



KEMENTERIAN KEUANGAN  
REPUBLIK INDONESIA



DIREKTORAT JENDERAL  
BEA DAN CUKAI

# Implementation of the RCEP Agreement in Indonesia from the Perspective of Customs as the Receiving Authority

RCEP Seminar, KBRI Tokyo, Japan Tariff Association & Japan Customs Tariff Bureau  
January 28, 2026



TRADE FACILITATOR



INDUSTRIAL ASSISTANCE

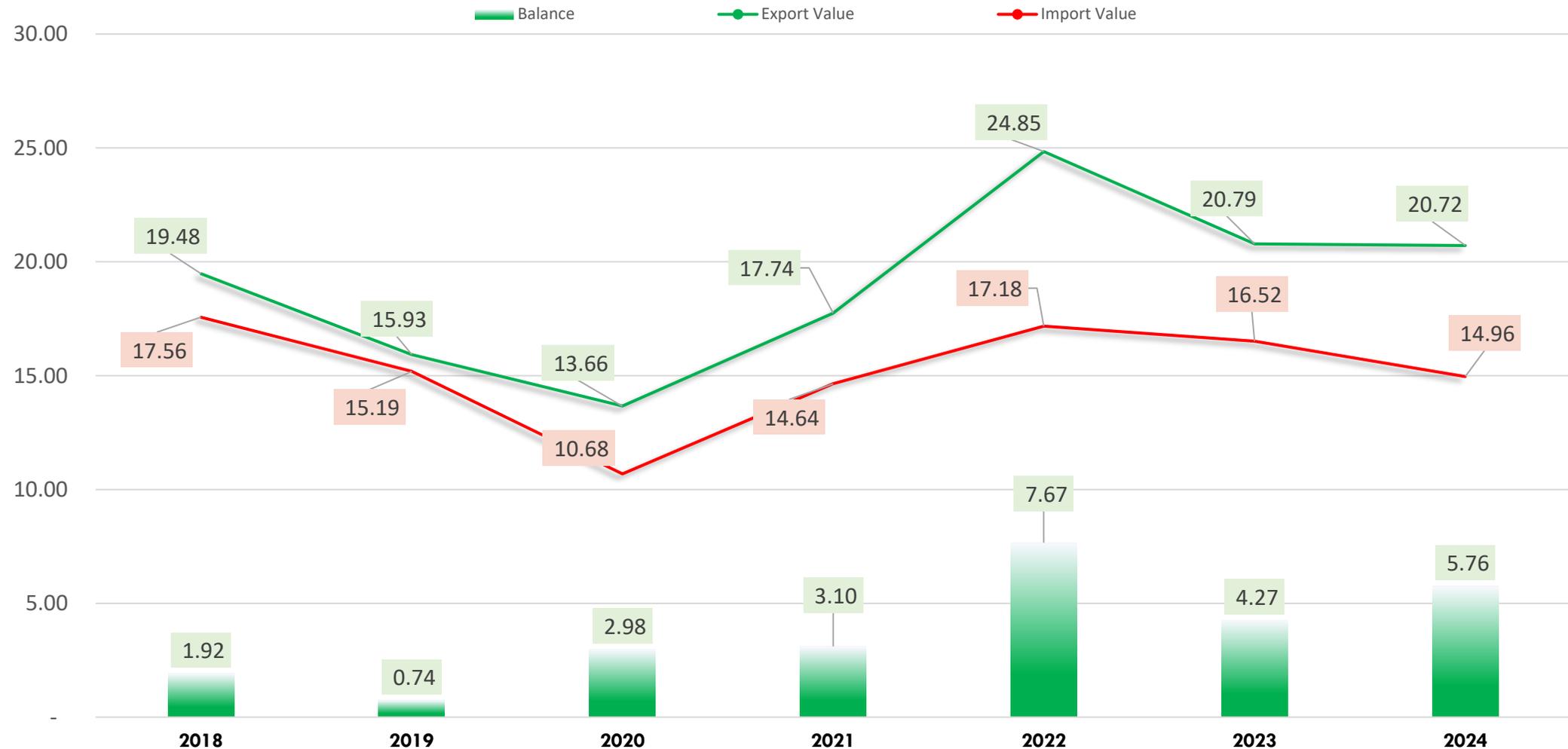
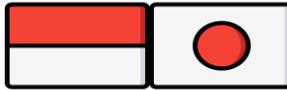


