Disclaimer: *In view of the European Commission's transparency policy, the Commission is publishing the texts of its Comprehensive Economic Partnership Agreement with Indonesia following the Ministerial announcement on 23 September 2025. These texts are published for information purposes only and may undergo further modifications including as a result of the process of legal revision. These texts are without prejudice to the outcome of the Agreement between the EU and Indonesia. The texts will be final upon signature. The Agreement will become binding on the Parties under international law only after completion by each Party of its internal legal procedures necessary for the entry into force of the Agreement.*

CHAPTER 2

NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

ARTICLE 2.1

Objective

The Parties shall progressively and mutually liberalise trade in goods in accordance with the provisions of this Agreement.

ARTICLE 2.2

Scope

Except as otherwise provided in this Agreement, this Chapter applies to trade in goods between the Parties.

ARTICLE 2.3

Definitions

For the purposes of this Chapter, the following definitions shall apply:

(a) "consular transactions" means the procedure of obtaining from a consul of the importing Party in the territory of the exporting Party, or in the territory of a third party, a consular invoice or a consular visa for a commercial invoice, certificate of origin, manifest, shipper’s export

declaration or any other customs documentation in connection with the importation of the good;

(b) "import licensing procedure" means an administrative procedure requiring the submission of an application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body or bodies as a prior condition for importation into the territory of the importing Party;

(c) "export licensing procedures" means an administrative procedure requiring the submission of an application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body or bodies as a prior condition for exportation from the territory of the exporting Party;

(d) "originating good" means a good qualifying under the rules of origin set out in Chapter 3 (Concerning the Definition of the Concept of “Originating Products” and Methods of Administrative Cooperation); and

(e) "staging category" means the timeframe for the reduction or elimination of customs duties ranging from 0 to 15 (fifteen) years, after which a good is free of customs duty (unless otherwise specified in Annex 2-A (Tariff elimination schedules).

ARTICLE 2.4

National treatment on internal taxation and regulation

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of the GATT 1994, including its Notes and Supplementary Provisions. To this end, Article III of the GATT 1994 and its Notes and Supplementary Provisions are incorporated into and made part of this Agreement, *mutatis mutandis*.

ARTICLE 2.5

Reduction or elimination of customs duties

1. Except as otherwise provided for in this Agreement, each Party shall reduce or eliminate customs duties on goods originating in the other Party in accordance with its Schedule in Annex 2-A (Tariff elimination schedules).

2. For the purpose of paragraph 1, the base rate of customs duties shall be the one specified for each good in the Schedules in Annex 2-A (Tariff elimination schedules).

3. If a Party reduces its applied most favoured nation customs duty rate, that duty rate shall apply to originating goods of the other Party for as long as it is lower than the customs duty rate determined pursuant to its Schedule in Annex 2-A (Tariff elimination schedules).

4. Four years after the entry into force of this Agreement, on the request of a Party, the Parties shall consult to consider accelerating the reduction or elimination of customs duties set out in the Schedules in Annex 2-A (Tariff elimination schedules) or broadening the scope of tariff reduction or elimination under this Agreement. The Trade Committee may take a decision to amend Annex 2-A to accelerate or broaden the scope of, the tariff reduction or elimination. For greater certainty, an agreement between the Parties to accelerate or broaden the scope of the tariff reduction or elimination shall be in accordance with Article 25.1 (Amendments) of Chapter 25 (Final Provisions).

5. A Party may at any time accelerate unilaterally the reduction or elimination of customs duties on originating goods of the other Party set out in its Schedule in Annex 2-A (Tariff elimination schedules). A Party considering this shall inform the other Party as early as practicable before the new rate of import duty takes effect. This shall not preclude either Party from raising an import duty to the level established in its Schedule for the respective staging period following a unilateral reduction.

6. Except as otherwise provided in this Agreement, no Party shall adopt or increase customs duty set as base rate on an originating good of the other Party in a manner inconsistent with its schedule of tariff commitments in Annex 2-A (Tariff elimination schedules).

7. For greater certainty, the originating goods classified under the tariff lines indicated with "X" in Annex 2-A (Tariff elimination schedules) shall be excluded from any commitment of reduction or elimination of customs duties and commitment of negotiation referred to in this Article.

