIGA, DAN KPP PRATAMA JAKARTA TANAH ABANG SATU IN THE CONTEXT OF TRIAL TEST OF THE DATA AND DOCUMENT PROCESSING CENTER AT THE HEAD OFFICE OF TAX DATA AND DOCUMENT PROCESSING.

Article 1

What is meant in this Regulation of the Director General by:

1. Tax Service Office hereinafter referred to as KPP shall be KPP Pratama Jakarta Gambir Dua, KPP Pratama Jakarta Gambir Tiga, and KPP Pratama Jakarta Tanah Abang Satu.

2. Taxable Entrepreneur hereinafter referred to as PKP shall be PKP confirmed in the KPP that issues or credits not more than 30 (thirty) Standard Tax Invoices or specific documents treated as Standard Tax Invoice, in one (1) Fiscal Year.
3. Tax return hereinafter referred to as SPT shall be Value Added Tax Fiscal Year SPT in the form of hard copy;
4. Attachment to SPT shall be Attachment 1 SPT and Attachment 2 SPT.
5. Examination shall be a series of activities taken to evaluate the completeness in filling-in the SPT and its Attachments including evaluation of the authenticity of the script and calculation in line with the statutory regulation on taxes.

Article 2

- (1) SPT consists of:
 - a. SPT Master Form 1108 (F.1.2.32.03);
 - b. Attachment 1 to Outgoing Tax Register and PPN BM Form 1108 A (D.1.2.32.05); and
 - c. Attachment 2 to Incoming Tax Register and PPN BM Form 1108 B (D.1.2.32.06);
 as stipulated in Attachment I to this Regulation of the Director General of Taxes.
- (2) Procedure for filling-in and information that must be filled-in in the SPT shall be as stipulated in Attachment II to this Regulation of the Director General of Taxes.

Article 3

No amendment shall be made to the type, content and size of the SPT Master and Attachment to SPT referred to in Article 2, paragraph (1).

Article 4

- (1) Taxable Entrepreneur registered in KPP, other PKP referred to in Article 1, point 2 shall be obliged to submit SPT in the form of electronic data using the SPT Fiscal Year Form 1107.
- (2) Taxable Entrepreneur which in the submission of SPT fails to comply with the provision referred to in paragraph (1) shall be deemed as not submitting the SPT and shall be charged penalty in line with the statutory regulation on taxes.
- (3) For PKP that initially submitted SPT in the form of hard copy and later submitted SPT in the form of electronic data, shall refrain from submitting SPT in the form of hard copy.
- (4) PKP which in the submission of SPT failed to comply with the provision referred to in paragraph (3) shall be deemed not submitting the SPT and shall be charged penalty in line with the statutory regulation on taxes.

Article 5

The SPT submitted by the PKP manually, such as:

- a. submitted directly to KPPI; or
- b. submitted by registered mail through the Post Office or by expediting service company or through courier service company to the KPP.

Article 6

Examination on the SPT shall be conducted by the KPP every time a SPT is received.

Article 7

In the event that the SPT reports ZERO due to the PKP failed to deliver and obtain Taxable Goods and/or Services, the PKP shall submit only the Master SPT and the SPT shall be considered submitted.

Article 8

The SPT form in the form of hard copy may be obtained at the KPP or can be downloaded in the form of PDF file with address http://www.pajak.go.id.

For public cognizance, this Regulation of the Director General of Taxes shall be announced by placing it in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

Article 9

- (1) If the PKP makes correction to the SPT:
 - a. for Fiscal Year prior to Fiscal Year January 2007, the correction shall use SPT PPN Fiscal Form 1195;
 - b. for Fiscal Year 2007, correction shall use SPT PPN Fiscal Form 1107.

On December 28, 2007

THE DIRECTOR GENERAL OF TAXATION

Sgd.

- (2) Correction of SPT referred to in paragraph (1) shall be in accordance with the prevailing statutory regulation on Taxes.

DARMIN NASUTION

CSR No.130605098

Article 10

This Regulation of the Director General of Taxes shall take effect as of Fiscal Year January 2008.

Note from Editor:

- Due to technical reason, no Attachment is available.

====(MA)====

LICENSING OF SECURITIES COMPANY

(Decision of the Chairman of the Capital Market and Financial Institution Supervisory Board No. KEP-334/BL/207 dated September 28,2007)

[Continued from Business News No 7640 pages 7A - 14A]

ATTACHMENT 6

Regulation Number V.A.1-1

STATEMENT

We, the undersigned:

Name :

Position : Commissioner/Director*)

Full Address :

(name of street & number)

(city & post code)

Herewith certify truthfully that I have/do not have *) familial relations up to the second degree with director/commissioner*)

of securities company/issuer*) PT..... namely Mr/ Mrs.....

We make this statement truthfully for proper use.

.....20...

Duty stamp

(full name)

*) pick up as required

ATTACHMENT 7

Regulation Number V.A.1-1

STATEMENT

We, the undersigned:

Name :

Position : Commissioner/Director*

Full Address :

(name of street & number)

.....*****

(city & post code)

Holder of license of Securities company representative
Number dated herewith certify truthfully that
I do not work with other securities company and only work
with PT.....

We make this statement truthfully for proper use.

.....,20...

Duty stamp

.....

(full name)

ATTACHMENT 8

Regulation Number V.A.1-1

QUESTIONNAIRE

I. DIRECTIVE FOR ANSWERING QUESTION

1. Applicant is obliged to answer the whole questions
2. Having signed by directors, commissioners and controllers/shareholders on duty stamped paper
3. Marking box before the word "Yes", if your answer is "yes" or marking box before the word "No", if your answer is "no"

In the case of the answer being "Yes", applicant is obliged to provide detailed and clear answer containing, among others:

- a. the relevant institutions;
- b. case and date of the action which is taken;
- c. court or institution taking the action;
- d. action and sanction which is imposed

II. INTEGRITY OF APPLICANT, CONTROLLER OR DIRECTOR AND COMMISSIONER

Definition

Investment is an activity conducted on securities, banking, insurance, or housing business or real estate, including activity directly or indirectly connected with securities company, investment advisor, bank or other company operating in the financial sector.