COMMUNITY PROTECTOR



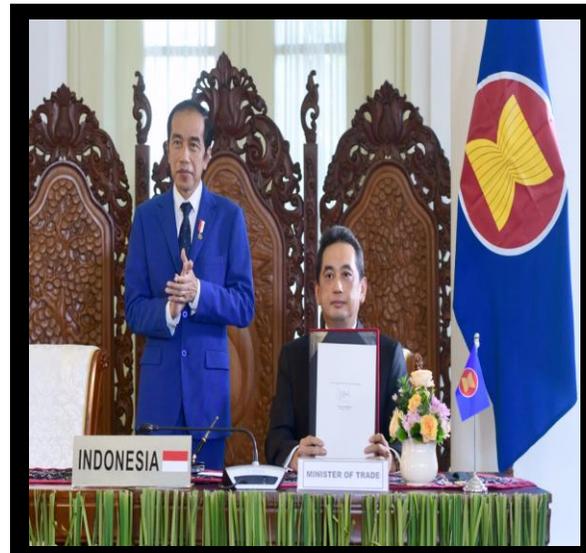
REVENUE COLLECTOR

# Trade Balance of Indonesia – Japan (Billion USD) 2018-2024



Source: CEISA BPS-BC

# Regional Comprehensive Economic Partnership (RCEP)



01

**Regional Comprehensive Economic Partnership (RCEP)** is a regional free trade agreement between 10 ASEAN Member States (AMS) and 5 ASEAN FTA Partners (Australia, China, Japan, Korea, and New Zealand)

02

**RCEP** is the World's largest trade deal, which came to effect in Indonesia on 2<sup>nd</sup> January 2023

03

RCEP doesn't eliminate the existing ASEAN+1 FTA

04

RCEP is expected to help businesses reduce their cost and optimize production processes by enabling them to get the tariff preference without complying with different or separate requirements within the region.

05

**RCEP aims to:** (i). Achieve wider regional economic integration; (ii). Reduce the import duty; (iii). Facilitate the expansion of regional trade and investment, and (iv). Contribute to economic growth and development

06

**RCEP is an open and inclusive trade agreement**, where RCEP is open for accession by any State or separate customs territory 18 months after the agreement takes effect.



01

**Ministry of Trade Regulation Number 56/2022 on Rules of Origin and Provision to Issue Proof of Origin for Exported Goods from Indonesia under RCEP Agreement**

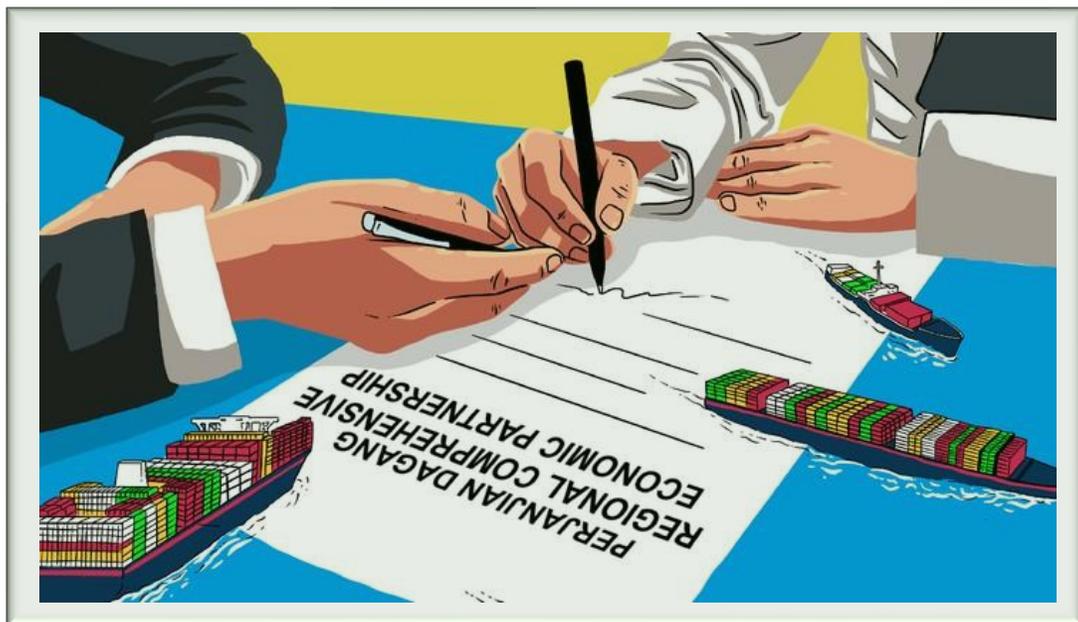
ISSUING AUTHORITY



02

**Ministry of Finance Regulation Number 209/PMK.04/2022 on the Procedures for Imposing Import Duty Rates under the RCEP Agreement.**

