

CLEARING SYSTEM OF IMPORTED GOODS FROM CUSTOMS AREA FOR PILING UP AT BONDED LOGISTIC CENTER

(Regulation of the Director General of Customs and Excise Number PER-02/BC/2016, dated January 29, 2016)

WITH THE BLESSING OF THE ONE AND ONLY GOD

DIRECTOR GENERAL OF CUSTOMS AND EXCISE

Considering :

Whereas, to implement the provision in Article 45 of Regulation of the Minister of Finance Number 272/PMK.04/2015, concerning Bonded Logistic Center, it is necessary to stipulate Regulation of the Director General of Customs and Excise concerning Import System of Imported goods to be piled up at Bonded Logistic Center;

In view of :

1. Law Number 10 Year 1995, concerning Customs matter (Statute Book of the Republic of Indonesia Year 1995 Number 75, Supplement to Statute Book of the Republic of Indonesia Number 3612); as amended by Law Number 17 Year 2006 (Statute Book of the Republic of Indonesia Year 2006 Number 93, Supplement to Statute Book of the Republic of Indonesia Number 4661);
2. Law Number 11 Year 1995, concerning Excise (Statute Book of the Republic of Indonesia Year 1995 Number 76, Supplement to Statute Book of the Republic of Indonesia Number 3613); as amended by Law Number 39 Year 2007 (Statute Book of the Republic of Indonesia Year 2007 Number 105, Supplement to Statute Book of the Republic of Indonesia Number 4755);
3. Government Regulation Number 32 Year 2009, concerning Bonded Warehouse for Piling Up (Statute Book Year 2009 Number 61, Supplement to Statute Book Number 4998) as amended by Government Regulation Number 85 Year 2015 (Statute Book of the Republic of Indonesia Year 2015 Number 279, Supplement to Statute Book of the Republic of Indonesia Number 5768);

4. Regulation of Minister of Finance Number 272/PMK.04/2015, concerning Bonded Logistic Center;

DECIDED:

To stipulate:

REGULATION OF DIRECTOR GENERAL OF CUSTOMS AND EXCISE ON CLEARANCE SYSTEM OF IMPORTED GOODS FROM CUSTOMS AREA TO BE PILED UP IN BONDED LOGISTIC CENTER.

CHAPTER I

GENERAL PROVISION

Article 1

What is meant in this Regulation of the Director General by:

1. Customs Area shall be area with particular borders at the sea port, airport, or other places as stipulated for goods traffic that are fully under the supervision of the Directorate General of Customs and Excise.
2. Bonded Warehouse for Piling Up hereinafter referred to as TPB shall be construction, place, or area for fulfillment particular requirement utilized to pile up goods for certain purpose after having obtained postponed payment of Import Duty.
3. Bonded Logistic Center hereinafter referred to as PLB shall be Bonded Warehouse for Piling Up goods originating from offsite the customs area and/or goods originating from other places, may be accompanied by one (1) or more simple operation particular time before they are cleared out..
4. Operator of Bonded Logistic Center hereinafter referred to as PLB Operator shall be legal entity providing and managing area for operation of Bonded Logistic Center.
5. Operator of Bonded Logistic Center at the same time Entrepreneur of Bonded Logistic Center, hereinafter referred to as PLB Entrepreneur shall be legal entity exercising operation of of Bonded Logistic Center.
6. Entrepreneur of Bonded Logistic Center also act as Operator of Bonded Logistic Center, hereinafter referred to as PDPLB, shall be business entity operating Bonded Logistic Center located within Bonded Logistic

Center belonging to Operator of Bonded Logistic Center which status is different business entity.