Please answer the following questions:

1. In the last ten years, were you sentenced or pleading guilty or not denying accusation of:
 - a. Crime or crime involving investment or business related to investment, deceit, fake statement or embezzlement, bribery, falsification or extortion?
* Yes * No
 - b. Or other crime?
* Yes * No
2. Did the court:
 - a. declare you bankrupt?
* Yes * No
 - b. In the last ten years, prohibit you from undertaking activity related to investment?
* Yes * No

c. ascertain you to cause an investment-related business, business license thereof or license to undertake business to be rejected, frozen, revoked or restricted?

* Yes * No

3. Did Bapepam:

a. find that you made fake statement or commit negligence?

* Yes * No

b. find that you were involved in violating capital market legislation?

* Yes * No

c. find that you caused your business license or license to undertake your business related to investment to be rejected, frozen, revoked or restricted?

* Yes * No

d. Order to reject, suspend or revoke you business license, impose sanction by restricting your activity?

* Yes * No

4. Did other authorized institutions:

a. find that you made fake, misleading or dishonest, unfair or unethical statement?

* Yes * No

b. Find that you were involved in violating investment or other legislation?

* Yes * No

c. Did stock exchange:

a. find that you made fake statement or were negligent to provide information which should be provided?

* Yes * No

b. Find that you were involved in violating stock exchange rules?

* Yes * No

c. Find that you caused a business license or license of a company to undertake business related to investment to be frozen, revoked or restricted?

* Yes * No

d. take disciplinary action against you by dismissing or freezing you from membership by preventing or freezing relations with other members or restricting activities?

* Yes * No

6. Did the court of other country, effective or stock exchange regulation order the imposition of action on you in connection with deceit?

* Yes * No

7. Are you facing case in the court session

* Yes * No

8. Did an insurance firm deny to pay you or revoke your insurance?

* Yes * No

9. Do you have obligation on the basis of a court decision or other commitment which is made with other party, which could not be fulfilled?

* Yes * No

10. Did you become director or securities company, investment advisor or controller of securities company declared bankrupt?

* Yes * No

11. Are you individually or collectively having share above 5% (five percent) in an issuer or 20% (twenty percent) in other securities company?

* Yes * No

.....
(place and date)

Applicant/director/commissioner/controller/shareholder*)

Duty stamp

.....
(full name)

*) pick up as required

ATTACHMENT 9

Regulation Number V.A.1-1

LIST A, B AND C

List A

1. Please provide information about owner/shareholder, commissioner and official by using the table below. In the case of additional information being needed, please use List C.
2. a. Official is director or official one level below director and parties having the same status or function.
 b. Owner is shareholder or owner receiving benefit from 5% (five percent) or more of the applicant's share.
 c. You are also obliged to report any change in commissioner, official, shareholder and owner receiving benefit, including the date when the party starts to come into and date when the part starts to come out of the previous position in the said company by using the following table:

List of Commissioner, Official and Shareholder

Full name	Starting from date, month, year	Ending Date, month, year	Position	Percentage of ownership
NPWP	Nationality			

List B

List of Holder of License of Securities company representative

No.	Full name	Position	No.& date of WPEE license	o. & date of WPEE license	No. & date of WMI license
-----	-----------	----------	---------------------------	---------------------------	---------------------------

List C:

To be completed by detailed explanation about answer "Yes" for question number 1 up to number 11 part II of Attachment 8 and further explanation of Lists A and B

List of explanation about question number 1 up to 11

No.	Number of question/list	Explanation
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ATTACHMENT 2

Regulation Number V.A.1

FORM NUMBER V.A.1-2

Number : S- /BL/20....20
Attachment :
Subject : Notification about the shortcomings of data about application for business license of securities company as

To.....

In

Referring to your letter number date subject, we herewith inform that your application still contain shortcomings related to the following data:

- 1.....
- 2.....
- 3.....

In relation thereto, we have not been able to consider your application to obtain business license. Your application would be considered after you fulfill the above mentioned shortcomings.

This is for your information

Chairman

.....

NIP

CC:

- 1. Secretary of the Board;
- 2. The Head of Investment Management Bureau; and
- 3. The Head of Securities Transaction and Institution Bureau.

ATTACHMENT 3

Regulation Number V.A.1

FORM NUMBER V.A.1-3

Number : S- /BL/20....20
Attachment :
Subject : Rejection of Application for Business License of Securities Company as.....

Referring to your letter Number Dated, following the examination of your application, we herewith decide that your application is rejected because it has not complied with the following requirements:

- 1.....
- 2.....
- 3.....

This is for your information

Chairman

.....

NIP

CC:

- 4. Secretary of the Board;
- 5. The Head of Investment Management Bureau; and
- 6. The Head of Securities Transaction and Institution Bureau.

ATTACHMENT 4

Regulation Number V.A.1

FORM NUMBER V.A.1-4

**DECISION OF THE CHAIRMAN OF THE CAPITAL MARKET SUPERVISORY BOARD AND FINANCIAL INSTITUTION
NUMBER KEP/BL/20...
REGARDING
THE ISSUANCE OF BUSINESS LICENSE OF SECURITIES COMPANY AS..... TO
.....PT..... (NPWP.....)**

THE CHAIRMAN OF THE CAPITAL MARKET SUPERVISORY BOARD AND FINANCIAL INSTITUTION

D E C I D E S:

Reading:

Application for Business License of Securities Company as
.....from PTNumber.....
Dated

To stipulate:

THE DECISION OF THE CHAIRMAN OF THE CAPITAL MARKET SUPERVISORY BOARD AND FINANCIAL INSTITUTION REGARDING THE ISSUANCE OF BUSINESS LICENSE OF SECURITIES COMPANY AS..... TO PT.....

Considering:

That your application has complied with the requirements and therefore could be considered for the issuance of business license of securities company as

Article 1

To issue business license of securities company as to PT With the head office located

In view of:

1. Law No. 8/1995 on Capital Market (Statute Book of 1995 No. 64, Supplement to Statute Book No. 3608);
2. Government Regulation No. 45/1995 on Capital Market Activities (Statute Book of 1995 No. 86, Supplement to Statute Book No. 3617) as already amended by Government Regulation No. 12/2004 (Statute Book of 2004 No. 27, Supplement to Statute Book No. 4372);
3. Presidential Decree Number:...../M/Year (Decree regarding the appointment of the Chairman of Bapepam and LK);
4. Decree of the Minister of Finance Number 179/KMK.010/2003 regarding Share ownership and Capital of Securities Company;
5. Decision of the Chairman of the Capital Market and Financial Institution Supervisory Board No. Kep-..../BL/2007 regarding Licensing of Securities Company;

Article 2

The decision shall come into force as from the date of stipulation.

