

NEW REGULATION ON THE IMPLEMENTATION OF TAXPAYER'S STATUS CONFIRMATION AND FISCAL FACILITIES FOR INFRASTRUCTURE PROJECTS



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Published every two weeks, DDTC Newsletter provides a summary of key tax law changes, both the current modifications and changes in taxation regulations, particularly those pertaining to domestic policies.

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NEW REGULATION ON THE IMPLEMENTATION OF TAXPAYER'S STATUS CONFIRMATION AND FISCAL FACILITIES FOR INFRASTRUCTURE PROJECTS

Implementation of KSWP in Certain Public Services within the Ministry of Finance

Minister of Finance Sri Mulyani Indrawati has released a regulation on the implementation of Taxpayer's Status Confirmation (*Konfirmasi Status Wajib Pajak/KSWP*) for the provision of certain public services within the Ministry of Finance.

The provisions on the implementation of KSWP are outlined in the Minister of Finance Regulation No. 147/PMK.01/2020 concerning the Implementation of Taxpayer's Status Confirmation in the Context of the Provision of Certain Public Services within the Ministry of Finance ([MoF Reg. 147/2020](#)). Promulgated on 22 October 2020, this regulation has come into effect thereafter.

The regulation has been released due to the need to increase monitoring and supervision of the fulfillment of taxpayers' tax obligations through KSWP in the provision of certain public services within the Ministry of Finance. This is aimed at optimizing state revenues from the tax and non-tax sectors.

Additionally, the implementation of KSWP as regulated under this regulation constitutes part of a more optimal corruption prevention effort by ministries/agencies, local governments, and other stakeholders.

Referring to Article 1 paragraph 2 of MoF Reg. 147/2020, KSWP constitutes an activity carried out by certain public service providers within the Ministry of Finance before providing certain public services to obtain information on taxpayer's status. Information on taxpayer's status refers to information provided by the DGT in the framework of implementing KSWP for certain public services.

Certain public services, on the other hand, refer to an activity or a series of activities aimed at meeting the need for services as per statutory provisions for every citizen and resident for goods, services, and/or administrative services provided by the Ministry of Finance.

This regulation stipulates that units within the Ministry of Finance providing certain public services must perform KSWP to obtain information on taxpayer's status. The information on taxpayer's status may contain valid or invalid status.

If the taxpayer's status is valid, the process of providing certain public services may be proceeded as per statutory provisions. Conversely, if the taxpayer's status is invalid, the application for certain public services will not be further processed.

Certain public service applications that are not further processed may be reapplied after the public service applicant obtains a valid taxpayer's status as per statutory provisions in the taxation sector. In further detail, certain public services include 36 services as shown in Table 1.

KSWP is performed electronically through a relevant organizational unit information system which is connected to the Ministry of Finance information system. Moreover, KSWP may also be performed through an application provided by the Ministry of Finance. However, in the event that KSWP cannot be performed electronically, KSWP may be performed non-electronically or manually.

In connection with the issuance of MoF Reg. 147/2020, on 24 November 2020, the DGT released Announcement No. PENG-208/PJ/PJ.01/2020 concerning the Implementation of Taxpayer's Status Confirmation the Provision of Services to Tax Consultants ([PENG-208/2020](#)).

Through this announcement, DGT emphasizes that one of the types of public services regulated under MoF Reg. 147/2020 is service for tax consultants. In further detail, the types of services for tax consultants under MoF Reg. 147/2020 include the following 6 services:

- (i) tax consultant practice license;
- (ii) upgrade of tax consultant practice license;
- (iii) extension of the tax consultant license card validity period;
- (iv) re-issuance of a copy of the tax consultant practice license and/or license card due to loss;
- (v) re-issuance of tax consultant practice license card due to changes in personal data; and
- (vi) legalization of a copy of the tax consultant practice license and/or tax consultant practice license card.

