



## Indonesian Tax Info November 2014 edition

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### **Update on VAT Refund Procedures for Compliant Taxpayer**

The Directorate General of Tax (“DGT”) has issued a new regulation No. 25/PJ/2014 (PER-25”) regarding the Format, Content, and Procedures for Completion and Submission of Monthly VAT return, to update the VAT refund procedures specifically for Compliant Taxpayer. This is part of DGT’s effort in monitoring taxpayer’s compliance in a VAT refund process. PER-25 is an amendment of the previous DGT regulation No. 44/PJ/2010 (“PER-44”).

Based on this regulation, the submission of the VAT overpayment return for the purpose of VAT refund (i.e., in the event the taxpayer select option for “refund” upon submission of VAT return) should be supported with the following print outs:

1. Export Declaration on Taxable Goods, Taxable Services / Intangible Taxable Goods, as reported in the VAT Return Form A1;
2. VAT invoices and Return Notes / Cancellation Notes, as reported in the VAT Return Form A2;
3. Import Declaration on the import of taxable goods and / or the Tax Payment for the utilization

- of offshores intangible Taxable Goods / Taxable Services as reported in the VAT Return Form B1;
4. VAT invoices and Return Notes / Cancellation Notes, as reported in the VAT Return Form B2; and
  5. VAT invoices and Return Notes / Cancellation Notes, as reported in the VAT Return Form B3.

Document as mentioned in point 2, 4, and 5 do not need to be submitted for Compliant taxpayer who has already used electronic VAT invoice (“e-Faktur”)

Submission of the VAT overpayment returns for the purpose of VAT refund with no supporting documents as required above, will be considered as incomplete VAT returns.

VAT refund procedures in the PER-44 for taxpayers other than the Compliant taxpayers, remain unchanged.

#### **Update on Tax Exemption or Reduction Facility (Tax Holiday) for New Investment in Certain Business Sectors**

The MoF has issued regulation No. 192/PMK.011/2014 as an amendment of the previous MoF regulation 130/PMK.011/2011 (“PMK-130”) which issued on 15 August 2011. As previously known that PMK-130 serves as implementing regulation of Article 30 of Government Regulation No 94/2010 (“GR-94”). Article 29 of GR-94 stipulates that the taxpayer who makes a new investment in a pioneer industry which does not obtain tax facilities under Article 31A of the Income Tax Law can obtain exemption or reduction of income tax as mentioned in Article 18 (5) of the Investment Law No. 25/2007.

The Taxpayer who wishes to apply for a tax holiday facility under PMK-130 should submit a request to the Minister of Industry or the Head of Capital Investment Coordinating Board within 3 years from the date of issuance of this regulation which has ended on 15 August 2014. The Minister of Industry or the Head of Capital Investment Coordinating Board should then submit a recommendation to the Minister of Finance. The Minister of Finance will then issue a decision on the tax facility application in the form of a

decree after taking into consideration the recommendation issued by the Ministry of Industry or the Head of Capital Investment Coordinating Board. Through PMK-192 MoF wishes to extend the submission deadline of the request up to 15 August 2015. Further the request which submitted during the 15 August 2014 up to the effective date of this regulation, shall be processed in accordance with the preceding regulation, i.e. PMK-130.

#### **Update on Breakdown of Type of Data and Information as Well as Procedure for Delivery of Data and Information Relating to Taxation**

To increase the tax potential revenue, it is necessary for the MoF to Granting and Collection of Data and Information Relating to Taxation from other parties. Further to the issuance of GR No.31/2012 the MoF has issued implementing regulation No. 16/PMK.03/2013 (“PMK-16”) which lastly amended by MoF Regulation No. 191/PMK.03/2014 (“PMK-191”).

With issuance of PMK-191 there are in total 61 parties i.e Government agencies, institutions, associations which has obligation to provide data and information relating to taxation to the DGT. PMK-192 added 22 new parties such as:

- Ministry of Cooperatives and Small and Medium Enterprises “(Kementrian Koperasi dan UKM)”;
- Central Agency Statistics (“Badan Pusat Statistik”);
- Ministry of Public Works;
- National Election Commission (“KPU”) etc.

