



SESSION 3

INDONESIAN AEO PROGRAMME

“THE AUTHORIZATION PROCESS : SELF ASSESSMENT QUESTIONNAIRE AND ON-SITE VALIDATION”

AGUS SUJENDRO
HEAD OF AEO CERTIFICATION SECTION
DIRECTORATE GENERAL OF CUSTOMS AND EXCISE (DGCE)

Tuesday, 31 October 2023

Agus Sujendro



Education background

- ❑ University of Indonesia (Undergraduate)
- ❑ University of Trisakti Jakarta (Master degree)



Work Experience

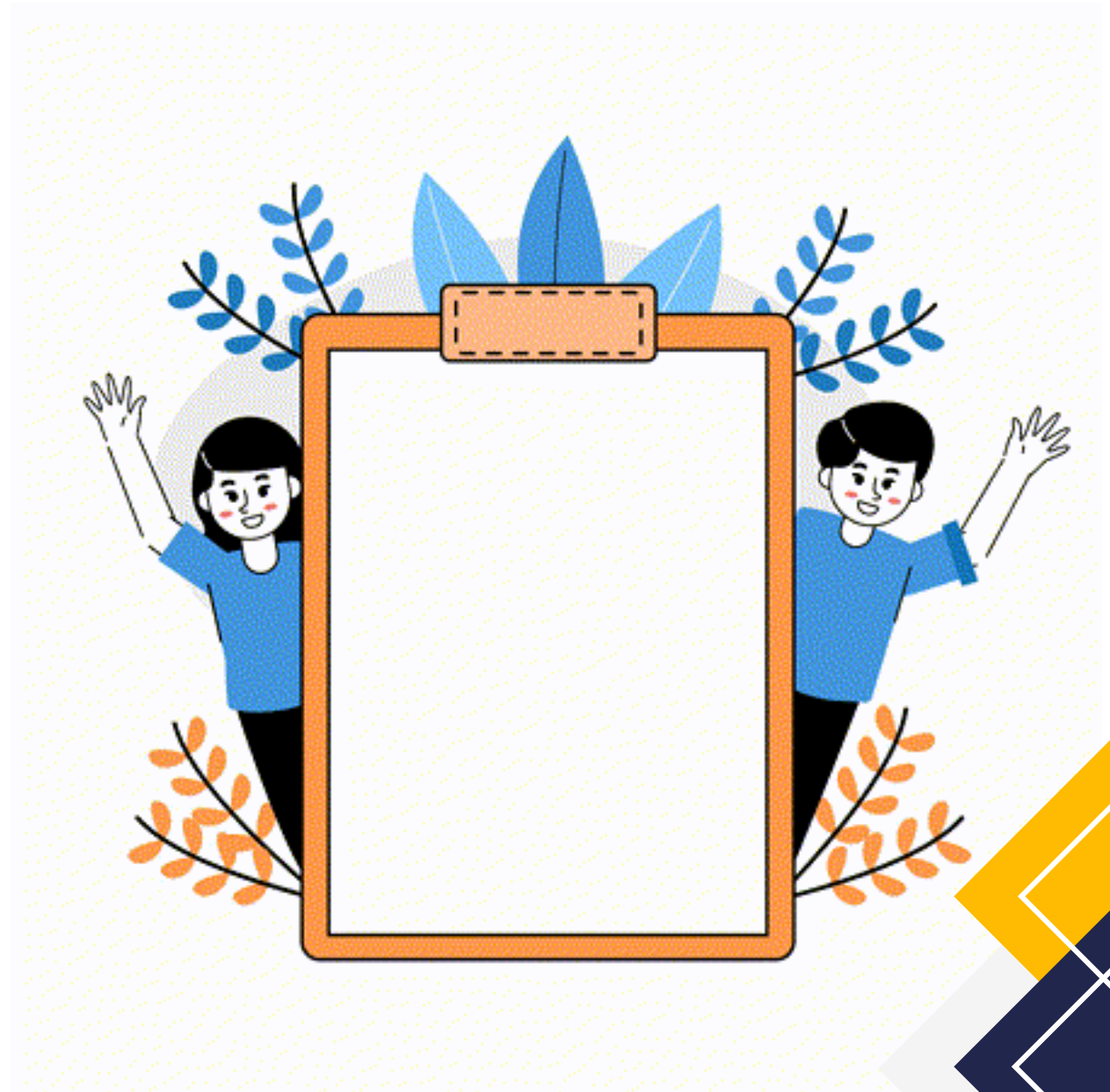
- ❑ Senior Auditor of Post Clearance Audit 2014 to 2020
- ❑ Head of AEO Certificaton 2020 to now



AGENDA I

SELF ASSESSMENT QUESTIONNAIRE (SAQ)

The conformity of Indonesian AEO
Programme with the WCO SAFE
Framework and WCO AEO
Implementation and Validation
Guidance



WCO SAQ AND INDONESIAN SAQ

Self Assessment Questionnaire (SAQ) of Indonesian AEO Programme is based on **WCO AEO Implementation and Validation Guideline, 2021 Edition**.

SAQ is an inseparable part of the Minister of Finance Regulation regarding Authorized Economic Operators (AEO).



CONFORMITY WITH WCO SAQ

CRITERIA	NUMBER	SUB – CRITERIA (WCO)	SUB-CRITERIA (INDONESIA)
A. Demonstrated Compliance with Customs Requirements	A.1	Record of Any Infringements/Offences	<input checked="" type="checkbox"/>
	A.2	Tax and Customs Duty Payment	<input checked="" type="checkbox"/>
	A.3	Quality Assurance of Customs Declarations	<input checked="" type="checkbox"/> (3 layers of checking for customs declaration)
			Procedures of Customs (all procedures related export, import, customs facilities)
			Procedures related for licensing to related Other Government Agencies (OGA)
B. Satisfactory System for Management of Commercial Records	B.1	Commercial Records Management Framework	<input checked="" type="checkbox"/>
	B.2	Commercial Records Management System	<input checked="" type="checkbox"/>
	B.3	Internal Control System	<input checked="" type="checkbox"/>
C. Financial Viability	C.1	Proven Financial Standing	<input checked="" type="checkbox"/>
	C.2	Bankruptcy Proceedings	<input checked="" type="checkbox"/>
	C.3	Obligations	<input checked="" type="checkbox"/>
D. Consultation, Cooperation and Communication	D.1	Exchange of Information	<input checked="" type="checkbox"/>
	D.2	Discrepancy Reports for Goods and Items	<input checked="" type="checkbox"/>
	D.3	Emergency Reporting and Contingency Planning	<input checked="" type="checkbox"/>
E. Education, Training and Threat Awareness	E.1	Internal Trade Security Training System	<input checked="" type="checkbox"/>
	E.2	Education and Training on the Risks Associated with the Flow of Goods and Articles in the International Trade Supply Chain	<input checked="" type="checkbox"/>
	E.3	Crisis Management Training and Crisis Management Simulation Exercises	<input checked="" type="checkbox"/>
	E.4	Internal Training System on Customs Laws and Regulations	<input checked="" type="checkbox"/>