Article 3

The decision shall be rectified accordingly in the case of mistake being found.

Stipulated in Jakarta
On20...
THE CAPITAL MARKET SUPERVISORY BOARD AND
FINANCIAL INSTITUTION

.....
NIP.....

CC:

1. Secretary of the Board
2. Heads of Bureaus within Bapepam and LK

====(R)====

THE IMPOSITION OF ADMINISTRATIVE SANCTION IN THE FORM OF FINE IN THE FIELD OF CUSTOMS

(Government Regulation of the Republic of Indonesia No. 28 Year 2008 dated April 11, 2008)

WITH THE BLESSING OF THE ONE AND ONLY GOD
THE PRESIDENT OF THE REPUBLIC OF INDONESIA,

D E C I D E S :

To stipulate:

THE GOVERNMENT REGULATION CONCERNING IMPOSING
ADMINISTRATIVE SANCTIONS IN THE FORM OF FINE.

Considering:

- a. That with the enactment of Law No. 10 Year 1995 concerning Customs which had been amended by Law No. 17 Year 2006 concerning Amendment to Law No. 10 Year 1995 concerning Customs, it is necessary to make adjustments on provisions on imposing administrative sanctions;
- b. That based on the consideration referred to in letter a, it is necessary to stipulate Government Regulation concerning Imposing Administrative Sanctions in the Form of Fine in the Field of Customs;

In view of:

1. Article 5 sub-Article (2) of the 1945 Constitution of the Republic of Indonesia;
2. Law No. 10 Year 1995 (**BN No. 5812 pages 19A-20A and so on**) concerning Customs (Statute Book of the Republic of Indonesia Year 1995 No. 75, Supplement to Statute Book of the Republic of Indonesia No 3612), which had been amended by Law No. 17 Year 2006 (**BN No, 7476 pages 23A-27A**) concerning Amendment to Law No. 10 Year 1995 concerning Customs, (Statute Book of the Republic of Indonesia Year 2006 No. 93, Supplement to Statute Book of the Republic of Indonesia No 4661);

Article 1

In this Government Regulation, what is meant by:

- (1) Law is Law No. 10 Year 1995 concerning Customs which had been amended by Law No. 17 Year 2006 concerning Amendment to Law No. 10 Year 1995 concerning Customs;
- (2) Minister is the Finance Minister of the Republic of Indonesia.
- (3) Duty and Excise Officials are employees of the Directorate General of Duty and Excise appointed in certain positions to perform certain duties based on Customs Law.

Article 2

- (1) Administrative sanctions in the form of fine shall be imposed just for violations regulated in Law.
- (2) The administrative sanctions in the form of fine referred to in sub-Article (1) is stated in:
 - a. certain value in Rupiah;
 - b. a minimum up to a maximum value in Rupiah;
 - c. a certain percentage of import duty which should be paid;
 - d. a certain minimum up to a maximum percentage of the shortage of payment of import duty or export duty; or

- e. a minimum up to a maximum percentage of the import duty payment which should be paid;

Article 3

- (1) The amount of fine stated in a certain value in Rupiah as meant in Article 2 sub-Article (2) letter a shall be executed in accordance with Law.
- (2) The provisions referred to in sub-Article (1) is applicable for Article 10A sub-Article (8), Article 11A sub-Article (6), Article 45 sub-Article (3), Article 52 sub-Articles (1) and 2, Article 81 sub-Article (3), Article 82 sub-Article (3) letter b, Article 86 sub-Article (2), Article 89 sub-Article (4), Article 90 sub-Article (4), and Article 91 sub-Article (4) of Law.

Article 4

- (1) The amount of fine stated in a minimum up to a maximum value in Rupiah referred to in Article 2 sub-Article (2) letter b shall be stipulated gradually on condition that if in the last six (6) months, there occurred:
- a. One (1) time violation, shall be imposed of fine in the amount of one(1) time the minimum fine;
 - b. Two (2) times violation, shall be imposed of fine in the amount of two(2) times the minimum fine;
 - c. Three (3) to four (4) times violation, shall be imposed of fine in the amount of five(5) times the minimum fine;
 - d. five (5) to six (6) times violation, shall be imposed of fine in the amount of seven(7) times the minimum fine;
 - e. more than six (6) times violation, shall be imposed of fine in the amount of one(1) time the maximum fine;

- (2) The provisions referred to in sub-Article (1) is applicable for Article 7A sub-Article (7) , Article 7A sub-Article (8) , Article 8A sub-Articles (2) and (3), Article 8C sub-Articles (3) and (4), Article 9A sub-Article (3) , and Article 10A sub-Articles (3) and (4) of Law.

Article 5

- (1) The amount of fine stated in a certain percentage of import duty which should be paid as referred to in Article 2 sub-Article (2) letter c is obtained from the sum of the certain percentage and the import duty which should be paid;
- (2) The provisions referred to in sub-Article (1) is applicable for Article 10B sub-Article (6), Article 10D sub-Articles (5) and (6), Article 43 sub-Article (3), and Article 45 sub-Article (4) of Law.

Article 6

- (1) The amount of fine stated in a certain minimum up to a maximum percentage of the shortage of import duty or export duty payment referred to in Article 2 sub-Article (2) letter d shall be stipulated gradually based on the comparison of the shortage of import duty or export duty payment with the import duty or export duty having been paid on condition that if the shortage of import duty or export duty is:
- a. up to 25% (twenty five percent) of the import duty or export duty having been paid, shall be imposed of fine in the amount of 100% (one hundred percent) of the shortage of import duty or export duty payment;

- b. more than 25% (twenty five percent) up to 50% (fifty percent) of the import duty or export duty having been paid, shall be imposed of fine in the amount of 200% (two hundred percent) of the shortage of import duty or export duty payment;
 - c. more than 50% (fifty percent) up to 75% (seventy five percent) of the import duty or export duty having been paid, shall be imposed of fine in the amount of 400% (four hundred percent) of the shortage of import duty or export duty payment;
 - d. more than 75% (seventy five percent) up to 100% (one hundred percent) of the import duty or export duty having been paid, shall be imposed of fine in the amount of 700% (seven hundred percent) of the shortage of import duty or export duty payment;
 - e. more than 100% (one hundred percent) of the import duty or export duty having been paid, shall be imposed of fine in the amount of 1000% (one thousand percent) of the shortage of import duty or export duty payment;
- (2) The provisions referred to in sub-Article (1) is applicable for Article 16 sub-Article (4) , Article 17 sub-Article (4) , Article 82 sub-Articles (5) and (6) , and Article 86A of Law.

