



Import Clearance Guidelines

for FedEx Express Shipments to Indonesia

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These guidelines provide an introduction of what you should know before shipping a package to Indonesia to avoid unnecessary clearance troubles and delays.

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I. Indonesia Customs Clearance Regulations

A. National Trade and Customs Laws and Rules

Law No. 10/1995 on Customs, as amended by Law No. 17/2017

Section 1

Arrival, Unloading, Storage and Release of Goods

Article 7

- 1) Imported goods shall be brought to the Customs Office at the first destination through the specified route and the arrival shall be notified by the carrier.
- 2) Should the means of transport encounter an emergency, regardless of the provisions as referred to in paragraph (1), the carrier may unload the imported goods in advance and subsequently mandatorily report the unloading to the nearest Customs Office.
- 3) The carrier who does not comply with the provisions as referred to in paragraph (1) or (2) shall be subject to a penalty of a minimum of Rp 2,500,000.00 (two million and five hundred thousand rupiah) up to a maximum of Rp 25,000,000.00 (twenty-five million rupiah).
- 4) The carrier who complies with the provisions as referred to in paragraph (1) or (2) shall pay import duties on goods in short in case the number of unloaded goods does not conform with the number notified in the Customs Declaration and be subject to a penalty of a minimum of Rp 5,000,000.00 (five million rupiah) up to a maximum of Rp 50,000,000.00 (fifty million rupiah) unless the shortage can be proven accordingly.
- 5) The carrier who complies with the provisions as referred to in paragraph (1) or (2) shall be subject to a penalty of a minimum of Rp5,000,000.00 (five million rupiah) up to a maximum of Rp50,000,000.00 (fifty million rupiah) whenever the number of goods unloaded is in excess of the number notified in the Customs Declaration.
- 6) The imported goods as referred to in paragraph (1) awaiting for the release from the Customs Area may be temporarily stored at the temporary storage.
- 7) The goods as referred to in paragraph (1) may be released from the Customs Area after fulfilment of the Customs Formality in order for such goods to be:
 - a. Imported for home use;
 - b. Temporarily admitted;
 - c. Stored at the Bonded Storage;
 - d. Transported to the temporary storage in another Customs Area;
 - e. Transited or transshipped; or
 - f. Re-exported.
- 8) Any person who releases goods from the Customs Area before obtaining approval of the Customs Official shall be subject to a penalty of Rp5,000,000.00 (five million rupiah).
- 9) The provisions as referred to in paragraph (1), (2), (6) and (7) shall be further regulated by the Ministry of Finance Indonesia.

B. Import Clearance - Category of Declaration

The Finance Ministerial Regulation (PMK) No.199/2019 was enacted as of January 30, 2020, to reduce the maximum value for imported goods to be tax-free in Indonesia. As per PMK

199/2019, the maximum value of tax-free items for import into Indonesia decreased from US\$75 to US\$3 for each shipment.

All taxable goods for import into Indonesia have a 7.5% import duty and a 10% value-added tax. Before the implementation of PMK 199/2019, a 10% income tax also applied to taxable goods.

The regulation does not apply to certain products imported into Indonesia such as shoes, bags and garments.

Category of Declaration

1. DOCUMENT
2. DE-MINIMUS – Dim without import duty, yet subject to 10% VAT
3. CONSIGNMENT NOTE – Informal entry with flat 7.5% import duty and 10% VAT, except for
 - Textiles (HS 61,63): duty 15-25% and VAT 10%
 - Bags (HS 4204): duty 15-25% and VAT 10%
 - Shoes (HS 64): duty 25-30% and VAT 10%

To check the Normal Import tariff for commodity that categorized as Most Favoured Nation (MFN) at <https://intr.insw.go.id/>

4. PIBK – Formal Entry for personal entities
5. PIB – Formal Entry for business entities
6. FTZ – Free Trade Zone, non-dutiable shipment (BC23: P20/P35)

IMPORTANT!

An Indonesian Tax ID number is mandatory.

