

**MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA  
DIRECTORATE GENERAL OF CUSTOMS AND EXCISE**

**Circular Letter Number:  
SE-07 / BC / 2020**

Concerning Research Guidelines for Importing Goods  
Using the Import Duty Tariff Scheme Based on International Treaties or Agreements  
(Preference Rates) as a Impact of the Corona Virus Pandemic (Covid-19)

**B. Purpose and Objectives**

This Circular has the intent and purpose as a guideline for the importation of goods using import duty tariffs based on international treaties or agreements (Preference Rates) as a result of the corona virus pandemic (Covid-19).

**E. Principal Regulations:**

1. Flexibility of Submitting Original Sheets (SKA) along with SKA Research Customs Complementary Documents
  - A. In order to anticipate the constrained use of import duty tariffs based on international treaties or agreements as referred to in Article 2 paragraph 2 PMK Number 229 / PMK.04 / 2017 concerning Procedures for Imposing Tariffs on Imported Goods on Imported Goods under International Treaties or Agreements which have been amended several times last with PMK Number 124 / PMK.04 / 2019 concerning the third amendment to PMK Number 229 / PMK.04 / 2017 concerning Procedures for Imposing Tariffs on Imported Goods on the basis of International Agreements or Agreements (PMK 229), as a result of the corona virus pandemic, submission SKA or Invoice Declaration along with the Customs Supplementary Documents on SKA Research is given flexibility in fulfilling the provisions of Article 10 of PMK 229 by sending electronic mail (e-mail) or other electronic media within 30 calendar days from customs notification obtaining registration number.
  - B. Provisions in this Circular Letter apply to imported goods in which its customs notification documents have already obtained the number and date of registration from Customs Office where customs obligations are fulfilled as of March 11, 2020.
2. The requirements for granting a Preference Tariff for the flexibility to submit original sheets (SKA) or Invoice Declarations along with SKA Research Customs Complementary Documents, as referred to in point 1 are as follows:
  - A. Imported goods must meet the Rules of Origin
  - B. Importers, TPB Organisers / Entrepreneurs, PLB Providers / Entrepreneurs, or Entrepreneurs in the Free Zone as regulated in Article 2 paragraph 4 letter d number 3 PMK Number 229 / PMK.04 / 2017, have to submit their applications by electronic mail (email) or other electronic media:
    1. SKA or Invoice Declaration along with SKA Research Customs Complementary Documents

2. Declaration in accordance with the sample format as specified in the appendix which is an inseparable part of this Circular, with reference to the fulfilment of the period as referred to in number 1 letter A; and
    - C. SKA sent by electronic mail (e-mail) or other electronic media, is scanned in colour and delivered in two forms in accordance with the sample SKA-1 format and the sample SKA-2 format as specified in the annex which is an integral part of this Circular Letter.
3. The procedures for utilising the flexibility of submitting SKA original sheets or Invoice Declarations along with the SKA Research Customs Complementary Documents to obtain Preference Rates are as follows:
  - A. Upon submission of documents sent by electronic mail (e-mail) or other electronic media as referred to in 2 letter b, SKA original sheet or Invoice Declaration along with SKA Complementary Customs Documents and statement letter must be submitted to the Customs Office where import is done no later than 90 trading day after Import Customs Notification has got registration number;
  - B. Every work unit that receives SKA or Invoice Declaration submission along with SKA Research Customs Complementary Documents and statement as referred to in number 2 letter b, are required to:
    1. Using electronic mail (e-mail) or stipulating other electronic media as a means to receive the submission of SKA or Invoice Declaration along with SKA Research Customs Complementary Documents and statement letters;
    2. Submit data and scan of SKA or Invoice Declaration along with SKA Research Customs Complementary Documents and statement letters, with the following data elements:
      - A. Name of exporter;
      - B. Name of importer, TPB Operator / Entrepreneur, PLB Operator / Entrepreneur, or Entrepreneur in the Free Zone as regulated in article 2 paragraph 4 letter d number 3 PMK Number 229 / PMK.04 / 2017; and
      - C. Reference number and SKA or Invoice Declaration date, Periodically (every Friday per week) to the Directorate of International Customs and Inter-Institutions, by first sending it by electronic mail to the [regional.kial@customs.go.id](mailto:regional.kial@customs.go.id) address with a copy [aseandesk.ina@gmail.com](mailto:aseandesk.ina@gmail.com) ; and
    3. Make a database recapitulation and appoint Customs officers to monitor compliance with the provisions referred to in letters a and b numbers 1 and 2;
  - C. The Directorate of International Customs and Inter-Institutions can confirm the validity / validity of SKA to the SKA Issuing Agency (IPSKA) and submit the results to the most liquid work units as a basis for the follow up of SKA research;
  - D. In the case based on research found that:
    1. Imported goods do not meet the conditions of origin;
    2. Importers, TPB Operators / Entrepreneurs, PLB Operators / Entrepreneurs, or Entrepreneurs in the Free Zone as regulated in article 2 paragraph 4 letter d number 3 PMK Number 229 / PMK.04 / 2017, do not submit SKA or Invoice Declaration along with Customs Complementary Documents for SKA Research and a statement as referred to in figure 2 letter b;

