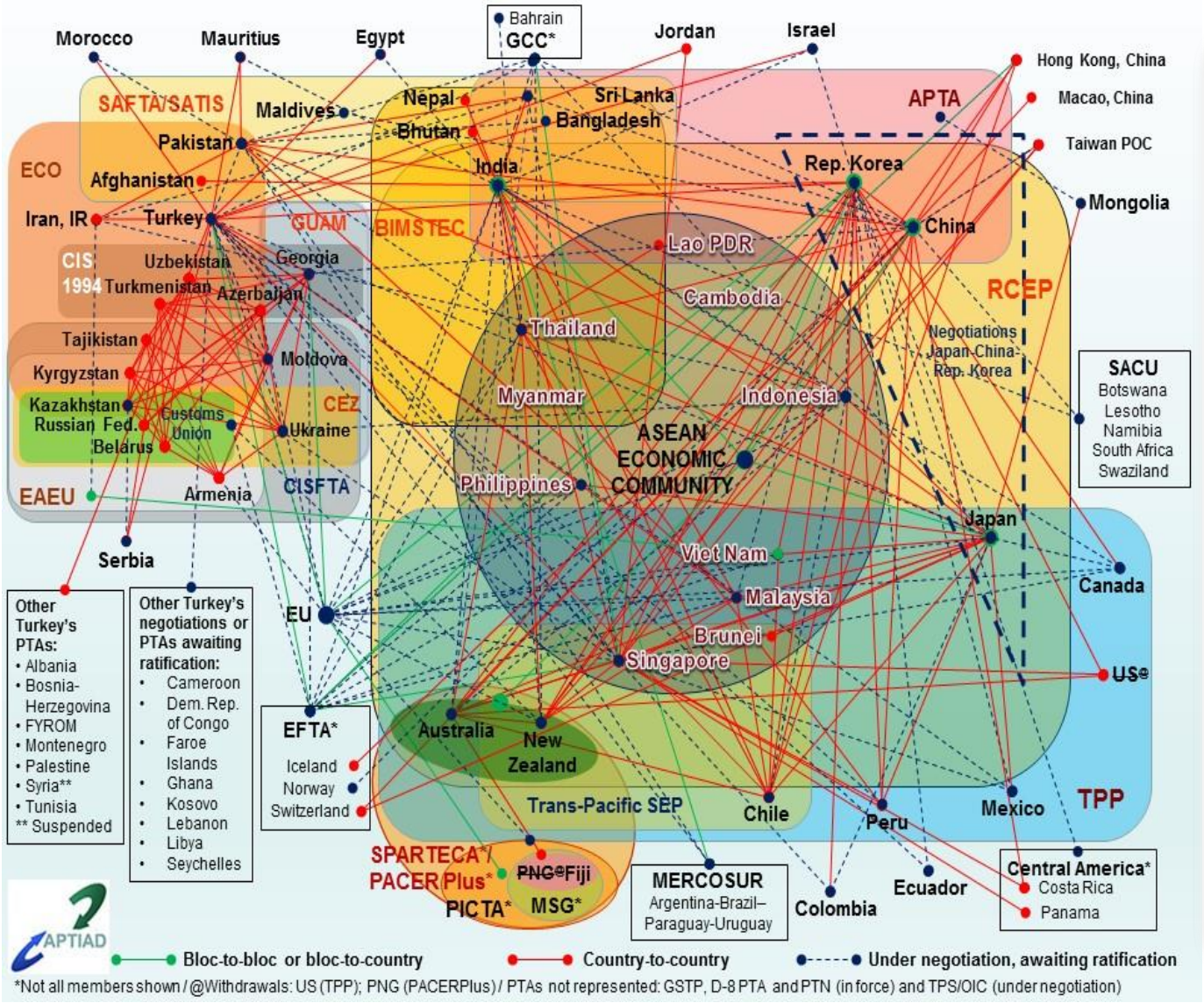
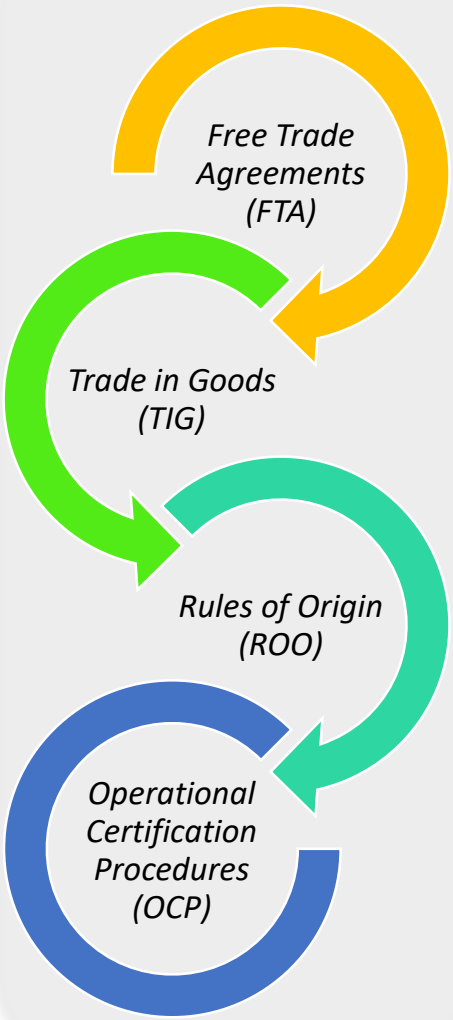
PMK 109/PMK.04/2019

Tata Cara Pengenaan Tarif Bea Masuk atas Barang Impor Berdasarkan Perjanjian atau Kesepakatan Internasional