Moreover PMK-191 changed a few details on the types of data and information e.g. data from Capital Investment Coordinating Board. The data regarding the principle foreign investment data, Business License and expanding business license for variety business sectors data etc. These data must contains at the latest: Permit Number, Date of Permit, Name of Company, Company Address, Tax ID Number, Company phone, Company Country, Application Type, Business Line, Projects Location, Currency, and Investment Value.

# Customs Focus

## Provisions on Registered Importer of Certain Products (ITPT)

Certain products, such as electronic products, ready-made garments, toys, footwear, food and drink products, cosmetic products, and traditional and herbal medicines, can only be imported by a Registered Importer of Certain Products (ITPT). In order to improve the flow of imports of certain products, the Ministry of Trade has recently issued regulation no. 73/M-DAG/PER/10/2014 as the third amendment of regulation no. 83/M-DAG/PER/ 12/2012 on Imports of Certain Products.

MoT Regulation no. 73/M-DAG/PER/10/2014 has changed several provisions in Article 6 and added Articles 9A and 9B. The changes are as follows:

1. Article 6  
The port of destination is expanded and split into (three) categories: Dry Port, Seaport and Airport. Previously, the Dry Port was under Seaport. The objective is to reduce the traffic density at the port of Tanjung Priok, and thereby to reduce waiting time.
2. Article 9A  
There are additional liability provisions that should be verified by the surveyor at the loading port including Notification Letter (Surat Pemberitahuan Notifikasi) or Letter of Approval for distribution Certain Products (Surat Persetujuan Izin Edar Untuk Produk Tertentu). The verification or technical assessment on imports at the port of loading shall not apply to certain products imported by importers of priority lanes (LJP) as long as the certain products imported are in accordance with the line of business or groups / types of goods covered in the section as stated in the importer identification number.

3. Article 9B:  
Certain products listed in the API-P (Producer Importer Identification Number) which are imported by priority lane importers (LJP) must satisfy the following conditions:
  - a. In accordance with the line of business;
  - b. Conduct technical verification or technical import assessment at the port of loading.

This regulation is effective from 1 December 2014.

## Provisions on Standard Export Price

Any release of goods from the Indonesian customs territory is treated as an Export. In general, export of taxable goods is subject to VAT at 0%, and to protect domestic products, certain products are subject to export duty. The MoT has recently issued regulation no. 84/M-Dag/PER/10/2014 on standard export price of agricultural and forestry products that are subject to export duties.

Matters stipulated in this regulation are as follows:

1. Standard Export Price (HPE) shall be based on the reference price determined by the average price during the previous period before HPE stipulation.
2. The CIF Price for CPO shall be retrieved from Rotterdam, Malaysia and Indonesia exchanges. The HPE refers to table I (attached).
3. The CIF Price for Wood. The HPE refers to table II (attached).
4. The CIF Price for Skins/Hides. The HPE refers to table III (attached).
5. The CIF Price for Cacao Seed. The HPE refers to table IV (attached).

6. At the time of that this regulation comes into force, the previous MoT, regulation no, 60/M-Dag/PER/9/2014 on standard export price of agricultural and forestry products is revoked and declared null and void.

This regulation is effective from 1 November 2014 through – 30 November 2014 Standard Export Price (HPE) for Oil Palm, CPO, and Derivative Products. Period 1<sup>st</sup> November 2014 – 30<sup>th</sup> November 2014, for which the Standard Export Price are as follow:

Table I CPO Standard Export Price (HPE) (in USD)

| No | Description                                                                     | Included in Tariff Line              | Standard Export Price (HPE) |
|----|---------------------------------------------------------------------------------|--------------------------------------|-----------------------------|
| 1  | Oil Palm Fruit, Seeds, and Kernels                                              | 1207.10.10.00<br>1207.10.20.00       | US\$ 130 / MT               |
| 2  | Oil Cake and Other Solid Residue of Oil Palm Fruit, Seeds and Kernels           | ex. 2306.60.00.00                    | US\$ 105 / MT               |
| 3  | Crude Palm Oil (CPO)                                                            | 1511.10.00.00                        | US\$ 665 / MT               |
| 4  | Crude Palm Kernel Oil                                                           | 1513.21.10.00                        | US\$ 858 / MT               |
| 5  | Hydrogenated Crude Palm Oil                                                     | ex.1516.20.98.00                     | US\$ 673 / MT               |
| 6  | Hydrogenated Crude Palm Kernel Oil                                              | ex.1516.20.99.00                     | US\$ 886 / MT               |
| 7  | Crude Palm Olein                                                                | ex.1511.90.19.00                     | US\$ 672 / MT               |
| 8  | Crude Palm Stearin                                                              | 1511.90.11.00                        | US\$ 670 / MT               |
| 9  | Crude Palm Kernel Olein                                                         | 1513.29.13.00                        | US\$ 858 / MT               |
| 10 | Crude Palm Kernel Stearin                                                       | 1513.29.11.00                        | US\$ 858 / MT               |
| 11 | Palm Fatty Acid Distillate (PFAD) and Palm Kernel Fatty Acid Distillate (PKFAD) | ex.3823.19.90.00                     | US\$ 583 / MT               |
| 12 | Hydrogenated Crude Palm Olein                                                   | ex.1516.20.98.00                     | US\$ 699 / MT               |
| 13 | Hydrogenated Crude Palm Stearin                                                 | 1516.20.51.00<br>ex.1516.20.98.00    | US\$ 697 / MT               |
| 14 | Hydrogenated Crude Palm Kernel Olein                                            | ex.1516.20.99.00                     | US\$ 886 / MT               |
| 15 | Hydrogenated Crude Palm Kernel Stearin                                          | ex.1516.20.99.00                     | US\$ 886 / MT               |
| 16 | RBD Palm Olein                                                                  | ex.1511.90.92.00<br>ex.1511.90.99.00 | US\$ 682 / MT               |

| No | Description                                                                                                                    | Include in Tariff Line               | Standard Export Price (HPE) |
|----|--------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------|
| 17 | RBD Palm Oil                                                                                                                   | ex.1511.90.92.00<br>ex.1511.90.99.00 | US\$ 676 / MT               |
| 18 | RBD Palm Oil Stearin                                                                                                           | 1511.90.91.10<br>1511.90.91.90       | US\$ 666 / MT               |
| 19 | RBD Palm Kernel Oil                                                                                                            | 1513.29.95.00                        | US\$ 963 / MT               |
| 20 | RBD Palm Kernel Oil Olein                                                                                                      | 1513.29.94.00                        | US\$ 847 / MT               |
| 21 | RBD Palm Kernel Oil Stearin                                                                                                    | 1513.29.91.00                        | US\$ 1.185 / MT             |
| 22 | Hydrogenated RBD Palm Olein, not including that which is packaged with gross weight ≤ 25 kg and Iodine Value ≤ 49 Wijs         | ex. 516.20.98.00                     | US\$ 709 / MT               |
| 23 | Hydrogenated RBD Palm Oil, not including that which is packaged with gross weight ≤ 25 kg and Iodine Value ≤ 28 Wijs           | ex. 516.20.98.00                     | US\$ 704 / MT               |
| 24 | Hydrogenated RBD Palm Stearin, not including that which is packaged with gross weight ≤ 25 kg and Iodine Value ≤ 1 Wijs        | ex. 516.20.52.00                     | US\$ 694 / MT               |
| 25 | Hydrogenated RBD Palm Kernel Oil, not including that which is packaged with gross weight ≤ 25 kg and Iodine Value ≤ 9 Wijs     | ex. 516.20.99.00                     | US\$ 1.018 / MT             |
| 26 | Hydrogenated RBD Palm Kernel Olein, not including that which is packaged with gross weight ≤ 25 kg and Iodine Value ≤ 9 Wijs   | ex. 516.20.97.00                     | US\$ 874 / MT               |
| 27 | Hydrogenated RBD Palm Kernel Stearin, not including that which is packaged with gross weight ≤ 25 kg and Iodine Value ≤ 1 Wijs | ex. 516.20.97.00                     | US\$ 1.212 / MT             |
| 28 | RBD Palm Olein in branded packaging ≤ 20 kg                                                                                    | ex. 511.90.92.00                     | US\$ 732 / MT               |
| 29 | RBD Palm Olein in branded packaging 20 < x ≤ 25 kg                                                                             | ex. 511.90.99.00                     | US\$ 744 / MT               |
| 30 | Biodiesel from palm oil (Fatty Acid Methyl Esters)                                                                             | ex. 826.00.90.10                     | US\$ 798 / MT               |