3. Original SKA sheet or Invoice Declaration SKA Complementary Customs Documents and statement letter are not submitted within the period as referred to in letter a; and / or
  4. SKA confirmation results as stipulated in letter c are declared invalid,  
Then SKA or Invoice Declaration is rejected and Preference Rates are not given.
- E. If the SKA or Invoice Declaration is rejected and Preference Rates are not given based on the results of the study as referred to in letter d, then:
1. Customs officials can set tariffs on imported goods
  2. The Head of the Customs and Excise Supervision and Service Office shall submit recommendations to the Head of the Customs and Excise Regional Office to do:
    - A. Re-research; or
    - B. Customs and excise audits
  3. The Head of the Customs and Excise Main Service Office performs:
    - A. Re-research;
    - B. Customs and excise audits; or
    - C. Submitting recommendations to the Director of Customs and Excise Audit for customs and excise audits,  
by referring to the collection mechanism for the shortage of import duties as referred to in Article 16 and / or Article 17 of Act Number 10 of 1995 concerning Customs as amended by Act Number 17 of 2006 concerning Amendment to Law Number 10 of 1995 concerning Customs .

4. Other provisions related to the application of free trade agreements, guided by PMK Number 229 / PMK.04 / 2017 concerning Procedures for Imposing Customs Tariffs on Imported Goods Based on International Treaties or Agreements that have been amended several times, the latest with PMK Number 124 / PMK. 04/2019 concerning the third amendment to PMK Number 229 / PMK.04 / 2017 concerning Procedures for Imposing Tariffs on Imported Goods on Imports under International Treaties or Agreements.

5. With regard to the stipulation of SKA starting from March 11, 2020 until the date of issue of this Circular, the following may be submitted:

- A. Objection and appeal as referred to in PMK Number 51 / PMK.05 / 2017 concerning Objection in Customs and Excise; and / or
- B. Correction letter for underpayment of import duty payments as regulated in PMK Number 143 / PMK / 04/2007 concerning Procedures for Filing Applications for Correcting Letter of Determination of Bills for Underpayment of Import Duty Payments and / or Administrative Sanctions in the Form of Fines Caused by typographical error, wrong calculation, errors, mistakes, and / or non-human errors.

## F. Closing

At the time this Circular Letter comes into force:

1. Circular of the Director General of Customs and Excise No. SE-02 / BC / 2020 concerning Research Guidelines for Importing Goods originating from China using the ACFTA Preference Tariff Scheme (SKA form E) as a Corona Virus Epidemic Impact (Covid-19), revoked and declared no applicable; and
2. Research on SKA form E which:

- A. Published on January 30, 2020; and
- B. Has been submitted until the enactment of this Circular Letter,  
conducted based on Circular of the Director General of Customs and Excise number SE-02 / BC / 2020 concerning Guidelines for the Importation of Goods Research originating from China using the ACFTA Preference Tariff Scheme (SKA form E) as the Corona Virus Epidemic Impact (Covid-19).

Stipulated in Jakarta  
on March 30, 2020

Director General  
Heru Pambudi