



Indonesia Tax Info October 2023

Implementing regulation on tax assessment and tax collection issuance procedures issued

On 24 August 2023, Indonesia's Minister of Finance (MoF) issued Regulation Number 80 of 2023 (PMK-80) regarding procedures for issuance of tax assessment letters (*Surat Ketetapan Pajak (SKP)*) and tax collection letters (*Surat Tagihan Pajak (STP)*). PMK-80, which comes into effect immediately upon issuance, aims to consolidate, simplify, and improve the SKP and STP issuance procedures previously stipulated in several regulations.

With the issuance of PMK-80, the following regulations are revoked:

- MoF Regulation Number 145/PMK.03/2012 (as amended by MoF Regulation Number 183/PMK.03/2015);
- MoF Regulation Number 255/PMK.03/2014;
- MoF Regulation Number 256/PMK.03/2014 (partially); and
- MoF Regulation Number 78/PMK.03/2016.

In this issue:

1. [Implementing regulation on tax assessment and tax collection issuance procedures issued](#)

Customs Focus:

2. [Updates on regulation of customs, excise, and tax on import and export of consigned goods](#)

PMK-80 covers the issuance of SKP and STP for the following types of tax:

- Income tax;
- VAT;
- Luxury-goods sales tax (LST);
- Stamp duty;
- Sales tax;
- Carbon tax; and
- Land and building tax (*Pajak Bumi dan Bangunan* (PBB)).

Previously, the issuance of SKP and STP for stamp duty and carbon tax has never been regulated. Under PMK-80, the SKP and STP issuance for these taxes follows the procedures applicable for income tax, VAT, and LST.

The tax office may conduct a tax audit on a taxpayer within the statute of limitation. The product of the tax audit will be one of the following SKP:

- Underpaid Tax Assessment Letter (*Surat Ketetapan Pajak Kurang Bayar* (SKPKB))—the amount of tax paid and/or tax credit is less than the amount of tax payable;
- Nil Tax Assessment Letter (*Surat Ketetapan Pajak Nihil* (SKPN))—the amount of tax paid and/or credited equals to the amount of tax payable; or
- Overpaid Tax Assessment Letter (*Surat Ketetapan Pajak Lebih Bayar* (SKPLB))—the amount of tax paid and/or tax credit exceeds the amount of tax payable.

An Additional Underpaid Tax Assessment Letter (*Surat Ketetapan Pajak Kurang Bayar Tambahan* (SKPKBT)) may be issued following a tax re-audit (*pemeriksaan ulang*) on new data, data not yet disclosed before, and/or taxpayer's self-disclosure, which results in additional tax payable.

An SKP covering a fiscal period (periodic SKP) can be issued in accordance with the fiscal period covered by an audit or review of withholding taxes, VAT, LST, stamp duty, sales tax, and carbon tax, with certain exceptions. Whereas an SKP covering a full or part of fiscal year can be issued for the annual corporate income tax return or annual tax return for carbon tax. An SKP for PBB covers a full calendar year.

The Directorate General of Taxation can issue an STP to collect tax payables and/or tax penalties and surcharges arising from the following conditions:

- Tax underpayment or unpaid;
- Tax penalties and surcharges;
- VAT-able entrepreneur (*pengusaha kena pajak* (PKP)) does not issue VAT invoices and/or is late in issuing VAT invoices;
- PKP issues incomplete VAT invoices (with certain exception);
- Interest compensation that should not have been granted; or
- Taxpayer is granted a tax deferral or tax installment for certain period but then fails to pay by the due date.

An STP for collecting tax penalties and surcharges may also be issued to stamp duty collectors, carbon tax collectors, and/or taxpayers carrying out activities generating carbon emission.

PMK-80 provides the following transitional provisions:

- Tax review on PBB that has been ongoing prior to the enactment of PMK-80, which results in the amount of PBB to be known or in a higher PBB payable amount than initially calculated by the taxpayer/tax subject, is to be continued and issued with an SKP PBB.
- Request for PBB refund submitted prior to the enactment of PMK-80 shall be resolved based on MoF Regulation Number 17/PMK.03/2011 regarding request for PBB refund.

Customs Focus

Updates on regulation of customs, excise, and tax on import and export of consigned goods

On 15 September 2023, the MoF issued Regulation Number 96 of 2023 (PMK-96) concerning Provisions of Customs, Excise, and Tax on Import and Export of Consigned Goods. PMK-96 revokes the previous Regulation Number 199/PMK.010/2019 (PMK-199).

The issuance of PMK-96 is essential in order to provide legal certainty, create fairness, and promote faith in business, as well as helping the government to expedite its service and improve monitoring activities and data accuracy on the import and export of consigned goods, while securing its revenue.

Salient differences between the provisions of PMK-199 and PMK-96 are as follows:

PMK-96 now requires a PPMSE carrying out import transactions of consigned goods exceeding 1,000 deliveries within one (calendar) year to partner with the DGCE.

Category	PMK-199 (Previous regulation)	PMK-96 (New regulation)
Partnership between the provider of transaction through electronic system (<i>Penyelenggara Perdagangan Melalui Sistem Elektronik (PPMSE)</i>) and the Directorate General of Customs and Excise (DGCE)	Optional.	Mandatory. PPMSE carrying out import transactions of consigned goods exceeding 1,000 deliveries within a period of one calendar year is obliged to partner with the DGCE.
Party acting as the importer	Individual as an importer is the goods recipient.	Individual as an importer is the PPMSE, comprising goods recipient or marketplace/its representative domiciled within the customs area.
Determination of consigned goods from trading	From an official assessment.	From a self-assessment of import duty, excise, and/or import tax payable.
Type of goods stipulated with “most favored nation” (MFN) tariff	Includes clothing, footwear, bags, and books.	Includes clothing, footwear, bags, books, cosmetics, bicycles, and wristwatches.
Time period for settlement of import duty, excise, and/or import tax	The appointed postal service administrator (<i>Penyelenggara Pos yang Ditunjuk (PPYD)</i>) carries out the settlement of import duty, excise, and/or import tax within 60 days since the date of letter of determination of import duty, excise, and/or import tax	<ul style="list-style-type: none"> • The PPYD carries out the settlement of import duty, excise, and/or import tax within 30 days since the date of SPPBMCP.

Category	PMK-199 (Previous regulation)	PMK-96 (New regulation)
	payment (<i>Surat Penetapan Pembayaran Bea Masuk, Cukai, dan/atau Pajak</i> (SPPBMCP)). Late settlement of import duty can result in an administration sanction in the form of fine .	<ul style="list-style-type: none"> Late settlement of import duty can result in an administration sanction in the form of fine of 10% of the import duty that must be settled.
Consignment Note (CN) status	<ul style="list-style-type: none"> Treatment as a non-customs notification; Provision on elements of data. 	<ul style="list-style-type: none"> Treatment as a customs notification; Addition to elements of data.
Additional requirement for temporary storage (<i>tempat penimbunan sementara/TPS</i>) of consigned goods	Covered	Added with the requirement of dividers.
Procedure for Warning, Suspension, and Revocation	There are neither warning provisions and nor criteria for suspension and revocation of postal service administrator.	There is an additional procedure of warning provisions and criteria for suspension and revocation of postal service administrator.
Goods physical inspection	Provisions related to goods physical inspection by Customs and Excise Officials.	Provisions related to goods physical inspection by Customs and Excise Officials are added with a possibility for laboratory inspection.
Export of consigned goods	Covered in a separate regulation.	Covered in this regulation.

PMK-96 will take effect as from 17 November 2023.

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