CONFORMITY WITH WCO SAQ

CRITERIA	NUMBER	SUB – CRITERIA (WCO)	SUB-CRITERIA (INDONESIA)
F. Information Exchange, Access and Confidentiality	F.1	Import/Export Activities	(Moved to Criteria 1 because related to Compliance)
	F.2	Data Security	<input checked="" type="checkbox"/>
			(User in system : add and remove user, the difference of each role and super role user)
G. Cargo Security	G.1	Safety Management System of Cargo	<input checked="" type="checkbox"/>
	G.2	Loading and Receipt of Cargo	<input checked="" type="checkbox"/>
	G.3	Export Security	<input checked="" type="checkbox"/>
	G.4	Container Safety Management System	<input checked="" type="checkbox"/>
	G.5	Container Inspection	<input checked="" type="checkbox"/>
	G.6	Container Seals	<input checked="" type="checkbox"/>
	G.7	Container Storage	<input checked="" type="checkbox"/>
	G.8	Driver Identity Verification	<input checked="" type="checkbox"/>
			Procedure to Handle Discrepancy
			Stock Opname
			Restriction Access to Warehouse and Loading/Unloading Area
G. Conveyance Security	H.1	Security Management System for Conveyance	<input checked="" type="checkbox"/>
	H.2	Conveyance Inspection	<input checked="" type="checkbox"/>
	H.3	Conveyance Storage	<input checked="" type="checkbox"/>
	H.4	Transport Process Control	<input checked="" type="checkbox"/>

CONFORMITY WITH WCO SAQ

CRITERIA	NUMBER	SUB – CRITERIA (WCO)	SUB-CRITERIA (INDONESIA)
I. Premises Security	I.1	Safety and Security Management System of Premises	<input checked="" type="checkbox"/>
	I.2	Exit/Entry	<input checked="" type="checkbox"/>
	I.3	Building Structures	<input checked="" type="checkbox"/>
	I.4	Lighting	<input checked="" type="checkbox"/>
	I.5	Video Surveillance	<input checked="" type="checkbox"/>
	I.6	Warehousing Area	<input checked="" type="checkbox"/>
	I.7	Locking Devices and Key Custody	<input checked="" type="checkbox"/>
	I.8	Access Control Management System	<input checked="" type="checkbox"/>
	I.9	Employee Access Control	<input checked="" type="checkbox"/>
	I.10	Visitor Access Control	<input checked="" type="checkbox"/>
	I.11	Control of Unauthorized Access and Unidentified Persons	<input checked="" type="checkbox"/>
J. Personnel Security	J.1	Personnel Security Management System	<input checked="" type="checkbox"/>
	J.2	Employee File Management	<input checked="" type="checkbox"/>
	J.3	Pre-Employment Review	<input checked="" type="checkbox"/>
	J.4	Employee Separation Management	<input checked="" type="checkbox"/>
	J.5	Visitor Identification and Registration	<input checked="" type="checkbox"/>
	J.6	Identification and Disposition of Unauthorized Access and Unidentified Persons	<input checked="" type="checkbox"/>

CONFORMITY WITH WCO SAQ

CRITERIA	NUMBER	SUB – CRITERIA (WCO)	SUB-CRITERIA (INDONESIA)
K. Trading Partner Security	K.1	Business Partner Security Control System	<input checked="" type="checkbox"/>
	K.2	Comprehensive Assessment	<input checked="" type="checkbox"/>
	K.3	Written Documents	<input checked="" type="checkbox"/>
	K.4	Regular Checks	<input checked="" type="checkbox"/>
L. Crisis Management and Incident Recovery	L.1	Contingency Plan	<input checked="" type="checkbox"/>
			Reporting, Investigation, and Analyze of Security Incident
			Safety Induction for Visitors, Contractor, and New Employee
M. Measurement, Analyses and Improvement	M.1	Internal Audit/Review Mechanism on Import/Export Activities	<input checked="" type="checkbox"/>
	M.2	Monitoring Activities	<input checked="" type="checkbox"/>
	M.3	Internal Audit to Assess Continuous Compliance with AEO Criteria	<input checked="" type="checkbox"/>
	M.4	Corrective Measures	<input checked="" type="checkbox"/>

EXAMPLE OF INDONESIAN SAQ

2. QUALITATIVE SELF ASSESSMENT FORM (SELF ASSESSMENT QUESTIONNAIRE)



CONDITIONS AND REQUIREMENTS	REGARDING	QUESTION	EXPLANATION	YES NO*	INFORMATION** (EVIDENCE, EXPLANATION, AND OTHERS)	CONDITIONS AND REQUIREMENTS	REGARDING	QUESTION	EXPLANATION	YES NO*	INFORMATION** (EVIDENCE, EXPLANATION, AND OTHERS)		
1. a. compliance with the provisions of laws and regulations in the field of customs and the provisions of related laws and regulations	Customs procedures	1. Do you have procedures related to creating and submitting customs documents and quality assurance? Example: procedures for creating BC documents	Procedures for creating and submitting customs documents in accordance with the company's business scope: <ul style="list-style-type: none"> In the event that the company is an importer and/or exporter, this includes, among other things, the preparation and submission of import documents (BC 2.0, BC 2.1, BC 2.3, BC 2.5, BC 2.6.1, BC 2.6.2, BC 2.7, PPFTZ-01, PPKEK), export (BC 3.0, BC 3.3, PPFTZ-01, PPKEK), local sales/purchases (BC 4.0, BC 4.1, PPFTZ-03, PPFTZ-02, PPKEK), re-export, re-import, temporary import, etc. including documents complement. 						kept to a minimum for proper access and security. Another exit point to monitor is the entrance to an unfenced facility.				
						Adequate lighting	Does the company have adequate lighting in certain areas such as entry and exit gates, other access doors, perimeters, loading and unloading areas? Is there a backup generator to ensure that lighting is not affected by power interruptions?	Adequate lighting is an important safety feature – both inside and outside the premises which may include the following areas: entrances and exits, cargo handling and storage areas, fences, perimeters and parking areas. Lighting can be equipped with other features, namely automatic timers or light sensors that automatically turn on the lights.					
						Security patrol	Does the company have patrol	Companies are expected to have security patrols with patrol aids, with the aim of preventing patrol manipulation if still using a manual system, and to ensure that the points are properly visited. Patrol records can be checked over a certain time period.					
									codes or expired / over quota regulations		reporting of incorrect, incomplete and/or out-of-date information and transactions stored and recorded in the system (e.g. tariff classification, taxes, commodity details, restrictions, anti-dumping, etc.) for the purposes of customs.		
3. Financial Capabilities	Well-structured financial reports	Has the company provided financial reports prepared based on applicable accounting principles in accordance with Indonesian Financial Accounting Standards?	Financial reports based on generally accepted/national accounting principles serve as an objective basis for determining a company's financial position. Companies are required to provide financial reports that have been audited by an external auditor (Public Accounting Firm/KAP) with an unqualified opinion, or fair with exception (specifically for Small and Medium Industries), for the last 2 (two) years, in accordance with the requirements to become an AEO.								Employees are the first line of defense when a company is faced with security threats/risks. Information on a job application, such as work history and references for the employee, must be verified before the employee starts work, with the earliest possible verification time while still referring to the law. Employee background screening must include verification of the employee's identity and criminal history, and if possible use databases		
		Adequate financial position	Is the company's financial position capable of meeting all maturing obligations or commitments?	That within a period of 2 (two) years from the AEO submission, the company must prove that its payment obligations to the state (BM, EK, Excise, PDRI, etc.) are able to be fulfilled by the company.									
4. Consultation, Cooperation and Communication	Appointment of AEO Manager	Has the company appointed an AEO Manager who will be responsible before and after the company obtains recognition as an AEO? And does the AEO Manager appointed by the company have knowledge and know the	Because AEO is a partnership program between DJBC and Economic Operators, contact persons from both parties are needed to exchange information, provide notifications when discrepancies occur and maintain compliance regarding customs and/or excise and AEO standards are still met. The contact										

