

# **TaxFlash**

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Indonesian Visas and Stay Permits in Community Activities Restrictions Enforcement (Pemberlakuan Pembatasan Kegiatan Masyarakat/PPKM) period P1

Extension of relaxation for Excise Tape

# Indonesian Visas and Stay Permits in Community Activities Restrictions Enforcement (*Pemberlakuan Pembatasan Kegiatan Masyarakat/PPKM*) period

Indonesian Immigration has updated its position concerning entry restriction and the visa process by issuing several policies and updates in the emergency measures previously enacted with regard to the policy for foreigners as follows:

- Circular Letter of the Directorate General of Immigration (DGI) No.M.HH-01.GR.02.07 dated 6 July 2021, which comes into force on 6 July 2021;
- Circular Letter of the DGI No.IMI-0158.GR.01.01 dated 16 July 2021, which comes into force on 16 July 2021;
- Ministry of Law and Human Rights Regulation (*Peraturan Menteri Hukum dan Hak Asasi Manusia/Permenkumham*) No.27 Year 2021 dated 19 July 2021, which comes into force on 21 July 2021, replacing Permenkumham No.26 Year 2020.

### **Entering Indonesia**

On the condition that they fulfill the health requirements and protocols established by the Indonesian Ministry of Health; foreigners who can enter Indonesia are now limited to the following categories:

- · Holders of diplomatic/official Visas and Stay Permits;
- Holders of limited Stay Permits (*Izin Tinggal Terbatas/ITAS*) and permanent Stay Permits (*Izin Tinggal Tetap/ITAP*);
- Foreigners who enter for medical and humanitarian purposes, provided they have obtained an official letter from ministries/agencies handling COVID-19; and
- Transportation crew who arrive with their transportation means.

In certain circumstances, and based on the reason of providing public benefit, Immigration has discretion to modify the policies concerning humanitarian reasons and granting of immigration facilities.

International airports and international seaports in Indonesia remain open for essential travel (subject to travel restrictions), as well as for inbound and outbound freight. There are currently seven designated airports through which travellers may enter Indonesia.



Following the updated regulations from the Indonesia COVID-19 Task Force, Immigration added the following health requirements and protocol:

#### Before entering

- All foreigners entering Indonesia must have received a full dose of a COVID-19 vaccine.
- All foreigners must have obtained a negative result for a reverse transcription
  polymerase chain reaction (RT-PCR) test that has been undertaken in the
  country from which they are traveling. The test must not be taken earlier than
  72 hours before departure.
- All foreigners must complete an Indonesia Health Alert Card (eHAC Indonesia) application via smartphone.

#### Upon arrival

All foreigners entering Indonesia must bring the following documents and present them to the Indonesian Immigration Office upon their arrival in Indonesia:

- A vaccine card and vaccine certificate with a valid QR code.
- A valid RT-PCR test which should be verifiable through a QR code and shown during immigration check upon arrival.
- A completed eHAC Indonesia.
- A set of statement letters affirming commitment to follow health protocols.
- Proof of ownership of health insurance/travel insurance, which includes health financing, and/or a statement of willingness to pay independently if affected by COVID-19 whilst in Indonesia.

Foreigners must undergo RT-PCR retests and those with a negative test result are required to undergo quarantine at their own expense for eight full days (i.e. 192 hours) at specially designated quarantine accommodation that has obtained certification from the Ministry of Health. Heads of Foreign Representatives and related family members are allowed to self-quarantine for eight full days at a location of their choosing.

A second RT PCR test must be carried out on the seventh day of quarantine. If the results are negative, the quarantine will be considered complete at the end of the eighth day of quarantine and the foreigner is allowed to continue his/her journey whilst following health protocols, but it is advised that he/she self-quarantine for a further 14 days. If the result of either RT-PCR test is positive, the foreigner will be taken to a designated hospital and will be treated at their own expense.

## Immigration relaxation

Foreigners who are in the territory of Indonesia are allowed to apply for a new/extension visa permit from the relevant Immigration Office by completing an online visa application provided they can meet the requirements.

Foreigners who are in the territory of Indonesia whose Stay Permit (ITAS/ITAP) cannot be extended according to Immigration regulations are now allowed to apply for a new visa after cancelling the old permit (Exit Permit Only/EPO). The process for applying for a new Stay Permit will not be considered an overstay as long as the new visa application is submitted before the expiry of the current permit.

Foreigners who are in the territory of Indonesia but have overstayed for under 60 days are still allowed to apply for a new visa after they have completed the overstay payment and cancelled the old permit (EPO).



The following categories of person may not benefit from the relaxations of immigration policy mentioned above and must leave the territory of Indonesia:

- Those who overstay for more than 60 days;
- Those who are subject to immigration administrative action in the form of deportation;
- Those whose application has been denied by the Immigration Office based on the prevailing laws and regulations.

Holders of a Stay Permit (ITAS/ITAP) who are outside of territory of Indonesia are now allowed to process permit extensions remotely/offshore, provided all requirements can be met. Furthermore, those who have successfully extended their permit using this process will have an obligation to report their return within 30 days after the arrival date in Indonesia.

### Other relevant policies

This regulation does not impact on the regulations from the Ministry of Manpower in relation to the requirement to obtain Indonesia Investment Coordinating Board (*Badan Koordinasi Penanaman Modal/BKPM*)/Technical Ministry Support Letter requirement for new work permits and visas that apply using offshore processes.

The Ministry of Manpower is aligning with Immigration on their policy for onshore or offshore new work permit application must be able to meet the new updated health requirements in order to apply for a work permit.

Following the previous policy pattern, we could also anticipate the possibility of a new work permit or new visa process postponement until further regulation is issued.

## **Extension of relaxation for Excise Tape settlement**

Last year, the Ministry of Finance (MoF) issued PMK-30¹ to relax the rules regarding excise tape settlement deadlines, in order to maintain productivity and support manufacturer cashflow during the COVID-19 pandemic. Please refer to <a href="mailto:TaxFlash No.14/2020">TaxFlash No.14/2020</a> for discussion on this.

On 12 July 2021, the MoF issued PMK-93<sup>2</sup> to extend the relaxation facility, which provides a 90-day postponement period for manufacturers to settle the excise tape payment which is eligible for a postponement:

- a. that has not been paid until 12 July 2021; and
- b. that is ordered during the period of 12 July 31 October 2021.

This is applicable only for manufacturers who have an existing two-month excise postponement facility. However, this relaxation does not apply for excise tape order postponement due past 31 December 2021.

<sup>&</sup>lt;sup>2</sup> MoF Regulation No.93/PMK.04/2021 (PMK-93) dated and effective on 12 July 2021



<sup>&</sup>lt;sup>1</sup> MoF Regulation No.30/PMK.04/2020 (PMK-30) dated and effective on 9 April 2020

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