RECEIVING AUTHORITY



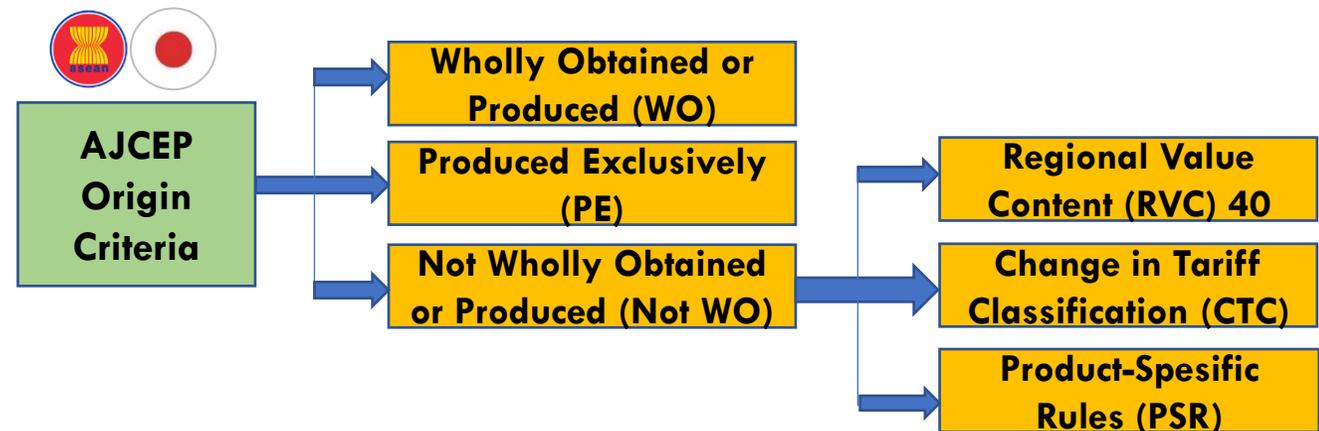
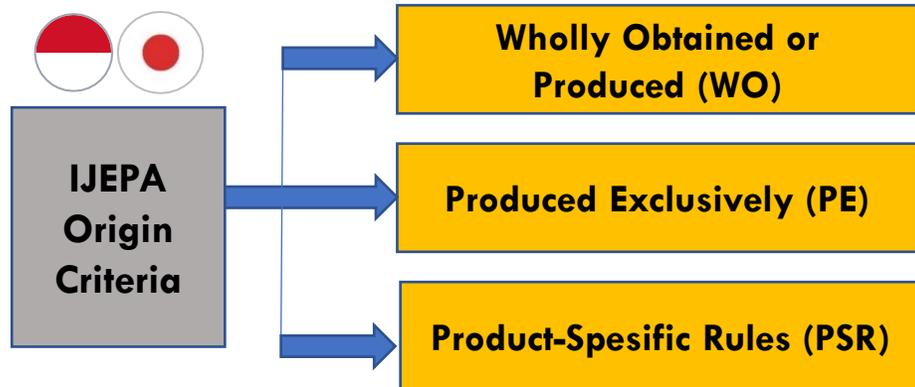
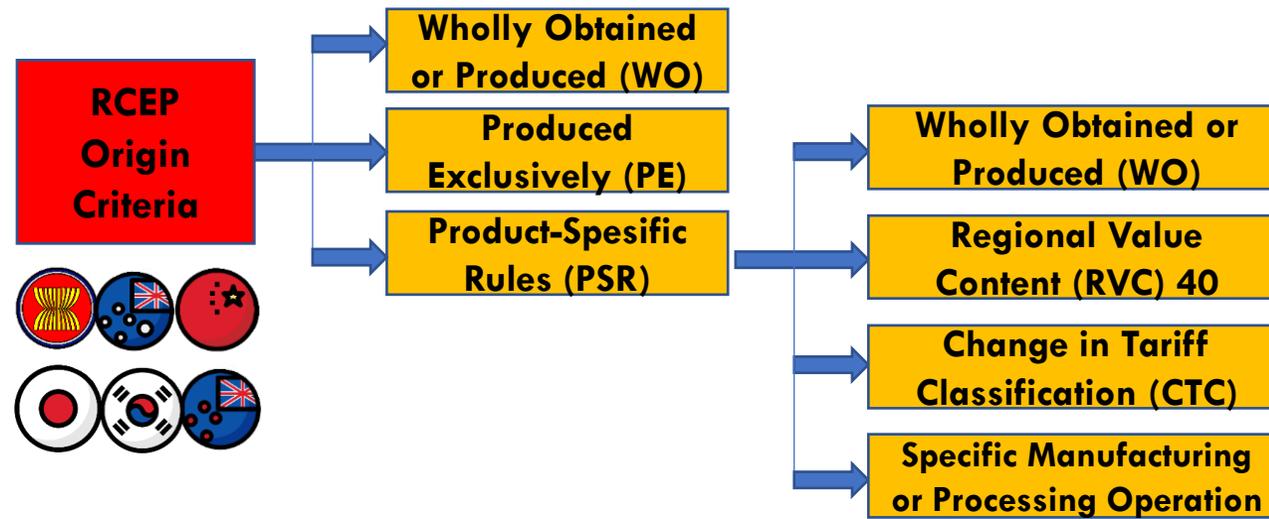
03