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Table 1 Certain Types of Public Services in the Framework of Implementing KSWP

1. licensing of public appraiser;	19. licensing of main dealers (banks and securities companies);
2. licensing of public appraiser office;	20. licensing of state sharia securities auction participants (banks and securities companies);
3. licensing of public appraiser branch office;	21. licensing of government bond distribution partners;
4. licensing of public actuaries;	22. customs expert certification;
5. licensing of actuarial consultant office;	23. customs registration;
6. licensing of public accountant;	24. unblocking access to customs;
7. registration of public non-accountant partner;	25. permits of bonded storage;
8. licensing of a public accounting firm;	26. permits of temporary storage;
9. licensing of public accountant branch office;	27. permits of import facility for export;
10. registration of registered accountant;	28. licensing of goods subject to excise manufacturer identification number;
11. licensing of accountant office;	29. licensing of door to door service companies;
12. licensing of accountant branch office;	30. licensing of bonded logistics center;
13. operational licensing of national private auction houses, state-owned enterprises (Badan Usaha Milik Negara/BUMN), and region-owned enterprises (Badan Usaha Milik Daerah/BUMD);	31. tax consultant practice license;
14. operational licensing of joint venture national private auction houses, BUMN, and BUMD, and/or cooperating foreign private companies;	32. upgrade of tax consultant practice license;
15. application for the utilization of state-owned goods that is with the goods manager or goods user by means of a leasing mechanism, cooperation in utilization, cooperation in providing infrastructure, build-operate-transfer, or build-transfer-operate;	33. extension of the tax consultant license card validity period;
16. appointment of Class II Auction Officials;	34. re-issuance of a copy of the tax consultant practice license and/or license card due to loss;
17. application for an extension of the term of office as Class II Auction Official, and/or change of name of Class II Auction Official;	35. re-issuance of tax consultant practice license card due to changes in personal data; and
18. request for auction of execution and non-execution of goods owned by private companies, legal entities, or business entities;	36. legalization of a copy of the tax consultant practice license and/or tax consultant practice license card.

Source: MoF Reg. 147/2020.

All applicants applying for said services to the Director General of Taxes must fulfill the requirements as stipulated in the Minister of Finance Regulation No. 111/PMK.03/2014 concerning Tax Consultants (MoF Reg. 111/2014) and are required to perform KSWP.

KSWP is implemented to obtain information on taxpayer's status in the form of Taxpayer Identification Number (*Nomor Pokok Wajib Pajak/NPWP*) and Annual Income Tax Return in the last two years containing valid status. Six steps must be undertaken to obtain taxpayer status information through the KSWP system.

First, access <https://djponline.pajak.go.id> webpage. *Second*, log in using NPWP and password. *Third*, select the service menu. *Fourth*, select the KSWP info menu. *Fifth*, in the "My obligation fulfillment profile" section, select confirmation of taxpayer's status. *Sixth*, after entering the security code, the status of the NPWP and Annual Income Tax Return for the last 2 years will appear.

If the information on taxpayer's status is invalid, the service provision process may continue as per statutory provisions. If the taxpayer's status is invalid, the application for services will not be further processed.

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New Regulation on the *Ex-Officio* Granting of Taxpayer Identification Numbers

The Directorate General of Taxes has issued a new regulation concerning the guidelines for the *ex-officio* issuance of taxpayer identification number (*Nomor Pokok Wajib Pajak/NPWP*) in connection with the provision of interest or margin subsidies to business actors that take advantage of the national economic recovery program.

The renewal of the technical guidelines is regulated under the Director General of Taxes Regulation No. PER-19/PJ/2020 concerning Technical Guidelines for the *Ex-Officio* Issuance of Taxpayer Identification Numbers in Relation to the Granting of Interest Subsidies/Margin Subsidies to Debtors to Support the Implementation of the National Economic Recovery Program ([PER-19/2020](#)).

When this regulation comes into force, the Director General of Taxes Regulation No. PER-13/PJ/2020 shall be declared revoked and invalid. The new regulation will come into effect on 6 November 2020.

This regulation stipulates that the interest subsidy/margin subsidy is given to bank debtors, financing companies, and Government Credit Program Distribution Agencies (*Lembaga Penyalur Program Kredit Pemerintah*). These banking and finance company debtors must meet five criteria.

First, banking debtors and financing companies constitute micro, small, medium-sized enterprises, cooperatives, and/or other debtors with a maximum credit/financing ceiling of IDR10 billion. *Second*, having a credit/financing debit tray until 29 February 2020. *Third*, not included in the national blacklist. *Fourth*, included in current performing loan category calculated as of 29 February 2020. *Fifth*, having an NPWP or registered to obtain an NPWP.

