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general

Presidential Regulation No. 13 of 2018 dated March 5, 2018, regarding the Implementation of the Principle on Recognizing Beneficial Ownership of Corporations in the Framework of the Prevention and Eradication of Money Laundering and Criminal Acts of Terrorism Financing. This Regulation requires corporations to reveal their beneficial owners. Its stated aim is to prevent and exterminate money laundry and terrorism financing. This Regulation came into force on the date of its enactment.

banking

Bank Indonesia ("BI") Regulation No. 20/2/PBI/2018 dated March 5, 2018, regarding the Amendment of BI Regulation No. 19/7/PBI/2017 regarding Carrying Foreign Paper Banknotes Into and Out of Indonesian Customs Area. This Regulation covers the procedures for carrying foreign banknotes into and out of Indonesian customs areas. It amends the previous regulation without making any substantial change. Most notably, it introduces fines for violations of the Regulation. This Regulation comes into force for the licensing, approval and reporting provisions on June 4, 2018, while the sanction provisions are due to come into effect on September 3, 2018.

cooperatives and small and medium enterprises

Minister of Cooperatives and Small and Medium Enterprises Regulation No. 11/PER/M.KUKM/XII/2017 of 2018 dated January 12, 2018, regarding the Implementation of Sharia Savings, Loan and Financing Business Activities by Cooperatives. This Regulation aims to improve access to financing by cooperatives. It came into force on the date of its promulgation.

energy and mineral resources

Minister of Energy and Mineral Resources Regulation No. 17 of 2018 dated March 9, 2018, regarding the Import of Operational Goods for Oil and Gas Downstream Businesses. This Regulation was enacted to simplify the licensing process for the purpose of importing operational goods for upstream oil and gas businesses. A contractor in the upstream oil and gas industry is required to submit an Imported Goods Requirement Plan ("RPTKA") in order to be exempted from import duty and tax for operational goods. An RPTKA can be submitted online to the Directorate General of Oil -

and Gas ("DGOG"), which will evaluate the application within five working days of receipt. If approved, the RPTKA shall be considered as a Master List of Imported Goods. The contractor is also obliged to submit a report on its import realization to the DGOG and the Special Taskforce for Upstream Oil and Gas Business Activities ("SKK Migas") once every three months. It should also make an electronic report to SKK Migas, copied to the DGOG, at the latest five days after the operational goods are exported following the expiration of their term of use or lease. This Regulation came into force on the date of its enactment.

Minister of Energy and Mineral Resources Regulation No. 11 of 2018 dated February 21, 2018, regarding Procedures for Mineral and Coal Mining Business Area Allocation, Licensing and Reporting. This Regulation stipulates, inter alia, procedures for the preparation and stipulation of Zone of Mining Business License ("WIUP") and Special Zone of Mining Business License ("WIUPK"), procedures for granting WIUP and WIUPK, the rights and obligations of license holders, and procedures for preparing and submitting an annual work plan and budget. The stated aim of this Regulation is to encourage business development by amending the licensing and reporting procedures. This Regulation came into force on the date of its enactment.

Minister of Energy and Mineral Resources Regulation No. 13 of 2018 dated February 23, 2018, regarding the Distribution of Oil Fuel, Gas Fuel and Liquefied Petroleum Gas ("LPG"). This Regulation provides guidelines for the distribution of oil fuel, gas fuel and LPG by oil and gas commercial business entities. This Regulation also provides consumer protections related to the trading of oil fuel, gas fuel and LPG. The stated aim of the Regulation is to simplify licensing for the distribution of oil fuel, gas fuel and LPG in Indonesia. There are several regulations which are revoked by the enactment of this Regulation, which came into force on the date of its enactment.

Minister of Energy and Mineral Resources Regulation No. 10 of 2018 dated February 13, 2018, regarding the Second Amendment of Minister of Energy and Mineral Resources Regulation No. 10 of 2017 regarding the Essentials of Sale and Purchase Electric Power Agreements. This amendment removes several provisions in Article 28 regarding force majeure. It came into force on the date of its enactment.

health

Minister of Health Regulation No. 62 of 2017 dated January 12, 2018, regarding Distribution Licenses for Medical Devices, In Vitro Diagnostic Medical Devices and Household Health Product Supplies. Marketing authorizations for medical devices, in vitro diagnostic medical devices and household health product supplies are now applied for and approved online through the Indonesia National Single Window or at regalkes.kemkes.go.id. The Marketing authorizations apply for a period of five years. This Regulation entered into force on January 12, 2018.