7. Free Trade Zone and Free Port, hereinafter referred to as Free Zone shall be any zone existing within the legal territory of the Unitary State of the Republic of Indonesia that is different from customs area, so that it is free from Import Duty, Value Added Tax, Sales Tax on luxurious goods and excise.
8. Special Economic Zone hereinafter referred to as KEK, shall be zone with certain borders within the legal territory of the Unitary State of the Republic of Indonesia as stipulated to carry out the function of economic and obtain certain facilities.
9. Postal Operator shall be any business entity exercising postal operation.
10. Customs Notification on Import of Imported goods to be piled up in Bonded Logistic Center hereinafter referred to as BC 1.6 shall be customs notification on import of imported goods to be piled up in Bonded Logistic Center.
11. Customs Supporting Document shall be all documents utilized to support Customs Notification, such as Invoice, Packing List, Bill of Lading/Airway Bill, and other required documents.
12. Electronic Data Storage Media hereinafter referred to as MPDE shall be media that may store electronic data such as disket, compact disk, flash disk or the kind.
13. Electronic Data Trade hereinafter referred to as PDE shall be channel of business information inter-application and organization by integrated electronic by utilizing standard as mutually agreed upon.
14. Computer System Service hereinafter referred to as SKP shall be computer system utilized by the Customs Office on Customs supervisory and service.
15. Basic Rate for Calculating Import Duty hereinafter referred to as NDPBM shall be exchange rate used as the basis for calculating Import Duty.

16. Import Tax hereinafter referred to as PDRI shall be tax collected by the Directorate General of Customs and Excise on imported goods consisting of Value Added Tax, Sales Tax on Luxurious Goods, and Income Tax.
17. Import Duty shall be State collection based on the Law on Customs imposed on imported goods including Import Duty anti-dumping, Import Duty compensation, Import Duty action of safeguarding and/or Import Duty in return.
18. Director General shall be Director General of Customs and Excise.
19. Customs Office shall be office within the Directorate General of Customs and Excise where customs duty is complied with according to the provisions in the Law on Customs.
20. Office of Supervisory shall be Customs Office supervising operations of Bonded Logistic Center.
21. Office of Clearance shall be Customs Office supervising port of clearance of imported goods.
22. Official shall be employee of the Directorate General of Customs and Excise appointed for certain terms of office to carry out certain duty.

CHAPTER II

CUSTOMS NOTIFICATION

Part One

Requirements for Piling Up Goods

Article 2

Imported goods may be cleared from Customs Area or other place treated equivalent to Temporary Place for Piling Up at PLB, in the case that:

- a. PLB Operator, PLB Entrepreneur, or PDPLB acts as consignee in the document of goods transportation; or
- b. The Party acting as consignee in the document of goods transportation is supported by contract on goods piling up with PLB Operator, PLB Entrepreneur, or PDPLB.

Part Two

Customs Notification

Article 3

- (1) Clearance of imported goods from Customs Area or other place treated equivalent to Temporary Place for Piling Up at the PLB must be notified using Form BC 1.6.
- (2) Customs Notification in Form BC 1.6 as referred to in paragraph (1), must be submitted by:
 - a. PLB Operator;
 - b. PLB Entrepreneur;
 - c. PDPLB; or
 - d. Postal Operator.
- (3) Form BC 1.6 by Postal Operator as referred to in paragraph (2) letter d, shall be submitted if imported goods is imported through Postal Operator.
- (4) Customs Notification in Form BC 1.6 as referred to in paragraph (1) shall be prepared by PLB Operator, PLB Entrepreneur, PDPLB, or Postal Operator based on Customs Supporting Document.
- (5) PLB Operator, PLB Entrepreneur, PDPLB, or Postal Operator shall be responsible for authenticity of the data notified in Form BC 1.6.

Article 4

Customs Notification in Form BC 1.6 as referred to in Article 3 paragraph (1) shall be utilized to clear imported goods from the Customs Area or other place treated equivalent to Temporary Place for Piling Up at the PLB by obtaining facilities for postponing payment of Import Duty, excise exemption, and/or PDRI exemption.

Part Three

Submission of Form BC 1.6

Article 5

- (1) Customs Notification in Form BC 1.6 as referred to in Article 3 paragraph (1) shall be submitted to the Office of Supervisory using PDE System.

(2) If the Office of Supervisory is not utilizing PDE System yet, Form PDE, BC 1.6 shall be submitted using Form MPDE.

(3) Procedure for submitting Form BC 1.6 shall be as specified in Attachment-I constituting inseparable part of this Regulation of Director General..

