

REGULATION OF THE MINISTER OF FINANCE OF
THE REPUBLIC OF INDONESIA
NUMBER 71/PMK.04/2018
ON
ELECTRONIC INTEGRATED BUSINESS LICENSING SERVICES IN THE FIELD
OF CUSTOMS, EXCISE, AND TAXATION
BY THE BLESSINGS OF ALMIGHTY GOD

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Considering :
- a. that under provisions Article 88 of Government Regulation Number 24 of 2018 on Electronic Integrated Business Licensing Services, it is regulated that Minister establishes and stipulates business licensing standard in each of their sectors that includes norms, standards, procedures, and criteria of business licensing in accordance with the provision of the legislation;
 - b. that in order to follow up on the provision as referred to in point a and to further optimize services in the field of customs, excise, and taxation, it is necessary to regulate the provisions concerning electronic integrated business licensing in the field of customs, excise, and taxation;
 - c. that based on the consideration as referred to in point a and point b it is necessary to issue the Regulation of the Minister of Finance on Electronic Integrated Business Licensing Services in the Field of Customs, Excise, and Taxation;

- Observing : 1. Law Number 10 of 1995 on Customs (State Gazette of the Republic of Indonesia of 1995 Number 75, Supplement to the State Gazette of the Republic of Indonesia Number 3612) as amended by Law Number 17 of 2006 on Amendment to Law Number 10 of 1995 on Customs (State Gazette of the Republic of Indonesia of 2006 Number 93, Supplement to the State Gazette of the Republic of Indonesia Number 4661);
2. Law Number 11 of 1995 on Excise (State Gazette of the Republic of Indonesia of 1995 Number 76, Supplement to the State Gazette of the Republic of Indonesia Number 3613) as amended by Law Number 39 of 2007 on Amendment to Law Number 11 of 1995 on Excise (State Gazette of the Republic of Indonesia of 2007 Number 105, Supplement to the State Gazette of the Republic of Indonesia Number 4755);
3. Government Regulation Number 24 of 2018 on Electronic Integrated Business Licensing Services (State Gazette of the Republic of Indonesia of 2018 Number 90, Supplement to the State Gazette of the Republic of Indonesia Number 6215);

HAS DECIDED:

To issue : REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA ON ELECTRONIC INTEGRATED BUSINESS LICENSING SERVICES IN THE FIELD OF CUSTOMS, EXCISE, AND TAXATION.

CHAPTER I
GENERAL PROVISIONS

Article 1

In this Ministerial Regulation:

1. Electronic Integrated Business Licensing or Online Single Submission, hereinafter referred to as OSS, means Business Licensing issued by OSS institution for and on behalf of minister, institution leader, governor, or

regent/mayor to economic operator through integrated electronic system.

2. Economic Operator means an individual or non-individual that conducts business and/or activities in a certain field.
3. Business Identification Number (*Nomor Induk Berusaha*), hereinafter referred to as NIB, means Economic Operator's identity which is issued by OSS institution upon registration.
4. Identification Number of Excisable Goods Operator (*Nomor Pokok Pengusaha Barang Kena Cukai*), hereinafter referred to as NPPBKC, means the license to conduct activities as manufacturer, storage operator, excisable goods importer, distributor, or retailer in the field of excise.
5. Tax Identification Number (*Nomor Pokok Wajib Pajak*), hereinafter referred to as NPWP means a number given to Taxpayer as a means in tax administration which is used as personal identification or Taxpayer's identity in implementing its taxation rights and obligations.
6. Bonded Storage (*Tempat Penimbunan Berikat*), hereinafter referred to as TPB, means a building, place, or zone which fulfills certain requirements which is used to store goods with specific purposes that are subject to import duty deferment.
7. Import Facility for Export (*Kemudahan Impor Tujuan Ekspor*), hereinafter referred to as KITE, means:
 - a. import duty exemption and payable Value Added Tax or Value Added Tax and Luxury Sales Tax not collected; or
 - b. Import duty drawback on import or entry of goods and materials originating from outside of customs territory to be processed, assembled, or installed in other goods for export purposes.
8. Customs Storage (*Tempat Penimbunan Pabean*), hereinafter referred to as TPP, means a building and/or field or other places of similar nature, provided by the government in which the customs office under the management of Directorate General of Customs and Excise is located, that

is intended to store unclaimed goods, goods claimed by the state, and goods that become state property under the Customs Law.