AGENDA II

AUTHORIZATION PROCESS AND ON-SITE VALIDATION

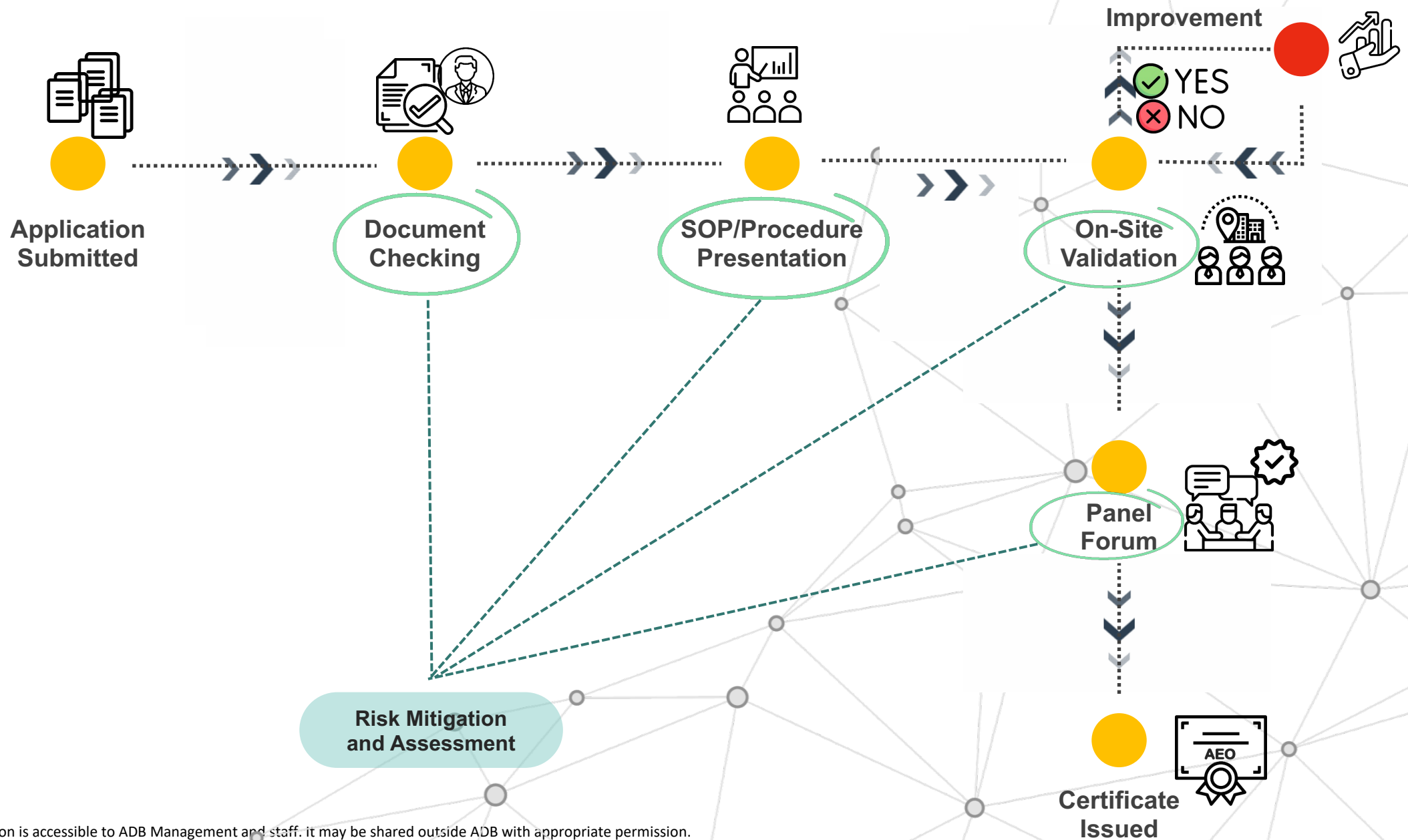
- DOCUMENT CHECKING
- STANDARD OPERATING PROCEDURE (SOP)
PRESENTATION BY COMPANY
- ON-SITE VALIDATION
Preparation before on-site validation,
Conducting on-site validation
Report of On-Site Validation.
- PANEL FORUM



BUSSINESS PROCESS OF AEO

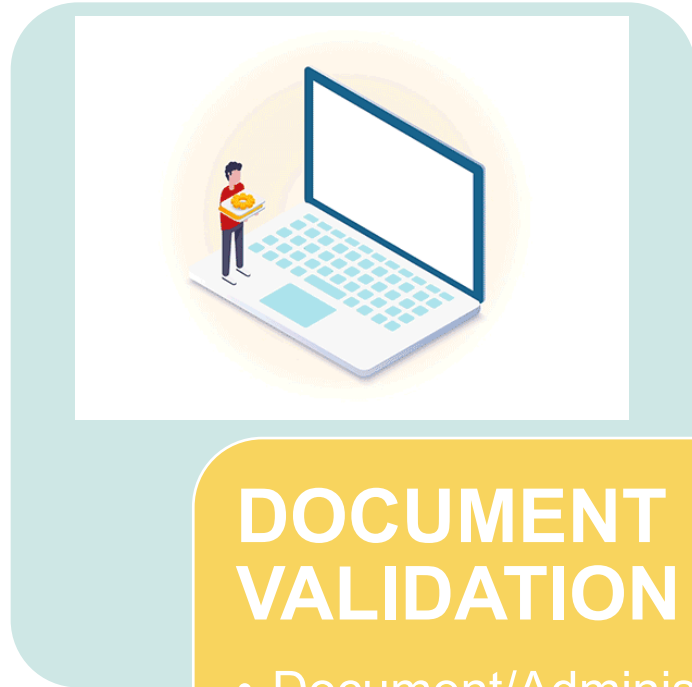


AEO AUTHORIZATION PROCESS



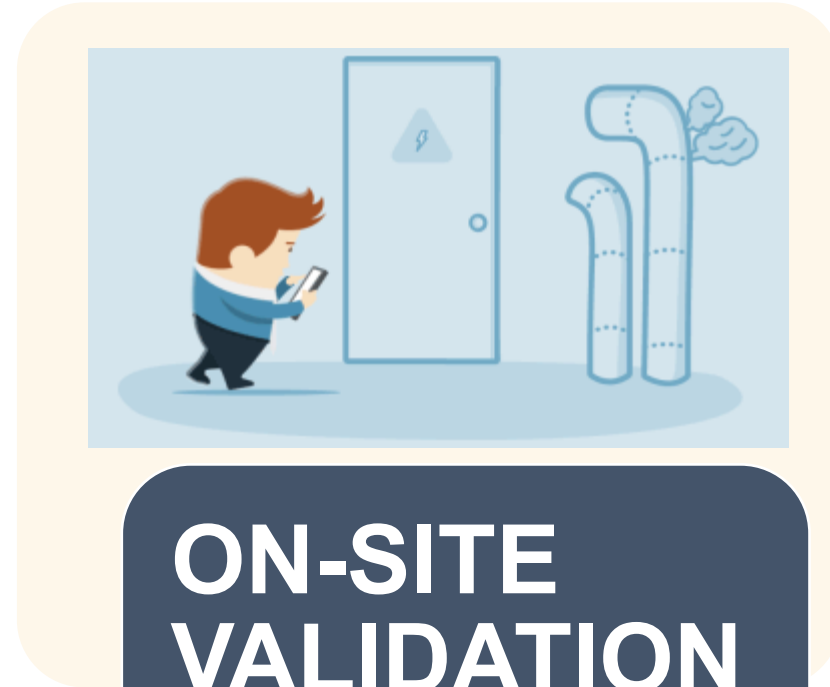


VALIDATION



DOCUMENT VALIDATION

- Document/Administration Checking
- Company profile analysis
- Procedure (SOP) Presentation by company