Minister of Health Regulation No. 60 of 2017 dated January 29, 2018, regarding Supervision of Marketing Authorizations for the Importation of Medical Devices, In Vitro Diagnostic Medical Devices and Household Health Product Supplies. This Regulation gives the Ministry of Health the authority to inspect imported medical devices, in vitro diagnostic medical devices and household health product supplies. Inspection reports issued by the Ministry of Health will be followed by a recommendation to the Directorate General of Customs and Excise, which will then decide whether to allow the imported products into the customs area or require the re-export of such products. This Regulation came into force on February 1, 2018.

Minister of Industry Regulation No. 1 of 2018 dated January 12, 2018, regarding Criteria and/or Requirements for Income Tax Facility Utilization for Capital Investment in Certain Business Lines or in Certain Areas in the Industrial Sector. Pursuant to this Regulation, a domestic taxpayer in the industrial sector is entitled to an income tax facility if it (i) has a large investment value, (ii) absorbs a large amount of labor, or (iii) has 20% or higher local content for its raw materials, supporting materials or machinery. The minimum amount of investment value is stipulated for each business line in the annex of this Regulation. In addition, the domestic taxpayer must obtain a certificate of fulfillment of criteria, which can be obtained by submitting an application to the Minister of Industry ("MOI"), particularly to the Director General of Industrial Development ("DGID") through the Public Service Unit of the MOI. The DGID will review the application within 10 days at maximum and issue the certificate of fulfillment of criteria if the application is considered complete. This Regulation came into force on January 12, 2018.

Presidential Regulation No. 20 of 2018 dated March 29, 2018, regarding the Utilization of Foreign Workers. This Regulation requires employers to submit a Foreign Worker Utilization Plan ("RPTKA") to the Ministry of Manpower and Immigration ("MOM") and obtain ministry approval before employing foreign workers. MOM approval of the employer's RPTKA is considered a Foreign Worker Employment Permit ("IMTA"). It should be noted that an employer is exempted from the duty to submit a RPTKA and obtain an IMTA if the foreign worker is a shareholder and a director/commissioner of the company, a diplomatic or consular staff member of a foreign state representative office, or works in a business sector needed by the government of Indonesia (which shall be determined by the MOM). In urgent or emergency situations, an employer may submit a RPTAK and obtain an IMTA after the foreign worker starts working. In addition, the foreign worker is required to obtain a Temporary Stay Visa ("VITAS") from the MOM. This Regulation will come into force three months after the date of its enactment.

Minister of Law and Human Rights Regulation No. 34 of 2017 dated January 8, 2018, regarding Procedures for the Registration of Legal Entities, Amendment of Articles of Association and Bylaws, and Making Changes to the Management of Political Parties. This Regulation aims to improve legal services for political parties in order to accommodate the needs of the community through the use of information technology. This Regulation will come into force six months after the date of its promulgation.

Minister of Maritime Affairs and Fisheries Regulation No. 3/PERMEN-KP/2018 of 2018 dated January 17, 2018, regarding Procedures for the Modification of the Allotment and Functions of Core Zones in Conservation Areas in Coastal Areas and Small Islands for Exploitation. The stated aim of this Regulation is to modulate the allotment and functions of core exploitation zones in conservation areas. This Regulation came into force on the date of its promulgation.

Minister of Maritime Affairs and Fisheries Regulation No. 5/PERMEN-KP/2018 of 2018 dated January 29, 2018, regarding the Prohibition on Taking Kobo Shark (*Carcharhinus longimanus*) and Martil Shark (*Sphyrna spp.*) from the Territory of the Republic of Indonesia to Outside the Territory of the Republic of Indonesia. The stated aim of this Regulation is to maintain the Kobo shark and Martil shark populations in Indonesian waters, which have significantly declined over the years. This Regulation came into force on the date of its promulgation.

Minister of Finance Regulation No. 12/PMK.010/2018 dated February 7, 2018, regarding Import Duty Borne by Government for Certain Industrial Sectors in the 2018 Budget Year. Import Duty Borne by Government ("IDBG") is, among other things, given for certain goods and materials imported by companies in certain industrial sectors as listed in the attachment to this Regulation, which came into force on the date of its enactment and will be in force until December 31, 2018.

Minister of Finance Regulation No. 13/PMK.06/2018 dated February 8, 2018, regarding Tender of Confiscated Goods, Goods Confiscated by the State, or Confiscated Objects of Execution from the Attorney General's Office of the Republic of Indonesia. Tenders under this Regulation are Execution Tenders carried out by officials from the Office of State Property and Tender Services. This Regulation provides the requirements for tender requests, which must be submitted at the latest by December 31, 2020. It came into force on the date of its enactment.