DGT may grant NPWP for debtors *ex-officio*. Further, the *ex-officio* granting of NPWP to debtors is based on the results of administrative research. The administrative research is, among others, based on data obtained by the DGT from the Directorate General of Treasury, based on data on debtors that receive interest subsidies or margin subsidies provided by the Financial Services Authority (*Otoritas Jasa Keuangan/OJK*). On another, administrative research is also carried out using data and/or other information held by the DGT.

Based on the results of administrative research on debtor data, the DGT *ex-officio* issues the Central NPWP through the DGT's decree regarding the *ex-officio* issuance of an NPWP in connection with the granting of interest subsidies/margin subsidies. The decree is prepared as per the sample format contained in the appendix which constitutes an integral part of this regulation.

If the debtor that is given a Central NPWP has a place of business that is in the work area of a different tax office (*Kantor Pelayanan Pajak/KPP*) from his place of residence or domicile, said debtor is required to register for a branch NPWP. Self-registration to obtain a branch NPWP is submitted to the KPP or Tax Services, Dissemination, and Consultation Service Office (*Kantor Pelayanan Penyuluhan dan Konsultasi Perpajakan/KP2KP*) whose working area covers the place of business.

The DGT submits the NPWP issued *ex-officio* to the Directorate General of Treasury to support the administration of the granting of interest/margin subsidies in the national economic recovery program (*Pemulihan Ekonomi Nasional/PEN*).

Based on the *ex-officio* issuance of an NPWP that is in accordance with the actual situation, the debtor may apply for Electronic Filing Identification Number (EFIN) activation and/or submit another request for NPWP card and Certificate of Registration (*Surat Keterangan Terdaftar/SKT*) at the KPP or Tax Services, Dissemination, and KP2KP according to the taxpayer's residence.

Based on the debtor's request or *ex-officio*, taxpayer data and taxpayer's place of registration may be changed, non-effective taxpayers may be reactivated, and/or NPWP may be revoked.

If a debtor meets the criteria to be given an interest subsidy/margin subsidy to support the implementation of PEN but is not listed in the DGT's decree, said debtor may apply for taxpayer registration.

To validate the accuracy of the debtor's NPWP data, the creditor may confirm the debtor's NPWP data through certain designated channels and/or through tax application service providers.

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Fiscal Facilities for the Preparation and Implementation of Work Project Transactions for Infrastructure Provision

The government has issued a regulation on the granting of facilities for the preparation and implementation of work project transactions of cooperation projects between the Government and Business Entities (*kerja sama pemerintah dengan badan usaha/KPBU*) in infrastructure provision.

This policy is outlined in the Minister of Finance Regulation No. 180/PMK.08/2020 concerning Facilities for the Preparation and Implementation of Transactions of Cooperation Projects between the Government and Business Entities in the Provision of Infrastructure ([MoF Reg. 180/2020](#)).

The facilities referred to in this regulation are among the fiscal policies prepared, provided, and implemented to support the provision of infrastructure carried out through public private partnership (PPP) to provide services to the public.

The implementation of these facilities takes into account five principles, i.e. state financial capacity, fiscal sustainability, fiscal risk management, the accuracy of targeted uses, and budget efficiency.

The fiscal facilities are provided to assist the person in charge of the cooperation project (*Penanggung Jawab Proyek Kerja Sama/PJPK*) in increasing the effectiveness of the preparation and implementation of PPP project transactions, to meet the quality and time specified. There are three objectives in providing these fiscal facilities.

First, aligning, controlling, and integrating the process of providing fiscal facilities. *Second*, building project documents (business cases) required in the preparation and implementation of PPP project transactions. *Third*, ensuring the achievement of the PPP project objectives to provide services to the society according to the stipulated standards.

Fiscal facilities are provided for three things, i.e. priority PPP projects, oil refinery PPP projects, and/or other PPP projects that meet the criteria stipulated under this regulation. These fiscal facilities are provided for PPP projects that meet five criteria. *First*, for priority PPP projects, the PJPK has prepared a preliminary study as per statutory regulations. *Second*,

for the oil refinery PPP project, the PJPK has compiled a preliminary study and conducted public consultation and based on the results of the public consultation, provides benefit society.