Article 7

- (1) The amount of fine stated in a minimum up to a maximum percentage of the import duty payment which should be paid referred to in Article 2 sub-Article (2) letter e shall be stipulated gradually based on the comparison of import duty on the facility misused with the total import duty receiving the facility on condition that if the shortage of import duty payment is:

- a. up to 20% (twenty percent), shall be imposed of fine in the amount of 100% (one hundred percent) of the import duty which should be paid;
- b. more than 20% (twenty percent) up to 40% (forty percent), shall be imposed of fine in the amount of 200% (two hundred percent) of the import duty which should be paid;
- c. more than 40% (forty percent) up to 60% (sixty percent), shall be imposed of fine in the amount of 300% (three hundred percent) of the import duty which should be paid;
- d. more than 60% (sixty percent) up to 80% (eighty percent), shall be imposed of fine in the amount of 400% (four hundred percent) of the import duty which should be paid;
- e. more than 80% (eighty percent) up to 100% (one hundred percent), shall be imposed of fine in the amount of 500% (five hundred percent) of the import duty which should be paid;

- (2) The provisions referred to in sub-Article (1) is applicable for Article 25 sub-Article (4) , and Article 26 sub-Article (4) of Law.

Article 8

On the violation imposed of administrative sanctions in the form of fine that is calculated based on the percentage of import duty, if the tariff or final tariff of import duty on goods related with such violation the amount there-of is 0% (zero percent), shall be imposed of fine in the amount of Rp 5,000,000.00 (five million Rupiah).

Article 9

On violations found based on audit results imposed of fine as meant in Article 10A sub-Article (8), Article 11A sub-Article (6), Article 45 sub-Article (3), Article 52 sub-Article (1) and sub-Article (2) of Law, shall be imposed of one (1) times fine.

Article 10

The imposing of administrative sanctions regulated in this Government Regulation shall be stipulated in the form of Stipulation Letter.

Article 11

By the time this Government Regulation commences to come to effect, Government Regulation No. 22 Year 1996 concerning Imposing of Customs Administrative Sanctions (R.I. State Gazette Year 1996 No. 37, Supplement to R.I. State Gazette No 3627) shall be revoked and declared as no more effective.

Stipulated in Jakarta,

On April 11, 2008

THE PRESIDENT OF THE REPUBLIC OF INDONESIA

Sgd

DR. H. SUSILO BAMBANG YUDHOYONO

Enacted in Jakarta,

On April 11, 2008

THE MINISTER OF LAW AND HUMAN RIGHTS
OF THE REPUBLIC OF INDONESIA

Sgd

ANDI MATTALATTA

STATUTE BOOK OF THE REPUBLIC OF INDONESIA THE
REPUBLIC OF INDONESIA. YEAR 2008 NO. 53

ELUCIDATION

ON

GOVERNMENT REGULATION OF THE REPUBLIC
OF INDONESIA

NO. 28 YEAR 2008

CONCERNING

THE IMPOSITION OF ADMINISTRATIVE
SANCTIONS IN THE FORM OF FINE
IN THE FIELD OF CUSTOMS

I. GENERAL

In the practice of current international customs, the handling of violations of customs provisions is more focused on fiscal settlement, i.e. payment of an amount of money to the State in the form of fines. Such is the effect of the globalization era demanding the speeding up and expediting of the flow of goods for the international commerce progress. Therefore, customs regulations are expected not to be obstacle to the development of trade.

In the Customs Law constituting a part of the Fiscal Law, several provisions regulated there-in had been aligned with international customs practices based on international agreements and conventions in the area of customs and trade, among others provisions stating that the settlement of violations not serious in nature can be settled through the imposing of administrative sanctions.

Basically, the Customs Law adopts the principle of self-calculating and depositing of import duty or export duty indebted by the importer or exporter (self-assessment). The self-assessment system provides a great reliance on users of customs services. However, such reliance should be matched with responsibility, honesty, and compliance

in the fulfillment of provisions of applicable legislations. In the event customs service users in the context of fulfilling customs obligations commit actions not in accordance with provisions of Customs Law, then the imposing of administrative sanctions shall be regulated on those committing such violations.

An administrative sanction is purported to restore State rights and to ensure compliance on rules expressly regulated in legislation provisions; therefore such administrative sanction must be a fiscal means executable effectively and efficiently. Since the administrative sanction is an obligation likely to be a burden for those being imposed of, its implementation should meet criteria that are transparent so that any uncertainty in the stipulation of said sanction can be prevented. To make its performance practicable, the authority of the Director General of Duty and Excise to stipulate administrative sanctions may be exercised by the Head of Customs Office on behalf of the Director General of Duty and Excise.

II. ARTICLE BY ARTICLE

Article 1

Self-explanatory

Article 2

Sub-Article (1) (1)

Self-explanatory

Sub-Article (2)

Letter a

Self-explanatory

Letter b

The imposing of the minimum up to the maximum fine adopts the principle of proportionality, i.e. the amount of fine imposed is influenced by the intensity of violations committed by the violator.

Letters c through e

Self-explanatory

Article 3

Self-explanatory

Article 4

Sub-Article (1)

Provisions on the method of stipulating fine on violation of Law known as administrative sanction in the form of minimum up to the maximum fine stated in Rupiah value, e.g.

On July 15, an imported goods transporter committed the violation referred to in Article 8A sub-Article (2) of Law, i.e. the amount of unloaded imported goods was less than those notified in customs notification, therefore based on Law shall be imposed of an administrative sanction in a minimum of Rp 25,000,000.00 (twenty five million Rupiah) and a maximum of Rp 250,000,000.00 (two hundred fifty million Rupiah).