9. Courier Service Operator (*Pengusaha Jasa Titipan*), hereinafter referred to as PJT, means postal operator that obtains business license from related institution to carry out mail, document, and package services in accordance with the provisions of the legislation in the field of post.
10. Customs Broker (*Pengusaha Pengurusan Jasa Kepabeanan*), hereinafter referred to as PPJK, means a business entity that carries out the management of customs formalities for and on the authority of importer or exporter.
11. Free Trade Zone, hereinafter referred to as FTZ, means an area within the jurisdiction of the Republic of Indonesia which is separated from Customs Area. Therefore, goods imported into this area is exempted from the imposition of import duties, value added tax, luxury sales tax, and excise.
12. Minister of Finance, hereinafter referred to as Minister, means the Minister who carries out government affairs in the field of State finance.

CHAPTER II

ONLINE SINGLE SUBMISSION (OSS) SERVICES

Article 2

- (1) Economic Operator that will fulfill customs formalities must conduct customs registration to the Directorate General of Customs and Excise to obtain customs access.
- (2) To be able to conduct customs registration as referred to in section (1), Economic Operator must have NIB.

Article 3

- (1) Economic Operator that already has NIB that is issued by OSS system and valid for customs access is treated as Economic Operator that has conducted customs registration.
- (2) Customs access as referred to in section (1) is only available for customs access as importer and/or exporter.

Article 4

- (1) Directorate General of Customs and Excise provides licensing services through OSS which include:
 - a. customs registration;
 - b. TPB licensing;
 - c. KITE licensing; and
 - d. NPPBKC licensing.
- (2) Licensing services other than those as referred to in section (1) provided by Ministry of Finance can be done through OSS system.

CHAPTER III

REGISTRATION AND CONFIRMATION OF TAXPAYER STATUS

Article 5

- (1) In the event that Economic Operator that registers for NIB does not have NPWP, Economic Operator may register for electronic NPWP through:
 - a. Legal Entity Administration System (*Sistem Administrasi Badan Hukum*, SABH) which is integrated with Directorate General of Taxes information system, for Corporate Taxpayers; or
 - b. OSS which is integrated with Directorate General of Taxes information system, by enclosing the required documents.
- (2) The required documents as referred to in section (1) refers to the taxation legislation which regulates the procedures of Taxpayer registration and NPWP deletion as well as the inauguration and revocation of the inauguration of the taxable business person.
- (3) In the event that the required documents as referred to in section (2) have not been submitted completely, Economic Operator must submit the complete documents not later than 30 (thirty) calendar days after the date of registration.
- (4) In the event that the registration as referred to in section (1) cannot be processed through OSS system, Economic Operator may register for NPWP through the application

available for NPWP administration in the Directorate General of Taxes in accordance with the provision of the taxation legislation that regulates the procedures for Taxpayer registration and NPWP deletion as well as inauguration and the revocation of the inauguration of taxable business person.

- (5) Economic Operator that has obtained licensing as referred to in this Ministerial Regulation must obtain taxpayer status confirmation letter, *keterangan status wajib pajak* (KSWP), with a valid status.
- (6) In the event that the KSWP as referred to in section (5) declares that the status is not valid, Economic Operator is followed up in accordance with the provisions of the legislation in the field of customs and/or taxation.
- (7) Further provisions regarding procedures of NPWP registration and granting as referred to in section (1) are regulated in Regulation of Director General of Taxes.

Article 6

- (1) In order to obtain licensing as referred to in Article 4 section (1) Economic Operator must submit data in a complete and correct manner.
- (2) In the event that the data as referred to in section (1) need to be amended, Economic Operator must submit the data amendment, the process of which may be carried out through the OSS system.

