



COVID-19 Regulations Update Summary

The following is a list of the COVID-19 regulations update summary.

All regulations are available in Indonesian.

1. Regulation : [Perpres 99/2020](#)
- Date : 05 October 2020
- Title (Indonesian) : Pengadaan Vaksin dan Pelaksanaan Vaksinasi dalam rangka Penanggulangan Pandemi Corona Virus Disease 2019 (Covid-19)
- Title (English) : Vaccine Procurement and Implementation of Vaccination in the Context of the Corona Virus Disease 2019 (Covid-19) Pandemic

Summary

In order to accelerate the response to the Covid-19 pandemic, the Government is accelerating the procurement of Vaccine and the implementation of Covid-19 Vaccination. The scope for the implementation of Vaccine procurement and the implementation of Covid-19 Vaccination as regulated in this regulation includes:

- Procurement for Vaccine and implementation of Covid-19 Vaccination are carried out for 2020, 2021, and 2022.
- Implementation of Covid-19 Vaccination.
- Funding for the procurement of the Covid-19 Vaccine and for the implementation of the Covid-19 Vaccination.
- Support and facilities of ministries, agencies and local governments through fiscal facilities in the form of: tax, customs and excise facilities for the import of vaccine, vaccine raw materials and equipment needed in the production of the Covid-19 Vaccine, as well as equipment for the implementation of Covid-19 Vaccination; and those needed in the procurement and/or production of the Covid-19 Vaccine and supporting equipment for the implementation of the Covid-19 Vaccination.

2. Regulation : [149/PMK.04/2020](#)
- Date : 08 October 2020
- Title (Indonesian) : Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 34/PMK.04/2020 tentang Pemberian Fasilitas Kepabeanan dan/atau Cukai serta Perpajakan atas Impor Barang untuk Keperluan Penanganan Pandemi Corona Virus Disease 2019 (Covid-19)
- Title (English) : Second Amendment of Minister of Finance Regulation Number 34/PMK.04/2020 concerning Provision of Customs and/or Excise Facilities as well as Taxation Facilities of Imported Goods for The Purpose of Handling The Corona Virus Disease 2019 (Covid-19) Pandemic

Summary

In order to encourage national economic growth and to provide legal certainty and acceleration of services in providing customs and/or excise facilities as well as taxation on imported goods for handling the Covid-19 pandemic, the government stipulated a second amendment to Minister of Finance Regulation Number 34/PMK.04/2020. This amendment is located in Article 1, Attachment letter A, Minister of Finance Regulation Number 34/PMK.04/2020 as amended by Minister of Finance Regulation Number 83/PMK.04/2020, amended so that it becomes as listed in the Appendix which is an integral part of this Ministerial Regulation.

In addition, when this regulation comes into effect, applications for customs and/or excise and tax facilities that:

- The import customs notification has obtained the number and date of the inward manifest (BC 1.1) arrival notification document; or
- Customs notification of releasing goods from bonded logistics centers, Free Zones, bonded zones, bonded warehouses, special economic zones, and companies that receive import facilities for export purposes, have received a registration date from the Customs and Excise Office where customs obligations are fulfilled,

prior to the enactment of this regulation, the processing is completed based on the provisions stipulated in regulation 34/PMK. 04/2020 as amended by the Minister of Finance Regulation Number 83/PMK.04/2020.

3. Regulation : [145/PMK.07/2020](#)
- Date : 01 October 2020
- Title (Indonesian) : Perubahan atas Peraturan Menteri Keuangan Nomor 35/PMK.07 /2020 tentang Pengelolaan Transfer ke Daerah dan Dana Desa Tahun Anggaran 2020 dalam rangka Penanganan Pandemi Corona Virus Disease 2019 (COVID-19) dan/atau Menghadapi Ancaman yang Membahayakan Perekonomian Nasional
- Title (English) : Amendment of the Minister of Finance Regulation Number 35/PMK.07/2020 concerning Management of Transfers to Regions and Village Funds for the 2020 Fiscal Year in the context of Handling the 2019 Corona Virus Disease (COVID-19) Pandemic and/or Facing Threats that Endanger the National Economy

