

## Service Acceleration of Imported Goods for COVID-19 Management

### Directorate General of Customs and Excise

Provided Facilities:

- Import duty and tariff are waived
- VAT and/or VAT for luxury goods are not collected
- Exemption of Income Tax art. 22 on import
- Exemption of import trading system regulation

Who can get fiscal and/or non-fiscal facilities and how to get it?

<b>A. Central Government, Regional Government, and Public Service Agency (BLU)</b>	<b>B. Non-profit institution/entity</b>	<b>C. Individual/Private</b> <i>Only if the imported goods are for non-commercial activities</i>
<ol style="list-style-type: none"> <li>1. Submitting exemption recommendation request on imported goods which are subject to import trading system regulation to <b>Indonesian National Board for Disaster (BNPB)</b>.</li> <li>2. BNPB issued a <b>Recommendation Letter</b> on exemption of import trading system regulation.</li> <li>3. Ministry/Institute submits a request to <b>regional/main office of Customs and Excise (Kanwil/KPU BC) Place of Entry</b> based on PMK 171/PMK.04/2019</li> <li>4. Issuance of <b>Ministry of Finance Decree on Exemption (SKMK Pembebasan)</b>.</li> </ol> <p style="text-align: center;">BEFORE GOODS ARRIVAL</p>	<ol style="list-style-type: none"> <li>1. Submitting exemption recommendation request on import duty (BM) and/or tax as well as imported goods which are subject to import trading system regulation to <b>Indonesian National Board for Disaster (BNPB)</b>.</li> <li>2. BNPB issued a <b>Recommendation Letter</b> on exemption of BM and/or tax as well as for import trading system regulation.</li> <li>3. Institution/Entity submits a request to <b>Directorate of Customs Facilities</b> based on PMK 70/PMK/04/2012.</li> <li>4. Issuance of <b>Ministry of Finance Decree on Exemption (SKMK Pembebasan)</b>.</li> </ol> <p style="text-align: center;">BEFORE GOODS ARRIVAL</p>	<ol style="list-style-type: none"> <li>1. Donating goods to government entities through <b>BNPB</b> or to <b>non-profit institution/entity</b> proved by a gift certificate.</li> <li>2. If the goods are donated to BNPB as government, then BNPB will submit a request based on <b>Scheme A</b>.</li> <li>3. If the goods are donated to BNPB as government, then BNPB will submit a request based on <b>Scheme B</b>.</li> <li>4. Issuance of <b>Ministry of Finance Decree on Exemption (SKMK Pembebasan)</b>.</li> </ol> <p style="text-align: center;">BEFORE GOODS ARRIVAL</p>
<p style="text-align: center;">AFTER GOODS ARRIVAL</p> <ol style="list-style-type: none"> <li>5. Submitting Imported Goods Notice (PIB) documents by filling out: <ul style="list-style-type: none"> <li>- Number &amp; date of SKMK</li> <li>- Number &amp; date of BNPB recommendation on import trade system regulation.</li> </ul> </li> <li>6. Goods are carried out of the Port of entry</li> </ol>	<p style="text-align: center;">AFTER GOODS ARRIVAL</p> <ol style="list-style-type: none"> <li>5. Submitting Imported Goods Notice (PIB) documents by filling out: <ul style="list-style-type: none"> <li>- Number &amp; date of SKMK</li> <li>- Number &amp; date of BNPB recommendation on import trade system regulation.</li> </ul> </li> <li>6. Goods are carried out of the Port of entry</li> </ol>	<p style="text-align: center;">AFTER GOODS ARRIVAL</p> <ol style="list-style-type: none"> <li>5. Submitting Imported Goods Notice (PIB) documents by filling out: <ul style="list-style-type: none"> <li>- Number &amp; date of SKMK</li> <li>- Number &amp; date of BNPB recommendation on import trade system regulation.</li> </ul> </li> </ol>
<p><b>D. Individual/Private</b> <i>If imported goods are for commercial activities, individual/private party CANNOT get fiscal facilities and must pay import duty, tax, and/or tax relating to import (PDRI), but fulfillment of import trade system regulation may be through BNPB.</i></p> <ol style="list-style-type: none"> <li>1. Submitting exemption <b>recommendation</b> request on imported goods which are subject to import trading system regulation to Indonesian National Board for Disaster (BNPB).</li> <li>2. Conducting import activity.</li> </ol>		<ol style="list-style-type: none"> <li>6. Goods are carried out of the Port of entry</li> <li>7. Delivering a Report on import and distribution realisation to BNPB in case the goods are donated to BNPB.</li> </ol>

BNPB creates bookkeeping on donated goods from Individual or Private Legal Entity which have been distributed to public as stocks and create BAST (Minutes of Handover) to the benefit recipient in order to remove stock from balance sheet.