To impose the administrative sanction in the form of fine on the above transporter, it is required to firstly know the number of violations committed by the transporter in the last six (6) months accounted for from the last violation in the Customs Office where the fulfillment of customs obligations shall be made. In this case, the last six (6) month period is the time from January 16 until July 15. If in such

period, the transporter committed three (3) times violations, for example, it shall be imposed of fine in the amount of five (5) times the minimum fine, i.e. Rp 125,000,000.00 (one hundred twenty five million Rupiah).

Sub-Article (2)

Self-explanatory

Article 5

Sub-Article (1)

In the execution of imposing administrative sanction in the form of fine on a violation of Article 10D sub-Article (5) and sub-Article (6) of Law, i.e. import on a temporary basis provided with import duty dispensation; the amount of fine shall be calculated based on the import duty which should be paid for the misused goods, e.g.:

In customs notification on the import of goods, import duty tariff is 10% (ten percent) and customs value is Rp 10,000,000.00 (ten million Rupiah). On such import, the importer got an import duty dispensation in the context of temporary import, therefore shall pay 2% (two percent) monthly from the import duty which should be paid, with a term for the temporary import as of one (1) year (twelve months).

The importer committed the violation referred to in Article 10D sub-Article (5) of Law, i.e. being late to re-export the temporary imported goods within the permitted period; therefore shall be imposed of an administrative sanction in the form of fine in the amount of 100% (one hundred percent) of the import duty which should be paid.

On such import, the importer is imposed of sanction to pay monthly import duty in the amount of $2\% \times \text{Rp } 1,000,000.00 = \text{Rp } 20,000.00$ (twenty thousand Rupiah),

therefore in one (1) year the importer must pay Rp 20,000.00 (twenty thousand Rupiah) $\times 12 = \text{Rp } 240,000.00$ (two hundred forty thousand Rupiah).

The import duty which should be paid if the importer did not get an import duty dispensation is Rp 1,000,000.00 (one million Rupiah), therefore on the violation of the temporary import, the importer shall be imposed of sanction in the amount of 100% (one hundred percent) of the import duty which should be paid, i.e. Rp 1,000,000.00 (one million Rupiah).

Sub-Article (2)

Self-explanatory

Article 6

Sub-Article (1)

Provisions on the method of stipulating fine on violation of Law known as administrative sanction in the form of minimum up to the maximum fine stated in a certain percentage from the shortage of import duty or export duty payment, e.g.:

In customs notification on the import of goods, the importer paid import duty on the goods it imported in the amount of Rp 1,000,000.00 (one million Rupiah) based on import duty tariff as of 10% (ten percent), and the customs value is Rp 10,000,000.00 (ten million Rupiah). From audit results of Duty and Excise Official, it was found out that the value of the transaction is Rp 12,500,000.00 (twelve million five hundred thousand Rupiah). Therefore the import duty which must be paid should be Rp 1,250,000.00 (one million two hundred fifty thousand Rupiah), hence the importer is short in the payment of import duty as of Rp 250,000.00 (two hundred fifty thousand Rupiah) or 25% (twenty five percent) of the import

duty already paid or Rp 250,000.00 (two hundred fifty thousand Rupiah) divided by Rp 1,000,000.00 (one million Rupiah).

Based on provisions regulated in Article 16 sub-Article (4) of Law, on the fault of customs notification constituting a shortage in the payment of import duty, the importer is imposed of an administrative sanction in the form of fine in a minimum of 100% (one hundred percent) and a maximum of 1000% (one thousand percent) of the shortage of import duty.

In the above case, the shortage of import duty payment is 25% (twenty five percent) of the import duty already paid, therefore the administrative sanction in the form of fine imposed on the importer is 100% (one hundred percent) of the shortage of import duty payment, i.e. Rp 250,000.00 (two hundred fifty thousand Rupiah)

Sub-Article (2)

Self-explanatory

Article 7

Sub-Article (1)

What is meant by "Import Duty which must be Paid" (BMSDB) is the amount of import duty being released or provided with dispensation.

Example:

In the customs notification on imported goods, an importer imported 15 (fifteen) units of "Z" goods at a CIF price of US\$ 20.00 per unit. On the "Z" goods, the import duty imposed is 15% (fifteen percent). The importer requested for import duty dispensation, and received it; therefore the final tariff becomes 5% (five percent).

From audit results of Duty and Excise Official, it was found out that the importer sold 5% (five) units of the "Z" goods.

At the time of import, the base value of the import duty calculation (NDPBM) is US\$ 1.00 = Rp 10,000.00. Thus the calculation of the administrative sanction in the form of fine is as follows:

Importing 15 units @ CIF US\$ 20.00 = CIF US\$ 300.00

NDPBM US\$ 1.00 = Rp10,000.00.

Customs value = $15 \times \text{US\$ } 20.00 \times \text{Rp}10,000.00 = \text{Rp } 3,000,000.00$

Import duty without facility = $15\% \times \text{Rp } 3,000,000.00 = \text{Rp}450,000.00$

Import duty with dispensation is 5% =

$5\% \times \text{Rp}3,000,000.00 = \text{Rp}150,000.00$

The total import duty receiving import duty dispensation = $\text{Rp } 450,000.00 - \text{Rp } 150,000.00 = \text{Rp } 300,000.00$

Misuse of 5 units @ CIF US\$ 20.00 = CIF US\$ 100.00
= Rp 1,000,000.00.

Import duty without facility = $15\% \times \text{Rp } 1,000,000.00 = \text{Rp } 150,000.00$

Import duty with dispensation is 5% = $5\% \times \text{Rp } 1,000,000.00 = \text{Rp}50,000.00$

The total import duty receiving import duty dispensation = $\text{Rp } 150,000.00 - \text{Rp}50,000.00 = \text{Rp } 100,000.00$

Fine Interval Calculation (PID):

Misused import duty facility $\times 100\% = X$

Total import duty receiving facility

$\text{PID} = 100,000 \times 100\% = 33.3\%$

300,000

Fine Calculation

PID is within a range from more than 20% up to 40%, hence the fine shall be 200% of the BMSDB

Fine = 200% x BMSDB

$$200\% \times \text{Rp } 100,000.00 = \text{Rp } 200,000.00$$

Therefore, the importer shall be imposed of an administrative sanction in the form of fine as of Rp 200,000.00 (two hundred thousand Rupiah)

Article 8

On violations due to not fulfilling provisions of Law, the administrative sanction in the form of fine can be imposed of. In case the fine where its base calculation is the percentage of import duty shortage, however the import duty on the goods being violated, its tariff or final tariff is 0% (zero percent), then the sanction imposed of shall not be proportional any more, but based on value unit in Rupiah i.e. Rp 5,000,000.00 (five million Rupiah)

The shortage of payment causing fine on goods borne with 0% (zero percent) shall be imposed of for just once for one (1) customs notification on the import of goods, on condition that on the customs notification on the import of goods, there are no other imported goods imposed with fine. In case in the customs notification on the import of goods there are other imported goods which should be fined, then the amount of fine shall be calculated based on the fine for such other imported goods.