ARTICLE 2.6

Export duties, taxes or other charges

1. No Party shall introduce or maintain any duty, tax or other charge of any kind imposed on, or in connection with, the exportation of a good to the other Party; or any internal tax or other charge on a good exported to the other Party that is in excess of the tax or charge that would be imposed on like goods when destined for domestic consumption.

2. Paragraph 1 shall not apply to:

(a) measures which are adopted or maintained prior to 13 July 2025[1], except for goods subject to commitments in Annex 2-B;

(b) the continuation or renewal of measures referred to in point (i), to the extent it does not decrease the conformity with respect to the scope of goods covered by measures referred to in point (i); or

(c) future measures, with respect to goods obtained in mineral processing in the pre-smelting phase.[2]

3. Notwithstanding paragraph 1, if a Party applies measures other than those in paragraph 2, the applied duty on exports to the other Party shall be reduced by 50% (fifty percent). This reduction

[1] For Indonesia, these are the following measures as in force on 13 July 2025: Minister of Finance Regulation No. 38/2024, and Minister of Finance Regulation No. 30/2025.

[2] "Mineral processing in the pre-smelting phase" is defined as the process that separates minerals from the run-of-mine and turns them into a concentrated, different product. This equals the scope of HS Chapter 25, 26 and waste and scrap materials under HS Chapters 72-81 that can be recycled and marketed.

shall also apply to the export by investors of either Party which have invested in the other Party, regardless of the export destination.

4. Any continuation or renewal of the measures covered by paragraph 2 shall be notified by either Party to the other Party within 60 days prior to the adoption of the measure. Upon such notification, the notifying Party shall provide the other Party with opportunity to consult with respect to new measures under point (iii) in paragraph 2. Where exceptional and critical circumstances requiring immediate action prevent such notification of measures covered by point (iii) of paragraph 2, such notification shall be made as soon as possible.

5. If either Party applies a lower rate of duty, tax or other charge on, or in connection with, the exportation of a good, to any other third country and for as long as it is lower than the rate applied to the other party, that lower rate shall apply. For greater certainty, a Party may raise the rate of duty, tax or other charge on, or in connection with, the exportation of a good following a unilateral reduction.

6. At the request of either Party, or on an annual basis, the Trade Committee shall review any duties, taxes, or other charges of any kind imposed on, or in connection with, the exportation of goods to the territory of the other Party. The Trade Committee may take a decision to amend paragraph 2 of this Article.

7. Nothing in this Article shall prevent a Party from imposing on the exportation of a good a fee or charge that is permitted under Article 2.7 (Fees and Formalities).

ARTICLE 2.7

Fees and formalities

1. Each Party shall ensure that fees and charges connected with importation and exportation shall be consistent with its rights and obligations under Article VIII of GATT 1994. No Party shall levy fees or other charges on or in connection with importation or exportation on an ad valorem basis.

2. Each Party shall promptly publish details of the fees and charges in connection with importation and exportation and, to the extent possible, make such information available on the internet, so as to enable governments, traders and other interested parties, to become acquainted with them.

3. No Party shall require consular transactions, including related fees and charges, in connection with the importation of any good of the other Party[3].

ARTICLE 2.8

Import and export restrictions

1. No Party shall adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994, including its Notes and Supplementary Provisions. To this end, Article XI of the GATT 1994 and its Notes and Supplementary Provisions are incorporated into and made part of this Agreement, mutatis mutandis.

2. No Party shall adopt or maintain:

(a) export and import price requirements[4], except as permitted in enforcement of countervailing and antidumping duty orders and undertakings;

(b) the mandatory use of pre-shipment inspections as defined in the Agreement on Pre-shipment inspection contained in Annex 1A to the WTO Agreement, or any other inspection activity performed at destination, before customs clearance, by private companies on goods exempted from pre-shipment inspections for any third country.

ARTICLE 2.9

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[3] This paragraph does not apply to importation of goods of the other Party for the purposes of donation or grants so that these goods benefit from duty exemption.

[4] For greater certainty, this provision is not meant to prevent a Party from relying on the price of imports in order to determine the applicable rate of a customs duty in accordance with this Agreement

Import and export monopolies

1. No Party shall designate or maintain a designated import or export monopoly, unless delegated for public policy purposes[5], such as food security, for the trade of any good. For the purposes of this Article, import or export monopoly means the exclusive right or grant of authority by a Party to an entity to import or export of any good to the other Party.