Please email a softcopy of the Indonesian Tax ID number of the Indonesian importers to CGKIP-ClearanceAdmin@corp.ds.fedex.com

1. Category of Declaration – Document

- Strictly for documents, including office documents and business correspondence
- Excludes medicine, collectible money bills, cheques, credit/debit cards and diamond certificates
- An accumulated customs penalty will be imposed on improper declarations

2. Category of Declaration – De Minimus

- Customs value < 3 USD with VAT 10%
- Indonesian Tax ID number should be stated on the invoice
- Invoice is required
- Same day clearance process without pre-notification to the consignee

3. Category of Declaration – Consignment Note (CN)

- USD 3 < Value ≤ USD1,500
- Indonesian Tax ID number should be stated on the invoice
- Invoice is required
- As per current Indonesian regulations, there are 5,140 HS codes that require an import license from certain government agencies. Thus, it is highly advisable to check <https://intr.insw.go.id/> to determine if your goods require an import license.

(Please see part III. Guidelines to check the required license and whether a consignee in Indonesia can provide it. Without a complete import border license, a package will not be able to clear)

4. Category of Declaration – PIBK (Formal Entry for personal entities)

- Formal entry for Personal Entities valued at more than USD1,500
- The declaration procedure is self-assessment, meaning that the importer is entrusted by Customs to declare the actual content and customs declared value. If there is a mismatch between what has been declared by the importer and the actual content and value, Customs will apply a penalty to the importer
- For customs valuation, Customs will refer to the Tokyo Round Valuation Code or the Agreement on Implementation of Article VII of the GATT in 1979
- Duty & Tax are based on the HS code of each commodity. The personal importer is to pay directly to the customs billing code on the import duty and tax, and/or penalties
- Power of Attorney (POA), House Airway Bill (HAWB) and an invoice are mandatory
- An import license is required for controlled/restricted items
- Physical inspection may be required by Customs
- As per current Indonesian regulations, there are 5,140 HS codes that require an import license from certain government agencies. Thus, it is highly advisable to check <https://intr.insw.go.id/>

(Please see part III. Guidelines to check whether a license is required and whether a consignee in Indonesia can provide it. Without a complete import border license, a package will not be able to clear)

5. Category of Declaration – PIB (Formal Entry for Business entities)

- Applies to shipments with a value of more than USD 1,500 with corporate entities as the Importers of Record

- Import Duty & Taxes are based on the HS code of each commodity and the customs value
- Documentation requirements from the consignee:
 - Original Power of Attorney (POA), NPWP/ Indonesian Tax ID, NIB / Importer's Business Permit
 - Original DNP (custom value declaration)
 - Invoice, packing list and PO (Purchase Order)/ statement letter for payment terms from the consignee to the shipper
 - Other licenses/ permits in accordance with the commodity and/ or importer status
- Customs response on declaration depends on the importer's and commodities' profiles in the customs database
 - Possible Response 1: Document and Physical Inspection
(Customs SLA for final release: five working days after completing the documentation and matching the physical inspection)
 - Possible Response 2: Document Checking only
(Customs SLA for final release: three working days after completing the documentation)
 - Possible Response 3: Same Day release after declaration
- All shipments using local (Indonesia) insurance, must submit an insurance policy (polis) before PIB submission
- For creation of a Customer Profile, please email a softcopy of the importer's license and the importer's HS code master list to CGKIP-ClearanceAdmin@corp.ds.fedex.com to speed-up and ensure a more accurate PIB draft

6. Category of Declaration – FTZ non-dutiable shipment (BC23: P20/P35)

- Applicable only for customers in a Free Trade Zone (FTZ) with a bonded license
- All Duty & Tax exemption requests must be transmitted via EDI (please expect clearance delays for customers that are still using the manual process)
- The consignee must provide self-customs approval for release (SPBB)
- The importer's details should be an exact match with the AWB, CI and the entity stated on the bonded license
- No Duty & Tax and free storage charges from day one to day seven of arrival
- Types of clearance:
 - P 20 - Customer self-prepares pre-clearance documentation (SPBB & BC 23), similar to NFBRK
 - P 35 – A FedEx Customs Broker will generate pre-clearance documentation on the customer's behalf; this will require 30 days POA and an annual MOU from the importer / consignee in advance, otherwise there will be clearance delays