Third, the PJPK has formed a PPP team consisting of parties with adequate authority and capacity in decision making required for the sustainability of the facilities according to the time norm. *Fourth*, the PJPK already establishes business plans if the PJPK is the director of a state-owned company (*Badan Usaha Milik Negara/BUMN*) or a region-owned company (*Badan Usaha Milik Daerah/BUMD*). *Fifth*, the PJPK has prepared land acquisition documents for the PPP project for which the facilities are requested. Facilities are provided for the PPP project preparation stage and the PPP transaction implementation stage.

Facility funds originate from the state budget (*Anggaran Pendapatan dan Belanja Negara/APBN*) and/or other legitimate sources. To obtain these facilities, an application for the facilities is required. The PJPK submits the request for these facilities to the minister of finance, in this case, the Director General of Budget Financing and Risk Management.

With regard to the request, the minister of finance through the Directorate General of Budget Financing and Risk Management conducts an evaluation. The evaluation is intended to check the fulfillment of the criteria applicable to the PPP project for which the facilities are requested while taking into account the feasibility of the project, the feasibility of the PJPK to implement the project, and the benefits to the community. If the application for the facilities meets the criteria and requirements, the minister of finance will issue a facility approval letter to the PJPK. On the other hand, if the application for the facilities has not met the criteria or does not meet the criteria, the minister of finance will issue a letter stating that the facilities cannot be provided, along with corrective input. The facilities may be implemented by the minister of finance, BUMN through special assignments, or international institutions.

The duration of the facilities is determined by the Directorate General of Budget Financing and Risk Management based on project work plans and similar project work plans that have been provided with the facilities as a comparison. The implementation period of these facilities is stated in the master agreement. The extension of the facility implementation period may be given by considering the potential, effectiveness, and efficiency in the completion of the facilities.

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Moreover, this regulation stipulates the preparation, submission, and receipt of outputs. The use and circulation of outputs and/or all output-related documents prepared or produced in the framework of implementing the facilities shall be regulated in the master agreement. The granting of the facilities ends when the purpose of providing these facilities is achieved, the facility period in the agreement ends, or is terminated by the minister of finance.

When this ministerial regulation comes into effect, MoF Reg. 73/PMK.08/2018 shall be declared revoked and invalid. This regulation has been in effect as of 23 November 2020.

Tax Receivable Accounting Guidelines

Director General (Dirjen) of Taxes Suryo Utomo has released the Director General of Taxes Regulation No. PER-20/PJ/2020 concerning Tax Receivable Accounting Guidelines ([PER-20/2020](#)). This regulation has been released to realize uniform accounting treatment of tax receivable accounts in the financial statements of the Directorate General of Taxes (DGT), thus, they are in line with the accrual basis as mandated by Government Regulation No. 71 of 2010 concerning Government Accounting Standards ([Gov. Reg. 71/2010](#)).

Enacted on 9 November 2020, this regulation comes into effect for the preparation of the Annual Financial Statement for the 2020 Fiscal Year. The enactment of this regulation simultaneously repeals the former regulation, i.e. the Director General of Taxes Regulation No. PER-8/PJ/2009 concerning Tax Receivable Accounting Guidelines ([PER-8/2009](#)).

Financial Statements under PER-20/2020 refer to a form of government responsibility for the implementation of the State Budget in the form of Statement of Budget Realization, Cash Flow Statement, Operating Reports, Statement of Changes in Budgetary Surplus Balance (*Saldo Anggaran Lebih/SAL*) Reports, Statement of Changes in Equity, Balance Sheet, and Notes to Financial Statements.

On another note, this regulation defines tax receivables as receivables arising from accrued taxes, including administrative penalties in the form of interest, fines, or increases as stated in the notice of tax assessment or similar documents based on the statutory provisions of in the tax sector that have not been paid until the end of the Financial Statement period.

Article 2 paragraph (1) PER-20/2020 states that every vertical organizational unit within the DGT constitutes an accounting entity that is required to perform accounting for tax receivables. An accounting entity, according to Article 1 paragraph 2 of PER-20/2020, refers to a government unit that uses budget/goods and is, therefore, obliged to perform accounting and prepare financial statements to be incorporated in the reporting entity.

However, slightly different from the former regulation, the accounting of tax receivables under PER-20/2020 includes the recognition, measurement, recording, presentation, and disclosure of tax receivables in financial statements.

