



**INFORMATION**

**Regulation No. 175/PMK.04/2021 of the Minister of Finance of the Republic of Indonesia on Import Duties Exemption on Re-Import Goods That Have Been Exported**

The Ministry of Finance of the Republic of Indonesia has issued Regulation of the Minister of Finance No. 175/PMK.04/2021 concerning Exemption of Import Duty and Excise on Re-Import of Exported Goods which will be **effective on February 4<sup>th</sup>, 2022**.

The Government made some adjustments, including:

1. Goods that are exempt from re-import duties are goods of the same quality as when re-imported, goods for repairs, goods for work, and goods for testing.
2. The importation is carried out by the person who exports the re-imported goods, and the re-imported goods can be identified as the same goods when exported.
3. Goods that are re-imported in the same quality can be in the form of goods that are not sold, goods that have been used for work outside the customs area, goods that have been used for exhibition purposes, and goods carried by passengers.
4. Re-imports are carried out within a maximum period of two years from the time the government exports the goods.

In addition, the following are the requirements for submitting an application for exemption of import duty, including:

1. Submit an application to the Minister through the Head of the Customs Office by attaching supporting documents, including export documents, the value of goods, specifications or identity of goods, and the destination for sending exported goods.
2. Providing the appointment documents at the time of export, invoices, and documents from related parties outside the customs area, explaining that the goods are being re-imported.
3. Submit details of the type, quantity, and the estimated value of the goods for which import duty exemption is requested, as well as the customs office where the export goods are issued and the destination, with the number and date of the export customs notification.

Previously, this regulation was made in 2007 and updated in 2021 by simplifying service procedures and modernizing the system, supporting the National Logistic Ecosystem, as well as providing legal certainty for service users and improvements to customs provisions for re-import of exported goods that are exempt from import duty.

Reference:

- The Regulation of the Minister of Finance of the Republic of Indonesia No. 175/PMK.04/2021

If you require a copy of the reference document above, please do not hesitate to contact [research@ibai.or.id](mailto:research@ibai.or.id).

Thank you for your attention and hope this information would be valuable for you.

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