II. Prohibited Items

1. Anti-Muslim materials
2. Communist materials
3. Knives - limited to cutlery only
4. Liquids - limited to those approved in IATA regulations and customs policies
5. Liquor – license required
6. Precious metals
7. Precious stones
8. Tobacco and e-cigarettes
9. Dangerous Goods, except dry ice
10. All used (not new) items

III. Guidelines

A. How to check Indonesian import regulations for each commodity

STEPS:

1. Go into <https://intr.insw.go.id/> for the most updated Indonesia National Trade Repository
2. Click on the Indonesia INTR
3. Select the HS code information
4. Select the parameter and insert in the keyword
5. After clicking the search button, the screen will show the particular HS code, click on the HS code

You can also check,

1. MFN (Most Favoured Nation) including the import duty (BM) & VAT (PPN)
2. Preferential Tariff
3. Import Regulation Border (this license is required for the customs clearance process to get import release approval)
 - c.1 Regulation Name: the required import license
 - Legal: Government agency issued the regulation
4. Import Regulation Post Border (this license is only required AFTER the customs clearance process to be submitted to a particular government agency)
5. Export Regulation

B. How to check to whom the importer should process the import license

STEPS:

- Go into <https://intr.insw.go.id/> as the most updated Indonesia National Trade Repository
- Click on the Indonesia INTR, LARTAS Information
- Click on the By Government agency, then click the right side
- View the agency details in the upper box

IV. Commodity Classification - Restricted/ Controlled/ Prohibited HS codes

5,140 out of 10,826 (47%) HS codes are regulated for import into Indonesia
(updated on May 31, 2021)

Commodity Classification	Restricted/Controlled/ Prohibited HS codes
Printer, copier, etc.	2
Health-related items, medicine, diagnostic kits	110
Dangerous Material	222
Dangerous and Toxic Material	164
Liquor	20
Explosives	6
Radioactive	22
Steel and its mixture	115
Lithium Battery	2
Batik Textiles	188
Pharmaceutical Ingredients	128
Rice	12
Iron and Steel	720
Traditional Medicine and its ingredients	23
Harmful Material for Ozone	21
Electronics	14
Salt	10
Sugar	15
Animals	348
Fish	454
Used Packaging/ Sack and Textile/ Clothing	3
CITES commodities	34
Indonesian Standard Certification Commodities	1
Dangerous Waste	23
Non-Dangerous Waste	118

Machine using Ozone Harmful Materia	59
Oil and Gas	37
Oil and Alcohol	61
Narcotics	56
Nitro Cellulose	6
Animal Medicine	10
Traditional Medicine and its ingredients	8
Pharmacy / Medicine	70
Precursors	89
Precursor' products	110
Psychotropics	37
Weapons	55
Shoes and footwear	10
Bicycles and Tricycles	8
Flours	3
Textile and its variety of products	952
Plants	787
Money Bills	1
Cash	1
Shrimp, Prawns and Lobster	5
Total HS codes impacted by the import regulation	5,140

Below is a list of some controlled items and the license requirements for commonly imported commodities. For further details, please visit <http://eservice.insw.go.id/>

Commodity Specification	Type of Permit	Remarks
Mobile Phone: • Cell Phone • Computer • Tablet/ Hand-held Computer	Telco	• Electronic equipment with an IMEI number must state the number on the commercial invoice to be registered with the Ministry of Communication
		• Imported by registered importer; the only exception being for shipments with a maximum of two units and a value below USD 1,500
Foods & Cosmetics: • Food & Supplements • Medicine • Cosmetics	FDA	• A license from the Indonesian FDA is required, regardless of usage, purpose, quantity, value and weight
		• For medicine, a doctor's prescription is mandatory

Toys	Trade License	Toys will require an import license and registered import quota from the Indonesian Trade Ministry, regardless of quantity and value
Cloth & Leather: • Clothing • Footwear • Leather		• Maximum USD 1,500/ shipment. If it exceeds the threshold, it will require a Surveyor Report at the PORT OF LOADING
		• Maximum of 10 pieces per shipment of finished clothing. If it exceeds the threshold, it will require a Surveyor Report at the PORT OF LOADING
Electronics		• Exception of a trade import license applies only if the value is a maximum of USD 1,500 per shipment
		• Exception of a trade Import license applies only if the quantity is a maximum of two pieces per shipment
Iron & Steel		• Ministry of Trade approval & a Surveyor Report is required unless the FOB < USD 1,500
		• License exemption for an API-P holder if the number of imports does not exceed five times a year, with a maximum total volume of one ton