FREE TRADE AGREEMENT (FTA)



(Spaghetti Bowl Effect)



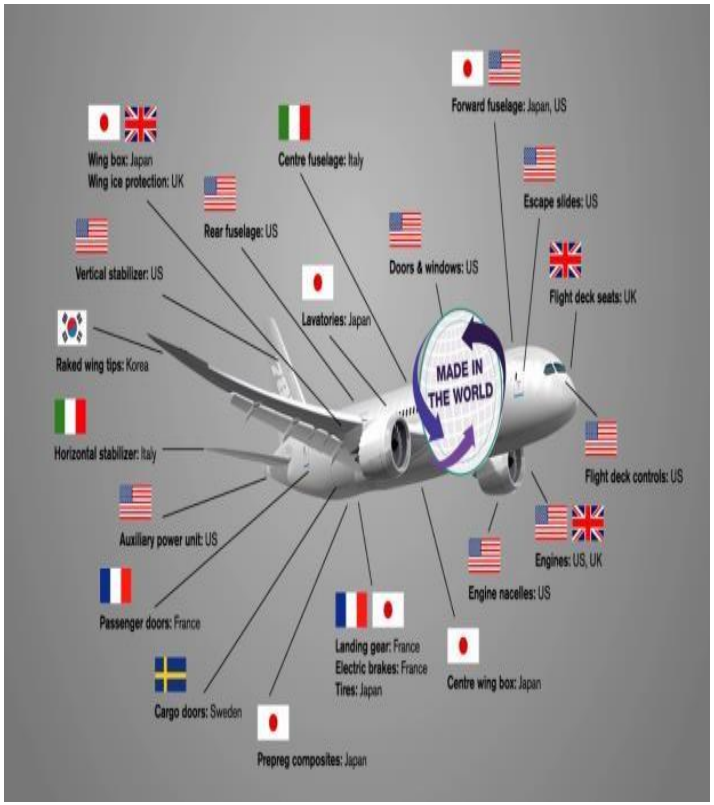
URGENSI RULES OF ORIGIN (ROO)











Asalnya dari negara mana ya???

Sederhana ***Kompleks***



PENGERTIAN ROO

PREFERENSI

NON - PREFERENSI





CUSTOMS

Rules of origin are the criteria needed to determine the national source of a product. Their importance is derived from the fact that duties and restrictions in several cases depend upon the source of imports.

the role of preferential rules of origin is to ensure that only goods originating in Participating countries enjoy tariff or other preferences



KETENTUAN INTERNASIONAL :

- *Rules Of Origin (ROO)*
- *Operational Certification Procedures (OCP)*

KETENTUAN DOMESTIK :

A. PMK Tata Cara Pengenaan → DJBC

1. PMK No. 229/PMK.04/2017;

2. PMK No. 11/PMK.04/2019 (Perubahan Pertama PMK 229);

3. PMK No. 109/PMK.04/2019 (Perubahan Kedua PMK 229).

B. PMK Tarif Preferensi → BKF

ALUR PERUBAHAN PMK NO. 229/PMK.04/2019

PMK Tata Cara Pengenaan Tarif Bea Masuk Berdasarkan Perjanjian atau Kesepakatan Internasional

PMK No. 205/PMK.04/2015

PMK No. 229/PMK.04/2017

PMK ini mencabut PMK No. 205/PMK.04/2015

Latar Belakang:

1. *MoU Indonesia - Palestina;*
2. *Fitur keamanan Form E;*
3. *Penggunaan e-Form D untuk yang unit kerja yang belum mandatory.*

PMK No. 11/PMK.04/2019

PMK No. 109/PMK.04/2019

Latar Belakang:

1. *Indonesia – Chile CEPA;*
2. *Upgrading Protocol AC-FTA.*

PROSES PENELITIAN SURAT KETERANGAN ASAL

SYSTEMS

INDONESIA NATIONAL SINGLE WINDOW

Import Declaration

Preferential Tariff Pending / not Given = **MFN**

MANUALS

1. Identify goods (HS Code)

2. Identify whether the importing country is Party of FTA or not

3. If yes, check the Agreement

4. The product is covered by FTA



Documentary Evidence of Origin

The product comply with the Rules of Origin

- Satisfy Origin Criteria
- Satisfy Consignment Criteria
- Satisfy Procedural Provision

If those criteria are doubted

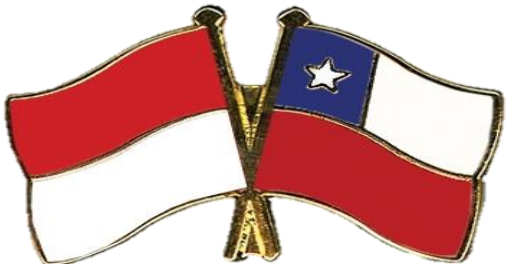
Retroactive Check

If one or more of those criteria are not fulfilled

Rejection

All of those criteria are fulfilled

Preferential Tariff given

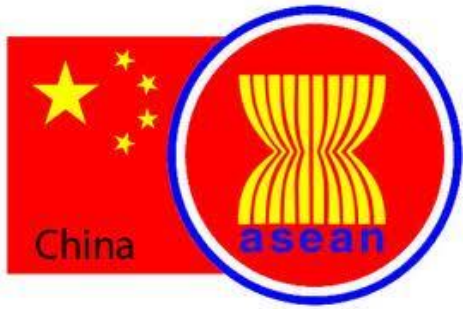


(1)