Summary

In order to optimize the Special Autonomy Fund and the Additional Infrastructure Fund (DTI) in the framework of Special Autonomy, the government made amendments to the Regulation of the Minister of Finance Number 35 / PMK.07 / 2020 Article 36. The changes include:

- Distribution of the adjustment of the Special Autonomy Fund and DTI allocations as referred to in Article 13 paragraph (1) shall be made starting from stage I distribution.
- Special Autonomy Funds and DTI are disbursed after the Director General of Fiscal Balance has received complete and correct distribution requirements documents.
- The distribution requirements documents as intended and proof of sending hardcopy documents are sent in Portable Document Format (PDF) to the official electronic mail account (email) of the Directorate General of Fiscal Balance.
- The Special Autonomy Fund and DTI which are not distributed by the end of the fiscal year cannot be used as an addition to the budget ceiling for the Special Autonomy Fund and DTI for the following fiscal year.
- In the event that the Special Autonomy Fund and DTI have been disbursed by taking into account the remaining Special Autonomy Fund and DTI in the RKUD at the end of the previous fiscal year, the Special Autonomy Fund and DTI are redistributed in the amount of the remaining Special Autonomy Fund and DTI in the RKUD (Regional General Cash Account) that have been taken into account in distribution.

4. Regulation : [143/PMK.03/2020](#)
- Date : 01 October 2020
- Title (Indonesian) : Pemberian Fasilitas Pajak terhadap Barang dan Jasa yang Diperlukan dalam rangka Penanganan Pandemi Corona Virus Disease 2019 dan Perpanjangan Pemberlakuan Fasilitas Pajak Penghasilan Berdasarkan Peraturan Pemerintah Nomor 29 Tahun 2020 tentang Fasilitas Pajak Penghasilan Dalam Rangka Penanganan Corona Virus Disease 2019 (Covid-19)
- Title (English) : Provision of Tax Facilities for Goods and Services Needed in the context of Handling the Corona Virus Disease 2019 Pandemic and Extension of Enforcement of Income Tax Facilities based on Government Regulation Number 29 of 2020 concerning Income Tax Facility in the context of Handling Corona Virus Disease 2019 (Covid-19)

Summary

In order to reduce the impact of the spread of Covid-19, the government feels the need to make reimbursement of the provision of tax facilities for goods and services needed for handling Covid-19 as previously stated in the Minister of Finance Regulation Number 28/PMK.03/2020. Through this replacement regulation, the government determines the provision of VAT incentives to:

- Certain Parties (Government Agencies/Agencies, Hospitals, or other parties) for the import or acquisition of Taxable Goods, the acquisition of Taxable Services, and/or utilization of Taxable Services from outside the Customs Area within the Customs Area;
- Pharmaceutical Production Industry of Vaccines and/or Medicines for the import or acquisition of vaccine and/or medicine raw materials for handling Covid-19; and
- Taxpayers who obtain vaccines and/or medicines for handling Covid-19 from the Pharmaceutical Production Industry of Vaccines and/or Medicines as referred to in letter b, which are needed in the context of handling the Covid-19 pandemic from the April 2020 Tax Period to the December 2020 Tax Period .

Then, through this regulation the government also stipulates that the implementation of the Income Tax facility in the context of handling Covid-19, will be extended so that it takes effect from 1 March 2020 to 31 December 2020.

5. Regulation : [138/PMK.05/2020](#)

Date : 28 September 2020

Title (Indonesian) : Tata Cara Pemberian Subsidi Bunga/Subsidi Margin dalam rangka Mendukung Pelaksanaan Program Pemulihan Ekonomi Nasional

Title (English) : Procedure for Giving Interest Subsidies/Margin Subsidies in order to Support The Implementation of The National Economic Recovery Program

Summary

In order to improve the interest/margin subsidies mechanism to support the implementation of the National Economic Recovery Program (PEN) as previously stated in the Minister of Finance Regulation Number 85/PMK.05/2020, through this replacement regulation, the government stipulates:

- The PEN Program Margin Interest Subsidy/Margin Subsidy is given to bank debtors, finance companies, and Government Credit Program Distribution Agencies who meet the requirements.
- The amount of the interest subsidy/margin subsidy is as follows:
 - For Debtors, Government Credit Program Channeling Agencies are regulated with the following conditions:
 - Credit/Financing ceiling up to IDR 10,000,000.00 (ten million rupiah) is given an interest subsidy/margin subsidy in the amount of interest/credit/financing margin charged to the debtor, up to 25% for 6 months effective per year or adjusted to interest rates/flat margin/equivalent annuity;
 - Credit/Financing ceiling above IDR 10,000,000.00 (ten million rupiah) up to IDR 500,000,000.00 (five hundred million rupiah) is given an Interest Subsidy/Margin Subsidy of 6% for the first 3 months and 3% for the next 3 months is effective per year or adjusted to the interest rate/flat margin/equivalent annuity; and
 - Credit/Financing Ceiling of more than IDR 500,000,000.00 (five hundred million rupiah) up to IDR 10,000,000,000.00 (ten billion rupiah) is given an Interest Subsidy/Margin Subsidy of 3% for the first 3 months and 2% for 3 effective following month per year or adjusted to an equivalent flat interest/margin/annuity rate.
 - Banking or financing company debtors are regulated with the following conditions:
 - Credit/Financing Ceiling is less than or equal to IDR 500. 000. 000, 00 (five hundred million rupiah) will be given Interest Subsidy/Margin Subsidy of 6% for the first 3 months and 3% for the next 3 months effective per year or adjusted to the interest rate/flat margin/equivalent annuity; and
 - Credit/Financing Ceiling of more than IDR 500,000,000.00 (five hundred million rupiah) up to IDR 10,000,000,000.00 (ten billion rupiah) is given an Interest Subsidy/Margin Subsidy of 3% for the first 3 months and 2% for 3 effective following month per year or adjusted to an equivalent flat interest/margin/annuity rate.

6. Regulation : [136/PMK.02/2020](#)
- Date : 22 September 2020
- Title (Indonesian) : Tata Cara Penyediaan, Pembayaran, dan Pertanggungjawaban Bantuan Pembayaran Tagihan Listrik Perusahaan Perseroan (Persero) PT Perusahaan Listrik Negara bagi Pelanggan Golongan Industri, Bisnis, dan Sosial dalam rangka Pelaksanaan Program Pemulihan Ekonomi Nasional
- Title (English) : Procedures for the Provision, Payment and Accountability of Assistance to the Payment of Electricity Bills for the State Electricity Company (Persero) PT Perusahaan Listrik Negara for Industrial, Business and Social Class Customers in the context of Implementing the National Economic Recovery Program

Summary

Through this regulation, the government determines Electricity Bill Payment Assistance in the form of assistance to pay the difference between real usage and the minimum account and exemption from expense charges or electricity bill payment for electricity customers of PT PLN (Persero) for industrial, business, and social groups with the following criteria:

- Assistance to pay less difference between real use and Minimum Account, applied to industrial, business and social customers with power 1300 VA and above.
- Free of charge or subscription fees, applied to industrial and business customers with 900 VA power and 220 VA, 450 VA and 900 VA power social groups.
- Assistance is provided for a period of 6 months starting from the electricity bill in July to December 2020. The amount of Assistance is determined as the difference between real usage and the Minimum Account and the amount of the charge or subscription fee.

7. Regulation : [134/PMK.010/2020](#)
- Date : 22 September 2020
- Title (Indonesian) : Bea Masuk Ditanggung Pemerintah atas Impor Barang dan Bahan untuk Memproduksi Barang dan/atau Jasa oleh Industri Sektor Tertentu yang Terdampak Pandemi Corona Virus Disease 2019 (COVID-19)
- Title (English) : Import Duty Borne by The Government on Import of Goods and Materials to Produce Goods and/or Services for Certain Industrial Sectors which Affected by Corona Virus Disease 2019 (Covid-19) Pandemic

Summary

Through this regulation, the government establishes payable import duty facilities paid by the government (BM DTP) with an allocation of funds that have been determined in the APBN (State Fund) for certain industrial sectors affected by the Covid-19 pandemic. The types of imported goods and materials that obtain BM DTP must meet the following conditions:

- Goods and materials have not been produced domestically;
- Goods and materials have been produced domestically but do not meet the required specifications; or
- Goods and materials have been produced domestically but the amount is not sufficient for the industry's needs according to the recommendations of the relevant ministries/agencies.

