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CERTAIN STRATEGIC TAXABLE GOODS NOT SUBJECT TO VAT AND NEW REGULATIONS ON IMPORT DUTIES AND EXCISE



ABOUT DDTC

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Our firm consists of consultation services (DDTC Consulting), a center for review and research (DDTC Fiscal Research), taxation journals (DDTC Working Paper), a training center (DDTC Academy), a provider of tax law documents (Perpajakan.id), a library (DDTC Library), and taxation news portal (DDTC News).

ABOUT DDTC Newsletter

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.

Contents

- **New Regulation on Certain Strategic Taxable Goods Not Subject to VAT**
- **Provisions on Safeguard Import Duties on Imports of Textile Products**
- **Relaxation of the Postponement Period of Excise Payment**
- **Relaxation of Periodic Excise Payment Deadline for Manufacturers**
- **New Provisions on Import Duty Exemptions on Imports of Weapons, Ammunition, and Military Equipment**
- **Other Recent Taxation Regulations**

Table of Contents

New Regulation on Certain Strategic Taxable Goods Not Subject to VAT	3
Provisions on Safeguard Import Duties on Imports of Textile Products	4
Relaxation of the Postponement Period of Excise Payment	5
Relaxation of Periodic Excise Payment Deadline for Manufacturers	6
New Provisions on Import Duty Exemptions on Imports of Weapons, Ammunition, and Military Equipment	7
Procedures for the Entry, Transfer, and Release of Goods in Special Economic Zones	8
Procedures for the Imposition of Preferential Rates Based on IC-CEPA	9
Postponement of Trial Proceedings and Temporary Suspension of Face-to-Face Services	10
The Implementation of Face-to-Face Trial Proceedings and Administrative Services	12
Procedures for Face-to-Face Trial and Administrative Services	13

CERTAIN STRATEGIC TAXABLE GOODS NOT SUBJECT TO VAT AND NEW REGULATIONS ON IMPORT DUTIES AND EXCISE

New Regulation on Certain Strategic Taxable Goods Not Subject to VAT

Meet Our Experts



Awwaliatul Mukarromah, S.I.A, BKP
Assistant Manager of DDTC Fiscal Research
awwa@ddtc.co.id



Hamida Amri Safarina, SH
Researcher of Tax Research & Training Services
hamida@ddtc.co.id

Awwaliatul Mukarromah is an Assistant Manager of DDTC Fiscal Research at DDTC. She is the former editor of DDTCNews and also the former Editor-in-Chief of InsideTax semi journal magazine in 2016. She has attended several internal seminars and courses, two most recent of which include "Global E-Commerce Conference," held by World Customs Organization in Beijing, China in 2018 and "Global Tax: Driving the Future," held by Harvard Kennedy School & Irish Tax Institute in Dublin, Ireland in 2019.

Hamida Amri Safarina is a Researcher at DDTC whose coverage consists of fiscal policy, international taxation, tax administration, tax law, and tax dispute. The holder of a Bachelor's degree in Law from Gadjah Mada University is also a certified PKPA from the Indonesian Advocates Association (PERADI).

The government has issued new provisions on certain strategic taxable goods (*Barang Kena Pajak/BKP*) that are not subject to VAT. The policy is outlined in Government Regulation No. 70 of 2021 concerning Supplies of Certain Strategic Taxable Goods that are Not Subject to VAT ([Gov. Reg. 70/2021](#)).

This regulation has been issued with the aim of providing more legal certainty and promoting national development by improving the availability of strategic goods, such as anode slime and gold granules.

Gov. Reg. 70/2021 revises the former regulation, i.e. [Gov. Reg. 106/2015](#). The provisions have been revised as the regulation on the facility of non-collection of VAT on supplies of anode slime and gold granules no longer complies with the development and legal needs of the community.

Article 1 paragraph (1) states that certain strategic BKP on whose supplies VAT is not collected include anode slime and gold granules. Anode slime refers to anode sediment as a by-product or residue from the refining of copper mineral mining commodities, which will be further processed to produce the main product in the form of gold bullion.

Gold granule, on the other hand, refers to gold in the form of granules with the following three criteria:

- (i) having a maximum diameter of 7 (seven) millimeters;
- (ii) having a purity level of 99.99% based on test results using test methods as per the Indonesian National Standards and/or accredited by the London Bullion Market Association Good Delivery; and
- (iii) is the result of production and submitted by the holder of a contract of work, holder of a mining business license, holder of a special mining business license, or holder of a people's mining license to an entrepreneur who will further process it to produce the main products in the form of gold bullion and/or gold jewelry.