CHAPTER IV CUSTOMS REGISTRATION

Article 7

- (1) Customs registration approval is granted not later than 3 (three) hours after the requirements are fulfilled.
- (2) Customs registration approval as referred to in section (1) is issued to Economic Operator electronically.
- (3) Provisions as referred to in section (1) and section (2) are not applicable to Economic Operator with NIB which is valid

for customs access as referred to in Article 3 section (1) and section (2).

Article 8

To conduct customs registration, Economic Operator must:

- a. have employed an employee qualified in Customs Expert, for PPJK applicant;
- b. have owned licensing related to transportation business activities or sea or air freight services, for transport applicant;
- c. have owned decision letter as TPS issued by Directorate General of Customs and Excise, for TPS operator applicant;
- d. have owned approval letter to conduct customs activities as PJT issued by Directorate General of Customs and Excise, for PJT applicant;
- e. have owned decision letter as TPP issued by Directorate General of Customs and Excise, for TPP operator applicant;
or
- f. have owned business license from Free Trade Area Management Board/Free Zone Authority *Badan Pengusahaan Kawasan Perdagangan Bebas (BP Kawasan)*, for business applicant in FTZ.

CHAPTER V

TPB FACILITY

Article 9

- (1) To obtain TPB operator/entrepreneur license, Economic Operator intending to be TPB operator/entrepreneur submit application to Minister c.q. Head of Customs and Excise Regional Office or Head of Customs and Excise Major Servicing Office.
- (2) Economic Operator intending to be TPB operator/entrepreneur must:
 - a. have obtained NIB and business licenses; and
 - b. fulfill the criteria determined in the legislation concerning bonded zone, bonded warehouse, duty-free

shop, bonded exhibition venue, bonded auction venue, bonded recycling area, or bonded logistics center.

- (3) Business licenses as referred to in section (2) point a are:
- a. trade business license, warehouse business license, area management business license, industrial business license, or other licenses related to the operation of an area, for the application to be TPB operator;
 - b. industrial business license, for the application to be a bonded zone operator also acting as bonded zone entrepreneur or entrepreneur in bonded zone;
 - c. trade business license or industrial business license, in the event that the Economic Operator applies to be a bonded warehouse operator also acting as bonded warehouse entrepreneur or entrepreneur in bonded warehouse;
 - d. trade business license, in the event that the Economic Operator applies to be a duty-free shop operator also acting as duty-free shop entrepreneur;
 - e. trade business license, warehouse business license, area management business license, industrial business license, transportation business license, forwarding business license, or other licenses related to the operation of an area, in the event that the Economic Operator applies to be a bonded logistics center operator also acting as bonded logistics center entrepreneur or entrepreneur in bonded logistics center; and/or
 - f. business license in accordance with the legislation concerning bonded exhibition venue, bonded auction venue, or bonded recycling area, in the event that the Economic Operator applies for the operation of bonded exhibition venue, bonded auction venue, or bonded recycling area.
- (4) Upon application as referred to in section (1), Head of Customs and Excise Major Servicing Office or Head of Customs and Excise Controlling and Servicing Office overseeing the location of the factory or the location of the

business activities of Economic Operator, or the authorized Customs and Excise Official:

- a. conduct document verification and location inspection;
and
 - b. issue location inspection report.
- (5) Document verification, location inspection, and issuance of location inspection report as referred to in section (4), are conducted not later than 3 (three) work days after the readiness statement for location inspection as attached in the application.

Article 10

- (1) Economic Operator who intends to be TPB /organizer/operator/entrepreneur as referred to in Article 9 section (1) must deliver a presentation of its business process and fulfill the criteria as referred to in Article 9 section (2) point b, to Head of Customs and Excise Regional Office or Head of Customs and Excise Major Servicing Office.
- (2) Presentation as referred to in section (1) is provided by the director and/or representative of the company's board of directors.
- (3) Presentation as referred to in section (1) is provided at the earliest on the next work day or not later than 3 (three) days after the date of issuance of the inspection report.
- (4) Head of Customs and Excise Regional Office or Head of Customs and Excise Major Servicing Office on behalf of the Minister grant:
 - a. approval by issuing Decision of Minister of Finance on TPB operator/ entrepreneur license; or
 - b. rejection by providing rejection letter describing the reason for the rejection.
- (5) Approval or rejection as referred to in section (4) is decided not later than 1 (one) hour after the end of the presentation.
- (6) In the event that the presentation is not provided within the period as referred to in section (3), Head of Customs and Excise Regional Office or Head of Customs and Excise Major

Servicing Office on behalf of the Minister issues a rejection by providing rejection letter describing the reason of rejection.