ON-SITE VALIDATION

- On-site visit to company premises



- 1. Understanding the company's business processes as a whole and understand its organizational structure**
 - Self assessment Questionnaire
 - Organizational Structure: separation of responsibilities and authorities between sections (Accounting, finance, Inventory, IT, Internal Audit, etc.)
 - Company Profile
- 2. Understanding of the company's roles in supply chain**
 - Parties involved in the international supply chain (importers, exporters, logistics service providers (Customs Broker; land, sea, air, multimodal carriers; warehousing including Temporary Storage and Bonded Logistic Center; consolidators; terminal operators; etc.) and their respective roles
 - Logistics process starting from the goods being made, packing, releasing the goods from the factory, transporting, etc., until the goods are imported and enter the distribution warehouse)
 - Internal procedures related to activities in the international supply chain
 - Its role in associations, Indonesia Chamber of Commerce, Other Association/group, etc).
- 3. Company Profile Analysis:**
 - Information from internal units: requests for recommendations from internal units, such as post clearance audit, intelligence unit, and transnational crimunit, etc.
 - Information from DGCE external unit
 - Information from open sources, for example the internet, audited financial statements (in the case of public companies), journals, articles, etc
 - Potential risks for fulfilling the conditions and requirements of AEO

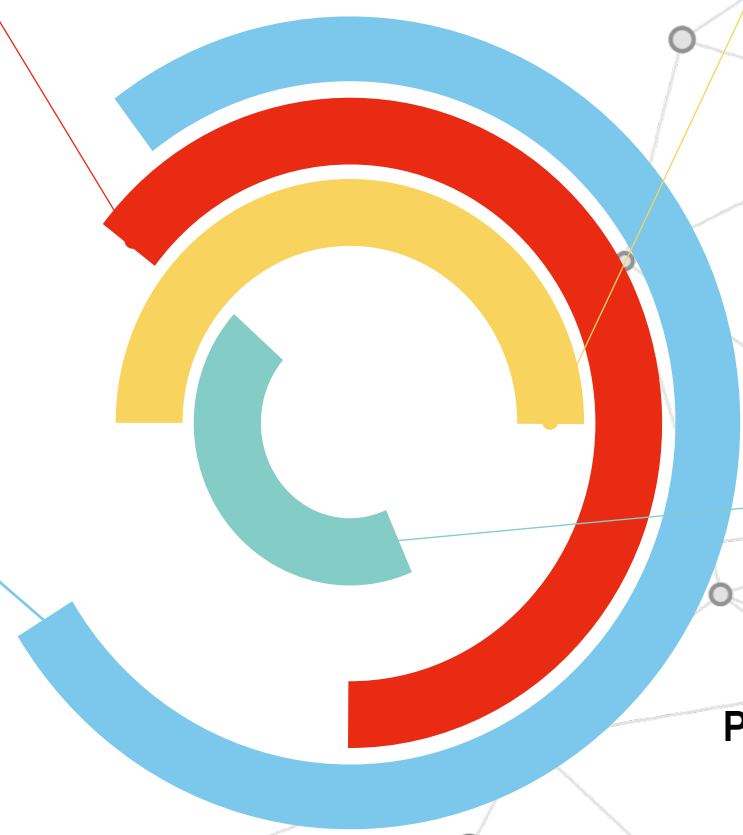




Document Checking
submitted by Company



Request of recommendation
from other directorates and
regional customs offices and
other government agencies
(about the company's track
record for the last 2 years)



**Document /
Administration Checking
Report**



**Presentation of business
processes and Company
Standard Operating
Procedure (SOP) by Company
to the AEO Validator**





1. Application letter
2. Statement letter
3. Self assessment questionnaire
4. Maturity model
5. Organizational structure
6. Standard operating procedures/SOP (13 Criteria)*
7. Layouts
8. Deed of establishment and latest amendments
9. Independent auditor's report for the last 2 years
10. Third party lists and contracts
11. DG Decree of customs facility (if any)
12. AEO certificate from other countries (if any)
13. Other certificates such as ISO
14. License of Bussiness





EXAMPLE OF : DOCUMENT CHECKING

CONTRACT BP-DXM Avigan	1/6/2022 2:01 PM	BEST-WI-HRG-045-02 Penggunaan dan Pengelolaan APAR	12/15/2020 12:56 AM
CONTRACT BP-Novo	1/6/2022 2:01 PM	BEST-WI-HRG-049-00 Tata Cara Identifikasi Bahaya K3L	6/24/2020 11:18 PM
BEST-SOP-DSP-001-00 Material Requirement Planning	3/4/2021 1:44 AM	BEST-WI-HRG-055-00 Tata Cara Masuk dan Keluar Tamu Area Pab...	6/24/2020 11:20 PM
BEST-SOP-DSP-002-00 Procurement Process	3/4/2021 1:45 AM	BEST-WI-HRG-057-00 Alur Keluar Masuk Dokumen dan Barang	6/24/2020 11:19 PM
BEST-SOP-FAD-002-00 Proses AP (Account Payable)	6/25/2020 1:16 AM	BEST-WI-HRG-074-02 Pengamanan Area Perusahaan	3/3/2021 8:53 PM
BEST-SOP-LOG-001-02 Receiving and Handling Material	6/25/2020 1:13 AM	BEST-WI-HRG-074-03 Pengamanan Area Perusahaan	3/28/2021 7:23 PM
BEST-SOP-LOG-002-02 Finished Good Handling	6/25/2020 1:14 AM	BEST-WI-LOG-002-06 Penerimaan Material di Area Warehouse	12/16/2020 2:03 AM
BEST-SOP-LOG-003-01 Picking and Dispensing	6/25/2020 1:14 AM	BEST-WI-LOG-003-00 Tata Cara Pengoperasian Stacker SWE140	12/15/2020 7:35 PM
BEST-SOP-LOG-005-00 Inventory Control	6/25/2020 1:15 AM	BEST-WI-LOG-006-00 Tata Cara Serah Terima Bahan Kemasan denga...	6/25/2020 12:45 AM
BEST-SOP-QAC-002-01 Change Control	12/15/2020 7:34 PM	BEST-WI-LOG-007-01 Serah Terima Bahan Baku dengan Produksi	6/25/2020 12:47 AM
BEST-SOP-QAC-007-01 Deviation Handling	6/25/2020 1:12 AM	BEST-WI-LOG-008-03 Cara Pengiriman Obat Jadi	6/25/2020 12:48 AM
BEST-SOP-QAC-018-01 Internal Audit	3/4/2021 1:57 AM	BEST-WI-LOG-009-01 Tata Cara Penyerahan Hasil Produksi ke Gu...	6/25/2020 1:05 AM
BEST-SOP-QAC-019-00 Supplier and Vendor Selection	11/30/2020 6:28 PM	BEST-WI-LOG-012-00 Pelaksanaan Stock Opname	6/25/2020 1:10 AM
BEST-WI-ENG-026-02 Maintenance Building	12/15/2020 12:56 AM	BEST-WI-LOG-014-00 Tata Cara Pengoperasian Motorized Hand P...	12/15/2020 7:35 PM
BEST-WI-FAD-001-00 Pemeriksaan Kelengkapan Dokumen Invoice	6/25/2020 1:16 AM	BEST-WI-LOG-016-00 Tata Cara Pengoperasian Reachtruck FM-X	12/15/2020 7:34 PM
BEST-WI-FAD-003-00 Pencatatan Invoice PO	6/25/2020 1:16 AM	BEST-WI-LOG-021-00 Sistem Penomoran Rak dan Pemetaan Lok...	12/16/2020 5:49 PM
BEST-WI-FAD-004-00 Pencatatan Invoice Non PO	6/25/2020 1:15 AM	BEST-WI-LOG-029-01 Pemeriksaan Kelayakan Mobil Ekspedisi	6/25/2020 3:04 AM
BEST-WI-HRG-002-06 Penerimaan Material di Area Warehouse	6/25/2020 3:04 AM	BEST-WI-PRO-013-00 Line Clearance	6/25/2020 3:08 AM
BEST-WI-HRG-005-00 Personnel Selection and Review	12/15/2020 7:41 PM	BEST-WI-PRO-051-02 Pengemasan	6/25/2020 3:10 AM
BEST-WI-HRG-008-00 Termination	12/16/2020 2:03 AM	BEST-WI-PRO-053-01 Pengolahan	6/25/2020 1:11 AM
BEST-WI-HRG-014-00 Training	6/24/2020 9:37 PM	BEST-WI-PRO-066-02 Cara Penimbangan yang Benar	6/25/2020 1:11 AM
BEST-WI-HRG-021-00 Kualifikasi Personil	6/24/2020 9:38 PM	BEST-WI-PRO-142-00 Penanganan Produk Ruahan WIP di Area Pr...	6/25/2020 1:15 AM
BEST-WI-HRG-039-00 Izin Kerja Umum dan Khusus	6/25/2020 3:17 AM	BEST-WI-QAC-049-01 Audit Vendor	1/16/2018 8:33 PM
BEST-WI-HRG-044-00 Eemergency Procedure	6/24/2020 9:38 PM	BEST-WI-QAC-052-00 Penanganan dan Dokumentasi CAPA	6/25/2020 1:13 AM
BEST-WI-HRG-045-02 Penggunaan dan Pengelolaan APAR	12/15/2020 12:56 AM	<input checked="" type="checkbox"/> BEST-WI-QAC-053-00 Quality Risk Management	1/27/2019 11:40 PM
BEST-WI-HRG-049-00 Tata Cara Identifikasi Bahaya K3L	6/24/2020 11:18 PM		
BEST-WI-HRG-055-00 Tata Cara Masuk dan Keluar Tamu Area Pab...	6/24/2020 11:20 PM		