Minister of Finance Regulation No. 14/PMK.010/2018 dated February 8, 2018, regarding the Amendment of Minister of Finance Regulation No. 248/PMK.011/2014 on Government-Borne Import Duty for the Importation of Goods and Materials to Produce Goods and/or Services in the Public Interest or for the Improvement of the Competitiveness of Certain Industrial Sectors. The stated aim of this Regulation is to harmonize the provisions on import duties borne by the government for the importation of goods and materials to produce goods and/or services for the public interest or to improve the competitiveness of certain industrial sectors. This Regulation came into force on the date of its enactment.

Minister of Finance Regulation No. 15/PMK.03/2018 dated February 13, 2018, regarding Other Means to Calculate Gross Turnover. This Regulation is related to bookkeeping by taxpayers. It introduces various other methods to calculate gross turnover during a tax audit, i.e. cash and non-cash transactions, sources and use of funds, units and/or volume, cost of living calculation, additional net worth, based on the previous year tax return or the result of the previous year audit, projection of economic value, and ratio calculation. This Regulation came into force on the date of its enactment.

Minister of Finance Regulation No. 17/PMK.010/2018 dated February 15, 2018, regarding the Second Amendment of MOF Regulation No. 6/PMK.010/2017 regarding Stipulation of Goods Classification System and the Imposition of Import Duty on Imported Goods. This Regulation, inter alia, amends the import duty for diamond products and bicycle components. It came into force on March 1, 2018.

Minister of Finance Regulation No. 19/PMK.010/2018 dated February 19, 2018, regarding the Second Amendment of MOF Regulation No. 70/PMK.03/2017 regarding Technical Guidelines for Access to Financial Information for Tax Purposes. The stated aim of this Regulation is to provide legal certainty and convenience for financial institutions, other financial services institutions and other entities when submitting reports containing financial information for tax purposes. This Regulation came into force on the date of its enactment.

Minister of Finance Regulation No. 20/PMK.04/2018 dated February 27, 2018, regarding the Second Amendment of MOF Regulation No. 148/PMK.04/2015 regarding Exemption of Import Duty for Imported Goods Required by International Bodies and Their Officials Stationed in Indonesia. This Regulation adds a provision that an import duty exemption will also be provided for goods imported for the purpose of activities organized by international bodies and attended by a head of state and/or the chairman of the international body. This Regulation also amends the procedure to obtain such import duty exemption. It came into force on the date of its enactment.

Minister of Finance Regulation No. 35/PMK.010/2018 dated April 4, 2018, regarding Corporate Income Tax Deductions. This Regulation offers a flat tax holiday rate of 100% for corporate taxpayers that operate within pioneering industries. It specifically covers the following issues: (i) tax deduction rate; (ii) eligible taxpayers; (iii) securing deductions; and (iv) obligations and prohibitions. This Regulation came into force on the date of its enactment.

Directorate General of Tax (“DGT”) Regulation No. PER-02/PJ/2018 dated January 19, 2018, regarding the Second Amendment of DGT Regulation No. PER-20/PJ/13 regarding Procedures for the Registration and Granting of Taxpayer Identification Numbers, the Reporting of Businesses and the Establishment of Taxable Entrepreneurs, the Revocation of Taxpayer Identification Numbers, the Revocation of the Establishment of Taxable Entrepreneurs, Data Modification and Transfer of Taxpayers. This Regulation came into force on the date of its enactment.

DGT Regulation No. PER-04/PJ/2018 dated January 31, 2018, regarding Registration Procedures for Financial Institutions and the Automatic Submission of Reports Containing Financial Information. This is an implementing regulation for Minister of Finance Regulation No. 70/PMK.03/2017 regarding Technical Guidelines for Access to Financial Information for Tax Purposes, as amended by Minister of Finance Regulation No. 73/PMK.03/2017. This Regulation sets out provisions related to (i) the registration of a financial service institutions; (ii) changes to the data of financial service institutions; and (iii) the submission of financial information reports. This Regulation came into force on the date of its enactment.

DGT Regulation No. PER-06/PJ/2018 dated February 21, 2018, regarding the Second Amendment of DGT Regulation No. PER-41/PJ/2015 regarding the Security of Electronic Transactions for Online Tax Services. The stated aim of this Regulation is to provide legal certainty and ease for taxpayers in using online tax services. It came into force on the date of its enactment.

DGT Regulation No. PER-07/PJ/2018 dated March 6, 2018, regarding the Amendment of DGT Regulation No. PER-03/PJ/2017 regarding Procedures for the Reporting and Oversight of Additional Assets under the Tax Amnesty Framework. This amendment redefines two aspects related to mandatory reporting by tax amnesty participants of any additional assets located overseas and which will be repatriated to Indonesia. This Regulation came into force on the date of its enactment.

tourism

Minister of Tourism Regulation No. 3 of 2018 dated March 20, 2018, regarding Operational Guidelines for the Management of Special Allocation Funds for Physical Tourism Areas. The stated aim of this Regulation is to create convenience, comfort and safety for tourists visiting tourism destinations. This Regulation came into force on the date of its promulgation.