Article 6

(1) To be able to submit Form BC 1.6 as referred to in Article 3 paragraph (2) letter d, Postal Operator shall be obliged to submit application to the Head of Supervisory Office.

(2) The Postal Operator referred to in paragraph (1) shall be obliged to comply with the provisions below:

- a. possess Entrepreneur's Identification Number for Processing Customs Services (PPJK);
- b. possess joint venture contract with PLB Operator, PLB Entrepreneur, or PDPLB that at least contain:
 - 1) Identities of PLB Operator, PLB Entrepreneur, or atau PDPLB, and Postal Operator;
 - 2) Appointment by PLB Operator, PLB Entrepreneur, or PDPLB to Post Operator;
 - 3) Rights and obligations of PLB Operator, PLB Entrepreneur, PDPLB, and Postal Operator pertaining to compliance with the provisions on Customs matter; and
 - 4) term of joint venture;
- c. obtain Power of Attorney from PLB Operator, PLB Entrepreneur, or PDPLB; and
- d. possess computer-based information system to manage and monitor delivery of goods that may be accessed for inspection by the Directorate General of Customs and Excise;

(3) The Head of Supervisory Office shall grant approval or issue rejection to the application referred to in paragraph (1), within ten (10) working days at the latest as of receipt of the complete document.

(4) If the application referred to in paragraph (1) is approved, the Head of Supervisory Office shall issue approval letter.

(5) The approval letter referred to in paragraph (4) is valid:

- a. for one (1) Year, if the term of contract exceeds one (1) Year; or
- b. based on the term of the joint venture, is less than one (1) year.

(6) If the application referred to in paragraph (1) is rejected, the Head of Supervisory Office shall grant approval or issue rejection letter stating the reason of rejection.

Article 7

(1) The Head of Office of Supervisor provides no service on the submission of Form BC 1.6 by Postal Operator in the event that:

- a. the goods reported in Form BC 1.6 are not covered in PLB objective within four (4) working days as of the date the goods are cleared out from the Customs Area or other place treated equivalent with Temporary Place for Piling Up; and/or
- b. the goods notified in Form BC 1.6 apparently are not goods addressed to the PLB the concerned.

(2) If the goods notified in Form BC 1.6 are not entered to the PLB of destination within four (4) working days effective as of the date of approval for goods clearance as referred to in paragraph (1) letter a, ceased from submitting Form BC 1.6 by the Postal Operator until the:

- a. goods are placed at the PLB; and/or
- b. decision is made on investigation stating that such error is beyond capability of Postal Operator.

(3) If the goods reported in Form BC 1.6 are found out to be goods but not as meant for the PLB concerned as referred to in paragraph (1) letter b, Form BC 1.6 shall be transmitted by Postal Operator until decision is reached from the investigation stating that such error is beyond control of the Postal Operator.

(4) Customs Notification in Form BC 1.6 that has obtained Registration Number prior to termination of Form BC 1.6 service as referred to in paragraph (1) settlement shall continue to be processed.

Part Four

Submission of Customs Supporting Document

Article 8

The Customs Supporting Document referred to in Article 3 paragraph (4) must be submitted to the Official handling examination of the document if imported goods intending to use Preference Tariff as issue of PLB for importing goods for own use.

CHAPTER III

APPROVAL FOR GOODS CLEARANCE

Article 9

- (1) Form BC 1.6 that has been submitted as referred to in Article 5, Registration Number thereof will be issued and the date of registration and Approval Letter for Goods Clearance (SPPB) PLB will be issued.
- (2) Based on Form BC 1.6 issued by SPPB PLB as referred to in paragraph (1) Notification Letter (SP4) PLB on Supervision of Clearance and Piling Up may be issued.
- (3) SP4 PLB referred to in paragraph (2) is issued based on:
 - a. method at random; or
 - b. information obtained by intelligent.
- (4) SPPB PLB as referred to in paragraph (1) and SP4 PLB as referred to in paragraph (2) are issued by SKP.
- (5) SKP may submit SP4 PLB document to PLB Operator, PLB Entrepreneur, or PDPLB at conducting supervision of goods imported goods to PLB.

