



Monday, 21st February 2022

INFORMATION

New Provisions on Import-Duty Exemptions for Reimported Goods

On 6th February 2022, the Minister of Finance released regulation No. 175/PMK.04/2021 about Free Import Duty on Re-Import of Goods That Have Been Exported. This regulation replaces the previous regulation No. 106/PMK.04/2007. The summarized analysis of the new regulation is as follows:

Reimported goods that can be granted import duties:

1. The imported goods that are still in the original condition.
2. The Goods used for testing purposes.

Requirements:

1. Reimport must be done again with the same person by individuals or Legal entities (Exporter)
2. Goods to be re-imported must be identified as the same goods as when they were exported.
3. Reimportations must be completed within **a maximum period of two years** after the issuance of the export evidence. After 2 years period is exceeded, then reimportations should be proved through supporting documents such as contracts agreements, or other similar documents.
4. The exporter should get the Letter of Evidence from the Head of Custom Area which stated that no replacement is being done.

Procedure:

1. Importer submits an application to the Minister of Finance via Head of the Customs Office by enclosing several required data (Importer's identity; details of types, amounts, specifications, identities, and estimations of goods; which costumes office the goods will be released; and export proof) as well as supporting documents.
2. Once the application is submitted, the Head of the Customs Office will assess the fulfillment of criteria, requirements, and completeness of documents. If approved, the Minister of Finance will release a Decree of granting Free Import Duty within three days.

An additional condition for the imported goods that is related to the procedure to get the granted Import-Duty Free according to the regulation, it's the relevant applicable submissions should be submitted by the exporter or importer based upon requests made by the importer of the goods.

For your reference, please check the Regulation of Minister of Finance No. 175/PMK.04/2021 about Free Import Duty on Re-Import of Goods That Have Been Exported Bahasa Indonesia and Unofficial English translation in the link [here](#).

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