**Ministry of Finance Regulation on the Tariff of Import Duty under RCEP agreement**

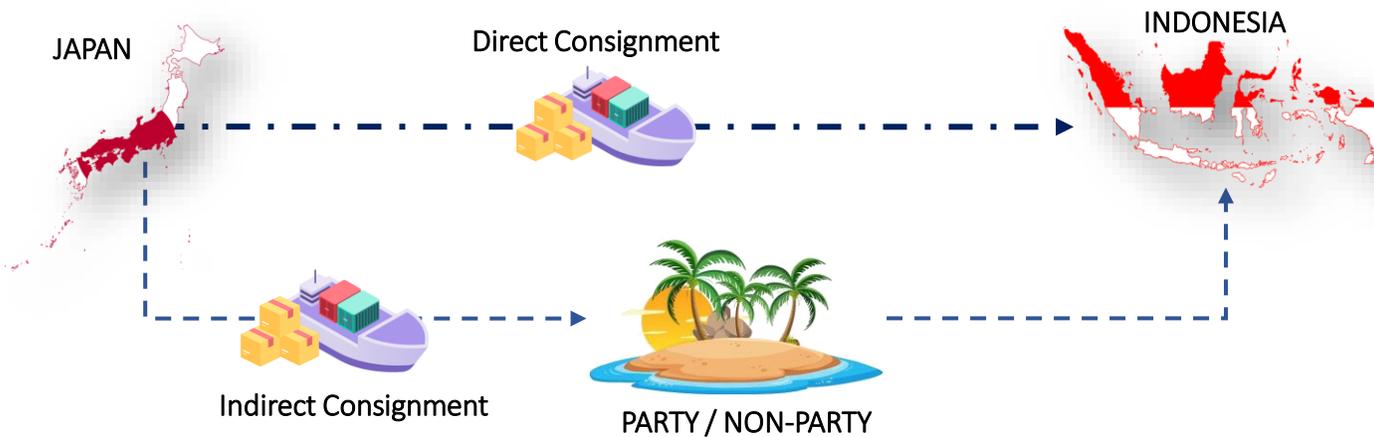
There are 6 regulations concerning the tariff of import duty under RCEP Agreement for each Parties as follows:

- Number 221/PMK.010/2022 – RCEP Import Duty Rates for ASEAN Member States;
- Number 222/PMK.010/2022 - RCEP Import Duty Rates for Australia;
- Number 223/PMK.010/2022 - RCEP Import Duty Rates for South Korea;
- Number 224/PMK.010/2022 - RCEP Import Duty Rates for China;
- Number 225/PMK.010/2022 - RCEP Import Duty Rates for Japan; and
- Number 226/PMK.010/2022 - RCEP Import Duty Rates for New Zealand.

# Origin Criteria Comparison – RCEP, IJEPA, and AJCEP



# Consignment Criteria Comparison – RCEP, IJEPA, and AJCEP



**Goods may be transported through one or more intermediary Parties or non-Parties, provided that the goods:**

- has not undergone any further processing in the intermediate Parties or non-Parties, except for logistics activities such as unloading, reloading, storing, or any other operations necessary to preserve it in good condition or to transport it to the importing Party; and
- remains under the control of the customs authorities in the intermediate Parties or non-Parties.