CHAPTER IV

CLEARANCE OF IMPORTED GOODS FROM CUSTOMS AREA

OR OTHER PLACES TREATED EQUIVALENT TO TEMPORARY PILING UP PLACE

Part One

Clearance of Imported Goods

Article 10

Imported goods shall be cleared up from the Customs Area or other places that are treated equivalent to Temporary Place for Piling Up after SPPB PLB is issued.

Part Two

Transport of Imported Goods from Customs Area
or Other Places Treated Equivalent to Temporary Place for Piling Up

Article 11

Transportation of imported goods from Customs Area or other places treated equivalent to Temporary Place for Piling Up to PLB shall be protected by SPPB PLB and safety signs will be installed by:

- a. Officials; or
- b. PLB Entrepreneur or PDPLB if transportation uses freight container (peti kemas) which seal is still intact.

Part Three

Eksep (Shortshipment) Imported Goods

Article 12

- (1) If in the imported goods as notified in Form BC 1.6 eksep imported goods shortshipment) are found out, clearance shall be conducted using the original Form BC 1.6 within 60 (sixty) days effective as of the date of SPPB PLB.
- (2) Provision on procedure for settlement of shortshipment imported goods referred to in paragraph (1) shall be implemented as specified in Attachment II constituting inseparable part of this Regulation of Director General.

CHAPTER V

IMPORT OF GOODS TO BONDED LOGISTIC CENTER

Part One

Operation of Import to PLB

Article 13

- (1) Goods imported to PLB from Customs Area or other places treated the same as Temporary Place for Piling Up shall be conducted using Form SPPB PLB.

(2) Imported goods for piling up at PLB from Customs Area or other places treated the same as Temporary

Place for Piling Up shall be conducted:

- a. supervision on import;
- b. detach of the safety signs; and
- c. supervision on clearance and piling up of goods.

(3) The import referred to in paragraph (2) letter a shall be supervised using SKP based on the information recorded by:

- a. PLB Operator, PLB Entrepreneur, or PDPLB; or
- b. Official, if placed by Official for supervision at the PLB concerned.

(4) The safety signs referred to in paragraph (2) letter b shall be detached by:

- a. PLB Operator, PLB Entrepreneur, or PDPLB after obtaining approval from SKP; or
- b. Official is assigned to exercise supervision at the PLB or if SP4 PLB is issued as referred to in Article 9 paragraph (2).

(5) Supervision on clearance and piling up of goods as referred to in paragraph (2) letter c shall be exercised using SKP based on information recorded by:

- a. PLB Operator, PLB Entrepreneur, or PDPLB; or
- b. Official, if assigned to exercise supervision at the PLB or SP4 PLB as referred to in Article 9 paragraph (2) is issued.

Part Two

Follow-up Action to the Result of Supervision on Import,

Detachment of Safety Signs, Clearance and Piling up

Article 14

(1) In the existence of non-justification on the number and/or type of packages on the result of supervision referred to in Article 13 paragraph (2), SKP shall submit Form BC 1.6 to the supervisory unit to process further investigation.

- (2) If based on the result of further investigation as referred to in paragraph (1) shows that there is inconsistency found out in the number and/or type of packages that is beyond control, PLB Operator, PLB Entrepreneur, or PDPLB may may change the data in Form BC 1.6 after having obtained approval of the competent Official.
- (3) If the result of further investigation as referred to in paragraph (1) shows inconsistency in the number and/or type of packages is beyond control of the party concerned on the clearance of short or excess imported goods as notified in Form BC 1.6 is subject to:
- a. Import Duty, Excise, and/or PDRI; and/or
 - b. administrative penalty in the form of a fine base on the provisions in the statutory regulation.
- (4) Total number of goods short or excess cleared out as referred to in paragraph (3) shall refer to the total number and types of packages used to transport the goods from offsite the Customs Area.
- (5) Collection of Import Duty, Excise, PDRI, and/or imposition of administrative penalty in the form of a fine as referred to in paragraph (3) may be investigated by the Official on the physical form of the goods.
- (6) Procedure for imposition of administrative penalty in the form of a fine as referred to in paragraph (3) shall be exercised in accordance with the provisions in the statutory regulation on administrative penalty.
- (7) Goods imported to PLB may be piled up after receing Approval Letter for Document Settlement (SPPD) PLB.

