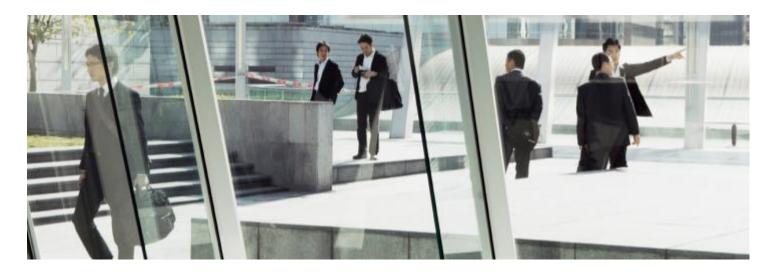
Tax Indonesia

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New Requirement of Customs Identity Number ("Nomor Identitas Kepabeanan"/"NIK") for all Importers, Exporters, Transporters and Customs Brokers

The Minister of Finance ("MoF") has issued a new regulation No. 63/PMK.04/2011 that is effective 1 July 2011 regarding Customs ID Numbers, known as "NIKs". It states that in order to undertake all customs related activities, every Customs service user (i.e importers, exporters, transporters and customs brokers) must register with the Directorate General of Customs and Excise ("DGCE"), including those that operate in Free Trade Zone areas.

Under the old regulation about NIKs, only importers were required to have NIKs, but under the new regulation, exporters, transporters and customs brokers must also obtain a NIK before 1 January 2012.

Importers who have previously registered for a NIK will also need to renew their NIK, using the new application form (i.e under PMK 63/PMK.04/2011).

A Registration Application must be submitted to the DGCE via electronic media (i.e on-line application), or in certain circumstances, registration can be requested in person at the local customs office. The request should be submitted with the supporting documents such as Tax Identification Number, Domicile Letter, Importer Identification Number, etc.

Furthermore, the DGCE will carry out an administrative review of the following data:

- The existence of the company;
- The identity of the management and the person in charge; and
- Financial data.

There could be a field inspection if the data in the application form is inconsistent and based on the initial review of the data it is necessary to conduct field inspection (i.e newly established company, change of address, etc.)

Exclusion of NIK Registration

- 1) An NIK registration does not need to be applied for by importers of the following goods:
 - Goods for the representatives of foreign countries and their officials stationed in Indonesia;
 - Goods for the purposes of international agencies and their officials stationed in Indonesia;
 - Personal goods of passengers, carrier crew, cross borderers and couriered goods;
 - Relocation goods;
 - Gifts/donations for the purposes of public worship, charity, social or cultural reasons, or for the purposes of natural disaster response;
 - Goods for the central government or local government for the purposes of public interest; and/or
 - Goods which have been approved for import without an Importer Identification Number ("API"/"Angka Pengenal Importir).
- 2) The NIK registration requirement also does not apply to exporters of the following goods:
 - Postal goods;
 - Relocation goods;
 - Goods for foreign country representatives or international agencies;
 - Goods for the purposes of public worship, social, educational or cultural reasons, or sport;
 - Souvenir goods;
 - Sample goods;
 - Goods for the purpose of research; and/or
 - Export by individuals.

It is necessary for each importer, exporter, transporter and customs broker to study this new regulation about obtaining a NIK and take all necessary action to obtain the new NIK before 1 January 2012. Failure to do so may cause delays in the import and/or export clearance activities.

Your PwC Indonesia contacts

Jim McMillan jim.f.mcmillan@id.pwc.com

Sri Kartika Sari sri.kartika.sari@id.pwc.com **Enna Budiman** enna.budiman@id.pwc.com

Eka Hastuti eka.hastuti@id.pwc.com Henry Sucahyono henry.sucahyono@id.pwc.com

Alexander Kalyman alexander.kalyman@id.pwc.com

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