Pemberlakuan Perjanjian Internasional antara **Indonesia - Chile**

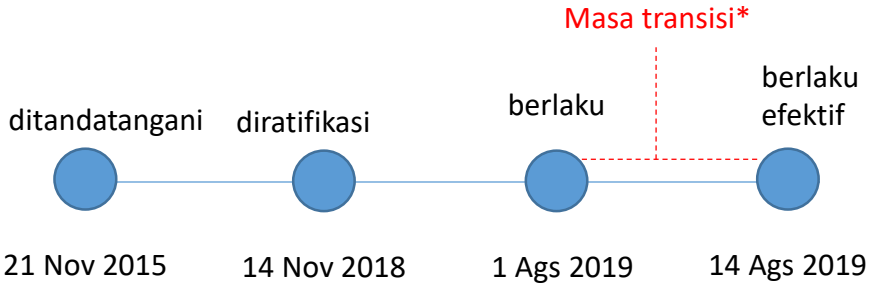


"PMK Tarif No. 105/PMK.010/2019 berlaku efektif mulai tanggal 10 Agustus 2019"



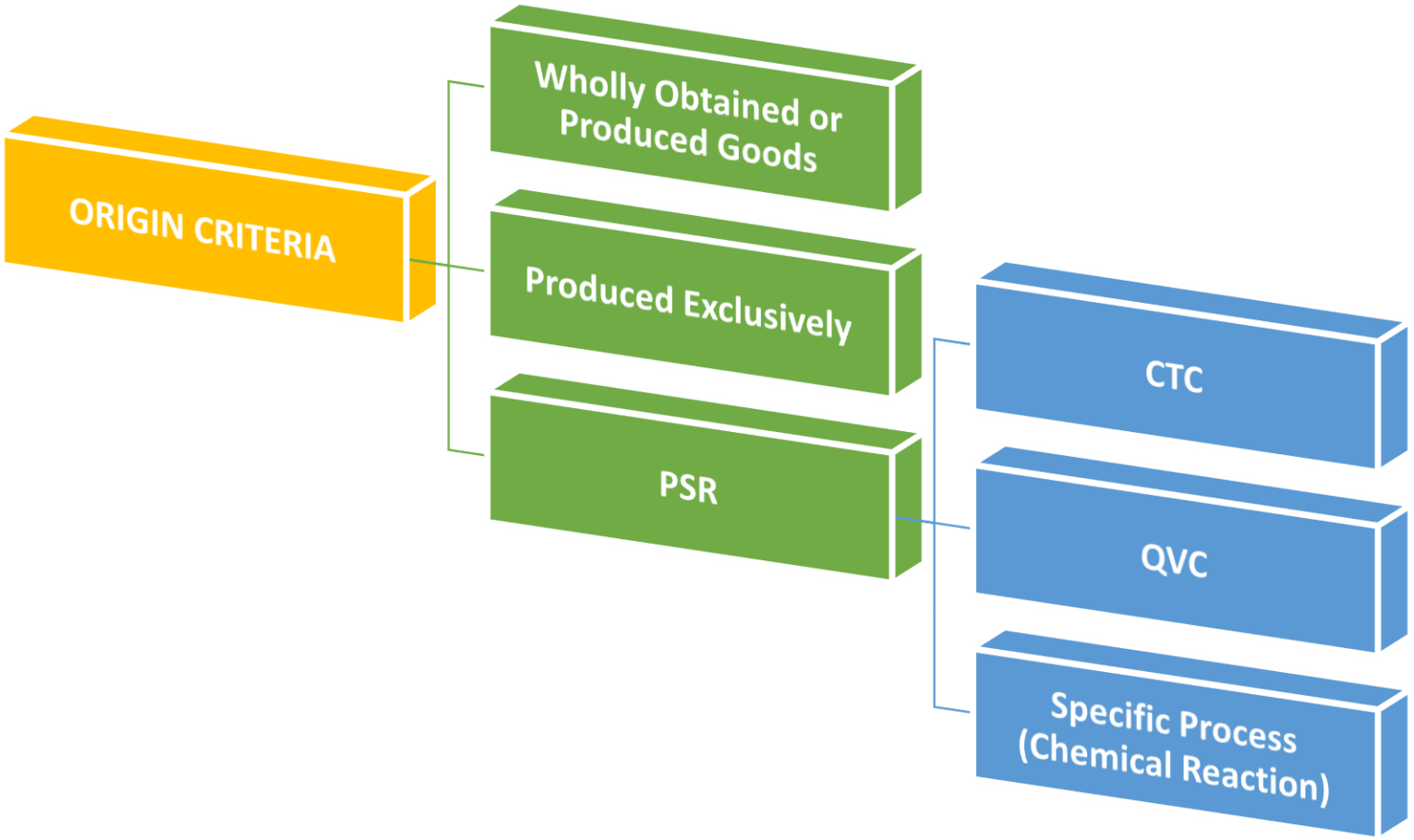
(2)

Pemberlakuan **Amandemen Perjanjian Internasional ASEAN – China**



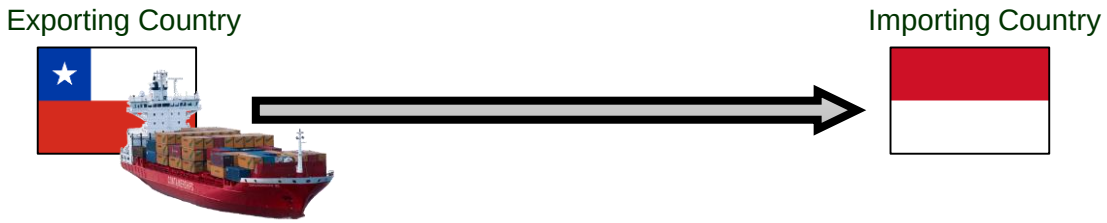
"Selama masa transisi, diperbolehkan untuk menerbitkan SKA dengan menggunakan ketentuan lama (sebelum amandemen) atau menerbitkan SKA dengan ketentuan baru (setelah amandemen)."

