

TAX & CUSTOMS

Updates on Import and Export Rules Under Minister of Finance Regulation 34/2025



In May 2025, the Minister of Finance issued Minister of Finance Regulation No. 34 of 2025 on the Amendment of Export and Import Provisions on Goods carried by Passengers and Transportation Crews ("**New Regulation**"). This regulation amends Minister of Finance Regulation No. 203 of 2017.

The New Regulation introduces several updates and clarifications, including provisions on verbal customs declaration, a new category of passenger goods, income tax treatment, and the handling of excisable goods. These changes aim to enhance service quality, convenience, and legal certainty in the export and import of goods carried by passengers and transportation crews.

Below are the key highlights of the New Regulation:

Verbal Customs Declaration

The New Regulation provides clearer guidelines on verbal customs declaration, which were previously unregulated. Passengers eligible to submit a verbal declaration include:

1. Passenger aged over 60 years;
2. Passenger with disabilities;
3. Hajj pilgrims;
4. State guest categorised as Very Very Important Person (VVIP); and
5. Passenger or transportation crews at specific locations designated by customs authority.

Additional Category of Personal-Use Goods

The New Regulation introduces new categories of personal-use goods eligible for exemptions from customs duty, VAT (not collected), and income tax under Article 22. These include:

1. Personal-use goods carried by regular or special Hajj pilgrims with a customs value (Free on Board or FOB) of up to USD2,500; and
2. Personal-use goods in the form of competition prizes and/or awards, such as medals, trophies, badges, or similar items with value aligned to the nature of the award.

Please note that the above exemption is subject to the following conditions:

1. The recipient must be an Indonesian citizen;
2. The prize must originate from competitions in sports, arts, culture, religion, or other formally organised events;
3. Proof of participation or international recognition must be provided; and
4. The prize must not be a vehicle, excisable goods, or items obtained through raffles or gambling.

Non-Personal-Use Goods

The New Regulation revises the treatment of non-personal-use goods carried by passengers or transportation crews. These goods are now explicitly subject to:

1. A 10% customs duty rate;
2. Applicable VAT or Luxury Goods Sales Tax; and
3. A 5% income tax under Article 22.

Excisable Goods

Provisions regarding excisable goods have been removed from the New Regulation and will now be governed under separate excise regulations.

Entry into Force

The New Regulation came into effect on 6 June 2025. However, the imposition of income tax under Article 22 on personal-use goods carried between 1 January 2025 and the effective date will follow the provisions of the New Regulation.

Key Takeaways

This regulation introduces important updates to the rules governing goods carried by passengers and transportation crews. Notable changes include:

1. Clearer guidelines on verbal customs declarations;
2. Introduction of exemptions for certain personal-use goods, especially for Hajj pilgrims and competition prizes;
3. Explicit tax treatment for non-personal-use goods, though the definition of such goods remains unclear;
4. Separation of excisable goods treatment into distinct regulations.

Passengers arriving from abroad should be aware of these provisions, as misclassification of goods may result in higher import duties and taxes. For excisable goods, passengers are advised to consult the relevant excise regulations.

Contacts

TAX & CUSTOMS



Nazly Parlindungan Siregar

PARTNER

D +62 21 2555 9952
nazly.siregar@ahp.id



Budi Herdiyanto

SENIOR ASSOCIATE

D +62 21 2555 9960
budi.herdiyanto@ahp.id

Contribution Note

This Legal Update is contributed by the Contact Partners listed above, with the assistance of [Dealita Tiara Oktaviani](#) (Associate, Assegaf Hamzah & Partners) and [Debora Eunike Munaiseche](#) (Associate, Assegaf Hamzah & Partners).

Please feel free to also contact Knowledge Management at RTApublications@rajahtann.com.

Regional Contacts

Cambodia

Rajah & Tann Sok & Heng Law Office

T +855 23 963 112 | +855 23 963 113
kh.rajahtannasia.com

China

Rajah & Tann Singapore LLP

Representative Offices

Shanghai Representative Office

T +86 21 6120 8818
F +86 21 6120 8820

Shenzhen Representative Office

T +86 755 8898 0230
cn.rajahtannasia.com

Indonesia

Assegaf Hamzah & Partners

Jakarta Office

T +62 21 2555 7800
F +62 21 2555 7899

Surabaya Office

T +62 31 5116 4550
F +62 31 5116 4560
www.ahp.co.id

Lao PDR

Rajah & Tann (Laos) Co., Ltd.

T +856 21 454 239
F +856 21 285 261
la.rajahtannasia.com

Malaysia

Christopher & Lee Ong

T +603 2273 1919
F +603 2273 8310
www.christopherleeong.com

Myanmar

Rajah & Tann Myanmar Company Limited

T +951 9253750
mm.rajahtannasia.com

Philippines

Gatmaytan Yap Patacsil Gutierrez & Protacio

(C&G Law)

T +632 8248 5250
www.cagatlaw.com

Singapore

Rajah & Tann Singapore LLP

T +65 6535 3600
sg.rajahtannasia.com

Thailand

Rajah & Tann (Thailand) Limited

T +66 2656 1991
F +66 2656 0833
th.rajahtannasia.com

Vietnam

Rajah & Tann LCT Lawyers

Ho Chi Minh City Office

T +84 28 3821 2382
F +84 28 3520 8206

Hanoi Office

T +84 24 3267 6127 | +84 24 3267 6128
vn.rajahtannasia.com

Rajah & Tann Asia is a network of legal practices based in Asia.

Member firms are independently constituted and regulated in accordance with relevant local legal requirements. Services provided by a member firm are governed by the terms of engagement between the member firm and the client.

This update is solely intended to provide general information and does not provide any advice or create any relationship, whether legally binding or otherwise. Rajah & Tann Asia and its member firms do not accept, and fully disclaim, responsibility for any loss or damage which may result from accessing or relying on this update.

Our Regional Presence



Based in Indonesia, and consistently gaining recognition from independent observers, Assegaf Hamzah & Partners has established itself as a major force locally and regionally, and is ranked as a top-tier firm in many practice areas. Founded in 2001, it has a reputation for providing advice of the highest quality to a wide variety of blue-chip corporate clients, high net worth individuals, and government institutions.

Assegaf Hamzah & Partners is part of Rajah & Tann Asia, a network of local law firms in Cambodia, China, Indonesia, Lao PDR, Malaysia, Myanmar, the Philippines, Singapore, Thailand and Vietnam. Our Asian network also includes regional desks focused on Japan and South Asia.

The contents of this Update are owned by Assegaf Hamzah & Partners and subject to copyright protection under the laws of Indonesia and, through international treaties, other countries. No part of this Update may be reproduced, licensed, sold, published, transmitted, modified, adapted, publicly displayed, broadcast (including storage in any medium by electronic means whether or not transiently for any purpose save as permitted herein) without the prior written permission of Assegaf Hamzah & Partners.

Please note also that whilst the information in this Update is correct to the best of our knowledge and belief at the time of writing, it is only intended to provide a general guide to the subject matter and should not be treated as a substitute for specific professional advice for any particular course of action as such information may not suit your specific business and operational requirements. It is to your advantage to seek legal advice for your specific situation. In this regard, you may contact the lawyer you normally deal with in Assegaf Hamzah & Partners.