2. For greater certainty, this Article is without prejudice to provisions in Chapter 8 (Trade in Service and Investment) and Schedules, and does not include a right that results from the grant of an intellectual property right.

ARTICLE 2.10

Transit

Article V of the GATT 1994 is hereby incorporated into this Agreement, *mutatis mutandis*.

ARTICLE 2.11

Origin Marking

1. Except as otherwise provided for in this Agreement, and where Indonesia requires a mark of origin on the importation of goods of the European Union, Indonesia shall accept the origin mark "Made in the EU" or the equivalent in a language according to Indonesia origin marking requirements under conditions that are no less favourable than those applied to marks of origin of Member States of the Union. Such acceptance shall be without prejudice to its rights in requiring information on the origin of imported goods.

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5 For the purposes of this Article, exclusion on public policy purposes does not apply to raw material and energy goods, other than electricity, as defined in Chapter 14 (Energy and Raw Materials).

2. For greater certainty, both Parties agree that the provisions of this article are not meant to confer origin to the products traded between them, which is a matter covered by the provisions of Chapter 3 (Rules of Origin).

ARTICLE 2.12

Import licensing procedures

1. The Parties shall ensure that all import licensing procedures are neutral in application, and administered in a fair, equitable, non-discriminatory, transparent manner, and consistent with their commitments in Annex 2-A (Tariff elimination schedules).

2. Each Party shall adopt and administer any import licensing procedures in accordance with Articles 1 to 3 of the Agreement on Import Licensing Procedures. To this end, Articles 1 to 3 of the Agreement on Import Licensing Procedures are incorporated into and made part of this Agreement, mutatis mutandis.

3. A Party that institutes licensing procedures, or changes to existing licensing procedures, shall notify the other Party of such within 60 days of publication. The notification shall include the information specified in Article 5(2) of the Agreement on Import Licensing Procedures. A Party shall be deemed to be in compliance with this provision if it has notified the relevant import licensing procedure, or any modifications thereof, to the Committee on Import Licensing provided for in Article 4 of the Import Licensing Agreement, including the information specified in Article 5(2) of that Agreement.

4. Upon request of a Party, the other Party shall promptly provide the relevant information to those specified in Article 5(2) of the Agreement on Import Licensing Procedures, regarding any import licensing procedure that it has adopted or maintains, or changes to existing licensing procedures.

5. Each Party shall make publicly available, accessible via the internet:

(a) all relevant rules, information, procedures and other conditions, including any exceptions thereto, for submitting and granting an import licence application;

(b) a contact point or points from which interested persons can obtain further information on the conditions for obtaining an import licence; and

(c) the administrative body or bodies to which an application for a licence or other relevant documentation must be submitted.

6. Where a Party has denied partially or completely an import licence application with respect to a good of the other Party, it shall, upon request of the applicant and promptly, no longer than 15 days, after receiving the request, provide the applicant with a written explanation of the reasons for the denial and, if applicable, the procedures for resubmission of an application; an applicant shall not be prevented from submitting another application solely on the basis of a previously rejected application. The applicant shall have the right of appeal or review through judicial, arbitral, or administrative tribunals or procedures that shall be independent of the agencies entrusted with the administrative enforcement, in accordance with respective Party's laws and regulations.

ARTICLE 2.13

Export licensing procedures

1. Each Party shall publish any new export licensing procedure, or any modification to an existing export licensing procedure, in such a manner as to enable governments, traders and other interested parties to become acquainted with them. Such publication shall take place, whenever practicable, and no later than the date such procedure or modification takes effect.

2. The publication of export licensing procedures shall include the following information:

(a) the texts of its export licensing procedures, or of any modifications it makes to those procedures, including a description of the goods subject to each licensing procedure, the process for applying for a license and any criteria an applicant must meet to be eligible to apply for a license and the administrative body or bodies to which an application or other relevant documentation should be submitted;

(b) a contact point or points from which interested persons can obtain further information on the conditions for obtaining an export license.