Origin Criteria

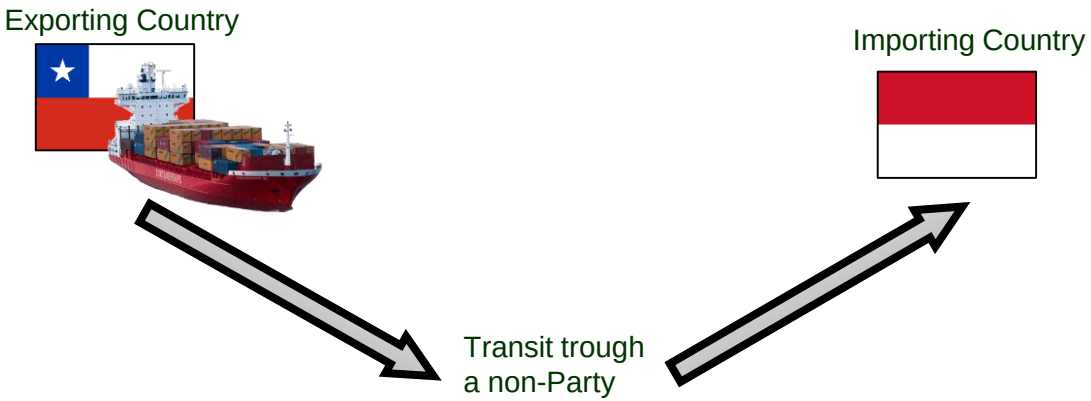


Direct Consignment

Suatu barang dianggap memenuhi ketentuan *Direct Consignment* apabila:



1) Barang impor dikirim tanpa melalui wilayah negara bukan anggota;



2) Barang impor dikirim melalui negara bukan anggota dengan atau tanpa *transshipment* atau penyimpanan sementara di negara bukan anggota tersebut, dengan syarat barang tersebut tidak mengalami kegiatan selain bongkar muat, pemisahan atau pemecahan, atau kegiatan lain yang diperlukan untuk menjaga agar barang tetap dalam kondisi baik.

Persyaratan Dokumen *Direct Consignment :*
- *Copy Through B/L,*
- Dokumen Pengangkutan,
- Dokumen Pergudangan,
- Dokumen komersial lain yg berkaitan, atau
- Dokumen atau informasi lainnya, apabila ada.

Procedural Provision



Penggunaan Website Checking

- https://web.sofofa.cl/certificacion-de-origen/servicios-en-linea/
- http://segco.edinet.cl/SEGCOApp-war/public/consulta/SearchCertificateOrigin.view

TPI

Skema Third Country Invoicing

Pencantuman nama perusahaan dan negara penerbit invoice hanya apabila diketahui.



Overleaf Notes

SKA tetap valid dalam hal tidak dilengkapi dengan Overleaf Notes, dengan catatan dapat dibuktikan melalui Website Checking.



Specimen, Stamp, and Signature

- *Tidak ada pertukaran specimen tanda tangan Pejabat yang berwenang menerbitkan COO;*
- *Tanda tangan Pejabat dan Stamp penerbit COO dapat diaplikasikan secara digital.*

Ketentuan yang berubah

		Protocol to Amend ACFTA
1.	Definisi	*ROO Article 1*
2.	Origin Criteria	*ROO Article 2*
3.	WO	*ROO Article 3*
4.	Not-WO	*ROO Article 4*
5.	Penghitungan RVC	*ROO Article 5*
6.	Accumulation	*ROO Article 6*
7.	Direct Consignment	*ROO Article 8*
8.	De Minimis	*ROO Article 9*
9.	Treatment of Packing Materials, Packages and Containers	*ROO Article 10*
10.	Accessories, Spare Parts and Tools	*ROO Article 11*
11.	Neutral Elements	*ROO Article 12*
12.	Identical and Interchangeable Materials	*ROO Article 13*
13.	Consultation, Review and Modification	*ROO Article 15*

		Protocol to Amend ACFTA
14.	Specimen Signatures and Seal	*OCP Rule 3*
15.	Yang berhak mengajukan SKA (dalam hal SKA diajukan terhadap barang milik perusahaan lain)	*OCP Rule 6 Overleaf Notes*
16.	Total items on COO	*OCP Rule 7*
17.	Form E (white paper)	*OCP Rule 8 (a)*
18.	Form E (continuing page/s)	*OCP Rule 8 (b)*
19.	Movement Certificate	*OCP Rule 12*
20.	Waiver of COO	*OCP Rule 16*
21.	Retroactive Check	*OCP Rule 18*
22.	Third Party Invoicing	*OCP Rule 23*
23.	Contact Point	*OCP Rule 18d*
24.	Form E	*Form E*
25.	Overleaf Notes	*Overleaf Notes*
26.	Name of manufacturer tidak perlu dicantumkan	*Overleaf Notes*

ORIGIN CRITERIA

ROO – Article 2

AGREEMENT	PROTOCOL TO AMEND
1. WO 2. Not-WO	1. WO 2. PE 3. Not-WO

NOT WHOLLY OBTAINED PRODUCT

ROO – Article 4

AGREEMENT	PROTOCOL TO AMEND
RVC 40% Kriteria CTH termasuk dalam PSR di Article 5	1. PSR 2. RVC 40% 3. CTH (untuk chapter tertentu) atau RVC 40%