**List of procedure submitted by applicant
and then checked by AEO Validator**



EXAMPLE OF : DOCUMENT CHECKING REPORT AND RESULT OF PROFILE AND TRACK RECORD ANALYSIS

Result of Document Checking Report

LAPORAN HASIL PENELITIAN PERSYARATAN ADMINISTRASI

BAGIAN I. PERSYARATAN KELENGKAPAN DOKUMEN ADMINISTRASI

No.	Dokumen	Ada	Tidak	Keterangan
1	Surat Permohonan	✓		Lengkap
2	Isian Formulir <i>Self Assessment</i>	✓		
3	Surat pernyataan kesediaan ikut Program AEO	✓		
4	Isian Formulir Penilaian Mandiri (<i>maturity model</i>)	✓		
5	Struktur organisasi perusahaan	✓		
6	<i>Layout</i> kantor / pabrik/ gudang;	✓		
7	Daftar dan kontrak dengan pihak ketiga yang terkait dengan rantai pasokan logistik antara lain subkontrak, pergudangan, <i>trucking</i> , dan/ atau PPJK;	✓		
8	Surat keputusan penetapan fasilitas kepabeanan yang dimiliki;			
9	Sertifikat atau pengakuan AEO dari negara lain; dan/atau			
10	Dokumen lainnya seperti <i>company profile</i> , sertifikat ISO, sertifikat ISPS Code, dan/atau pemenuhan penyelesaian kewajiban di bidang perpajakan	✓		

No.	Dokumen	Ada	Tidak	Keterangan
60	Persyaratan SKCK dan SKBN sebagai persyaratan administrasi	✓		Perusahaan melampirkan Prosedur Proses Seleksi dan Penerimaan Karyawan (BEST-WI-HRG-005-00) Kurang Lengkap: Perusahaan melampirkan Form Check List Kelengkapan Dokumen dan Pernyataan Karyawan Baru (BEST-FORM-HRG-024-00) yang didalamnya terdapat <i>checklist</i> SKCK dan SKBN, namun dalam prosedur tidak terutang bahwa SKCK dan SKBN dipersyaratkan untuk karyawan
61	Daftar pegawai yang berada pada posisi kritis dan pengawasan terhadap orang tersebut	✓		Kurang Lengkap Perusahaan melampirkan daftar pegawai pada posisi kritis, namun tidak memuat pengawasan terhadap posisi kritis
62	Prosedur keluarnya (<i>resign</i>) pegawai dari perusahaan	✓		Lengkap Perusahaan melampirkan BEST-WI-HRG-008-00 WI Proses Terminasi Karyawan
63	Prosedur pencabutan akses pegawai yang keluar	✓		Lengkap Perusahaan melampirkan BEST-WI-HRG-008-00

Result of Profile and Track Record Analysis



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL BEA DAN CUKAI
DIREKTORAT JENDERAL BEA DAN CUKAI
DIREKTORAT TEKNIS KEPABEANAN
JALAN JENDERAL A. YANI JAKARTA-13230 KOTAK POS 225 JAKARTA-13013

LAPORAN TENTANG

Penyampaian Laporan Analisis Profil, Kegiatan Kepabeanan dan Penerimaan Negara

NOMOR LAP-04/BC.02/PaBC.4/AEO/2021

A. Pendahuluan

1. Latar Belakang

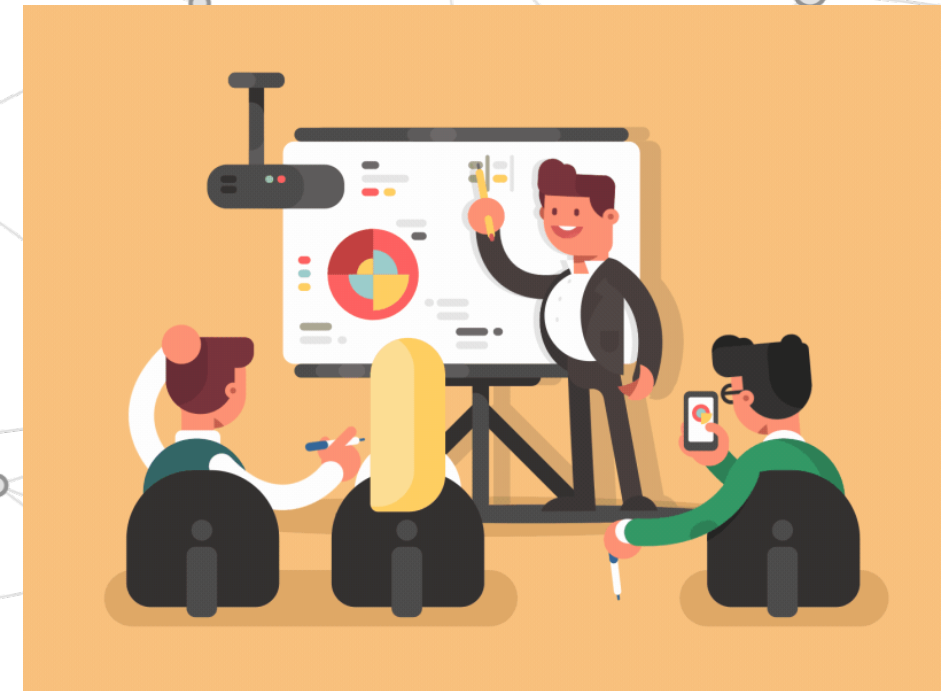
- a. Permohonan Pengakuan sebagai AEO PT. BETA PHARMACON nomor 275/BPC/IV/2020 tanggal 24 April 2020 hal Permohonan Pengakuan sebagai Authorized Economic Operator (AEO);
- b. Surat Tugas Direktur Teknis Kepabeanan Nomor ST-280/BC.02/2021 tanggal 09 September 2021 untuk melaksanakan Analisis Profil, Kegiatan Kepabeanan dan Penerimaan Negara atas perusahaan yang mengajukan pengakuan sebagai AEO.
- c. Surat Tugas Direktur Teknis Kepabeanan Nomor ST-300/BC.02/2021 tanggal 22 September 2021 tentang Penugasan Peninjauan Lapangan PT. BETA PHARMACON dalam rangka sertifikasi AEO.