Standard Export Price (HPE) for Wood and Hides. Period 1<sup>st</sup> November 2014 – 30<sup>th</sup> November 2014, for which the Standard Export Price are as follow: Table II Wood Standard.

Table II Wood Standard Export

| No | Description                                                                                                                                                                                                                                                        | Included in Tariff Line                                                                                           | Standard Export Price (HPE) |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------------------------|
| 1  | WOOD                                                                                                                                                                                                                                                               |                                                                                                                   |                             |
|    | A. Veneer                                                                                                                                                                                                                                                          |                                                                                                                   |                             |
|    | - Thin sheets of wood obtained by peeling or slicing from logs or sawn timber with thickness                                                                                                                                                                       | ex.4408.10.10.00<br>4408.10.30.00<br>ex 4408.10.90.00<br>ex 4408.31.00.00<br>ex 4408.39.90.00<br>ex 4408.90.00.00 |                             |
|    | 1. From Natural Forest                                                                                                                                                                                                                                             |                                                                                                                   | US\$ 700 / M3               |
|    | 2. From Planted Forest                                                                                                                                                                                                                                             |                                                                                                                   | US\$ 400 / M3               |
|    | - Wooden Sheet for packaging box, i.e. dry veneer of sengon (albizia) wood that has been smoothed on both wide sides with thickness not greater than 5 mm, width not greater than 300 mm, and length not greater than 1250 mm, which is used for making packaging. | ex.4408.90.00.00                                                                                                  | US\$ 450 / M3               |
|    | B. Wood Chips<br>- Wood in chips or particle                                                                                                                                                                                                                       | 4401.21.00.00<br>4401.22.00.00<br>ex.4401.39.00.00                                                                | US\$ 70 / ton               |
|    | - Chipwood                                                                                                                                                                                                                                                         | ex.4404.10.00.00<br>4404.20.10.00<br>ex.4404.20.90.00                                                             | US\$ 70 / ton               |
|    | C. Processed Wood<br>- Sawn wood that has been dried and smoothed on all four sides such that its surface is even and smooth with a cross-section area of 1000 mm <sup>2</sup> up to 4000 mm <sup>2</sup> from                                                     | ex. 407.10.00.00<br>to<br>ex. 407.99.90.00                                                                        |                             |
|    | 1. Meranti (Shorea)                                                                                                                                                                                                                                                |                                                                                                                   | US\$ 650 / M3               |
|    | 2. Merbau (Intsia, ironwood)                                                                                                                                                                                                                                       |                                                                                                                   | US\$ 1.000 / M3             |
|    | 3. Mixed forest varieties                                                                                                                                                                                                                                          |                                                                                                                   | US\$ 450 / M3               |
|    | 4. Other specifications                                                                                                                                                                                                                                            |                                                                                                                   |                             |
|    | - Ebony                                                                                                                                                                                                                                                            |                                                                                                                   | US\$ 3.000 / M3             |
|    | - Teak                                                                                                                                                                                                                                                             |                                                                                                                   | US\$ 1.400 / M3             |

