

## Customs and Tax Provisions for Consigned Goods (“*barang kiriman*”)

On 18 September 2023 and 16 October 2023, the Minister of Finance (MoF) issued PMK-96<sup>1</sup> and PMK-111<sup>2</sup> regarding Customs and Tax Provisions for Consigned Goods. PMK-96 revokes PMK-199<sup>3</sup>, whilst PMK-111 only updates the effective date of PMK-96 to become 17 October 2023.

The administrative provisions of the implementation procedure for consigned goods are broadly similar to previous regulations, differing in elaboration (in PMK-96). This TaxFlash will only highlight the key changes stipulated in PMK-96.

### Import Duty, Excise, and Import Taxes on Consigned Goods

In general, the import duty, excise, and import taxes treatment in the context of imports of consigned goods remain the same:

1. Consigned goods with a maximum Customs Value of Free on Board (FOB) USD 3 shall be subject to:
  - a) Import Duty and Income Tax Exemption; and
  - b) 11% Value Added Tax (VAT).
2. Consigned goods with a Customs Value exceeding FOB USD 3 up to FOB USD 1,500 shall be subject to:
  - a) Import Duty of 7.5%;
  - b) Income Tax Exemption; and
  - c) 11% VAT.
3. Consigned goods with a Customs Value exceeding FOB USD 1,500 shall be subject to normal import duty rates based on the Most Favoured Nation treatment, and normal treatment for Income Tax and VAT.

There were previously several types of consigned goods such as textiles and textile products, footwear, bags, and books with Customs Values within the range detailed above (point 2) but subject to treatment similar to point 3. In addition to

<sup>1</sup> MoF Regulation No.96 Year 2023 (PMK-96) dated 18 September 2023 and effective from 17 November 2023

<sup>2</sup> MoF Regulation No.111 Year 2023 (PMK-111) dated 16 October 2023 and effective from 17 October 2023

<sup>3</sup> MoF Regulation No.199/PMK.010/2019 (PMK-199) dated 31 December 2019 and effective from 30 January 2020

these goods, PMK-96 has added cosmetics, goods made of iron or steel, watches, and bicycles.

### **e-Commerce players**

PMK-96 adds that e-Commerce players with more than 1,000 import transactions of consigned goods in one calendar year are obliged to establish a partnership with the Directorate General of Customs and Excise (DGCE). For existing importers, this partnership must be carried out at the latest four months after the effective date of this regulation. The partnership is carried out through:

- a) an application by the e-Commerce player to the Head of Customs Office where the consigned goods enter; or
- b) a notification from the Head of the Customs Office to an e-Commerce player, which, based on information obtained by the Custom Office, has more than 1,000 import transaction shipments in one calendar year. The e-Commerce player needs to carry out the partnership within 10 days of the notification issuance date.

Failure to comply with the partnership requirement may result in the denial of import transactions related to the shipment of the e-Commerce player.

The partnership with DGCE is conducted in the form of:

- a) exchange of electronic catalogue data (e-catalogue) and electronic invoice (e-invoice) for shipment of goods transactions via e-Commerce players; and
- b) other forms of partnership that can improve services and supervision conducted by DGCE.

### **Consignment Note (CN)**

CN is explicitly treated as a Customs Declaration. The mechanism for revision of data errors and cancellation of CN are now regulated. The same as other Customs Declarations, CN also applies a self-assessment system. Therefore, any mistakes in declaring the tariff/customs value may result in administrative sanction.

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