2. Maksud dan Tujuan

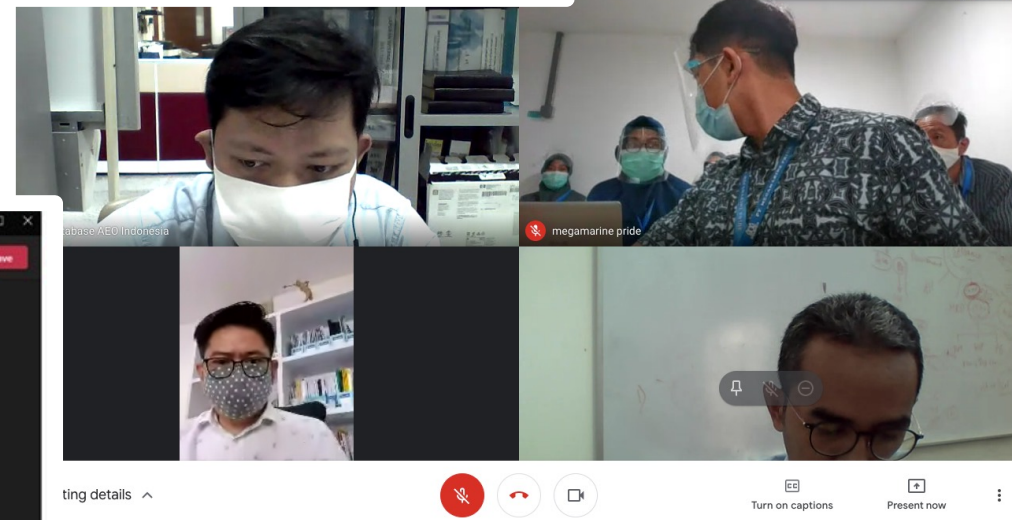
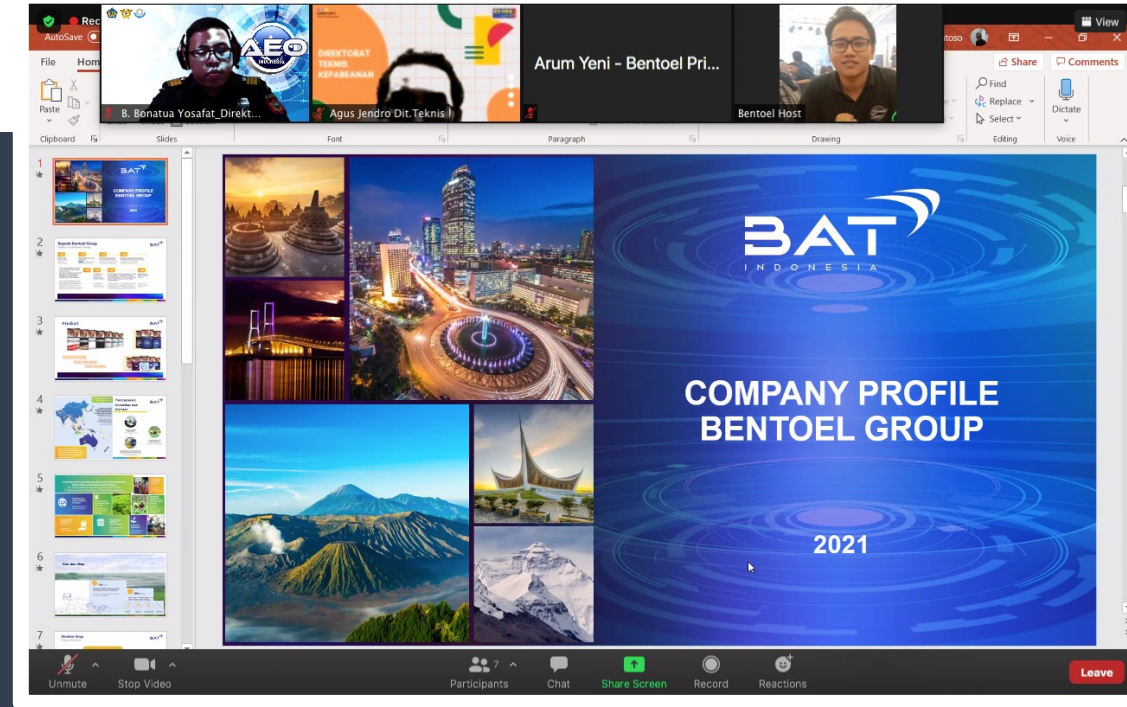
- a. Mengetahui tingkat risiko yang dimiliki oleh perusahaan dalam rangka sertifikasi sebagai *Authorized Economic Operator* (AEO);
- b. Mengetahui tingkat kesesuaian antara tingkat kondisi dan persyaratan perusahaan dengan standar yang ditetapkan dalam rangka sertifikasi sebagai AEO; dan
- c. Melakukan evaluasi, memberikan masukan terhadap peningkatan, perbaikan, penambahan, dan hal lainnya terkait dengan pemenuhan kondisi dan persyaratan



- **Definition:** Process to get comprehensive understanding about the procedures related 13 AEO condition and requirement
- **Conduct** virtually/Online between AEO validators Team and AEO Applicant (one-on-one)
- **Held** for 3 – 5 days, depending on the business process of company
- **Mechanism :** each PIC of the department will explain the procedure related to AEO from 1- 13 condition and requirements, if the validator provides input and recommendations (for suggestions/improvements to procedure) then deliver it to the company
- The AEO Applicant then have to improve their procedure (SOP) then deliver it to AEO Validator team
- The AEO Validator Team inform about on-site validation planning



Standar Operating Procedure (SOP) Presentation and Discussion Session





Invitation Letter of SOP Presentation

Result and Recommendation of SOP Presentation



**KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL BEA DAN CUKAI
DIREKTORAT TEKNIS KEPABEANAN**

JALAN JENDERAL A. YANI JAKARTA-12230 KOTAK POS 225 JAKARTA-12013
TELEPON (021) 4890300; FAKSIMILE (021) 4890871; LAMAN WWW.BEACUKAI.GO.ID
PUSAT HUBUNG LAYANAN 1505225; SURSEL.DITTEKNIK@CUSTOMS.GO.ID

Nomor : UND-344/BC.02/2021 10 September 2021
Sifat : Segera
Lampiran : -
Hal : Presentasi Pemenuhan Rekomendasi Hasil Pemaparan SOP *Authorized Economic Operator (AEO)*

Yth. Pimpinan PT [REDACTED]
Jalan Surya Madya Kav I-18 C, Kawasan Industri Suryacipta
Desa Kuta Mekar, Kec Ciampel, Karawang – Jawa Barat

Sehubungan dengan surat [REDACTED] 9/BPC/IX/2021 tanggal 07 September 2021 tentang Tanggapan terhadap Surat Nomor-616/BC.02/2021 tanggal 02 Agustus 2021 perihal Penyampaian Rekomendasi dan Notulensi atas Pemaparan SOP PT Beta Pharnacon, kami bermaksud mengundang Saudara dan Tim untuk menyampaikan presentasi atas penyelesaian rekomendasi dari pemaparan SOP berdasarkan 13 (tiga belas) Kondisi dan Persyaratan AEO pada:

Hari/Tanggal : Senin / 13 September 2021
Pukul : 14.00 WIB – Selesai
Media : Aplikasi Virtual Meeting

Demikian disampaikan, atas perhatian dan kerjasama Saudara kami ucapkan terima kasih.