| No | Description                                                                                                                                                                                                                           | Included in Tariff Line              | Standard Export Price (HPE) |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|-----------------------------|
|    | - Planted forest:                                                                                                                                                                                                                     |                                      |                             |
|    | a. Pine and Gmelina                                                                                                                                                                                                                   |                                      | US\$ 500 / M3               |
|    | b. Acacia                                                                                                                                                                                                                             |                                      | US\$ 300 / M3               |
|    | c. Sengon (Albizia)                                                                                                                                                                                                                   |                                      | US\$ 250 / M3               |
|    | d. Rubber                                                                                                                                                                                                                             |                                      | US\$ 300 / M3               |
|    | e. (Balsa, Eucalyptus, etc.)                                                                                                                                                                                                          |                                      | US\$ 230 / M3               |
|    | f. Sungkai (Peronema canescens)                                                                                                                                                                                                       |                                      | US\$ 350 / M3               |
|    | - Specifically for sawn wood of the merbau variety that has been dried and smoothed on all four sides such that its surface is smooth and even with cross-section area greater than 4000 mm <sup>2</sup> up to 10,000 mm <sup>2</sup> | ex.4407.29.91.00<br>ex.4407.29.92.00 | US\$ 1.200 / M3             |

Table III Hides Standard Export Price (HPE) (in USD)

| No | Description                      | Included in Tariff Line                                                                                              | Standard Export Price (HPE) |
|----|----------------------------------|----------------------------------------------------------------------------------------------------------------------|-----------------------------|
| 2  | HIDES                            |                                                                                                                      |                             |
|    | A. Raw Hides and Skins from:     |                                                                                                                      |                             |
|    | 1. Cattle and Buffalo            | ex.4101.20.10.00<br>ex.4101.20.90.00<br>ex.4101.50.10.00<br>ex.4101.50.90.00<br>ex.4101.90.10.00<br>ex.4101.90.90.00 | US\$ 6.2 / Kg               |
|    | 2. Sheep                         | 4102.10.00.00<br>4102.29.90.00<br>4102.21.00.00<br>4102.29.10.00                                                     | US\$ 10/Lembar              |
|    | 3. Goats                         | ex.4103.90.00.00                                                                                                     | US\$ 8/Lembar               |
|    | B. Pickled Hides and Skins from: |                                                                                                                      |                             |
|    | 1. Cattle and Buffalo            | ex.4101.20.10.00<br>ex.4101.20.90.00<br>ex.4101.50.10.00<br>ex.4101.50.90.00<br>ex.4101.90.10.00                     | US\$ 4.4/Square feet        |
|    | 2. Sheep                         | 4102.10.00.00<br>4102.29.10.00<br>4102.29.90.00                                                                      | US\$ 2.4/Square feet        |
|    | 3. Goats                         | ex 4103.90.00.00                                                                                                     | US\$ 2.2/Square feet        |
|    | C. Tanned skins (Wet Blue) from: |                                                                                                                      |                             |

| No | Description           | Included in Tariff Line                                  | Standard Export Price (HPE) |
|----|-----------------------|----------------------------------------------------------|-----------------------------|
|    | 1. Cattle and Buffalo | ex.4104.11.00.10<br>ex.4104.11.00.90<br>ex.4104.19.00.00 | US\$<br>5.2/Square feet     |
|    | 2. Sheep              | ex.4105.10.00.00                                         | US\$<br>3.0/Square feet     |
|    | 3. Goats              | ex.4106.21.00.00                                         | US\$<br>2.8/Square feet     |

Table IV Cocoa Beans Standard Export Price (HPE) (in USD)

| No | Description | Included in Tariff Line | Standard Export Price (HPE) |
|----|-------------|-------------------------|-----------------------------|
| 1  | Cocoa Beans | 1801.00.00.00           | US\$ 2.869 / MT             |

Standard Export Price (HPE) for Cocoa Beans.  
Period 1<sup>st</sup> November 2014 – 30<sup>th</sup> November 2014.

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