Article 15

- (1) In the collection of Import Duty, Excise, and/or PDRI and imposition of administrative penalty in the form of a fine as referred to in Article 14 paragraph (3), the Official shall issue Customs Tax Assessment Letter (SPP) and/or Collection Letter on Excise (STCK-1).
- (2) The Form BC 1.6 which SPP and/or STCK-1 thereof is issued as referred to in paragraph (1), the Official shall issue SPPD PLB after the PLB Operator, PLB, Entrepreneur or PDPLB:
- a. setelled the short-paid Import Duty, Excise, PDRI; or
 - b. delivered Guarantee on the amount of Import Duty, Excise, PDRI, if objection is filed thereto.

Article 16

- (1) If PLB Operator, PLB Entrepreneur, or PDPLB find out the number and/or type of imported goods imported to PLB are in consistence with the number and/or type of goods reported in Form BC 1.6, PLB Operator, PLB Entrepreneur, or PDPLB may:
- re-export the imported goods, if it is proven as erroneous delivery;
 - destroy the imported goods, if such imported goods are damaged or expired; or
 - make amendment to Form BC 1.6, if it is inconsistent with the number and/or type of goods are accountable by PLB Operator, PLB Entrepreneur, or PDPLB based on the provisions in the statutory regulation,
- after obtaining approval of the Head of Supervisory Office.
- (2) If the inconsistent number and/or type of goods referred to in paragraph (1) is found out by the Official, the supervisory unit shall conduct further investigation.
- (3) If the result of investigation referred to in paragraph (2) shows no violation to customs on imported goods is committed by this will be settled by PLB Operator, PLB Entrepreneur, or PDPLB according to the provision referred to in paragraph (1).

CHAPTER VI

AMENDMENT TO AND REVOCATION OF FORM BC 1.6

Part One

Amendment to Form BC 1.6

Article 17

- (1) PLB Operator, PLB Entrepreneur, PDPLB, or Postal Operator may make amendment to Form BC 1.6 that has obtained Registration Number and of registration by using Form BC 1.6 for amendment.
- (2) Amendment to Form BC 1.6 may be made on all elements of the data, except:
- identities of PLB Operator, PLB Entrepreneur, or PDPLB;
 - change of the party possessing the goods;

- c. Code of Customs Office; and/or
 - d. category of goods.
- (3) Amendment to Form BC 1.6 as referred to in paragraph (1) may only be made after obtaining approval of the Head of Supervisory Office, in the event that:
- a. amendment to Form BC 1.6 is made after SPPD PLB is issued; or
 - b. amendment is made to the data elements:
 - 1) on the number and/or type of packages;
 - 2) on the number and/or type of goods.
- (4) Form BC 1.6 submitted by using PDE System,
- (5) The Form BC 1.6 submitted using Electronic Data Storage Media, amendment to Form BC 1.6 shall be submitted using Electronic Data Storage Media.
- (6) Procedure for amendment Form BC 1.6 as referred to in paragraph (4) and paragraph (5), shall be made based on the provision as specified in Attachment-III constituting inseparable part of this Regulation of Director General.

Part Two

Revocation of Form BC 1.6

Article 18

- (1) PLB Operator, PLB Entrepreneur, PDPLB, or Postal Operator may revoke Form BC 1.6 that has obtained Registration Number and date of registration with approval of the Head of Supervisory Office.
- (2) To obtain approval for revocation as referred to in paragraph (1) PLB Operator, PLB Entrepreneur, PDPLB, or Postal Operator shall submit application to the Head of Supervisory Office supported by reason and evidential proofs of supporting documents.
- (3) Based on the application as referred to in paragraph (2), the Head of Supervisory Office may grant approval for revocation after conducting investigation by issuing approval letter.