Article 9

The imposing of the administrative sanction referred to in Article 10A sub-Article (8), Article 11A sub-Article (6), Article 45 sub-Article (3) Article 52 sub-Article (1) and sub-Article (2) of Law found out during audit, shall be imposed of fine as of one (1) times when the violation is found out, e.g. in an audit, the same violation was found more than once; therefore the imposed sanction shall be calculated as one (1) violation.

Article 10

The imposing of an administrative sanction should be stipulated with a Stipulation Letter to provide justice for the party imposed of administrative sanction, so that he/she clearly understands the provisions being violated. If the party concerned objected the imposing of such administrative sanction, he/she can submit an objection to the Director General of Duty and Excise the procedure thereof shall be exercised in accordance with Law.

Article 11 and 12

Self-explanatory

SUPPLEMENT TO STATUTE BOOK OF
THE REPUBLIC OF INDONESIA.NO. 4838

====(D)====

**THE AMENDMENT TO LAW NO. 21 YEAR 2001
CONCERNING SPECIAL AUTONOMY FOR PAPUA PROVINCE**
(Government Regulation in lieu of Law of the Republic of Indonesia No.1 Year 2008
dated April 16, 2008)

WITH THE BLESSING OF THE ONE AND ONLY GOD
THE PRESIDENT OF THE REPUBLIC OF INDONESIA,

Considering:

- a. That the existence of the Province of West Irian Jaya which later becomes West Papua Province, factually had performed government affairs and development as well as providing services to the public since 2003, however it has not been exercised as of Special Autonomy based on Law No. 21 Year 2001 concerning Special Autonomy for Papua Province ;
- b. That the enforcement of Special Autonomy for West Papua Province requires legal certainty that is urgent and immediate so as not to cause obstacles to the acceleration of development particularly in the aspects of social, economy, and politics as well as the infrastructures of West Papua Province;
- c. That based on the considerations referred to in letters a and b, it is necessary to stipulate Government Regulation in lieu of Law on Law No. 21 Year 2001 concerning Special Autonomy for Papua Province ;

In view of:

1. Article 22 of the 1945 Constitution of the Republic of
2. Law No. 21 Year 2001 (***BN No. 6728 pages 21A-30A and so on***) concerning Special Autonomy for Papua Province (Statute Book Year 2001 No.135, Supplement to Statute Book No. 4151);

3. Law No. 32 Year 2004 (***BN No. 7183 pages 1A-11A and so on***) concerning the Regional Government (Statute Book Year 2004 No. 125, Supplement to Statute Book No. 4437) which had been amended by Law No. 8 Year 2005 concerning the Stipulation of Government Regulation in lieu of Law No.3 Year 2005 concerning Amendment to Law No. 32 Year 2004 concerning the Regional Government to become a Law (RI Statute Book Year 2005 No.108, Supplement to R.I. Statute Book No. 4548);

D E C I D E S :

To stipulate:

THE GOVERNMENT REGULATION IN LIEU OF LAW CONCERNING AMENDMENT TO LAW NO.21 YEAR 2001 CONCERNING SPECIAL AUTONOMY FOR PAPUA PROVINCE.

Article I

Several provisions of Law No.21 Year 2001 concerning Special Autonomy for Papua Province (R.I. Statute Book Year 2001 No.135, Supplement to R.I. Statute Book No. 4151) are amended as follows:

1. Provisions of Article 1 letter a is amended, hence Article 1 reads as follows:

Article I

In this Law, what is meant by:

- a. Papua Province is the Province of Irian Jaya which later becomes Papua Province and West Papua Province, granted with Special Autonomy within the territory of the Unitary State of the Republic of Indonesia;

- b. Special Autonomy is a special authority acknowledged and granted to Papua Province to regulate and manage the interest of the local community in accordance with self-initiative based on the aspiration and basic rights of Papua community;
- c. Central Government, hereinafter referred to as Government, is the apparatus of Unitary State of the Republic of Indonesia consisting of the President and the Ministers;
- d. Papua Province Regional Government is the Governor with other apparatus as Papua Province Executive Body;
- e. Papua Province Governor, hereinafter referred to as Governor, is the Head of Region and Head of Government fully responsible for the performance of the government in Papua Province and as Government representative in Papua Province.
- f. Papua People's Representative Council, hereinafter referred to as DPRP, is People's Representative Body of the people of the region of Papua Province as the Legislative Council of the region of Papua Province.
- g. Papua People Assembly, hereinafter referred to as MRP, is the cultural representation of Papua aborigines, having certain authority in the framework of protection of the rights of Papuan tribes based on reverence of tradition and culture, empowerment of women, and the consolidation of inter-religion harmonious living as regulated in this Law.
- h. Region symbol is the grandeur pennant and cultural symbol of self-genuineness glory of Papua people in the form of Regional banner and Regional anthem not positioned as symbol of sovereignty.
- i. Special Region Regulation, hereinafter referred to as Perdasus is the Regulation of the Region of Papua Province in the context of exercising certain articles of this Law.
- j. Province Regional Regulation, hereinafter referred to as Perdasi, is the Regulation of the Region of Papua Province in the context of exercising the authority as regulated in statutory regulations.
- k. District, formerly known as Kecamatan, is the work area of the Head of District as apparatus of Regency/city areas.
- l. Kampong or referred to by other names, is a unit of legal community having the authority to regulate and manage the interest of the local community based on origins and adat acknowledged in the national government system and existing in the area of regencies/cities.
- m. Kampong Deliberation Assembly or referred to by other names, is a group of people forming a unit consisting of various elements in the kampong, selected and acknowledged by the local members to provide suggestions and considerations to the Kampong Government.
- n. Human Rights, hereinafter referred to as HAM, is a set of rights attached to the essence and existence of human as creation being of the One and Only God and is His Gift which must be revered, esteemed high and protected by the State, law, government and all people for the sake of honor and protection of human dignity and value.
- o. Adat is the custom acknowledged, obeyed and institutionalized as well as defended by the local adat community for generations.