Minister of Tourism Regulation No. 4 of 2018 dated March 20, 2018, regarding the Revocation of Minister of Tourism and Creative Economy Regulation No. PM.106/PW.006/MPEK/2011 regarding Hotel Security Management System. This Regulation revokes said regulation, which was considered no longer to be relevant. It came into force on the date of its promulgation.

trade

Minister of Trade Regulation No. 8 of 2018 dated January 12, 2018, regarding the Second Amendment of Minister of Trade Regulation No. 36/M-DAG/PER/7/2013 regarding Provisions for the Import of Plastic Raw Materials. This Regulation provides that imported plastic raw materials will be examined for compliance with the requirements for such imported items after being released from the customs and excise area. The importer must prepare an online self-declaration form stating that it has complied with the plastic raw materials import requirements before the goods are utilized, traded and/or handed over. This Regulation came into force on February 1, 2018.

Minister of Trade Regulation No. 17 of 2018 dated January 15, 2018, regarding the Second Amendment of Minister of Trade Regulation No. 127/M-DAG/PER/12/2015 regarding Import Provisions for Used Capital Goods. This Regulation provides that imported used capital goods will be examined for import compliance (in the form of Import Approval and Surveyor Report) after being transported from the customs area. Companies that import used capital goods not in accordance with the provisions of this Regulation are subject to sanctions including the recall of such used capital goods from circulation. This Regulation came into force on February 1, 2018.

Minister of Trade Regulation No. 22 of 2018 dated January 16, 2018, regarding the Third Amendment of Minister of Trade Regulation No. 82/M-DAG/PER/12/2016 regarding Import Provisions for Iron, Steel, Alloy Steel and their Derivative Products. This Regulation removes the requirement to secure a technical recommendation to, inter alia, obtain import approval, amend import approval and for post-border supervisory measures. It also provides that imported products found in non-compliance with laws and regulations will be recalled and destroyed, as opposed to being re-exported pursuant to the previous regulation. This Regulation came into force on February 1, 2018.

Minister of Trade Regulation No. 24 of 2018 dated January 16, 2018, regarding Provisions and Procedures for the Issuance of Certificate of Origin ("CoA") for Goods Originating in Indonesia. The stated aim of this Regulation is to improve the flow of goods and to simplify the implementation of the issuance of CoA from Indonesia for export purpose. This Regulation provides that the CoA shall consist of Preference CoA and Non-Preference CoA. By the issuance of this Regulation, exporters are required to use a Preference CoA and/or Non-Preference CoA to export certain goods. This Regulation also provides the mechanism for the issuance of the CoA. It came into force on the date of its enactment.

Minister of Trade Regulation No. 28 of 2018 dated January 31, 2018, regarding the Implementation of Post-Border Import Examinations. This Regulation governs that the import monitoring and examination mechanism has shifted from within customs and excise areas to areas outside the official customs and excise areas. This Regulation also provides that importers are required to submit self-declaration forms online through INATRADE's official website within 48 hours of obtaining an Import-Notification (*Pemberitahuan Impor Barang* or "PIB") number from the Directorate General of Customs and Excise. This Regulation came into force on February 1, 2018.

Minister of Trade Regulation No. 36 of 2018 dated March 5, 2018, regarding the Implementation of Trading Activity Supervision. This Regulation provides that (i) trade licensing, (ii) trade of supervised, prohibited and/or regulated goods, (iii) distribution, (iv) registration of domestic and imported goods related to the issues of security, safety, health and environment, (v) implementation of the Indonesian National Standard (SNI), (vi) warehouse registration, (vii) storage of staple goods and/or important goods, and (viii) trading using electronic systems shall be supervised by Commerce Supervisors (*Petugas Pengawas Tertib Niaga* or "PPTN") and/or Civil Servant Trade Investigators (*Penyidik Pegawai Negeri Sipil Perdagangan* or "PPNS-DAG"). This Regulation came into force on March 5, 2018.

transportation

Minister of Transportation Regulation No. 23 of 2018 dated March 9, 2018, regarding Online Services for Transportation Licensing at the Directorate General of Land Transportation. Applications for land transportation licenses shall now be submitted to the Ministry of Trade online through the Online Transportation License and Multimode Information System (*Sistem Perizinan Online Angkutan Moda dan Multimoda* or "SPIONAM"). License applications that must now be submitted using SPIONAM include ferry transportation minimum service standard license, ferry ship operation approvals, route-based transportation licenses, non-route-based transportation licenses, special load transportation licenses and multimode transportation licenses. This Regulation came into force on the date of its enactment.