- (7) Economic Operator that has obtain an approval as referred to in section (4) is be treated as registered Economic Operator.

Chapter VI KITE FACILITY

Article 11

- (1) In order to be stipulated as a the recipient of KITE facilities company, Economic Operator apply to Head of Customs and Excise Regional Office or Head of Customs and Excise Major Servicing Office overseeing the location of the factory or the location of the business activities of the business entity.
- (2) Economic Operator that will be be stipulated as the recipient of KITE facilities must:
 - a. obtain NIB and have industrial business license; and
 - b. fulfill the criteria as stipulated in the provisions of legislation concerning KITE facilities.

Article 12

In the event that Economic Operator who apply as referred to in Article 11 section 1 has more than 1 factory location, the application is submitted to the Head of Customs and Excise Regional Office or Head of Customs and Excise Major Servicing Office overseeing the location of the factory that has the largest volume of import activities.

Article 13

- (1) Upon application as referred to in Article 11 section (1), the Head of Customs and Excise Major Servicing Office or the Head of Customs and Excise Controlling and Servicing Office overseeing location of the factory or the location of the business of the Economic Operator or the appointed Customs and Excise Official:

- a. conducts document verification and location inspection; and
 - b. issues location inspection report.
- (2) Document verification, location inspection, and issuance of location inspection report as referred to in section (1) are conducted not later than 3 (three) work days after the readiness statement for location inspection as attached in the application.
 - (3) Economic Operator that applies as referred to in Article 11 section (1) must give a presentation of its business process and fulfill the criteria as referred to in Article 11 section (2) point b to the Head of Customs and Excise Regional Office or the Head of Customs and Excise Major Servicing Office.
 - (4) The presentation as referred to in section (3) is given by the director and/or representative of the company's board of directors.
 - (5) The presentation as referred to in section (3) is given at the earliest on the next work day or not later than 3 (three) days after the date of issuance of the location inspection report.
 - (6) Head of Customs and Excise Regional Office or Head of Customs and Excise Major Servicing Office on behalf of the Minister grants:
 - a. approval by issuing Minister of Finance Decree concerning the stipulation of the company as KITE facility recipient; or
 - b. rejection by issued rejection letter describing the reason for the rejection.
 - (7) Approval or rejection as referred to in section (6) is granted not later than 1 (one) hour after the end of the presentation.
 - (8) In the event that the presentation is not provided within the period as referred to in section (5), Head of Customs and Excise Regional Office or Head of Prime Customs and Excise Service Office on behalf of the Minister granted a rejection by issuing a rejection letter describing the reason of rejection

CHAPTER VII
NPPBKC GRANTING

Article 14

- (1) Every Economic Operator intending to conduct activities as:
 - a. manufacturer;
 - b. storage operator;
 - c. importer of excisable goods;
 - d. distributor; and/or
 - e. retailer,is obligated to have NPPBKC.
- (2) Requirements to obtain NPPBKC as referred to in section (1), are:
 - a. having a business license from the relevant institution;
 - b. applying for NPPBKC;
 - c. submitting data for excisable goods entrepreneur registration; and
 - d. submitting stamped statement stating that the Economic Operator that is applying:
 1. has no objection against NPPBKC suspension or revocation in the event that the name of the factory, storage, importer, distributor, or retail place of the Economic Operator possesses similarities, either in terms of spelling or pronunciation, to the name of a factory, storage, importer, distributor, or retail place that has previously been granted NPPBKC; and
 2. has full responsibility for all activities conducted in the factory, storage, business location of the importer, business location of the distributor or retail place and/or activities conducted by the person working in the factory, storage, business location of the importer, business location of the distributor or retail place.