\* If requested by Customs

Indirect Consignment	RCEP	IJEPA	AJCEP
<b>Required Documents*</b>	<ol style="list-style-type: none"> <li>1. Customs documents of the intermediate Parties or the non-Parties;</li> <li>2. commercial shipping/freight documents (AWB, BL);</li> <li>3. copy of the original commercial invoice in respect of the good;</li> <li>4. financial records;</li> <li>5. non-manipulation certificate; <b>or</b></li> <li>6. other relevant supporting documents,</li> </ol>	<ol style="list-style-type: none"> <li>1. Copy of through BL/AWB; <b>or</b></li> <li>2. certificate or any other information given by the customs authorities of such non-Parties or other relevant entities, which evidences that the good has not undergone further operations.</li> </ol>	<ol style="list-style-type: none"> <li>1. Copy of through BL/AWB; <b>or</b></li> <li>2. certificate or any other information given by the customs authorities of such non-Parties or other relevant entities, which evidences that the good has not undergone further operations.</li> </ol>
<b>Notes</b>	Alternative	Alternative	Alternative

# Procedural Provisions Comparison – RCEP, IJEPA, and AJCEP

Procedural Provisions	RCEP	IJEPA	AJCEP
Proof of Origin (POO)	<ul style="list-style-type: none"> <li>▪ Certificate of Origin</li> <li>▪ <b>Declaration of Origin <u>by Approved Exporter</u></b></li> </ul>	Certificate of Origin	Certificate of Origin
POO Validity Period	1 year since the issuance date	1 year since the issuance date	1 year since the issuance date
Waiver of POO Requirement	Customs value ≤ USD 200	Customs value ≤ USD 200	Customs value ≤ USD 200
Back-to-back POO	Applicable	Not applicable	Applicable
Third-Country/ Party Invoicing	Applicable	Applicable	Applicable
Issued Retroactively Certificate of Origin	1 day after the date of shipment	3 days from the date of shipment	3 days from the date of shipment

# Tariff Comparison Between RCEP, IJEPA, & AJCEP (2025)

Tariff Rates	RCEP		IJEPA		AJCEP	
	Count of HS	%	Count of HS	%	Count of HS	%
<b>0%</b>	7.131	61,87%	10.440	91,34%	10.082	88,09%
<b>0,1% - 5%</b>	1.768	15,34%	254	2,22%	86	0,75%
<b>5,1% - 10%</b>	1.212	10,52%	6	0,05%	189	1,65%
<b>10,1% - 15%</b>	221	1,92%	21	0,18%	18	0,16%
<b>&gt; 15%</b>	458	3,97%	2	0,02%	351	3,07%
<b>MFN</b>	729	6,33%	707	6,19%	719	6,28%
<b>Specific Tariff</b>	6	0,05%	0	0,00%	0	0,00%

# Tariff Comparison For the Top 10 Commodities imported from Japan (2023-2025)

HS Code (8 Digits)	Description	RCEP Tariff	IJEPA Tariff	AJCEP Tariff
8704.10.37	Motor vehicles for the transport of goods. - Dumpers designed for off-highway use : - - Completely Knocked Down : - - - g.v.w. exceeding 45 t	0%	0%	0%
8703.40.95	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars. - Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power : - - - Other : - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	40%	0%	80%
7225.50.90	Flat-rolled products of other alloy steel, of a width of 600 mm or more. - Other, not further worked than cold-rolled (cold-reduced) : - - Other	0%	0%	0%
8708.40.26	Parts and accessories of the motor vehicles of headings 87.01 to 87.05. - Gear boxes and parts thereof : - - Gear boxes, unassembled : - - - For vehicles of heading 87.03	6%	0%	0%
8429.52.00	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers. - Bulldozers and angledozers : - - Machinery with a 360o revolving superstructure	6%	0%	0%