- p. Adat Community is members of Papua original community living in the region and bound by and in compliance with certain adat with a high solidarity between its members.
- q. Adat Law is not written rules or norms existing within an adat law community, regulating, binding and defended, and in possession of sanctions.
- r. Adat Law Community members of Papua original community who since birth live in certain areas and bound by and in compliance with certain adat with a high solidarity between its members.
- s. Ulayat rights is the partnership right possessed by certain adat law community on certain areas constituting as living environments for its members, consisting of rights to utilize the land, forest, and water with its contents in accordance with prevailing statutory regulations.
- t. Papua genuine people are people originating from the Melanesian race consisting of original tribes in Papua Province and / or people received and acknowledged as Papua genuine people by Papua adat community.
- u. Papua Province citizens, hereinafter referred to as Citizen, are all people which in accordance with applicable provisions, are registered and living in Papua Province.
2. Provisions of Article 7 sub-article (1) letters a and l are deleted, hence Article 7 reads as follows:
- Article 7
- (1) DPRP has the duties and authority:
- a. Deleted;
 - b. Proposing the commissioning of elected Governor and Deputy Governor to the President of the Republic of Indonesia;
 - c. Proposing the dismissal of the Governor and/or Deputy Governor to the President of the Republic of Indonesia;
 - d. Compiling and stipulating policy orientation for the performance of the regional government and region development program with the criteria of its performance together with the Governor;
 - e. Discussing and stipulating Region Income and Expenditure Budget together with the Governor;
 - f. Discussing Perdasus and Perdasi drafts together with the Governor;
 - g. Stipulating Perdasus and Perdasi;
 - h. Together with the Governor, compile and stipulate Papua Province Development Basic Pattern guided by the National Development Plan by paying due observance on the specific characteristics of Papua Province;
 - i. To provide opinions and considerations to the regional Government of Papua Province on international agreement plans concerning the interest of the region;
 - j. To exercise supervision on:
 - 1) performance of Perdasus, Perdasi, Governor's Decisions and other policies of the Regional Government;
 - 2) performance of the management of government affairs being the authority of the Papua Province Region;
 - 3) performance of region Income and Expenditure Budget;
 - 4) performance. . . .

4) performance of international cooperation in Papua Province.

k. To observe and channel the aspiration, receive complaints and indictments of the citizens of Papua Province; and

l. Deleted.

(2) Execution of the duties and authority referred to in sub-article (1) shall be regulated in DPRD Discipline Regulation in accordance with prevailing statutory regulations.

Article II

This Government Regulation in lieu of Law commences to come to effect from the date of enactment.

For public cognizance, this Government Regulation in lieu of Law shall be announced in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta,

On April 16, 2008

THE PRESIDENT OF THE REPUBLIC OF INDONESIA

Sgd

DR. H. SUSILO BAMBANG YUDHOYONO

Enacted in Jakarta,

On April 16, 2008

THE MINISTER OF LAW AND HUMAN RIGHTS

OF THE REPUBLIC OF INDONESIA

Sgd

ANDI MATTALATTA

STATUTE BOOK OF THE THE REPUBLIC OF
INDONESIA YEAR 2008 NO. 57

ELUCIDATION

ON

GOVERNMENT REGULATION IN LIEU OF LAW
OF THE REPUBLIC OF INDONESIA

NO. 1 YEAR 2008

CONCERNING

THE AMENDMENT TO LAW NO. 21 YEAR 2001
CONCERNING SPECIAL AUTONOMY FOR PAPUA
PROVINCE

I. GENERAL

Papua Province was the Province of Irian Jaya which later becomes Papua Province and West Papua Province within the territory of the Unitary State of the Republic of Indonesia, however in Papua Province, the Special Autonomy has not yet been enforced based on Law No. 21 Year 2001 concerning Special Autonomy for Papua Province.

The existence of the Province of West Irian Jaya which later becomes West Papua Province, factually had performed government affairs and developments as well as providing services to the public since 2003, however, the Special Autonomy has not yet been enforced based on Law No. 21 Year 2001 concerning Special Autonomy for Papua Province.

The enforcement of Special Autonomy for West Papua Province requires legal certainty that is urgent and immediate so as not to cause obstacles to the acceleration of development particularly in the aspects of social, economy, and politics as well as the infrastructures of West Papua Province;

Presently, the region of Papua Province covers the Regencies of Jayapura, Merauke, Biak Numfor, Mimika,

Jayawijaya, Puncak Jaya, Paniai, Nabire, Yapen Waropen, Waropen, Supiori, Pegunungan Bintang, Yahukimo, Boven Digul, Tolikara, Keerom, Asmat, Mappi, Sarmi, Membermo Raya, Memberamo Tengah, Yalimo, Lanny Jaya, Nduga, Puncak, and Dogiyai, and Jayapura City.

Presently, the region of West Papua Province covers the Regencies of Manokwari, Teluk Wondama, Teluk Bintuni, Fak-fak, Kaimana, Sorong, Raja Ampat, Sorong Selatan, and Sorong City.

With regard there-to and in the context of optimizing the performance and effectiveness of the government in West Papua Province, Law No. 21 Year 2001 concerning Special Autonomy for Papua Province is also required to be enforced on West Papua Province, as legal basis for the execution of Special Autonomy in West Papua Province.