V. Temporary Import

- If the import is intended to be re-exported within a period of no later than three years, the importer can propose a Temporary Import to Indonesia Customs to get a free/lower import duty.
- To propose this, the importer must provide:
 - A letter of application, which gives a detailed description of the commodity, purpose of import and date of re-export
 - The schedule/ agenda of the event/ exhibition that may require use of the commodities of the said shipment
 - A bank deposit estimated at 100% of the total duty tax
- Once the proposal is approved by Customs, the shipment can be released and used according to its needs for a maximum of one year
- If it is exceeded, the import has to extend the Temporary Import yearly (total maximum of three years)
- A refund of the deposit can be proposed once the shipment is re-exported

VI. Clearance Documentation Required for Customs Submission

Clearance Type	Max declared value for customs	NPWP / Indonesia tax ID	API-U/T (Import Identification Number)	NIB (Import Registration Number)	Power of Attorney (POA)	Other related docs	Import License for controlled items
DEMINIMUS	< USD 3	√	N/A	N/A	N/A	N/A	√
CN	> USD 3 and ≤ USD 1500	√	√	N/A	N/A	N/A	√
PIBK	> USD 1500	√	√	N/A	√	N/A	√
PIB (Formal Entry)	> USD 1500	√	√	√	√	√	√

Tips for smooth clearance

- Use automation particularly ETD (Electronic Trade Documents)
- An Indonesian Tax ID is required for all non-document shipments
- Fill in accurate consignee details, address and contact number on the AWB
- Clearly indicate on the Commercial Invoice: The importer's Indonesian Tax ID number; correct commodity harmonized code (HS); correct and true declared value; actual weight and description of the commodity; correct and complete description of goods including unit of measure where applicable e.g. kg, meters; and clearly stated International Mobile Equipment Identity (IMEI) number for electronic equipment such as handphones, computers and tablets
- Attach the Proof of Payment by the importer to the shipper for the import purchase

VII. Local handling charges & duty tax calculation

For updated Local Handling Charges and Transit Warehouse Surcharge Rates, visit:

<https://www.fedex.com/en-id/service-news.html#service4>

Duty tax calculation

As per the import regulation PMK 160/PMK04/2010, import duty will be calculated based on the incoterm cost, insurance and freight (CIF)

As stated in article 20 (point 1b), in the event the shipping cost information was not declared on the shipping invoice, freight for CIF will be determined based on the IATA tariff

Import Duty Tax:

Custom Value: CIF Rate X Exchange Rate



Import Value: Customs Value + Duty

Duty: % Duty X Customs Value

VAT: % VAT X Import Value

PPnBM: % PPnBM X Import Value

VAT: % VAT X Import Value

VIII. Useful Information

URL links of local authorities:

Regulatory Authorities:

Indonesia Customs: <https://www.beacukai.go.id/>

Information & Telecommunication Department: <https://www.kominfo.go.id/>

Industrial Department: <https://kemenperin.go.id/>

Trade Department: <https://www.kemendagri.go.id/>

Informal (up to USD 1,500) official website tracking: <https://www.beacukai.go.id/barangkiriman>

HS code and import license check: <https://eservice.insw.go.id/>

Various controlling agencies

National Agency of Drug & Food Control (Badan POM): <https://pom.go.id>

Indonesia National Single window: <https://insw.go.id>

Inspection, Testing & Certification Board (SUCOFINDO): <https://sucofindo.co.id>

Central Registration # (equivalent to IOR): <http://inatrade.kemendag.go.id> &

<http://www.oss.go.id>

Key Contacts

Indonesia Clearance: Export & Import: clearance_cs@fedex.com

Indonesia Customer Service: idcs@fedex.com

Indonesia Priority Customer Care (PCC) Team: pcc-id@corps.ds.fedex.com