Direktur Teknis Kepabeanan



Ditandatangani secara elektronik
R. Fajdar Donny Tjahjadi



**KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL BEA DAN CUKAI
DIREKTORAT TEKNIS KEPABEANAN**

JALAN JENDERAL A. YANI JAKARTA-12230 KOTAK POS 225
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**NOTULA
RAPAT PEMAPARAN SOP (STANDAR OPERASIONAL PROSEDUR)**

DASAR

1. Surat Undangan Nomor UND-538/BC.02/2021 tanggal 06 Juli 2021

WAKTU DAN TEMPAT

Hari/Tanggal	: Senin – Rabu, 12 – 14 Juli 2021
Waktu	: 09.00 s.d. 16.30 WIB
Tempat	: Online via zoom Meeting

AGENDA

1. Pemaparan SOP dari PT Beta Pharnacon

PESERTA

Tim AEO DJBC dan Tim PT Beta Pharnacon

PELAKSANAAN KEGIATAN

I. PEMBUKAAN

Pemaparan SOP ini dimulai dengan kata sambutan dari pimpinan perusahaan. Setelah kata sambutan dari pimpinan perusahaan, Tim AEO DJBC memberikan penjelasan mengenai tujuan dari pemaparan SOP bagi perusahaan yang mengajukan AEO.

II. PEMBAHASAN

> Profil Perusahaan

PT Beta Pharnacon merupakan perusahaan yang bergerak di industri farmasi yang memproduksi obat-obatan generic. Perusahaan melakukan kegiatan sebagai *tol manufacturer* (penyedia jasa maklon), dimana bahan produksi dan permintaan produksi berasal dari perusahaan lain. Perusahaan tergabung dalam Dexa Group, dimana pada saat ini terdapat 3 (tiga) perusahaan di dalam group mereka yang telah memiliki sertifikat AEO yaitu PT PT Dexa Medica, PT Anugrah Argon Medica dan PT Ferron Par Pharmaceuticals.

> Pemenuhan SOP 13 (Tiga Belas) Kriteria Persyaratan AEO

1. Kepatuhan Terhadap Peraturan Kepabeanan

- a. Perusahaan telah memiliki SOP ekspor, SOP impor, SOP reimport, dan SOP reeksport (SOP IU-SOP-IMP-004 Proses Impor Alat Kesehatan; SOP IU-SOP-IMP-006 Prosedur Export Process; SOP IU-SOP-IMP-007 Customs Clearance; SOP IU-SOP-IMP-015 Prosedur Pembuatan PIB; SOP IU-SOP-IMP-016 Prosedur Re-Import; SOP IU-SOP-IMP-017 Prosedur Re-Ekspor);
- b. Perusahaan memiliki modul kepabeanan sendiri untuk pembuatan PIB dan PEB. Jasa PPJK digunakan untuk proses clearance. PPJK yang digunakan perusahaan antara lain: PT Aglity dan PT Jebesa Carlos;
- c. Untuk mencegah adanya kesalahan dalam pembuatan dokumen kepabeanan Perusahaan telah menerapkan penggunaan 3 (tiga) layer pemeriksaan dokumen

Lampiran
Surat Direktur Teknis Kepabeanan
Nomor : S-616/BC.02/2021
Tanggal : 02 Agustus 2021

**REKOMENDASI PEMAPARAN
SOP AEO PT BETA PHARMACON
12 – 14 JULI 2021**

Berdasarkan hasil pemaparan SOP, Tim validasi merekomendasikan kepada PT Beta Pharnacon untuk melakukan hal-hal sebagai berikut:

NO	ASPEK	SARAN PERBAIKAN DAN DATA REQUEST
1	Kepatuhan terhadap peraturan kepabeanan dan/atau cukai	<p>A Menyempurnakan prosedur kepabeanan terkait verifikasi kebenaran data/dokumen impor untuk Exon yg dilakukan oleh robotic system</p> <p>B Menyempurnakan prosedur terkait pemeriksaan dokumen SKA dan mekanisme VD VP</p> <p>C Membuat prosedur penutupan pos BC 1.1 maksimal 7 hari sejak SPBB dalam hal perusahaan melakukan <i>prenotification</i></p> <p>D Melampirkan dokumen ekspor sementara yang terkait barang reimport (alat lab yang dilakukan kalibrasi ulang)</p>
2	Pengelolaan data perdagangan	<p>A Melampirkan contoh <i>deviation report</i> misalnya terkait kemasan rusak</p> <p>B Melampirkan screenshot pencatatan di oracle dan dokumen 1 flow: proses dari PO sampe <i>Goods Received</i></p>
3	Kemampuan Keuangan	Melampirkan Laporan Keuangan audited Tahun 2019 dan 2020
4	Konsultasi, kerjasama dan komunikasi	Belum ada rekomendasi
5	Sistem pendidikan, pelatihan dan kepedulian	Belum ada rekomendasi
6	Sistem pertukaran informasi, akses, dan kerahasiaan perusahaan	<p>A Menyempurnakan prosedur <i>data protection</i> yang memuat antara lain; - Pengamanan ruang server dan <i>maintenance</i>. - <i>Penetration test</i>.</p> <p>B Melampirkan MoU dan prosedur vendor Crown terhadap penyimpanan data tape perusahaan</p> <p>C Melampirkan screenshot report <i>penetration test</i></p>
7	Sistem keamanan kargo	A Membuat prosedur dan menjalankan mekanisme terkait pengamanan kargo berupa penambahan segel selain forwarder

On-Site Validation



Preparation : rundown and briefing for site validation



On-Site Validation



Arrange On-site validation report



If needed, Re- on-site Validation



Fulfillment of Recommendation by company



Delivery of Report and Recommendations

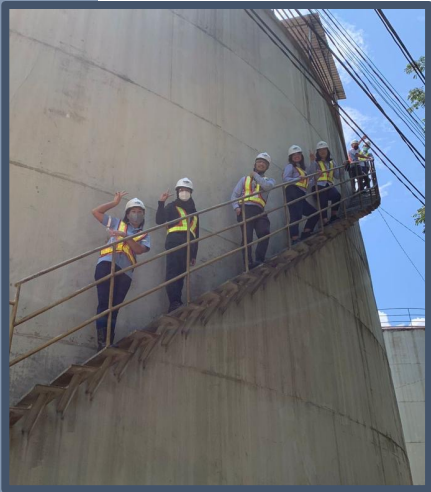


ON – SITE VALIDATION



- **On-site validation conducted to ensure that the AEO condition and requirement stated in the procedures implemented in the premises of the applicant company and also to ensure all the risks 13 AEO conditions and requirements have been mitigated.**
- **Held for minimum 3 (three) days, depending on business process, number of premises/branches/factory and type of operator.**
- **Result : AEO Validator Team will make Report of On-Site Validation include Input/Suggestion/Recommendations and deliver it to AEO Applicant**
- **If the improvement has done, the AEO applicant will submit the results of improvement and request a follow-up to the AEO Team.**
- **The AEO Team will decide whether it is necessary to conduct presentation of improvements or conduct on-site visit again.**

