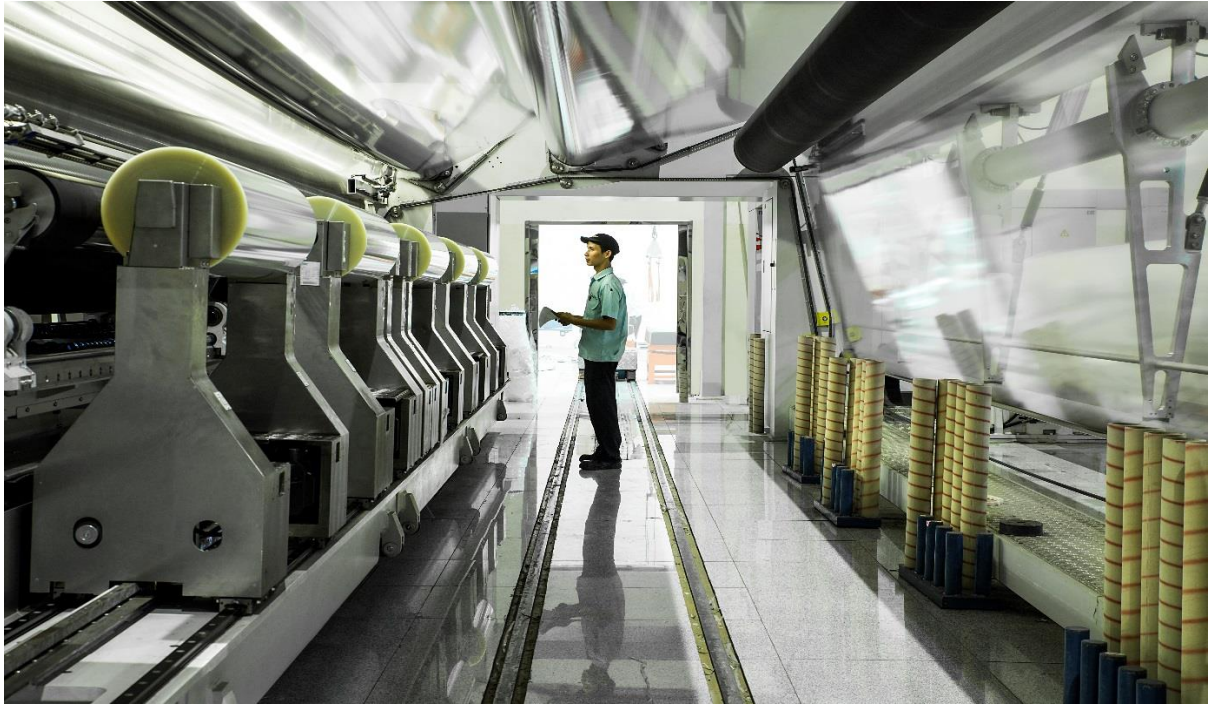


TaxFlash



New Regulation on Bonded Logistic Centre

On 28 March 2018, the Ministry of Finance (“MoF”) issued a new regulation No. 28/PMK.04/2018 (“MoF-28”) that amends the existing MoF Regulation No. 272/PMK.04/2015 concerning Bonded Logistic Centres (“BLC”). This regulation will come into force starting on 26 May 2018.

A BLC shall be a bonded stockpiling site for piling goods from outside of the customs area and/or goods from any other places inside the customs area, which can be accompanied by one or more simple activities within a certain period for re-release.

Key points from MoF-28 are as follows.

1. New Type of BLCs

This new regulation introduces the new type of BLCs as follows.



Large Industry BLC

BLC that stockpiles products mainly for the purpose of distribution to industrial companies.



Small & Medium Industry BLC

BLC that stockpiles products for the purpose of distribution to small and medium industries.



Air Cargo Hub BLC

BLC that stockpiled goods mainly for export or transshipment purposes.



E-Commerce BLC

BLC that stockpiles products which will be sold through e-commerce platform.



Floating Storage BLC

BLC which located in water territory.



Export Commodities BLC

BLC that stockpiles good for trading purposes in commodities exchange or auction market of commodities.



Finished Goods BLC

BLC that stockpiles finished good products which will be distributed to companies other than industry companies.



Primary Goods BLC

BLC that stockpiles primary goods which will be distributed to companies other than industry companies.

2. Approval of BLC Application

A Company could apply for the license as a BLC Entrepreneur (“*Pengusaha PLB*”), BLC Organizer (“*Penyelenggara PLB*”) or Entrepreneur in BLC (“*Pengusaha dalam PLB*”) to the Minister of Finance (“MoF”) through the Head of the Customs Office. In the previous regulation, the approval of BLC licenses was issued by the Director General of Customs and Excise (“DGCE”) on behalf of the MoF. This article has been amended in the new regulation, and the approval will now be issued by the Head of the Customs Regional Office or the Head of the Customs Main Service Office on behalf of the MoF.