Formerly, under PER-8/2009, the implementation of accounting for tax receivables only included administration of tax receivables and tax collection, presentation, and disclosure of tax receivables in financial statements.

Tax receivables in the financial statements are presented as per the guidelines in the Appendix of PER-20/2020. These guidelines outline that when tax receivables occur, are recorded, and valued are determined based on the applicable tax collection system and the asset recognition accounting basis as stipulated in Government Accounting Standards (*Standar Akuntansi Pemerintah/SAP*).

In further detail, the appendix of this regulation defines the guidelines for recognizing tax receivables, measuring tax receivables, recording tax receivables, presenting tax receivables, and disclosing tax receivables.

The guidelines for recording tax receivables outline how to record the addition or reduction of tax receivable balances, incoming transfers, outgoing transfers, allowance for tax receivables, recovery of written-off tax receivables, and tax receivable collection write-offs.

Each scope in the guidelines outlines the basis for the Statement of the Government Accounting Standards (*Pernyataan Standar Akuntansi Pemerintahan/PSAP*) referred to along with examples of journaling. Moreover, Appendix PER-20/2020 sets out the guidelines for the treatment of tax receivables in foreign currencies.

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Regulation on the Revisions to Trade in Excisable Goods Paid by Attaching Excise Bands

The Ministry of Finance has amended the provisions on trade in excisable goods (*Barang Kena Cukai/BKC*) of which the excise is paid by attaching excise bands. These provisions are outlined in the Minister of Finance Regulation No. 176/PMK.04/2020 concerning Amendments to the Minister of Finance Regulation No. 67/PMK.04/2018 concerning Trade in Excisable Goods of which the Excise is Paid by Attaching Excise Bands or Affixing Other Excise Acquittal Marks ([MoF Reg. 176/2020](#)).

Promulgated on 12 November 2020, the ministerial regulation contains four changes and additions to several provisions. *First*, changes in the definition of tobacco extract and essence as stated in Article 1 paragraph (18). This article includes an additional type of tobacco extract and essence, i.e. liquid and heater in one unit (cartridge).

Next, changes in the definition also render changes to the contents of Appendix A and B point 8. The appendix adds cartridge to the type of other processed tobacco products (*Hasil Pengolahan Tembakau Lainnya/HPTL*) in the form of tobacco extract and essence.

Second, Article 3 includes a change in paragraph (1), and one paragraph is added, i.e. paragraph (6). Article 3 paragraph (1) adds the word conditions in the wording of the article. Article 3 paragraph (1) states that BKC of which the excise is paid by attaching excise bands or affixing other excise acquittal marks must be packed in packages for retail sale with certain conditions and contents.

The additional Article 3 paragraph (6) stipulates BKC whose excise is paid by attaching excise bands or affixing other excise acquittal marks of which the contents of the packages for retail sales do not match the contents of the packages, including BKC and violate provisions in the excise sector.

Third, one additional paragraph in Article 4. Article 4 paragraph (3) confirms that an intact packaging for retail sales is a package that is in direct contact with BKC and can only be opened on one side of the package.

Fourth, amendments to Article 11. Through these changes, the Head of the Customs and Excise Office on behalf of the minister is no longer able to revoke

the decision on the excise tariff, in the event that a manufacturer or importer violates the provisions under Article 3 paragraph (2) to paragraph (4).

Article 3 paragraph (2) to paragraph (4) stipulate the contents of packages for each type of domestically-produced tobacco products, imported tobacco, and the contents of retail sales packages for beverages containing domestically-produced or imported ethyl alcohol.

DGCE Releases Technical Guidelines for Excise Band Services

The Directorate General of Customs and Excise (DGCE) has released a regulation on technical guidelines related to excise band services at the turn of the 2020 fiscal year to the 2021 fiscal year.

The technical guidelines are outlined in the Director General of Customs and Excise Circular No. SE-17/BC/2020 concerning Excise Band Services Related to the Change of Fiscal Year 2020 to Fiscal Year 2021 ([SE-17/2020](#)). This regulation has been released to optimize services and monitoring of excise bands as well as to standardize understanding of regulations in connection with the change of fiscal year.

This regulation consists of four scopes. *First*, the guidelines for the application for the supply of excise bands (*Permohonan Penyediaan Pita Cukai/P3C*), ordering of excise band (CK-1/CK-1A), and collection of excise bands at the turn of the 2020 fiscal year to the 2021 fiscal year.