On-Site Validation



Report of On-Site Validation



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL BEA DAN CUKAI



LAPORAN PENINJAUAN LAPANGAN

PT BETA PHARMACON
INDONESIA
IMPORTIR, EKSPORTIR

AUTHORIZED ECONOMIC OPERATOR

2021

mic Operator PT Beta Pharmacon

menuhan 13 (Tiga Belas) Kriteria Persyaratan AEO

patuhan Terhadap Peraturan Kepabeanaan

rdasarkan penelitian atas data internal Direktorat Jenderal Bea dan Cukai (DJBC)
n hasil peninjauan lapangan di Perusahaan, dapat disimpulkan:

Perusahaan merupakan Importir umum yang bergerak di industri produk farmasi;

Berdasarkan data pada Customs & Excise Executive Information System (EIS), aktivitas Kepabeanaan dalam hal ini Impor dan Ekspor Perusahaan tersebut selama 2 (dua) tahun terakhir yaitu Januari 2019 hingga September 2021 diketahui bahwa:

✓ Importasi (BC 2.0)

	2019 (Jan sd Des 2019)	2020 (Jan sd Des 2020)	2021 (Jan sd. Sept 2021)
Jumlah Dokumen	109	115	118
Jumlah teus	0	22	4
Nilai Devisa impor (USD)	38,298,586	56,874,347	83,057,392
Nilai BM (IDR)	1,540,858,950	1,351,172,951	1,994,141,534
Nilai PPN Impor (IDR)	54,444,399,265	71,938,907,959	53,938,818,419
Nilai PPh Psi 22 Impor (IDR)	13,611,099,769	4,106,005,974	6,611,486,879
Negara Asal Terbesar	1. Brazil 2. Japan 3. France 4. Denmark 5. Korea Republik of 6. Italy 7. China 8. Germany 9. Malaysia 10. Ireland		
Komoditas impor terbesar (HS Code 8 digit)	1. Produk Farmasi 2. Reaktor Nuklir, Ketel, Mesin dan Peralatan Mekanis; Bagian Daripadanya		

Assignment Letter of On-Site Validation



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SURAT TUGAS
NOMOR ST-300/BC.02/2021

Dalam rangka melaksanakan pemeriksaan terhadap kondisi dan persyaratan untuk mendapatkan pengakuan sebagai Authorized Economic Operator (AEO) kami menugasi:

1.	Nama/NIP Pangkat/golongan Jabatan	Agus Sujendro / 19770815 199903 1 001 Penata Tk.I – III/d Kepala Seksi Sertifikasi AEO
2.	Nama/NIP Pangkat/golongan Jabatan	Eko Agus Budiyo / 19780504 200312 1 001 Penata Muda – III/a Pemeriksa Bea dan Cukai Pertama
3.	Nama/NIP Pangkat/golongan Jabatan	Haryanti Prajab / 19900428 201801 2 003 Penata Muda – III/a Pelaksana Pemeriksa
4.	Nama/NIP Pangkat/golongan Jabatan	Switri Dewi Tambun / 19930103 201801 2 002 Penata Muda – III/a Pelaksana Pemeriksa

untuk melaksanakan peninjauan lapangan PT Beta Pharmacon dalam rangka sertifikasi Authorized Economic Operator (AEO) di Karawang pada tanggal 27 s.d. 29 September 2021.

Surat Tugas ini disusun untuk dilaksanakan dan setelah selesai dilaksanakan, pelaksana segera menyampaikan laporan. Kepada instansi terkait, kami mohon bantuan demi kelancaran pelaksanaan tugas tersebut.

Jakarta, 22 September 2021
Direktur Teknis Kepabeanaan



Ditandatangani secara elektronik
R. Fadjar Donny Tjahjadi



Panel Forum

- The panel forum is **attended by at least** the Director of Customs or representative, Director of Enforcement and Investigation or representative, Director of Audit or representative, and Director of Information on Customs and Excise or representative
- The Panel forum also **involved Other Government Agencies (OGAs)** related to the AEO applicant (permit and license) , e.g Ministry of Trade, Ministry of Industry, Ministry of Environment, Food and Drug Authority, Quarantine, etc.
- The panel forum held to **agree on the results of administrative research and site validation report** or site re-validation and also the data and information from DGCE internal and external parties.
- If the result of the panel forum decide ‘to agree’, a **DG Decree and AEO certificate will be issued** as a recognition as an Authorized Economic Operator (AEO)
- If the result of the panel forum are recommendations to improve, then the recommendations will be delivered to the company.



Panel Forum



outside ADB with appropriate permission.

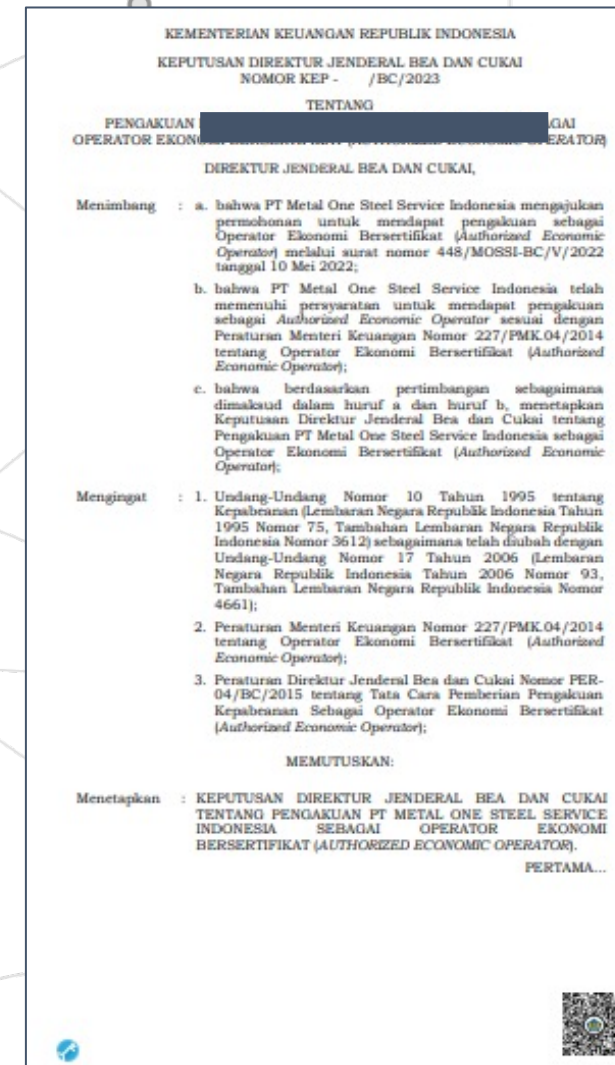
DGCE issued DGCE Decree as AEO Recognition status and also AEO Certificate.

AEO Status valid for 5 years. Before expired date, company will be evaluated all of AEO criteria by DGCE

AEO CERTIFICATE



DG Decree





Thank You

Contact Us



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