Summary of PER-22/BC/2024

Customs export notification

In 2018, the Director-General of Customs and Excise ("**Director-General**") introduced Regulation No. PER-21/BC/2018 on Customs Export Notifications ("**Notifications**"), which was subsequently amended by Regulation No. PER-07/BC/2020 (collectively referred to as "**Regulation 21/2018**"). As its title suggests, Regulation 21/2018 specifically addressed a wide range of aspects relating to the aforementioned Notifications, including exports of goods, the transportation of cash and/or other payment instruments to locations outside Indonesian customs areas, as well as the transportation of returned goods (*barang untuk dibawa kembali*).

However, in an effort to further improve customs services and supervision within the export sector, the Director-General has now decided to revise the applicable data elements and procedures for the filling out and submission of Notifications through the issuance of Regulation No. PER-22/BC/2024 ("**Regulation 22/2024**"), which bears the same title as Regulation 21/2018 and is set to come into force on 18 March 2025. While the enforcement of Regulation 22/2024 has resulted in the repeal and replacement of Regulation 21/2018, any Notifications that have already been submitted to customs offices but that have not yet been issued registration numbers and dates will continue to be processed in line with the previous framework of Regulation 21/2018.

While maintaining the various forms of Notifications that were originally outlined under Regulation 21/2018, the new framework of Regulation 22/2024 has now clarified that Notifications for any of the following types of goods should refer to their respective regulatory frameworks, as outlined in the following table:

Other Goods Subject to Notifications	Relevant Regulatory Framework
Consigned goods for which notifications are provided via consignment notes	Regulation of the Minister of Finance ("**Minister**") No. 96 of 2023 on Customs, Excise and Tax Provisions for Imports and Exports of Consigned Goods ("**Regulation 96/2023**")
Releases of goods from free-trade areas to locations outside customs areas	Regulation of the Minister No. 113 of 2024 on Customs Notifications for Imports and Releases of Goods to and from Areas Stipulated as Free-Trade Areas and Free Ports
Releases of goods from special economic zones to locations outside customs areas	Regulation of the Director-General No. PER-19/BC/2022 on the Governance of Imports, Transfers and Releases of Goods to and from Special Economic Zones

Exports of goods via or from bonded logistics centers	Regulation of the Director-General No. PER-10/BC/2017 on the Governance of Imports and Releases of Goods to and from Bonded Logistics Centers for Exportation and/or Transshipment Purposes ("**Regulation 10/2017**")

Against the above backdrop, this edition offers a summary of the various new provisions that feature under Regulation 22/2024 and compares them with the previous framework of Regulation 21/2018, specifically as said provisions relate to the following matters:

1. Expanded Alternative Submission Methods; and
2. Manual Notifications of Data Elements.

Expanded Alternative Submission Methods

Although Regulation 22/2024 continues to mandate that Notifications should be submitted in electronic data form via the Computer Service System (*Sistem Komputer Pelayanan* - "**SKP"**), as previously outlined under Regulation 21/2018, the newer framework has now expanded the list of alternative submission methods that may be used in the event that the SKP at relevant customs offices are experiencing operational disturbances or force-majeure events. These alternative submission methods break down as follows:

Alternative Notification Submission Method	**Regulation 21/2018**	**Regulation 22/2024**
Manually in writing through the submission of filled-out forms	√	√
Through electronic data storage media		√
Via email		√

Manual Notifications of Data Elements

As mentioned above, one of the key revisions that have been introduced under Regulation 22/2024 concerns the applicable data elements of Notifications, with each type of Notification being characterized by a different form code and key data elements. The following table highlights the data elements that are now required for each type of Notification:

Data Element	Notification Type		
	Goods Exports (BC 3.0)	**Transportation of Cash/Payment Instruments (BC 3.2)**	**Transportation of Returned Goods (BC 3.4)**
Relevant customs office	√		√
Export type	√		√
Export category	√		
Trade method	√		
Payment method	√		
Trade-related data (e.g. means of transportation, utilized ports, supporting documents and so forth)	√		
Travel details		√	√
Details of the passenger/crew/border crosser		√	√
Details of the owner (i.e. individual or company data)		√	√
Details of the goods		√	√
Approval letter issued by Bank Indonesia		√	
Other complementary customs documents (if required)			√
Signature of the relevant exporter or customs service management company (*Pengusaha Pengurusan Jasa Kepabeanan*/PPJK)	√		
Signature of the relevant party carrying the respective goods		√	√

Given that exports of goods via or from bonded logistic centers should now be completed in line with Regulation 10/2017, Notifications of such matters, as originally outlined under Regulation 21/2018 under code BC 3.3, no longer feature under Regulation 22/2024. Moreover, the new framework of Regulation 22/2024 has also revised the size of Notification forms, as originally outlined under Regulation 21/2018 and as detailed in the following table:

Size of Notification Forms	
Regulation 21/2018	**Regulation 22/2024**
A4 (8.27 x 11.69 inches), Letter (8.5 x 11.0 inches), Legal (8.5 x 14.0 inches) and Folio (8.5 x 13.0 inches) sizes	Folio-sized paper (8.5 x 13.0 inches)