# Tariff Comparison For the Top 10 Commodities (cont'd)

HS Code (8 Digits)	Description	RCEP Tariff	IJEPA Tariff	AJCEP Tariff
8702.10.89	Motor vehicles for the transport of ten or more persons, including the driver. - With only compression-ignition internal combustion piston engine (diesel or semi-diesel) : - - - Other motor coaches, buses or minibuses : - - - - Other a. Of a g.v.w. of less than 6 t b. Of a g.v.w. exceeding 18 t but not exceeding 24 t	SPLIT a. MFN b. 26.6%	0%	0%
3815.90.00	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included. - Other	2.5%	0%	0%
2815.12.00	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium. - Sodium hydroxide (caustic soda) : - - In aqueous solution (soda lye or liquid soda)	6.6%	0%	0%
8431.49.90	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30. - Of machinery of heading 84.26, 84.29 or 84.30 : - - Other : - - - Other	0%	0%	0%
4011.80.39	New pneumatic tyres, of rubber. -Of a kind used on construction, mining or industrial handling vehicles and machines: - - Fitting a rim of a diameter exceeding 24 inch, of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines : - - - Other	0%	0%	0%

# Top 5 Imported Commodities (4-digit HS) from Japan Utilizing RCEP (2023 – 2024)

No	4-Digit HS	Description	Import Value (USD million)	Percentage
1	5502	Artificial filament tow	\$79.41	79.92%
2	8714	Parts and accessories for vehicles	\$6.88	6.93%
3	7326	Other articles of iron or steel	\$1.15	1.16%
4	5603	Nonwovens, whether or not impregnated, coated, covered, or laminated	\$0.79	0.79%
5	7018	Glass beads, imitation pearls, imitation precious or semi-precious stones	\$0.71	0.71%
6	<i>Others</i>	Other commodities imported from Japan under the RCEP scheme	\$10.42	10.48%

## CERTIFICATE OF ORIGIN (COO)

1. Issued by the Issuing Authority in the Exporting Party.
2. COO shall be in the English language and in the format determined by RCEP Parties.
3. COO shall bear a unique Certificate of Origin number.
4. COO bear an authorised signature and official seal of the issuing body of the exporting Party. The signature and seal shall be applied manually or electronically.
5. COO shall contain information which meets the minimum information requirements as set out in Annex 3B of RCEP Agreement (Minimum Information Requirements).
6. COO may indicate two or more invoices issued for single shipment.
7. COO may contain multiple goods, provided that each good qualifies as an originating good separately in its own right.

## DECLARATION OF ORIGIN (DOO)

1. Completed **by an Approved Exporter**. The requirements for obtaining Approved Exporter status are stipulated in Article 3.21 of the RCEP Agreement.
2. DOO shall be in the English language.
3. DOO shall specify that the good is originating and meets all requirements of Rules of Origin.
4. DOO is completed only for goods for which the Approved Exporter has been allowed to do so by the competent authority of an exporting Party.
5. Approved Exporters can use any format for a DOO provided that it contains all relevant information as set out in Annex 3B of RCEP Agreement (Minimum Information Requirements).
6. DOO shall bear a unique reference number.
7. DOO shall bear the date on which the Declaration of Origin was completed.
8. DOO shall bear the name and signature of the certifying person.

# RCEP Country Of Origin

- RCEP Country of Origin is a Party that fulfills the requirements as a Country of Origin of Goods for the purposes of claiming preferential tariff treatment;
- RCEP Country of Origin is determined by the Exporting Party.

The list of HS Codes that are subject to Tariff Differentials provisions can be found in the Annex B of Ministry of Finance Regulation Number 225/PMK.010/2022

Category of HS Code	Origin Criteria	Additional Requirement for the Exporting Party	RCEP Country of Origin
Common Concession (10.016 Tariff Lines)	WO, PE, or PSR	None	Exporting Party
Tariff Differentials (not listed in Appendix to Annex I of RCEP Agreement) (1.238 Tariff Lines)	WO, or PSR	None	Exporting Party
	PE	Production process that occurred in the Exporting Party other the Minimal Operation	<div style="display: flex; align-items: center;"> <span style="border: 1px solid black; padding: 2px;">√</span> Exporting Party                       <span style="border: 1px solid black; padding: 2px;">X</span> the Party that contributed the highest value of originating materials                 </div>
Tariff Differentials (listed in Appendix to Annex I) (160 Tariff Lines)	WO	None	Exporting Party
	PE, or PSR	Domestic Value Addition (DV) ≥ 20	<div style="display: flex; align-items: center;"> <span style="border: 1px solid black; padding: 2px;">√</span> Exporting Party                       <span style="border: 1px solid black; padding: 2px;">X</span> the Party that contributed the highest value of originating materials                 </div>

