

Summary PMK 34/2025 & PER-9/BC/2025 - provisions on the export and import of goods carried by passengers and transport crew

Back in 2023, the Director-General of Customs and Excise (“**Director-General**”) issued Regulation No. PER-22/BC/2023 (“**Regulation 22/2023**”) on the Governance of Entries and Releases of Goods into and from Areas Established as Free-Trade Areas and Free Ports (collectively referred to as Free-Trade Zones – “**FTZ**”) Through Goods Transported by Passengers and Transportation Vehicle Crews (collectively referred to as “**Carriers**”). As its title suggests, the framework of Regulation 22/2023 outlined various classifications of goods that were permitted to be transported by Carriers, as well as the applicable mechanism for the submission of customs notifications (“**Notifications**”) during imports or releases of Carriers’ goods into and from FTZ.

However, following the introduction of a number of amendments to the import mechanism for exports of goods that are transported by Carriers under Regulation of the Minister of Finance (“**Minister**”) No. 34 of 2025 on the Amendment to Regulation of the Minister No. 203/PMK.04/2017 (collectively referred to as “**Regulation 203/2017**”), as well as to further improve the various services that are provided for entries and releases of goods transported by Carriers, the Director-General has now decided to issue Regulation No. PER-9/BC/2025 on the Amendment to Regulation 22/2023 (“**Amendment**”), which has been in force since 26 August 2025.

In addition to expanding the list of conditions that allow for verbal Notifications to be submitted by Carriers, the Amendment has also introduced a specific mechanism for goods that are imported by Carriers from outside areas that are stipulated as customs-and-excise areas (“**Customs Areas**”) to final destinations in other locations within Customs Areas. Furthermore, the Amendment has now clarified the applicable types of import duties and tax for releases of goods from FTZ to other locations inside Customs Areas.

Given the importance of the above updated goods importation and release mechanism, particularly for Carriers who transport their goods through FTZ, this edition summarizes the new provisions that have been introduced under the Amendment, specifically as they relate to the following matters:

1. Revised Verbal Customs Notifications;
2. Notifications for Imports of Goods to Other Final Destinations Within Customs Areas; and
3. Revised Taxation Treatments.

Revised Verbal Customs Notifications

Broadly speaking, Regulation 22/2023 outlines the following two forms of goods, as carried by Carriers that are eligible to be announced through Notifications:

1. Personal belongings of Carriers that are used for personal purposes, which include remaining supplies ("**Personal Goods**"); and/or
2. Belongings of Carriers that are used for purposes other than personal use (i.e. not for normal personal use and/or transportation for commercial purposes) ("**Non-Personal Goods**").

Relevant customs officials must be notified of both the above-outlined types of goods carried by Carriers via the submission of Notifications. In this regard, Regulation 22/2023 affirms that said Notifications may be completed verbally or in writing. Specifically, verbal Notifications should be completed by choosing the relevant goods release service line (i.e. green or red line) and verbally notifying the customs officials present (if the Carrier in question selects the red line).

It should be noted that under the Amendment, Carriers may now choose either to follow the goods release service line or directly and verbally notify the customs officials via the red line. Moreover, in addition to specific locations that are stipulated by the Director-General, verbal Notifications may also be submitted by certain Carriers.

Although not specifically defined under the Amendment, the aforementioned Carriers that are deemed eligible to provide verbal Notifications for their goods comprise Carriers that meet the following criteria, as set out under Regulation 203/2017:

1. Individuals aged 60 years or over;
2. Persons with disabilities;
3. Regular hajj pilgrims;
4. Official state guests designated as Very-Very Important Persons (VVIP); and
5. Carriers within certain specific locations that are stipulated by the Director-General.

Notifications for Imports of Goods to Other Final Destinations Within Customs Areas

Newly featured under the Amendment, Carriers are now permitted to import their goods from outside Customs Areas to final destinations in other locations within Customs Areas, provided that a settlement has been completed for any such goods at the relevant FTZ arrival terminal. Said goods fall under the direct supervision of customs officials up until their release from the FTZ to other locations within Customs Areas, while this supervision encompasses the affixation of security tags based on a risk management approach. It should also be noted that the above-described goods settlements should be completed in

line with relevant Laws and Regulations, including the mechanism outlined under Regulation 203/2017.

Revised Taxation Treatments

Pursuant to Regulation 22/2023, based on Notifications that are submitted by Carriers for Personal Goods that are carried to other locations within Customs Areas, any Personal Goods of Carriers with customs values that exceed those that are eligible for securing import-duty exemptions will be subject to physical examinations, as carried out by customs officials. Said customs values were previously determined in accordance with Regulation of the Minister No. 34/PMK.04/2021, which outlines the applicable mechanism for imports or releases of goods into and from FTZ.

However, under the Amendment, the above customs value thresholds are now to be determined in line with Regulation 203/2017, which will serve as the framework for imports and exports of goods that are carried by Carriers. Furthermore, the Amendment also redefines the applicable taxation treatments that will be imposed on such goods that are carried by Carriers, particularly Personal Goods (which exceed the customs value thresholds) and Non-Personal Goods (which do not exceed certain quantity/value thresholds). These revisions are highlighted in the table below:

Types of Taxation Treatments Imposed on Personal Goods (Which Exceed Customs Value Thresholds) and Non-Personal Goods (Which Do Not Exceed Certain Quantity/Value Thresholds)	Regulation 22/2023	Amendment
Import-duty tariffs	√	√
Collection of additional import duties	√	√
Stipulation of customs values		√
Tariffs and the collection of taxes for releases of goods from FTZ		√

It should also be noted that the Amendment clarifies that the treatment of income tax derived from the above-mentioned Personal Goods, which applied from 1 January 2025 up until the enforcement of this Amendment, will now be governed by relevant Laws and Regulations, including the mechanism outlined under Regulation 203/2017.

Key Takeaways

In alignment with the most recent update to Regulation 203/2017, the Amendment has now expanded the conditions under which verbal Notifications may be provided in relation to goods that are carried by Carriers, thereby providing greater flexibility for Carriers whenever they transport their goods through FTZ. Additionally, the Amendment newly features a specific mechanism that allows Carriers to carry goods from outside Customs Areas to final destinations that lie elsewhere within Customs Areas, provided that clearance is first completed at the relevant FTZ arrival terminal. Ultimately, the Amendment has also updated the list of taxation treatments (e.g. import duties and income taxes) that will apply to both Personal Goods (which exceed customs value thresholds) and Non-Personal Goods (which do not exceed certain quantity/value thresholds) for which notifications are provided whenever they are carried to other locations within Customs Areas.