

Pemerintah Tanggung Bea Masuk Impor 33 Industri

Government Bears Import Duty for 33 Industries

JAKARTA. Pemerintah kembali mengeluarkan insentif perpajakan bagi industri terdampak Corona Virus Disease 2019 (Covid-19), berupa bea masuk impor ditanggung pemerintah. Hal tersebut sebagaimana tertuang dalam Peraturan Menteri Keuangan (PMK) nomor 134/PMK.010/2020, yang mulai berlaku sejak tanggal 22 September hingga 31 Desember 2020.

Fasilitas kali ini diberikan terhadap barang atau bahan yang diimpor maupun yang dikeluarkan dari Pusat Logistik Berikat (PLB), Gudang Berikat atau Kawasan Berikat oleh industri tertentu ke wilayah pabean. Pemerintah menetapkan ada 33 industri yang berhak memanfaatkan fasilitas ini.

Adapun relaksasi ini, hanya diberikan terhadap barang yang belum diproduksi di dalam negeri. Walaupun ternyata sudah diproduksi, keberadaannya belum memenuhi spesifikasi yang dibutuhkan atau jumlah produksinya belum memenuhi kebutuhan industri tanah air secara umum.

JAKARTA. The government again issued tax incentives for industries affected by Corona Virus Disease 2019 (Covid-19), in the form of import duties borne by the government. This is as stated in the Minister of Finance Regulation (PMK) number 134/PMK.010/2020, which is effective from 22 September to 31 December 2020.

This time the facility is given to goods or materials imported or issued from the Bonded Logistics Center (PLB), Bonded Warehouses or Bonded Zones by certain industries to the customs area. The government has determined that 33 industries have the right to use this facility.

The relaxation is only given to goods that have not been produced domestically. Even if it has been produced, its existence has not met the required specifications or the amount of production has not met the needs of the domestic industry in general.

Daftar Industri Penerima Insentif:

1. Industri Pembuatan Mie Instan
2. Industri Pembuatan Pakan Ternak
3. Industri Pembuatan Pemanis
4. Industri Pemurnian Jagung dan/atau Pengolahan Makanan Jagung
5. Industri Pengolahan dan Pengawetan Ikan dalam Kaleng
6. Industri Produk Roti dan Kue
7. Industri Pengolahan dan Pengawetan Produk daging
8. Industri Pengolahan Rumput Laut
9. Industri Pengolahan Makanan dari Kentang
10. Industri Pengolahan Susu
11. Industri Pengolahan Buah
12. Industri Pengolahan Kakao
13. Industri Kacamata
14. Industri Mainan Anak

Daftar Industri Penerima Insentif:

1. Instant Noodle Manufacturing Industry
2. Animal Feed Manufacturing Industry
3. Sweetener Manufacturing Industry
4. Corn Refining Industry and / or Corn Food Processing Industry
5. Canned Fish Processing and Preservation Industry
6. Bakery and Cake Products Industry
7. Meat Products Processing and Preservation Industry
8. Seaweed Processing Industry
9. Potato Processing Industry
10. Dairy Processing Industry
11. Fruit Processing Industry
12. Cocoa Processing Industry
13. Glasses Industry
14. Children's Toy Industry
15. Tire Industry

15. Industri Ban
16. Industri *Hand Sanitizer*
17. Industri Sabun Diinfeksi
18. Industri Sarung Tangan Karet
19. Industri Farmasi
20. Industri APD Pakaian Pelindung
21. Industri APD Pelindung Kepala
22. Industri *Masker*
23. Industri Alat Kesehatan dan Peralatan Rumah Sakit
24. Industri *Ventilator*
25. Pembuatan Kendaraan Bermotor Roda Dua atau Tiga
26. Industri Penunjang Perkapalan
27. Industri Pembuatan Sepeda
28. Industri Pembuatan Kemasan Kaleng, Tutup Botol dan Jaket Baterai
29. Industri Pembuatan komponen dan/atau Produk Elektronika
30. Industri Pembuatan Kabel Serat Optik
31. Industri Pembuatan *Smart Card* (Kartu Plastik, Kartu Plastik *Security*, Kartu Elektronik dan Kartu Telepon Seluler)
32. Industri Pembuatan Peralatan Telekomunikasi
33. Industri Pembuatan Telepon Seluler

16. *Hand Sanitizer Industry*
17. *Disinfectant Soap Industry*
18. *Rubber Gloves Industry*
19. *Pharmaceutical industry*
20. *Personal Protective Equipment (PPE) Protective Clothing industry*
21. *PPE head protection industry*
22. *Mask Industry*
23. *Medical Device and Hospital Equipment Industry*
24. *Ventilator Industry*
25. *Manufacture of Two or Three- Wheeled Motorized Vehicles*
26. *Shipping Support Industry*
27. *Bicycle Manufacturing Industry*
28. *Canned Packaging, Bottle Caps and Battery Jacket Industry*
29. *Manufacture of electronic components and / or products*
30. *Fiber Optic Cable Manufacturing Industry*
31. *Smart Card Manufacturing Industry (Plastic Cards, Security Plastic Cards, Electronic Cards and Cell Phone Cards)*
32. *Telecommunication Equipment Manufacturing Industry*
33. *Cellular Telephone Manufacturing Industry*

Untuk mendapatkan fasilitas ini, importir yang memenuhi syarat dapat mengajukan permohonan kepada Menteri Keuangan. Permohonan disampaikan melalui sistem *Indonesia National Single Window* (INSW), dengan melampirkan sejumlah informasi seperti identitas perusahaan, daftar barang dan bahan yang akan mendapat fasilitas, *invoice* dan *packing list*, surat rekomendasi dari pejabat kementerian terkait.