**Notes:**

√ : If the Additional Requirement is fulfilled by the Exporting Party

X : If the Additional Requirement is not fulfilled by the Exporting Party

In the case of the **Exporting Party doesn't know or can't determine the RCEP Country of Origin, or the cost needed to determine the RCEP Country of Origin is too expensive,** the Importer may make a claim for preferential tariff treatment at either:

(a)

the highest rate of customs duty that the importing Party applies to the same originating good from any of the Parties contributing originating materials used in the production of such good, provided that the importer is able to prove such a claim. For greater certainty, originating materials refer only to those originating materials taken into account in the claim for originating status of the final good; or

(b)

the highest rate of customs duty that the importing Party applies to the same originating good from any of the Parties.

Notes: When the RCEP country of origin cannot be ascertained, based on the information provided by the exporter/producer and importer, indicate the name of the Party with the highest rate of customs duty followed by “ \* ” if the Article 2.6.6(a) of Chapter 2 of the Agreement is being used or “ \*\* ” if the Article 2.6.6(b) of Chapter 2 of the Agreement is being used. For example: Australia \* or Indonesia \*\*.

For the purposes of claiming preferential tariff treatment, **the Importer shall:**

- Provide an original or a certified true copy of the Proof of Origin to the Customs authority;
- The facility code are filled in correctly on the Import Declaration (for RCEP, the facility code is **69**); and
- The reference number and date of COO and/or Approved Exporter authorization code and date of DOO are filled in correctly on the Import Declaration.

More detailed information on how to fill in the facility code, Proof of Origin reference number, and date of Proof Origin on the Import Declaration can be found in Annex A and Annex B of **Ministry of Finance Regulation Number 209/PMK.04/2022**

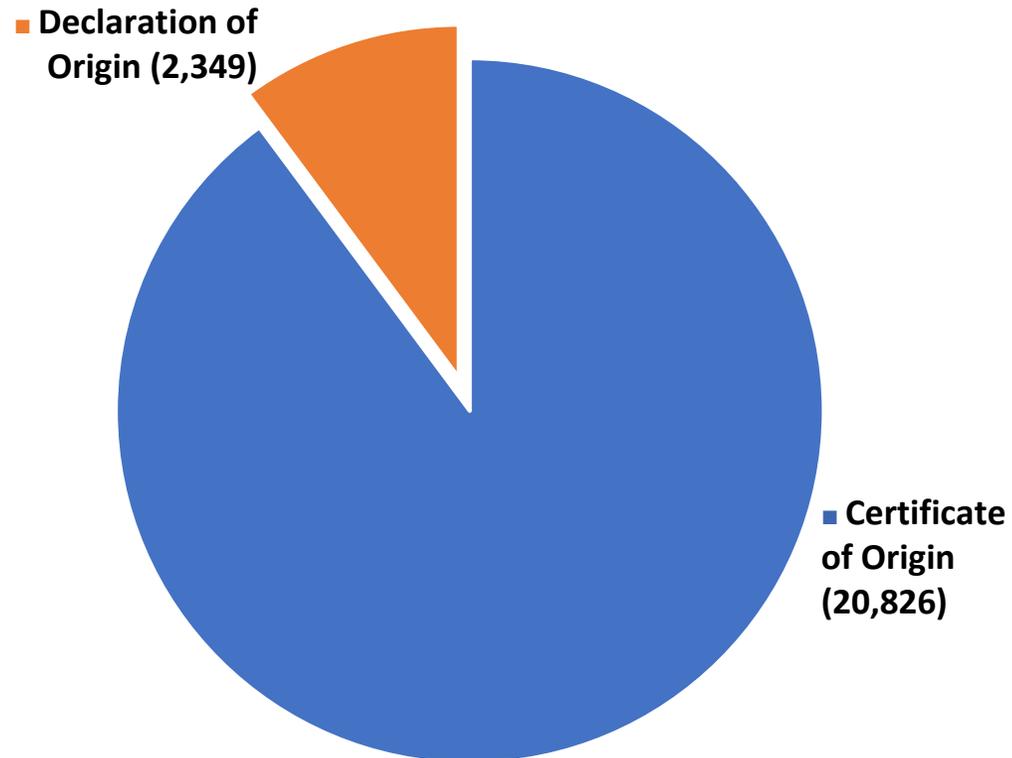
## Additional Information

- If you use a RCEP COO, please fill in the document code: **"861"** on the Import Declaration.
- If you use a RCEP DOO, please fill in the document code: **"864"** on the Import Declaration.
- These document codes are intended for statistical recording of preferential tariff claims in Indonesia.