Based on the above consideration, in accordance with the authority meant in Article 22 sub-article (1) of the 1945 Constitution of the Republic of Indonesia, the president is of the opinion that urgent critical matters requirement had been fulfilled to stipulate Government Regulation in lieu of Law concerning amendment to Law No. 21 Year 2001 concerning Special Autonomy for Papua Province ;

II. Article by ARTICLE

Article I and Article II

Self-explanatory

SUPPLEMENT TO STATE GAZETTE OF THE
REPUBLIC OF INDONESIA. NO. 4842

—==(D)—==

STIPULATION OF FUND ALLOCATION FOR PAPUA PROVINCE SPECIAL AUTONOMY AND ADDITIONAL INFRASTRUCTURE FUND FOR PAPUA PROVINCE IN FISCAL YEAR 2008

(Regulation of the Minister of Finance No. 57/PMK.07/2008 dated April 22, 2008)

THE MINISTER OF FINANCE,

Considering:

That in the context of stipulating Fund Allocation for Papua Province Special Autonomy and Additional Infrastructure Fund for Papua Province in Fiscal Year 2008 having been allocated in Law No. 45 Year 2007 concerning State Financial Revenue and Expenditure for Fiscal Year 2008, it is necessary to stipulate a Regulation of the Finance Minister concerning Stipulation of Fund Allocation for Papua Province Special Autonomy and Additional Infrastructure Fund for Papua Province in Fiscal Year 2008.

In view of:

1. Law No. 21 Year 2001 (**BN No. 6728 pages 21A-30A and so on**) concerning Special Autonomy for Papua Province (Statute Book of the Republic of Indonesia Year 2001 No. 135, Supplement to Statute Book of the Republic of Indonesia No. 4151);
2. Law No. 33 Year 2004 (**BN No. 7206 pages 1A-16A and so on**) concerning Financial Balance between the Central Government and the Regional Governments (Statute Book of the Republic of Indonesia Year 2004 No. 126, Supplement to Statute Book of the Republic of Indonesia No. 4438);
3. Law No. 45 Year 2007 concerning State Financial Revenue and Expenditure for Fiscal Year 2008 (Statute Book of the Republic of Indonesia Year 2007 No. 133, Supplement to Statute Book of the Republic of Indonesia No. 4778);

4. Presidential Decree No. 20/P year 2005 (*BN No. 7297 pages 29A-30A*);
5. Finance Minister Regulation No. 04/PMK.07/2008 concerning the Performance and Liability of Transfer of Budget to the Region;

DECIDES :

To stipulate:

THE REGULATION OF THE MINISTER OF FINANCE CONCERNING STIPULATION OF FUND ALLOCATION FOR PAPUA PROVINCE SPECIAL AUTONOMY AND ADDITIONAL INFRASTRUCTURE FUND FOR PAPUA PROVINCE IN FISCAL YEAR 2008

Article 1

Fund Allocation for Papua Province Special Autonomy and Additional Infrastructure Fund for Papua Province in Fiscal Year 2008 referred to in this Finance Minister Regulation is a portion of Special Autonomy Fund and adjustment of Law No. 45 Year 2007 concerning State Financial Revenue and Expenditures for Fiscal Year 2008.

Article 2

Stipulation of Fund Allocation for Papua Province Special Autonomy is stipulated as equivalent to 2% (two percent) of the National General Allocation Fund or in the amount of Rp3,590,142,897,000.00 (three trillion five hundred ninety billion one hundred forty two million eight hundred ninety seven thousand Rupiah).

Article 3

Allocation of Additional Infrastructure Fund for Papua Province in Fiscal Year 2008 is stipulated in the amount of Rp333,000,000,000.00 (three hundred thirty three billion Rupiah).

Article 4

Special Autonomy Fund for Papua Province referred to in Article 2 shall be used especially for funding the field of education and health.

Article 5

Additional Infrastructure Fund for Papua Province in Fiscal Year 2008 referred to in Article 3 shall be oriented especially for the funding of infrastructures.

Article 6

Further division of the income referred to in Article 2 between the province, regencies, and cities or by other names, shall be regulated fairly and balanced with Perdasus, by paying due attention to under-developed areas.

Article 7

Special Autonomy Fund for Papua Province Special Autonomy and Additional Infrastructure Fund for Papua Province is a portion of the regional revenue and budgeted in Financial Revenue and Expenditure for Fiscal Year 2008 of each province, regency, and city as fund receivers.

Article 8

The channeling of Special Autonomy Fund for Papua Province and Additional Infrastructure Fund for Papua Province in Fiscal Year 2008 shall be performed in accordance with provisions of statutory regulations.

Article 9

This Finance Minister Regulation commences to come to effect from the date of stipulation, having a retro-active power from January 1, 2008.

For public cognizance, this Finance Minister Regulation shall be announced in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

On April 22, 2008

THE MINISTER OF FINANCE

Sgd

SRI MULYANI INDRAWATI

=====(D)=====

PROVISION ON TECHNICALLY SPECIFIED INDONESIAN RUBBER OF INDONESIA (SIR) THAT IS TRADED TO OVERSEAS

(Regulation of the Minister of Trade Number 10/M-DAG/PER/4/2008 dated April 8, 2008)

[Continued from Business News No. 7684 pages 28A-34A]

Enclosure IV-a

LETTER HEAD
PRODUCER IDENTIFICATION SIGN
Number:

According with Regulation of the Minister of Trade Number
dated regarding Provision on Technically Specified Rubber of
Indonesia (SIR) that was Traded to Overseas and according to appli-
cation letter for Producer Identification Sign Number dated
also the result on document checking, herewith shall be given the
Producer Identification Sign.

to:
Company's name :
Company's address :
Phone Number/Facsimile
Manufacturer's address :
Phone Number/Facsimile
Director/Officer in Charge :

With the obligation to obey the provision that was regulated in Regu-
lation of the Minister of Trade above also effective regulation and law.

Published at Jakarta
On

Director

Monitoring and Controlling of Goods Quality

NIP.

- Carbon copy:
1. Director General of Customs and Duty of the Department of Trade.
2. Department Head for Province that is Heading the Trade at
3. Department Head for Sub-District/Town that is Heading the Trade
at
4. Executive Director of GAPKINDO.

Business News 7685-7686/7-9-2008

Enclosure IV-b

LETTER HEAD

Number : Jakarta,
Enclosure :
Subject : Rejection on the Application To
of Producer Identification Sign Director/Officer in
(TPP) Charge Company

According to judgment result to Your application:

Company's name :
Address :
Application date :

With this we informed that Your application was REJECTED
with the following reasons:

If You are still interest to obtain TPP, You shall propose the
new application by paying attention to the rejection reasons.

Director
Monitoring and Controlling of Goods Quality

NIP.

- Carbon copy:
1. Director General of Overseas Trade.

====(M)====