Article 15

- (1) To obtain NPPBKC, Economic Operator intending to conduct activities as referred to in Article 14 section (1) must submit:
 - a. a application for inspection of location, building, or business place to be used as the factory, storage, business location of the importer, business location of the distributor, or retail place; and
 - b. a application to obtain NPPBKC.
- (2) The application for inspection and designation of location, building, or business place to be used as the factory, storage, business location of the importer, business location of the distributor or retail place as referred to in section (1) point a must be in accordance with the provision of the legislation concerning the procedure for issuance, suspension, and revocation of NPPBKC.
- (3) Upon the request as referred to in section (1) point a, Customs and Excise Official at the relevant Customs and Excise Service Office conduct location inspection not later than 5 (five) work days after the readiness statement for location inspection as attached in the application.
- (4) The result of the location inspection as referred to in section (3) is stated in the location inspection report.
- (5) The application for NPPBKC as referred to in section (1) point b, may be proceeded after:
 - a. having NIB; and
 - b. the location inspection as referred to in section (3) is conducted.
- (6) The Head of the Customs and Excise Controlling and Servicing Office verifies the application as referred to in section (1) point b and issues the approval or rejection not later than 3 (three) work days after the date the application and statement letter as referred to in Article 14 section (2) point d are received completely .
- (7) Decision to approve or reject the NPPBKC request as referred to in section (6), the Head of Customs and Excise Office grants:

- a. the approval by issuing Decision of Minister of Finance regarding the issuance of NPPBKC and the certificate of NPPBKC; or
- b. the rejection by issuing rejection letter describing the reason for the rejection.

CHAPTER VIII DESIGNATION OF INDONESIA NATIONAL SINGLE WINDOW

Article 16

The implementation of the licensing services as regulated in this Ministerial Regulation is conducted electronically through the Indonesia National Single Window (INSW) portal which is integrated with the OSS system.

CHAPTER IX OSS DATA EXCHANGE/ACCESS

Article 17

- (1) For the purpose of data collection, licensing, and fiscal management in the fields of customs, excise and taxation, access or exchange of data/information may be provided through the Indonesia National Single Window (INSW) integrated with the OSS system.
- (2) The data collection as referred to in section (1) results in general and specific information.
- (3) General information, and specific information on request, may be exchanged in accordance with the provisions of the legislation.

CHAPTER X MISCELLANEOUS PROVISIONS

Article 18

Licensing provisions in the field of customs, excise and taxation are declared to remain effective to the extent not contrary to this Ministerial Regulation.

CHAPTER XI
TRANSITIONAL PROVISIONS

Article 19

At the time when this Ministerial Regulation comes into force:

1. licenses issued prior to this Ministerial Regulation comes into force, are declared effective until the expiration date;
2. Economic Operator who has applied license before this Ministerial Regulation comes into force and has not obtained approval, it is processed in accordance with the provisions of the prevailing legislation at the time the licenzing appication is submitted; and
3. NPWP issued through the Legal Entity Administration System (SABH) or OSS system as referred to in Article 5 prior this Ministerial Regulation comes into forceis declared valid and accepted as a taxation administrative instrument that may be utilized in complying with Taxpayer's taxation rights and responsibilities.

CHAPTER XII
CLOSING PROVISIONS

Article 20

This Ministerial Regulation comes into force after 15 (fifteen) days since the date of its promulgation.

In order that every person may know hereof, it is ordered to promulgate this Ministerial Regulation by its placement in the State Bulletin of the Republic of Indonesia.

Issued in Jakarta
on 12 July 2018

MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA,

Signed

SRI MULYANI INDRAWATI

Promulgated in Jakarta
on 23 July 2018

DIRECTOR GENERAL OF LEGISLATION
OF MINISTRY OF LAW AND HUMAN RIGHTS
OF THE REPUBLIC OF INDONESIA,

Signed

WIDODO EKATJAHJANA

STATE BULLETIN OF THE REPUBLIC OF INDONESIA OF 2018 NUMBER 946

Jakarta, 16 April 2019

Has been translated as an Official Translation
on behalf of Minister of Law and Human Rights
of the Republic of Indonesia

DIRECTOR GENERAL OF LEGISLATION,



WIDODO EKATJAHJANA