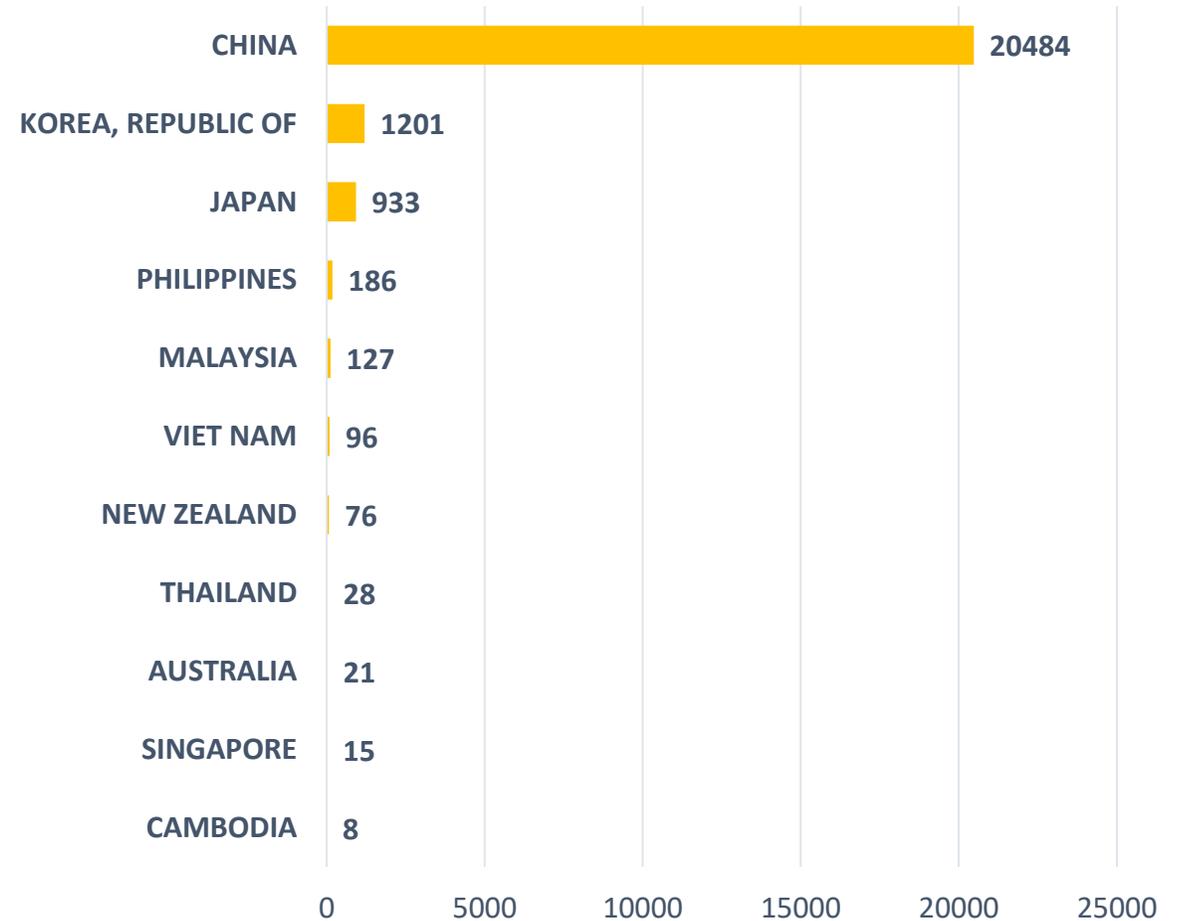
# Claim of Preferential Tariff Treatment under RCEP Agreement

## Proof of Origin Submitted by Importers (2023 - 2024)



Total Proof of Origin = 23,175

## Origin Country



Source: Dashboard FTA, DJBC



ftadjbc.info → [fta.beacukai.go.id](http://fta.beacukai.go.id) (coming soon)



[dgce.fta@kemenkeu.go.id](mailto:dgce.fta@kemenkeu.go.id)



[fta.indonesiancustoms@gmail.com](mailto:fta.indonesiancustoms@gmail.com)



@beacukaiinternasional

ありがとうございます

TERIMA KASIH

THANK YOU