- (4) The approval for revocation of Form BC 1.6 as referred to in paragraph (1) may be granted on the provision that:
- prior to clearing the imported goods from the Customs Area either in partly or entirely;
 - such fault does not constitute the result of discovery by the Official; or
 - not obtaining decision of the Official concerned.
- (5) Procedure for revoking Form BC 1.6 as specified in Attachment-IV constituting inseparable part of this Regulation of Director General.

CHAPTER VII

MISCELLANEOUS

Part One

Clearance of Imported Goods from Offsite Customs Area

Straightaway at Bonded Logistic Center

Article 19

- Imported goods may be cleared out from the transporting facilities arriving from offsite the Customs Area straightaway at the PLB if the port of final destination of transportation of imported goods is port located within the PLB area.
- The clearance referred to in paragraph (1) shall be conducted in accordance with the statutory regulation governing clearance and piling up of imported goods.
- No transportation and fixation of safety signs referred to in Article 11 and clearance of imported goods from the Customs Area or other places treated the same as Temporary Place for Piling Up as referred to in Article 10 shall be conducted if imported goods are cleared out from the transporting facilities arriving from offsite the Customs Area straight to the PLB.

Part Two

Objection

Article 20

- PLB Operator, PLB Entrepreneur, or PDPLB may file objection in writing to the Director General on the stipu-

lation made by the Official as referred to in Article 15 paragraph (1).

- (2) Provision on the procedure referred to in paragraph (1) shall be implemented based on the statutory regulation governing objection.

Part Three

Automatic Reporting

Article 21

PLB Operator, PLB Entrepreneur, and PDPLB served by the Supervisory Office using PDE System, shall be obliged to report supervisory operation on import, detach of safety signs, supervise clearance and piling up activities as referred to in Article 13 paragraph (2) using automati system.

Part Four

Preference Tariff

Article 22

- (1) If imported goods will use Preference Tariff at the issue of PLB for import for use, PLB Operator, PLB Entrepreneur, or PDPLB shall:
- a. state the Code Number and date of Statement Letter of Origin (Certificate of Origin) on Form BC 1.6; and
 - b. deliver Certificate of Origin and Customs Supporting Document to the Supervisory Office within three (3) working days as of the date of SPPB PLB.
- (2) If PLB Operator, or PLB Entrepreneur, or PDPLB fails to comply wit the provision to obtain Preference Tariff as referred to in paragraph (1), for clearance of imported goods and PLB for import of goods for use no Preference Tariff will be granted.

Part Five

Closure of Post BC 1.1

Article 23

SKP shall close Post or sub-Post BC 1.1 at the Customs Office supervising the clearance place as

proposed by BC 1.6 and has issued SPPB PLB.

Part Six
Form

Article 24

(1) The type of Form used in the implementation of this Regulation of the Director General shall be as specified in Attachment-V constituting inseparable part of this Regulation of Director General.

(2) The type of Form and procedure for filling-in Form BC 1.6 shall be specified in Attachment-VI constituting inseparable part of this Regulation of Director General.

Part Seven

SKP Fails to Function

Article 25

(1) If SKP at the Customs Office fails to function for at least four (4) hours, procedure for clearance of imported goods from the Customs Area or other place treated the same as with Temporary Place for Piling Up at the PLB shall be cleared manually by appointing another Official to replace the functions conducted by SKP.

(2) If the SKP already function, clearance of imported goods from the Customs Area or other place that is needed is equivalent to Temporary Place for Piling Up at PLB that has been exercised manually and recorded in the SKP.

(3) Procedure or clearance of imported goods from the Customs Area to be piled up at PLB if the SKP in the Customs Office fails to function as specified in Attachment-VII constituting inseparable part of this Regulation of Director General.

Article 26

With regards to implementation of this Regulation of Director General requires BC 16 Computer System Service System, BC 1.6 service utilizes Computer System Service shall take effect in phases based on Decision of the Director General.

Article 27

This Regulation of the Director General takes effect on January 29, 2016.

Stipulated in Jakarta

Dated January 29, 2016

DIRECTOR GENERAL,

sgd.

HERU PAMBUDI

Note from Editor:

- Due to technical reason no Attachment is provided herein.

(MA)