Referring to Article 1 paragraphs 2 and 3 of the Directorate General of Customs and Excise Regulation No. PER-45/BC/2016 concerning the Supply and Ordering of Excise Bands, P3C refers to an excise document used by entrepreneurs to apply for the supply of excise bands prior to filing an ordering document of excise bands for tobacco products or beverages containing ethyl alcohol (*Minuman Mengandung Etil Alkohol/MMEA*).

On the other hand, application for the ordering of tobacco products excise bands (CK-1) or MMEA excise bands (CK-1A) refers to excise documents used by entrepreneurs to apply for the ordering of excise bands for tobacco products or MMEA.

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The first scope describes the submission deadline for P3C for excisable goods (*Barang Kena Cukai/BKC*) in the form of tobacco products and MMEA. The P3C deadlines for each BKC are classified into two groups, i.e. for 2020 design P3C and 2021 design P3C.

In further detail, the submission deadlines for 2020 design P3C for tobacco products and MMEA for the December 2020 supply period can be seen in Table 1.

This regulation also specifies that the application for services of the Ordering of Excise Bands for Tobacco Products (CK-1) at the Customs and Excise Primary Service Office (*Kantor Pelayanan Utama Bea dan Cukai/KPUBC*) or the Customs and Excise Control and Service Office (*Kantor Pengawasan dan Pelayanan Bea*

dan Cukai/KPPBC) and the collection of 2020 design excise bands at the head office and KPUBC or KPPBC shall be carried out no later than 31 December 2020.

In contrast, details of the submission deadlines for 2021 design P3C for tobacco products and MMEA for January 2021 supply period can be seen in Table 2.

This regulation outlines the number of excise bands that can be submitted by manufacturers through the Initial P3C for the January 2021 supply period, calculated based on risk and classified into four calculation bases as follows:

Table 2 Submission Deadlines for 2020 Design P3C for Tobacco Products and MMEA for December 2020 Supply Period

1. Submission deadlines of 2020 design P3C for tobacco products for December 2020 supply period			
Entrepreneurs	Types of P3C	In the Form of Electronic Data	In the Form of Writing on Form
Manufacturers	Initial	Recorded from 1 to 10 November 2020	Received at the Head Office from 1 to 10 November 2020
	Additional	Recorded no later than 25 November 2020	Received at the Head Office no later than 25 November 2020
	Additional Permission from the Head of Office	Recorded together with the recording of the KPUBC or KPPBC approval letter no later than 30 November 2020.	Received at the Head Office no later than 30 November 2020
Importers	Initial	Recorded from 1 to 30 November 2020	Received at the Head Office from 1 to 30 November 2020
	Additional Permission from the Head of Office	Recorded together with the recording of the KPUBC or KPPBC approval letter no later than 30 November 2020.	Received at the Head Office no later than 30 November 2020
2. Submission deadlines of 2020 design P3C for MMEA for December 2020 supply period			
Pengusaha	Types of P3C	In the Form of Electronic Data	In the Form of Writing on Form
Pengusaha Pabrik	Initial	Recorded from 1 to 10 November 2020	Received at the Head Office from 1 to 10 November 2020
	Additional Permission from the Head of Office	Recorded together with the recording of the KPUBC or KPPBC approval letter no later than 30 November 2020.	Received at the Head Office no later than 30 November 2020
Importer	Initial	Recorded from 1 to 30 November 2020	Received at the Head Office from 1 to 30 November 2020
	Additional Permission from the Head of Office	Recorded together with the recording of the KPUBC or KPPBC approval letter no later than 30 November 2020.	Received at the Head Office no later than 30 November 2020
Notes:			
1. Head Office refers to the head office of the Directorate General of Customs and Excise.			
2. KPUBC stands for <i>Kantor Pelayanan Utama Bea dan Cukai</i> .			
3. KPPBC stands for <i>Kantor Pengawasan dan Pelayanan Bea dan Cukai</i> .			

Source: [SE-17/2020](#), processed by the author.