PENGHITUNGAN RVC

ROO – Article 5

AGREEMENT	PROTOCOL TO AMEND
Metode Build Up $\frac{\text{Value of Non-ACFTA materials} + \text{Value of materials of Undetermined origin}}{\text{FOB Price}} \times 100\% < 60\%$	**Metode Build Down** $RVC = \frac{FOB - VNM}{FOB} \times 100\%$

DE MINIMIS

ROO – Article 9

AGREEMENT	PROTOCOL TO AMEND
Tidak diatur	Diatur

TREATMENT OF PACKING MATERIALS, PACKAGES AND CONTAINERS

ROO – Article 10

AGREEMENT	PROTOCOL TO AMEND
Tidak mengatur secara detail kaitannya dengan RVC dan CTC	Lebih detail mengatur terkait hubungannya dengan RVC dan CTC

ACCESSORIES, SPARE PARTS AND TOOLS

ROO – Article 11

AGREEMENT	PROTOCOL TO AMEND
Accessories, Spare Parts and Tools tidak dihitung dalam menentukan keasalan barang	**Mengatur lebih detail.** *Accessories, Spare Parts and Tools* dianggap bagian dari barang jika: - Tidak dalam invoice yang terpisah - Jumlah dan nilainya merupakan sesuatu yang umum untuk disajikan dengan barang Jika barang menggunakan kriteria CTC, *Accessories, Spare Parts and Tools* tidak dihitung, jika RVC maka dihitung.

NEUTRAL ELEMENTS

ROO – Article 12

AGREEMENT

power and fuel, plant and equipment, or machines and tools used to obtain the goods, or the materials used in its manufacture which do not remain in the goods or form part of the goods,

PROTOCOL TO AMEND

(a) fuel, energy, catalysts and solvents;

(b) equipment, devices and supplies used for testing or inspecting the goods;

(c) gloves, glasses, footwear, clothing, safety equipment and supplies;

(d) tools, dies and moulds;

(e) spare parts and materials used in the maintenance of equipment and buildings;

(f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and

(g) any other goods that are not incorporated into the good but whose use in the production of the good

IDENTICAL AND INTERCHANGEABLE MATERIALS

ROO – Article 13

AGREEMENT	PROTOCOL TO AMEND
Tidak diatur	Metode penentuan keasalan barang: a. pemisahan fisik bahan baku; atau b. Metode manajemen persediaan berdasarkan standar akuntansi yang berlaku di Negara Anggota tersebut.

JUMLAH ITEM BARANG

OCP - Rule 7

AGREEMENT	PROTOCOL TO AMEND
Per SKA maksimal **20** ***items*** barang	Per SKA jumlah items barang tidak dibatasi

CO FORM E

OCP - Rule 8a, 8b

AGREEMENT	PROTOCOL TO AMEND
Mengatur detail warna masing-masing 3 lembar asli SKA *(triplicate):* • *Original – Beige* • *Duplicate- Light Green* • *Triplicate- Light Green*	SKA dicetak di kertas A4 berwarna **putih**
Tidak diatur	Mengakomodir ketentuan lembar lanjutan SKA dengan format sama seperti lembar awal SKA Form E.

RETROACTIVE CHECK

OCP - Rule 18

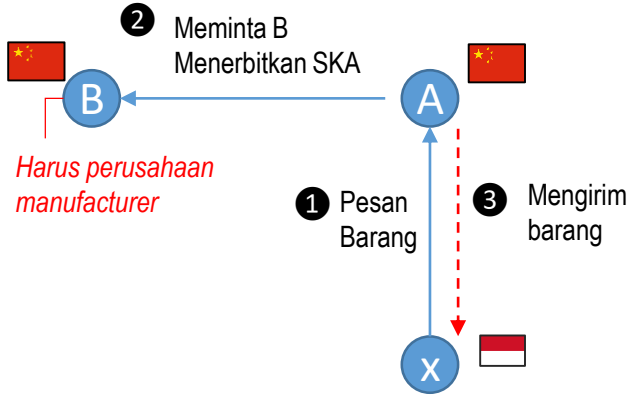
AGREEMENT	PROTOCOL TO AMEND
Jangka Waktu *Retroactive Check* = 90 hari	Jangka Waktu *Retroactive Check* = 90 hari Perpanjangan = (+) maks. 90 hari

YANG BERHAK MENGAJUKAN SKA
(DALAM HAL SKA DIAJUKAN TERHADAP BARANG MILIK PERUSAHAAN LAIN)

OCP - Rule 6 dan Overleaf Notes

AGREEMENT	PROTOCOL TO AMEND
CO submitted by exporter or his authorised representative.	a Chinese manufacturer can apply for CO in the case where manufacturer needs to authorise other agency to export on its behalf.

Maksudnya adalah:
Suatu perusahaan di China dapat mengajukan SKA (nama muncul di kolom 1) untuk barang milik perusahaan lain dengan catatan bahwa perusahaan yang mengajukan SKA tersebut berstatus sebagai *manufacturer*.