Khusus untuk permohonan fasilitas atas barang yang dikeluarkan dari gudang berikat atau kawasan berikat, harus juga melampirkan; nama perusahaan, Nomor Pokok Wajib Pajak (NPWP), surat izin pengusaha Kawasan Berikat atau PDKB.

Terkait permohonan tersebut, Direktur Jenderal Bea dan Cukai akan meneliti dan jika dianggap layak akan menyetujuinya atas nama Menteri Keuangan. Keputusan persetujuan ini akan dikeluarkan maksimal tiga jam sejak permohonan disampaikan melalui sistem INSW, atau tiga hari jika permohonan disampaikan secara manual atau *offline*.

Pengecualian

Tidak semua barang yang masuk ke dalam daftar penerima fasilitas diatas boleh menikmati bea masuk ditanggung pemerintah. Bagi barang-barang yang sebelumnya telah mendapatkan fasilitas lain, dikecualikan dari relaksasi ini.

Beberapa barang tersebut diantaranya yang selama ini telah dikenakan bea masuk 0%, termasuk yang fasilitas bea masuk 0% yang timbul akibat perjanjian atau kesepakatan internasional.

Selain itu barang yang dikenai tarif bea masuk anti *dumping*/bea masuk anti *dumping* sementara, bea masuk

To obtain this facility, eligible importers can apply to the Minister of Finance. The application is submitted through the Indonesian National Single Window (INSW) system, by attaching a number of information such as company identity, list of goods and materials that will receive facilities, invoices and packing lists, letters of recommendation from relevant ministry officials.

Especially for facility application for goods released from bonded warehouse or bonded zone, must also be attached; company name, Taxpayer Identification Number (NPWP), a Bonded Zone Entrepreneur License (PDKB).

Regarding the application, the Director General of Customs and Excise will examine it. If it is deemed appropriate, it will be approved on behalf of the Minister of Finance. This approval decision will be issued a maximum of three hours after the application is submitted via the INSW system, or three days if the application is submitted manually or offline.

Exception

Not all items that are included in the list of recipients of the facilities mentioned may enjoy government-borne import duties. For items that have previously obtained other facilities, excluded from the relaxation.

Some of these items have been subject to 0% import duty, including 0% import duty facilities arising from international agreements.

In addition, there are also goods that are subject to anti-dumping import duty/temporary anti-dumping import duty rates, safeguard import duty, rewards import duty and retaliatory import duty. Then, imported goods and materials for

tindakan pengamanan, bea masuk imbalan dan bea masuk tindakan pembalasan. Di samping itu, barang dan bahan yang diimpor untuk disimpan di tempat penimbunan berikat juga dikecualikan dari fasilitas ini.

Monitoring dan Evaluasi

Setelah itu, perusahaan harus menyampaikan pemberitahuan pabean impor, yang didalamnya tercantum nomor dan tanggal keputusan pemberian fasilitas, keterangan bea masuk ditanggung pemerintah khusus dan nilai bea masuk yang ditanggung pemerintah.

Selain itu, perusahaan juga diharuskan melakukan pembukuan atas impor barang dan bahan yang mendapat fasilitas, serta menyimpan dokumen, catatan-catatan dan pembukuan tersebut untuk jangka kadaluarsa, yaitu 10 tahun.

Atas penggunaan fasilitas tersebut, pemerintah akan melakukan evaluasi untuk memastikan bahwa barang yang bea masuknya ditanggung pemerintah memang sesuai dengan ketentuan. Jika terjadi penyalahgunaan, maka bea masuk yang sebelumnya ditanggung pemerintah akan menjadi terhutang dan wajib dilunasi.

Pagu Anggaran Tak Sama

Selain menetapkan kriteria mekanisme penggunaan fasilitas, dalam beleid ini pemerintah juga menetapkan nilai pagu anggaran atas bea masuk yang akan ditanggung. Jumlah anggaran yang disediakan pemerintah mencapai Rp 806,06 miliar.

Pagu terbesar dialokasikan untuk menanggung bea masuk sektor industri Alat Pelindung Diri (APD) pakaian pelindung senilai Rp 153,05 miliar dan industri pengolahan kakao senilai Rp 72,24 miliar.

Nantinya atas realisasi pemanfaatan fasilitas bea masuk ditanggung pemerintah, akan dicatat sebagai belanja subsidi. Pencatatan tersebut akan dilakukan oleh masing-masing Kuasa Pengguna Anggaran (KPA) berdasarkan pemberitahuan pabean impor yang disampaikan oleh perusahaan. (asp)

storage in bonded storage area (TPB) are also excluded from this facility

Monitoring dan Evaluation

After the application is approved, the company must submit a customs declaration, which includes the number and date of the decision on granting facilities, a statement of the special government-borne import duty and the value of the government-borne import duty.

In addition, companies are also required to book the imports of goods and materials that have received facilities, as well as store these documents, records and books for an expiration period of 10 years.

For the use of these facilities, the government will conduct an evaluation to ensure that the goods whose import duties are borne by the government are in accordance with the provisions. If there is abuse, the import duty that previously borne by the government will become payable and must be paid.

Unequal Budget Ceiling

In addition to determining the criteria for the use of facilities, the government also sets the budget ceiling value for the import duties to be borne. The total budget provided by the government reaches IDR 806.06 billion.

The largest ceiling is allocated to bear the import duty of the Personal Protective Equipment (PPE) industry of protective clothing worth IDR 153.05 billion and IDR 72.24 billion for cocoa processing industry.

Later on, the realization of the utilization of import duty facilities borne by the government, will be recorded as subsidy spending. The recording will be carried out by each Proxy of Budget User (KPA) based on the customs declaration submitted by the company.

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