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Table 3 Submission Deadlines for 2021 Design P3C for Tobacco Products and MMEA for January 2021 Supply Period

1. Submission deadlines of 2021 design P3C for tobacco products for January 2021 supply period			
Entrepreneurs	Types of P3C	In the Form of Electronic Data	In the Form of Writing on Form
Manufacturers	Initial	Recorded from 1 to 15 December 2020	Received at the Head Office from 1 to 15 December 2020
	Additional	Recorded no later than 25 December 2020	Received at the Head Office no later than 25 December 2020
	Additional Permission from the Head of Office	Recorded together with the recording of the KPUBC or KPPBC approval letter no later than 31 December 2020.	Received at the Head Office no later than 31 December 2020.
Importers	Initial	Recorded from 1 to 31 December 2020	Received at the Head Office from 1 to 31 December 2020
	Additional Permission from the Head of Office	Recorded together with the recording of the KPUBC or KPPBC approval letter no later than 31 December 2020.	Received at the Head Office no later than 31 December 2020
2. Submission deadlines of 2021 design P3C for MMEA for January 2021 supply period			
Entrepreneurs	Types of P3C	In the Form of Electronic Data	In the Form of Writing on Form
Manufacturers	Initial	Recorded from 1 to 15 December 2020	Received at the Head Office from 1 to 15 December 2020
	Additional Permission from the Head of Office	Recorded together with the recording of the KPUBC or KPPBC approval letter no later than 31 December 2020	Received at the Head Office no later than 31 December 2020
Importers	Initial	Recorded from 1 to 31 December 2020	Received at the Head Office from 1 to 31 December 2020
	Additional Permission from the Head of Office	Recorded together with the recording of the KPUBC or KPPBC approval letter no later than 31 December 2020	Received at the Head Office no later than 31 December 2020

Source: [SE-17/2020](#), processed by the author.

- (i) Low-risk HT manufacturers, the number of excise bands submitted through the initial P3C is no more than 100% of the monthly production limit of the manufacturer class.
- (ii) Medium-risk HT manufacturers, at most 50% of the monthly production limit of the manufacturer class.
- (iii) High-risk HT manufacturers, at most 25% of the monthly production limit of the manufacturer class.
- (iv) MMEA manufacturers, according to monthly requirements by considering production capacity data.

Next, the location for the supply of 2021 design excise bands for tobacco products for manufacturers is determined as per the calculation of the number of excise bands ordered based on CK-1 for the period of November 2019 to October 2020.

Second, guidelines for enumerating excise bands at the head office, KPUBC, or KPPBC that are not realized with CK-1/CK-1A. This regulation outlines that after the end of the 2020 fiscal year, the Deputy Director of Excise Settlement and Restitution, the Head of KPUBC, or the Head of KPPBC who manages the 2020 design excise bands are to enumerate excise bands by 30 January 2021.

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The second scope also includes guidelines for monitoring the payment of replacement costs for the supply of excise bands. This regulation emphasizes that the Head of KPUBC or KPPBC must monitor the settlement of bills for replacement costs for the supply of excise bands that are not realized using CK-1/CK-1A.

Third, guidelines for the deadline for attaching excise bands and enumerating the inventory of excise bands at importers' factories or places of business. This regulation stipulates that the deadline for attaching 2020 design excise bands is no later than 1 February 2021.

Further, the Head of KPUBC or KPPBC must enumerate the inventory of tobacco product excise bands and MMEA excise bands that have not been attached until 1 February 2020 no later than 1 March 2021.

Fourth, guidelines for the re-entry of BKC whose excise is paid by attaching excise bands, in the framework of reprocessing or destroying BKC. This regulation

stipulates that the Excisable Goods Mutations Notice (*Pemberitahuan Mutasi BKC/CK-5*) in the context of reprocessing or destroying BKC that have been attached with the 2020 design excise bands are to be submitted no later than 1 June 2021.

Next, the re-entry of BKC from free circulation into the factory for reprocessing or destruction is carried out within a maximum period of 30 days as of the date of Excisable Goods Mutations Notice (CK-5).

Conversely, the re-entry of BKC from free circulation into the extermination place to be destroyed outside the factory is carried out within a maximum period of 30 days as of the date of Excisable Goods Mutations Notice (CK-5).

If the entry date falls on a holiday or a day declared as a holiday, however, the entry shall be made on the last working day before the holiday or the day declared as a holiday. The regulation was promulgated by the Director General of Customs and Excise Heru Pambudi on 30 October 2020.

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