



Update on customs incentives for goods related to handling the COVID-19 pandemic ^{P1}

Import Duty exemption on the import of goods for International Organisations and their Officials ^{P1}

Update on customs incentives for goods related to handling the COVID-19 pandemic

On 14 November 2022, the Minister of Finance (MoF) issued Regulation No.PMK-164¹ which covers customs facilities for goods needed to help handle the COVID-19 pandemic. PMK-164 serves as the fourth amendment to PMK-34² and further updates the list of goods entitled to this incentive. PMK-164 does this by adding certain medicines (such as molnupiravir and paxlovid) and removing other medical products (such as power air purifying respirator, baby incubator transport, etc). Please refer to the previous TaxFlashes³ for detailed discussion on these facilities.

Import Duty exemption on the import of goods for International Organisations and their Officials

On 14 November 2022, the MoF also issued Regulation No.PMK-160⁴ which provides an Import Duty exemption on the import of goods for use by International Organisations and their Officials assigned in Indonesia.

In general, matters regulated in PMK-160 (such as the type of goods, the need for the goods, the relevant International Organisations, etc.) remains as per previous regulations (PMKs)⁵ including the facility provided. However, there are changes to the administrative procedures (e.g. how an application is submitted electronically through the National Single Window including an elaboration of the application requirements).

The transitional provisions provide that an application for this customs facility which was submitted under the previous PMKs will be processed based on the relevant previous PMKs. In addition, any International Organisation that enjoyed a customs facility under a previous PMK can enjoy the facility up to the end of the relevant approval.

¹ MoF Regulation No.164/PMK.04/2022 (PMK-164) dated and effective from 14 November 2022

² MoF Regulation No.34/PMK.04/2020 (PMK-34) dated and effective from 17 April 2020

³ [TaxFlash No.15/2020](#), [TaxFlash No.28/2020](#), [TaxFlash No.42/2020](#) and [TaxFlash No.13/2021](#)

⁴ MoF Regulation No.160/PMK.04.2022 (PMK-160) dated 14 November 2022 and effective from 13 January 2023

⁵ MoF Regulation No.148/PMK.04/2015 as amended by MoF Regulation No.20/PMK.04/2018

Your PwC Indonesia Contacts:

Abdullah Azis
abdullah.azis@pwc.com

Hasan Chandra
hasan.chandra@pwc.com

Runi Tusita
runi.tusita@pwc.com

Adi Poernomo
adi.poernomo@pwc.com

Hendra Lie
hendra.lie@pwc.com

Ryuji Sugawara
ryuji.sugawara@pwc.com

Adi Pratikto
adi.pratikto@pwc.com

Hisni Jesica
hisni.jesica@pwc.com

Soeryo Adjie
soeryo.adjie-c@pwc.com

Adrian Hanif
adrian.hanif@pwc.com

Hyang Augustiana
hyang.augustiana@pwc.com

Sujadi Lee
sujadi.lee@pwc.com

Alexander Lukito
alexander.lukito@pwc.com

Kianwei Chong
kianwei.chong@pwc.com

Sukma Alam
sukma.alam-c@pwc.com

Ali Widodo
ali.widodo@pwc.com

Lukman Budiman
lukman.budiman@pwc.com

Surendro Supriyadi
surendro.supriyadi-c@pwc.com

Andrias Hendrik
andrias.hendrik@pwc.com

Made Natawidnyana
made.natawidnyana@pwc.com

Susetiyo Putranto
susetiyo.putranto@pwc.com

Anton Manik
anton.a.manik@pwc.com

Mardianto
mardianto.mardianto@pwc.com

Sutrisno Ali
sutrisno.ali-c@pwc.com

Antonius Sanyojaya
antonius.sanyojaya@pwc.com

Margie Margaret
margie.margaret@pwc.com

Suyanti Halim
suyanti.halim@pwc.com

Avinash Rao
a.rao@pwc.com

Marlina Kamal
marlina.kamal@pwc.com

Tim Watson
tim.robert.watson@pwc.com

Ay Tjhing Phan
ay.tjhing.phan@pwc.com

Nicholas Sugito
nicholas.sugito@pwc.com

Tjen She Siung
tjen.she.siung@pwc.com

Brian Arnold
brian.arnold@pwc.com

Nikolas Handradjid
nikolas.handradjid@pwc.com

Turino Suyatman
turino.suyatman@pwc.com

Dexter Pagayonan
dexter.pagayonan@pwc.com

Oki Octabiyanto
oki.octabiyanto@pwc.com

William Christopher
william.christopher@pwc.com

Enna Budiman
enna.budiman@pwc.com

Omar Abdulkadir
omar.abdulkadir@pwc.com

Yessy Anggraini
yessy.anggraini@pwc.com

Esa Perdana
esa.perdana@pwc.com

Otto Sumaryoto
otto.sumaryoto@pwc.com

Yuliana Kurniadjaja
yuliana.kurniadjaja@pwc.com

Gadis Nurhidayah
gadis.nurhidayah@pwc.com

Peter Hohtoulas
peter.hohtoulas@pwc.com

Yunita Wahadaniah
yunita.wahadaniah@pwc.com

Gerardus Mahendra
gerardus.mahendra@pwc.com

Raemon Utama
raemon.utama@pwc.com

www.pwc.com/id



PwC Indonesia



@PwC_Indonesia

If you would like to be removed from this mailing list, please reply and write UNSUBSCRIBE in the subject line, or send an email to id_contactus@pwc.com.

DISCLAIMER: This content is for general information purposes only and should not be used as a substitute for consultation with professional advisors.

© 2022 PT Prima Wahana Caraka. All rights reserved. PwC refers to the Indonesian member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.