

Re-export of imported goods – an update ^{P1}

Temporary import – an update ^{P2}

Re-export of imported goods – an update

The Minister of Finance (MoF) issued a regulation No.102/PMK.04/2019 (PMK-102), dated 30 July 2019, regarding the re-export of imported goods. PMK-102 will be effective from 28 August 2019 and revokes MoF Regulation No.149/PMK.04/2007 (PMK-149) regarding the same subject matter.

Under the existing rules (i.e. PMK-149), the re-export of imported goods can be carried out based on the approval of the Head of the Customs Office in the following cases:

- a. The imported goods are not in accordance with the purchase order;
- b. The imported goods are wrongly delivered;
- c. The imported goods are broken; or
- d. The imported goods are not allowed to be imported due to a government policy, such as prohibited goods.

PMK-102 adds the conditions where the re-export cannot be carried out, provided that the imported goods have not been declared in the customs declaration yet and the physical examination during the importation shows the following results:

- a. The number of containers or the amount of packaging does not match with the customs declaration;
- b. The goods as declared in the customs declaration are not found;
- c. The goods are not declared in the customs declaration; and/or
- d. The goods are prohibited and/or restricted items, and the importer does not have the necessary licenses.

Furthermore, the re-export cannot be carried out if the import declaration is already filed and the physical examination shows the result that there are different amounts and/or type of goods. However, this provision is excluded in the case of the import declaration being submitted by:

- a. Authorised Economic Operator (AEO) importer and/or importer designated as *Mitra Utama Kepabeanan*; or
- b. Manufacturer classified as a Low-Risk Importer.

In addition, unlike the previous regulation, the administrative procedure for examination on the re-export application, along with the procedure for re-export itself, are further stipulated in PMK-102.

Temporary import – an update

Besides issuing PMK-102, the MoF also issued Regulation No.106/PMK.04/2019 (PMK-106) regarding the amendment of MoF Regulation No.178/PMK.04/2017 (PMK-178) concerning the temporary import. PMK-106 is dated 29 July 2019 and has been effective since 12 August 2019.

The old PMK-178 stipulated that the temporary imported goods may be eligible for import duty exemption or import duty relief facility. It also provided the list of eligible goods under the import duty exemption, while goods were not mentioned under the list would be goods eligible for import duty relief. PMK-106 has removed several goods that were previously under the category of the import duty exemption. This means that these goods are now only eligible for import duty relief, for example, sample goods.

In addition, PMK-106 also stipulated a specific period for the temporary import of goods for seminars, conferences, workshops, or similar activities, as follows:

- a. Vehicles with the specification:
 - four-wheeled motor vehicles with engine capacity $\geq 3,000$ cc, except buses and trucks; or
 - two-wheeled motor vehicles with engine capacity ≥ 500 ccthe maximum period of temporary import is two months and cannot be extended.
- b. The period of temporary import for goods other than vehicles is a maximum of one year and cannot be extended.

The period of temporary import of goods other than for seminars, conferences, workshops, or similar activities is slightly modified to be a maximum of one year and can be extended for a maximum of three years.

The transitional provisions stipulated in PMK-106, as follows:

- a. The temporary import licenses that have been issued are still valid until the expiration of licenses;
- b. The temporary import licenses for seminars, conferences, workshops, or similar activities that have been issued are still valid until the expiration of the licenses and cannot be extended;
- c. The temporary import licenses for the purposes of the exhibition in the form of:
 - four-wheeled motor vehicles with engine capacity $\geq 3,000$ cc, except buses and trucks; or
 - two-wheeled motor vehicles with engine capacity ≥ 500 ccthe temporary import licenses are still valid until a maximum of two months and cannot be extended; and
- d. The temporary import license applications that have been submitted and have not yet received a decision will be processed in accordance with the provisions stipulated in this MoF Regulation.

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