NAME OF MANUFACTURER TIDAK PERLU DICANTUMKAN

Overleaf Notes

AGREEMENT	PROTOCOL TO AMEND
5. **DESCRIPTION OF PRODUCTS**: The description of products must be sufficiently detailed to enable the products to be Identified by the Customs Officers examining them. **Name of Manufacturer**, any trade mark shall also be specified.	7. **The term "Exporter"** in Box 1 and 11 may include the manufacturer or the producer. In the case of Movement Certificate (MC), the term "Exporter" also includes the exporter in the intermediate Party. For China, a Chinese manufacturer can apply for Certificate of Origin (Form E) in the case where the manufacturer needs to authorize other agencies to export on its behalf. In this case, the manufacturer can make the declaration indicated in Box 11 and **shall state the name and address of the exporter in Box 7.**

Name of Manufacturer → **"tidak perlu dicantumkan"**

Name of Manufacturer → **Name of Exporter**
(dalam hal SKA (kolom 1) ≠ exporter (BL)

CONTACT POINT

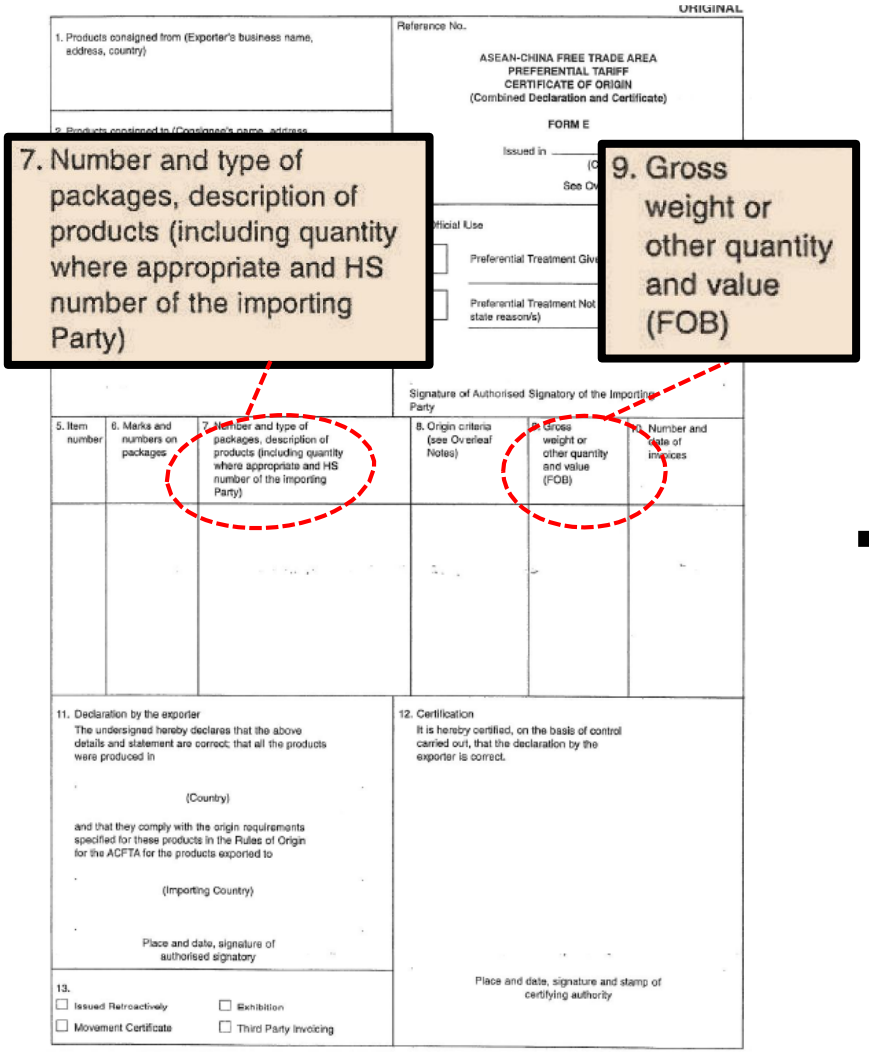
OCP – Rule 18d
OCP – Rule 26

AGREEMENT	PROTOCOL TO AMEND
Tidak diatur	18d All exchanges of information regarding the verification request should be done only through the respective contact points of the Parties.
	26 Each Party shall designate contact points to ensure the effective and efficient implementation of this Attachment

"Permintaan verifikasi *Origin* dan distribusi nama dan alamat *Issuing Authority, Speciment* TTD dan stempel akan dilakukan melalui *Contact Point*"