3. Within 60 days after the date of entry into force of this Agreement, each Party shall notify the other Party of its existing export licensing procedures. A Party that institutes new export licensing procedures, or changes to existing licensing procedures, shall notify the other Party of such within 60 days of publication. The notification shall include the reference to the source(s) where the information required in paragraph 2 is published and include, where appropriate, the address of the relevant government Internet website(s).

ARTICLE 2.14

Exchange of Information/Data

1. For the purpose of monitoring the functioning of the Agreement and calculating preference utilisation rates, the Parties shall annually exchange import statistics for a period starting one year after the entry into force of this Agreement until 10 years after the tariff elimination is completed for all goods according to the Schedules in Annex 2-A (Tariff elimination schedules). Unless the Trade Committee decides otherwise, this period shall be automatically extended for five years, and thereafter this Committee may decide to subsequently extend it.

2. The exchange of import statistics shall cover data pertaining to the most recent year available, including value and, where applicable, volume, at the tariff line level for imports of goods of the other Party benefitting from preferential duty treatment under this Agreement and those that received non-preferential treatment.

ARTICLE 2.15

Specific measures concerning the management of preferential treatment

1. The Parties agree to co-operate in preventing, detecting and combating breaches of customs legislation, as defined in the Protocol on Mutual Administrative Assistance in Customs Matters, related to the preferential treatment granted under this Chapter, in accordance with their specific obligations under the Chapter on Rules of Origin and the Protocol on Mutual Administrative Assistance in Customs Matters.

2. Without prejudice to temporary suspension as provided for under the Chapter on Rules of Origin, a Party may, in accordance with the procedure laid down in paragraph 3, suspend, for a limited period of time, the relevant preferential tariff treatment of the goods concerned when:

(a) that Party has made a finding, on the basis of objective, compelling and verifiable information, that systematic and large-scale breaches of customs legislation related to the preferential treatment granted under this Chapter, have been committed, and;

(b) the other Party repeatedly and unjustifiably refuses or fails to cooperate with that Party as provided for in paragraph 1[6].

3. (a) The Party which has made a finding referred to in paragraph 2 shall, without undue delay, notify the Trade Committee thereof and enter into consultations with the other Party within the Trade Committee with a view to reaching a solution acceptable to both Parties.

(b) Within two months after such notification in paragraph 3 (a), the other Party may provide written comments to such finding.

(c) Where the Parties have failed to agree on an acceptable solution within three months following the notification, the Party which has made the finding may decide to suspend for a limited period of time the relevant preferential tariff treatment of the goods concerned. The suspension shall apply only to those traders, which during consultations referred to in paragraph 3(a) were identified and agreed by both Parties as involved in the breaches of customs legislation.

The decision of such a suspension shall be notified to the Trade Committee without undue delay.

[6] For greater certainty, cooperation is understood to be in place, for example, when exchanges between the Parties with a view to address the matter in paragraph 1 are undertaken, including within the [Trade Committee].

(d) If a Party has made a finding, and within three months following the notification referred to in paragraph 3(c), has established that the temporary suspension referred to in paragraph 3(c) has been ineffective in combating breaches in customs legislation related to the preferential treatment granted under this Chapter, the Party may decide to suspend temporarily the relevant preferential treatment of the goods concerned.

The Party may also decide to suspend temporarily the relevant preferential treatment of the goods concerned if during consultations referred to in paragraph 3(a) the Parties were unable to identify and agree on traders involved in the breaches of customs legislation.

The decision of such a suspension shall be notified to the Trade Committee without undue delay.

(e) The suspensions referred to in paragraphs 3(c) and 3(d) shall apply only for a period necessary to protect the financial interests of the Party concerned, and not longer than six months and may be terminated by the Party which has made the finding, any time before the end of the notified period. Any change of the suspension period shall be notified to the Trade Committee.

(f) Where the conditions of paragraph 2 that gave rise to the initial suspension persist at the expiry of the period as notified to the Trade Committee, the Party concerned may decide to renew the suspension and notify the Trade Committee at the latest one month prior to the renewal. The pending suspensions shall be subject to periodic consultations within the Trade Committee.

4. Each Party shall publish, in accordance with its internal procedures, notices to importers about any notification and decision concerning temporary suspensions referred to in paragraphs 3(c) and 3(d).