BM DTP can also be given for releasing goods and materials from outside the customs area to other places in the customs area from:

- PLB (Bonded Logistics Center);
 - Bonded Warehouse; or
 - Bonded Zone,
- issued to Certain Industrial Sector companies.

8. Regulation : [SE-024/PP/2020](#)
- Date : 09 October 2020
- Title (Indonesian) : Pelaksanaan Persidangan Pada Masa Pandemi Corona Virus Disease 2019 (Covid-19) di Pengadilan Pajak Mulai Tanggal 12 Oktober 2020
- Title (English) : Implementation of Trials during The Corona Virus Disease 2019 (Covid-19) Pandemic at The Tax Court Starting 12 October 2020

Summary

This Circular is intended as a guideline for conducting trials at the Tax Court during the Covid-19 pandemic starting on 12 October 2020. The provisions stipulated in this Circular Letter include:

- The trial at the Tax Court will be held again starting on 12 October 2020 while still implementing the health protocol.
- The trial schedule will be divided into 2 shifts each day, namely:
 - Morning Shift: 08.00 - 12.00 WIB
 - Afternoon Shift: 12.30 to 16.30 WIB
- The number of Appellate Petitioners/Plaintiffs whose dispute is examined in one trial day is considered as an effort to prevent crowds occurring within the Tax Court.
- A maximum of 10 people are present in one courtroom at each trial, namely:
 - 3 Judges;
 - 1 Substitute Registrar;
 - 1 Substitute Assistant to the Registrar;
 - 1 executor;
 - 2 people representing the Appeal Applicant/Plaintiff
 - 2 people representing the Defendant/Defendant, and
 - Those who are welcome to enter with the approval of the Panel/Single Judge.
- Session outside the domicile (SDTK) is not tied to the distribution system of trial schedules in this Circular Letter.

9. Regulation : [Permenperin 31/2020](#)
- Date : 08 October 2020
- Title (Indonesian) : Pedoman Pelaksanaan Pemanfaatan Fasilitas Bea Masuk Ditanggung Pemerintah atas Impor Barang dan Bahan untuk Memproduksi Barang dan/atau Jasa oleh Industri Sektor Tertentu yang Terdampak Pandemi *Corona Virus Disease 2019 (Covid-19)*
- Title (English) : Implementation Guidelines for Utilization of Facility on Import Duty Borne by The Government on Import of Goods and Materials to Produce Goods and/or Services for Certain Industrial Sectors which Affected by Corona Virus Disease 2019 (Covid-19) Pandemic

Summary

This Ministerial Regulation is intended to provide implementation guidelines for the utilization of government-borne import duty facilities (BM DTP) on the import of goods and materials used to produce goods or services by certain industries affected by the Covid-19 pandemic. The rules stipulated in this regulation include, among others, the types of goods and materials whose imports obtain BM DTP facilities, namely:

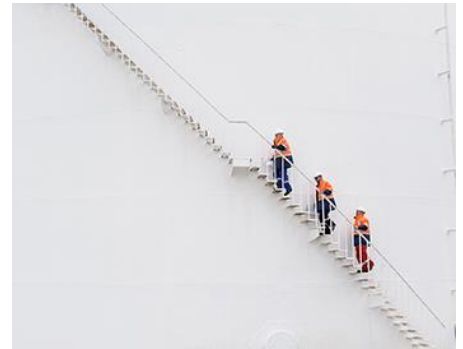
- Goods and materials that have never been produced domestically;
- Goods and materials have been produced domestically but do not meet the required specifications;
- Goods and materials have been produced domestically but the amount is not sufficient for the industry's needs in accordance with the recommendations of the relevant ministries/agencies.

In addition, BM DTP can also be given for the release of goods and materials from outside the customs area to other places in the customs area from:

- Bonded logistics center;
- Bonded warehouse; or
- Bonded Zone,

issued to Industrial Companies.

Through this regulation the government also explains the procedures for Determining the Industrial Budget Ceiling Allocation, Utilizing BM DTP, Application and Amendment of Industrial Verification Certificate (SKVI), Issuance of BM DTP Recommendations, Request for Verification of Domestic Producers' Capability, as well as reporting procedures and Administrative Sanctions applies.



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