CO FORM E

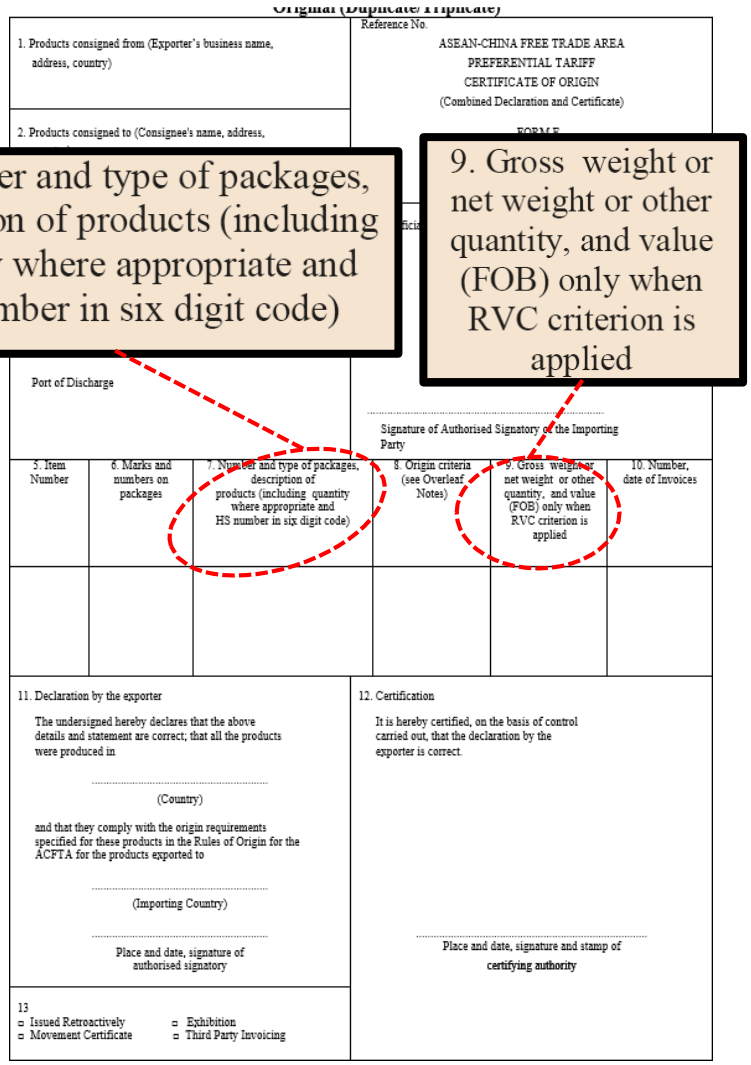
AGREEMENT



7. Number and type of packages, description of products (including quantity where appropriate and HS number of the importing Party)

9. Gross weight or other quantity and value (FOB)

PROTOCOL TO AMEND



7. Number and type of packages, description of products (including quantity where appropriate and HS number in six digit code)

9. Gross weight or net weight or other quantity, and value (FOB) only when RVC criterion is applied

OVERLEAF NOTES

AGREEMENT

OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential treatment under the ASEAN-CHINA Free Trade Area Preferential Tariff:

BRUNEI DARUSSALAM	CAMBODIA	CHINA
INDONESIA	LAOS	MALAYSIA
MYANMAR	PHILIPPINES	SINGAPORE
THAILAND	VIETNAM	

2. CONDITIONS: The main conditions for admission to the preferential treatment under the ACFTA Preferential Tariff are that products sent to any Parties listed above:
   (i) must fall within a description of products eligible for concessions in the country of destination;
   (ii) must comply with the consignment conditions that the products must be consigned directly from any ACFTA Party to the importing Party but transport that involves passing through one or more intermediate non-ACFTA Parties, is also accepted provided that any intermediate transit, transshipment or temporary storage arises only for geographic reasons or transportation requirements; and
   (iii) must comply with the origin criteria given in next paragraph.
3. ORIGIN CRITERIA: For exports to the above mentioned countries to be eligible for preferential treatment, the requirement is that either:
   (i) The products wholly obtained in the exporting Party as defined in Rule 3 of the Rules of Origin for the ACFTA;
   (ii) Subject to sub-paragraph (i) above, for the purpose of implementing the provisions of Rule 2 (b) of the Rules of Origin for the ACFTA, products worked on and processed as a result of which the total value of the materials, parts or produce originating from non-ACFTA Parties or of undetermined origin used does not exceed 60% of the FOB value of the product produced or obtained and the final process of the manufacture is performed within territory of the exporting Party;
   (iii) Products which comply with origin requirements provided for in Rule 2 of the Rules of Origin for the ACFTA and which are used in a Party as inputs for a finished product eligible for preferential treatment in another Party/Parties shall be considered as a product originating in the Party where working or processing of the finished product has taken place provided that the aggregate ACFTA content of the final product is not less than 40%; or
   (iv) Products which satisfy the Product Specific Rules provided for in Attachment B of the Rules of Origin for the ACFTA shall be considered as products to which sufficient transformation has been carried out in a Party.

   If the products qualify under the above criteria, the exporter must indicate in Box 8 of this form the origin criteria on the basis of which he claims that his products qualify for preferential treatment, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Products wholly produced in the country of exportation (see paragraph 3 (i) above)	"WO"
(b) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with the provisions of paragraph 3 (ii) above	Percentage of single country content, example 40%
(c) Products worked upon but not wholly produced in the exporting Party which were produced in conformity with the provisions of paragraph 3 (ii) above	Percentage of ACFTA cumulative content, example 40%
(d) Products satisfied the Product Specific Rules (PSR)	"PSR"

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
5. DESCRIPTION OF PRODUCTS: The description of products must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them. Name of manufacturer, any trade mark shall also be specified.
6. The Harmonised System number shall be that of the importing Party.
7. The term "Exporter" in Box 11 may include the manufacturer or the producer. In the case of MC the term "Exporter" also includes the exporter in the intermediate Party.
8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (√) in the relevant boxes in column 4 whether or not preferential treatment is accorded.
9. Movement Certificate: In cases of Movement Certificate, in accordance with Rule 12 of the Operational Certification Procedures, "Movement Certificate" in Box 13 should be ticked (√). The name of original Issuing Authorities of the Party, date of the issuance and the reference number of the original Certificate of Origin (Form E) to be indicated in Box 13.
10. THIRD PARTY INVOICING: In cases where invoices are issued by a third country, "the Third Party Invoicing" in Box 13 shall be ticked (√). The invoice number shall be indicated in Box 10. Information such as name and country of the company issuing the invoice shall be indicated in Box 7.
11. EXHIBITIONS: In cases where products are sent from the exporting Party for exhibition in another Party and sold during or after the exhibition for importation into a Party, in accordance with Rule 22 of Attachment A of the Rules of Origin for the ACFTA, the "Exhibitions" in Box 13 should be ticked (√) and the name and address of the exhibition indicated in Box 2.
12. ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form E) may be issued retroactively in accordance with Rule 11 of Attachment A of the Rules of Origin for the ACFTA. The "Issued Retroactively" in Box 13 shall be ticked (√).