5. Notwithstanding paragraph 3, if an importer satisfies the importing Party's customs authority that its goods comply with the importing Party's customs legislation, the requirements of this Agreement, and any other appropriate conditions related to the suspension limited in time established by the importing Party in accordance with its laws and regulations, the importing Party shall allow the importer to apply for preferential treatment and recover any customs duties paid in excess of the applicable preferential customs duties when the goods were imported.

ARTICLE 2.16

Committee on Trade in Goods, on Customs Matters and on Sanitary and Phytosanitary matters in its Trade in Goods, Trade Remedies and Technical Barriers to Trade Configuration

1. The Committee on Trade in Goods, on Customs matters, and on Sanitary and Phytosanitary matters in its specific configuration for trade in goods, trade remedies and technical barriers to trade established under Article 24.4 (Specialised Committees), hereinafter referred to in this Article as the "Committee", shall consider any matter relating to the effective implementation and operation of this Chapter, Chapter 5 (Trade Remedies) and Chapter 7 (Technical Barriers to Trade).

2. The Committee shall be composed of representatives of the European Union and Indonesia, including the contact point of each Party as set out in paragraph 3.

3. Each Party shall designate a contact point responsible for facilitating communication between the Parties on matters covered by this Chapter, Chapter 5 (Trade Remedies) and Chapter 7 (Technical Barriers to Trade) within 90 days of the date of entry into force of this Agreement. Each Party shall notify the other Party promptly in the event of any change to its contact point.

4. The Committee shall meet in accordance with paragraph 4 of Article 24.4 (Specialised Committees).

5. The Committee's shall have the following functions:

(a) promoting trade in goods between the Parties, including through consultations on accelerating reduction or elimination of customs duties under this Agreement and other issues as appropriate;

(b) reviewing and monitoring the implementation or operation of this Chapter and Chapter 5 (Trade Remedies);

(c) addressing barriers to trade in goods between the Parties, especially those related to the application of non-tariff measures, and, if appropriate, referring such matters to the Trade Committee for its consideration;

(d) considering matters related to Chapter 7 (Technical Barriers to Trade) that are referred by the chapter coordinators established under Article 7.11.1 of that Chapter;

(e) promptly addressing barriers to trade in goods between the Parties;

(f) consulting on and endeavouring to resolve any issues relating to this Chapter, including differences that may arise between the Parties on matters related to the classification of goods under the Harmonized System and Annex 2-A (Tariff elimination schedules), or amendment to the Harmonized System Code Structure or each Party's respective nomenclatures, including methodologies and procedures used by each Party, to ensure that obligations in Annex 2-A (Tariff elimination schedules) of the Parties are not altered;

(g) monitoring preference utilisation rates and statistics, the data of which may be presented for an exchange of views by the Committee to the Trade Committee;

(h) working with any other committee or other subsidiary body established or granted authority to act under this Agreement on issues that may be relevant to that body, as appropriate;

(i) where appropriate, referring matters considered by the Committee to the Trade Committee, including any recommendations or conclusions; and

(j) on request of a Party review and exchange of statistical approval and denial information about each Party's use of import licencing procedures.

ANNEX 2-B

SCHEDULE TO SUBPARAGRAPH 2(I) OF ARTICLE 2.6

1. Originating goods classified under HS codes 1511.10 and 1511.90 shall be free of any export duty, tax or other charge of any kind imposed on, or in connection with, the exportation to the Union, subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregated quantity (metric tonnes "MT)
Year 0	1 900 000
Year 1	1 957 000
Year 2	2 015 710
Year 3	2 076 181
Year 4	2 138 467
Year 5	2 202 621
Year 6	2 268 699
Year 7	2 336 760
Year 8	2 406 863
Year 9 and subsequent years	2 479 069

2. Originating goods classified under HS codes 1513.21 and 1513.29 shall be free of any export duty, tax or other charge of any kind imposed on, or in connection with, the exportation to the Union, subject to the following quota treatment from the date of entry into force of this Agreement:

Year	Aggregated quantity (metric tonnes "MT)
Year 0	140 000
Year 1	144 200
Year 2	148 526
Year 3	152 982
Year 4	157 571

Year 5	162 298
Year 6	167 167
Year 7	172 182
Year 8	177 348
Year 9 and subsequent years	182 668