3. Estimated Approval Time

Under the previous regulation, the approval could be obtained within ten working days after the submission of a completed application and supporting documents to the DGCE. Under this new regulation, the approval can be obtained from the Head of the Regional Customs Office by one hour after the field examination is conducted by Customs and the Company’s business presentation is presented by the Company. The field examination is conducted within three days of the readiness of the Company at the latest.

Acceleration of the Customs & Excise Permits Application

MoF has also issued a new MoF Regulation No. 29/PMK.04/2018 (“MoF-29”) concerning Acceleration of Customs and Excise Licensing in the context of Ease of Doing Business. This regulation will come into force starting on 26 April 2018.

The main purpose of this new regulation is to speed up the process of obtaining a Customs and Excise License in order to facilitate business by using the Indonesia National Single Window (“INSW”) portal as an online single submission. Compared to the previous approach where stakeholders had to be examined first, now the government is going to trust stakeholders until there is an indication to the contrary.

The licenses that are sped up in this regulation are as follows:

1. Customs Registration – it will only take three hours to obtain import and/or export access from the submission of the application and supporting documents to INSW.
2. Bonded Stockpiling facility (e.g. bonded warehouse, duty free shop, bonded logistic centre, and etc.) – the permit previously would take around 20 working days at a Customs Office (“KPPBC”) and ten working days at the Customs Headquarters (DGCE), but now it only requires three working days at KPPBC and one hour at a Regional Office of DGCE after the field examination.

3. Import Facility for Export Purpose (“KITE”) – similar to the approval for a bonded stockpiling facility, the approval to enjoy this facility can be issued within one hour after the Company presents its business process to the Customs Authority Officer during a field examination.
4. Entrepreneur Identification Number of Excisable Goods (“NPPBKC”) - it will take three working days to obtain the license from the Customs Authority from the complete application being received by the Customs Authority.

For any issues that are not elaborated here regulations shall follow the respective existing regulations about the Customs Registration, Bonded Stockpiling Facility, KITE Facility, and NPPBKC.

Your PwC Indonesia contacts:

Abdullah Azis

abdullah.azis@id.pwc.com

Adi Poernomo

adi.poernomo@id.pwc.com

Adi Pratikto

adi.pratikto@id.pwc.com

Alexander Lukito

alexander.lukito@id.pwc.com

Ali Widodo

ali.widodo@id.pwc.com

Andrias Hendrik

andrias.hendrik@id.pwc.com

Anton Manik

anton.a.manik@id.pwc.com

Antonius Sanyojaya

antonius.sanyojaya@id.pwc.com

Ay Tjhing Phan

ay.tjhing.phan@id.pwc.com

Brian Arnold

brian.arnold@id.pwc.com

Dany Karim

dany.karim@id.pwc.com

Deny Unardi

deny.unardi@id.pwc.com

Engeline Siagian

engeline.siagian@id.pwc.com

Enna Budiman

enna.budiman@id.pwc.com

Gadis Nurhidayah

gadis.nurhidayah@id.pwc.com

Gerardus Mahendra

gerardus.mahendra@id.pwc.com

Hanna Nggelan

hanna.nggelan@id.pwc.com

Hasan Chandra

hasan.chandra@id.pwc.com

Hendra Lie

hendra.lie@id.pwc.com

Hisni Jesica

hisni.jesica@id.pwc.com

Hyang Augustiana

hyang.augustiana@id.pwc.com

Laksmi Djuwita

laksmi.djuwita@id.pwc.com

Lukman Budiman

lukman.budiman@id.pwc.com

Mardianto

mardianto.mardianto@id.pwc.com

Margie Margaret

margie.margaret@id.pwc.com

Mohamad Hendriana

mohamad.hendriana@id.pwc.com

Otto Sumaryoto

otto.sumaryoto@id.pwc.com

Parluhutan Simbolon

parluhutan.simbolon@id.pwc.com

Peter Hohtoulas

peter.hohtoulas@id.pwc.com

Raemon Utama

raemon.utama@id.pwc.com

Runi Tusita

runi.tusita@id.pwc.com

Ryosuke R Seto

ryosuke.r.seto@id.pwc.com

Ryuji Sugawara

ryuji.sugawara@id.pwc.com

Soeryo Adjie

soeryo.adjie@id.pwc.com

Sujadi Lee

sujadi.lee@id.pwc.com

Sutrisno Ali

sutrisno.ali@id.pwc.com

Suyanti Halim

suyanti.halim@id.pwc.com

Tim Watson

tim.robert.watson@id.pwc.com

Tjen She Siung

tjen.she.siung@id.pwc.com

Turino Suyatman

turino.suyatman@id.pwc.com

Yessy Anggraini

yessy.anggraini@id.pwc.com

Yuliana Kurniadjaja

yuliana.kurniadjaja@id.pwc.com

Yunita Wahadaniah

yunita.wahadaniah@id.pwc.com

www.pwc.com/id



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