PROTOCOL TO AMEND

OVERLEAF NOTES

1. Parties which accept this form for the purpose of preferential treatment under the ASEAN-China Free Trade Area (ACFTA):

BRUNEI DARUSSALAM	CAMBODIA	CHINA
INDONESIA	LAOS	MALAYSIA
MYANMAR	PHILIPPINES	SINGAPORE
THAILAND	VIETNAM	

2. CONDITIONS: The main conditions for admission to the preferential treatment under the ACFTA are that products sent to any Parties listed above:
   (i) must fall within a description of products eligible for concessions in the country of destination;
   (ii) must comply with all relevant provisions of Annex 1 (Rules of Origin) of the Protocol to Amend the Framework Agreement on Comprehensive Economic Co-operation and Certain Agreements thereunder between the Association of Southeast Asian Nations (ASEAN) and the People's Republic of China (ACFTA Upgrading Protocol).
3. ORIGIN CRITERIA: For each good described in Box 7 of this form, the origin criteria met should be indicated in Box 8, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 11 of this form	Insert in Box 8
(a) Goods wholly produced or obtained satisfying subparagraph (a) of Article 2 of Annex 1 of the ACFTA Upgrading Protocol	WO
(b) Goods produced in a Party exclusively from originating materials from one or more of the Parties satisfying subparagraph (b) of Article 2 of Annex 1 of the ACFTA Upgrading Protocol	PE
(c) Goods produced from non-originating materials in a Party, satisfying paragraph 1 of Article 4 of Annex 1 of the ACFTA Upgrading Protocol	
- Regional Value Content	Actual percentage of ACFTA value content, example "40%"
- Change in Tariff Classification at the four-digit level	CTH
(d) Goods satisfying the Product Specific Rules (PSR) in Attachment B of Annex 1 of the ACFTA Upgrading Protocol	PSR

4. EACH ARTICLE MUST QUALIFY: It should be noted that all the products in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.
5. DESCRIPTION OF PRODUCTS: The description of products in Box 7 must be sufficiently detailed to enable the products to be identified by the Customs Officers examining them.
6. The Harmonised System number of the importing party in Box 7 (six digit code) shall be determined according to the International Convention on the Harmonized Commodity Description and Coding System and subsequent amendments thereto.
7. The term "Exporter" in Box 1 and 11 may include the manufacturer or the producer. In the case of Movement Certificate (MC), the term "Exporter" also includes the exporter in the intermediate Party. For China, a Chinese manufacturer can apply for a Certificate of Origin (Form E) in the case where the manufacturer needs to authorise other agencies to export on its behalf. In this case, the manufacturer can make the declaration indicated in Box 11 and shall state the name and address of the exporter in Box 7.
8. FOR OFFICIAL USE: The Customs Authority of the importing Party must indicate (√) in the relevant boxes in column 4 whether or not preferential treatment is accorded.
9. MOVEMENT CERTIFICATE: In cases of Movement Certificate, in accordance with Rule 12 of Attachment A of the Rules of Origin of the ACFTA Upgrading Protocol (Operational Certification Procedures): (i) "Movement Certificate" in Box 13 should be ticked (√); (ii) the indicated value in Box 9 shall be the invoice value of the products exported from the intermediate Party. The indicated value in Box 9 is only required when the RVC criterion is applied; (iii) The name of the original Issuing Authorities of the Party, date of the issuance and the reference number of the original Certificate of Origin (Form E) to be indicated in Box 7.
10. THIRD PARTY INVOICING: In cases where invoices are issued by a third country, "the Third Party Invoicing" in Box 13 shall be ticked (√). The invoice number shall be indicated in Box 10. Information such as name and country of the company issuing the invoice shall be indicated in Box 7.
11. EXHIBITIONS: In cases where products are sent from the exporting Party for exhibition in another Party and sold during or after the exhibition for importation into a Party, in accordance with Rule 22 of Attachment A of the Rules of Origin for the ACFTA, the "Exhibitions" in Box 13 should be ticked (√) and the name and address of the exhibition indicated in Box 2.
12. ISSUED RETROACTIVELY: In exceptional cases, due to involuntary errors or omissions or other valid causes, the Certificate of Origin (Form E) may be issued retroactively in accordance with Rule 11 of Attachment A of the Rules of Origin for the ACFTA. The "Issued Retroactively" in Box 13 cannot be ticked electronically or typewritten together with other information in the Certificate of Origin (Form E). In cases where the "Issued Retroactively" in Box 13 cannot be ticked electronically or typewritten, the Certificate of Origin (Form E) shall be stamped with the words "ISSUED RETROACTIVELY".

Penambahan Perjanjian Internasional Indonesia – Chile (Baru)
Pasal 2 ayat (2) huruf j
Pengenaan Tarif Preferensi sebagaimana dimaksud pada ayat (1) dilaksanakan dalam skema: j. Indonesia-Chile Comprehensive Economic Partnership Agreement (IC-CEPA).
Pasal 3 ayat (3) huruf j
Rincian lebih lanjut mengenai pemenuhan Ketentuan Asal Barang sebagaimana dimaksud pada ayat (2) dalam skema: j. Indonesia-Chile Comprehensive Economic Partnership Agreement (IC-CEPA) tercantum dalam lampran I huruf J.
Pasal 9 ayat (2)
Ketentuan penggunaan Third Country Invoicing/Third Party Invoicing.
Lampiran 1 huruf J: IC-CEPA
Ketentuan asal barang dalam rangka Indonesia-Chile CEPA.

Amandemen Perjanjian Internasional ASEAN - China
BAB IVA: KETENTUAN PERALIHAN Pasal 25A
Pemberlakuan masa transisi penggunaan SKA sesuai Protocol to Amend ACFTA, yaitu pada tanggal 1 s.d 14 Agustus 2019.
Lampiran 1 huruf C: ACFTA
Ketentuan asal barang dalam rangka ASEAN-China FTA.



Terima kasih