



## Indonesia Tax Info

### Certain Documents Considered as Equal to Tax Invoice

The Directorate General of Taxation (“DGT”) issued Regulation Number PER-13/PJ/2019 (“PER-13”) on 2 July 2019 to revoke the previous regulation, PER-10/PJ/2010 (“PER-10”). PER-13 updates the list of certain documents that are considered equal to tax invoice.

Under PER-13, the followings are new documents that are considered equal to tax invoice:

- Document used for ordering tobacco products excise tape (CK-1 Document);
- Import Declaration (PIB) for the import of the taxable goods in the case there is VAT underpayment as the result of the Directorate General of Customs’ assessment.

In addition, certain documents that are considered equal to tax invoice in relation with deliverables of taxable goods or export must contain at least the details of the Indonesian taxpayers who delivers the taxable goods, including address, tax identification number, tax base, and VAT amount. There will be administrative sanctions if taxpayers fail to fulfill such requirements. Tax payment slips that are considered equal to tax invoice must be made in accordance with the prevailing tax regulations.

PER-13 also stipulates certain administrative requirements in order for VAT payers to be able to claim those certain documents as input VAT, namely:

- PIB must contain Treasury Receipt Number (NTPN), which has been registered with Indonesia Customs Authority computerized system;

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- Tax payment slips that are considered equal to tax invoice must include the name of the party who utilizes the taxable services and/ or taxable intangible goods; or name of the party who receives the taxable goods and/or services.

PER-13 shall come into force 60 days from its issuance date, i.e. 30 August 2019.

### **Update on Not-collected VAT Facility**

The Government issued Regulation Number 50 Year 2019 ("GR-50") on 4 July 2019 to revoke Government Regulation Number 69 Year 2015 ("GR-69"). GR-50 aims to boost the transportation industries' competitiveness by providing clarity and broadening the scope of deliveries eligible to access the not-collected VAT facility. Under this facility, Input VAT related to such deliveries shall be creditable and refundable.

GR-50 stipulates some major changes, inter alia:

- New types of transportation activities are added to the list of transactions subject to non-collected VAT, such as:
  - offshore aircraft rental by national airline business entities;
  - delivery of safety equipment and auxiliary items;
- For national airline industry, the type of businesses eligible to access this facility is expanded to all types of business entities (*badan usaha*), whereas under GR-69 the facility was only provided to corporate (*perusahaan*) business entity;
- GR-50 further specifies the type of ships delivery eligible to obtain the facility in the shipping industry; and
- Shipping companies with sea freight business license would not be automatically entitled to access this facility.

Similar to GR-69, GR-50 also governs that goods delivered or imported under this facility must be utilized in accordance with their initial purpose and shall not be transferred within four years (otherwise, VAT clawback shall apply). However, GR-50 now provides exception to the VAT clawback if the goods delivered or imported were transferred due to force majeure (such as uprisings, riots, natural disasters, etc. as determined by the relevant authority).

Since GR-50 will come into force effectively sixty days after 8 July 2019 (ratification date), taxpayers who are engaged in land, air, and water transportation business may wish to assess the impact of GR-50 to their business.



# Contact Persons

Questions concerning any of the subjects or issues contained in this newsletter should be directed to your usual contact in our firm, or any of the following Tax Partners:

<b>Melisa Himawan</b> Tax Managing Partner	Business Tax and Corporate License	mehimawan@deloitte.com
<b>Ali Mardi Djohardi</b>	Business Tax	alimardi@deloitte.com
<b>Balim</b>	Transfer Pricing	bbalim@deloitte.com
<b>Cindy Sukiman</b>	Business Tax	csukiman@deloitte.com
<b>Dionisius Damijanto</b>	Business Tax	ddamijanto@deloitte.com
<b>Heru Supriyanto</b>	Business Tax	hsupriyanto@deloitte.com
<b>Irene Atmawijaya</b>	Global Employer Services and Business Process Solutions	iatmawijaya@deloitte.com
<b>John Lauwrenz</b>	Business Tax	jlauwrenz@deloitte.com
<b>Roy David Kiantiong</b>	Transfer Pricing	rkiantiong@deloitte.com
<b>Roy Sidharta Tedja</b>	Business Tax, Indirect Tax and Business Process Solutions	roytedja@deloitte.com
<b>Shivaji Das</b>	Transfer Pricing	shivdas@deloitte.com
<b>Turmanto</b>	Business Tax and Global Trade Advisory (Customs)	tturmanto@deloitte.com
<b>Yan Hardyana</b>	Business Tax	yhardyana@deloitte.com

## **Deloitte Touche Solutions**

The Plaza Office Tower, 32<sup>nd</sup> Floor

Jl. M.H. Thamrin Kav 28-30

Jakarta 10350, Indonesia

Tel: +62 21 5081 8000

Fax: +62 21 2992 8303

Email: [iddttl@deloitte.com](mailto:iddttl@deloitte.com)

[www.deloitte.com/id](http://www.deloitte.com/id)



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