Further, input VAT related to the supplies of certain strategic BKP may be credited. However, Taxable Persons for VAT Purposes (*Pengusaha Kena Pajak/ PKP*) entitled to the non-collection of VAT facility that transfer BKP to another party, either partially or wholly, are obliged to pay the uncollected VAT on the acquisition of the certain BKP. The obligation to pay VAT, however, is not enforced in the event that the transfer is carried out under a force majeure.

VAT payments shall be made within a maximum period of one month from the transfer of certain strategic BKP. If at the end of the period, the uncollected VAT has not been paid, the PKP is subject to penalties as per the statutory provisions in the taxation sector. The VAT payable cannot be credited.

Further provisions on the procedures for the granting of the VAT facility and VAT payment of certain strategic BKP whose supplies are eligible for non-collection of VAT and are transferred to other parties shall be further regulated in a Minister of Finance Regulation. The implementation of this Gov. Reg. is subject to an evaluation within a maximum period of 5 years since the regulation comes into force.

The evaluation shall be carried out by a monitoring and evaluation team established by a Minister of Finance Decree. When this Gov. Reg. comes into force, Gov. Reg. 106/2015 shall be declared revoked and invalid. This regulation comes into effect after 30 days from the date of promulgation.

CERTAIN STRATEGIC TAXABLE GOODS NOT SUBJECT TO VAT AND NEW REGULATIONS ON IMPORT DUTIES AND EXCISE

Provisions on Safeguard Import Duties on Imports of Textile Products

Meet Our Experts



Herjuno Wahyu Aji, M.Ak., BKP
Senior Manager of Tax Compliance & Litigation Services
herjuno@ddtc.co.id



Fakry, S.E., BKP
Assistant Manager of Tax Compliance & Litigation Services
fakrysodikin@ddtc.co.id

Herjuno Wahyu Aji is Senior Manager of Tax Compliance & Litigation Services at DDTC. He is responsible for tax advisory and compliance services for multinational companies including those engaged in automotive industry, mining and poultry feed industries. He is also responsible for tax dispute and litigation strategies. He holds a Bachelor's degree in Accounting from University of Indonesia and Indonesia State College of Accountancy (STAN) and a Master's degree in Accounting from University of Indonesia. He has also attended several international courses and seminars, most recently on Value Chain Analysis in Malaysia in 2017. Moreover, he is Certified in Principles of International Taxation from Chartered Institute of Taxation, United Kingdom.

Fakry is Assistant Manager of Tax Compliance & Litigation Services at DDTC. His expertise is Corporate Income Tax (CIT) and preparation of CIT Return for various industries. He has also been involved in tax compliance, tax advisory, tax audit, tax objection, tax litigation (appeal & lawsuit) in the tax court, and tax judicial review in the supreme court for clients in various industries. The licensed Tax Attorney and Tax Consultant holds a Bachelor's degree in Accounting from Indonesian College of Economics and a Diploma's degree in Accounting from State Polytechnic of Jakarta. Moreover, he is Certified B of Indonesian Tax Consultant Examination. He also attended "ITC Leiden South-East Asia (SEA) Program in International Tax Law," held by International Tax Center (ITC) Leiden, in Depok, Indonesia (2017).

The Minister of Finance has issued a new regulation concerning safeguard import duties on imports of textile products. These provisions are outlined in the Minister of Finance Regulation No. 78/PMK.010/21 concerning Amendments to the Minister of Finance Regulation No. 55/PMK.010/2020 concerning the Imposition of Safeguard Import Duties on Imports of Textile Products ([MoF Reg. 78/2021](#)).

Under MoF Reg. 78/2021, the Minister of Finance includes Vietnam and Malaysia in the list of countries subject to safeguard import duties (*Bea Masuk Tindakan Pengamanan/BMTP*) on imports of textile products. As such, imports of textile products from Vietnam and Malaysia are now subject to BMTP. Referring to MoF Reg. 78/2021, the government states that the decision

has been taken as based on the evaluation results of Indonesian Trade Safeguard Committee (*Komite Pengamanan Perdagangan Indonesia/KPPI*), there has been a significant surge in imports of textile products from Vietnam and Malaysia.

As per the results of KPPI's evaluation of the Domestic Industry from November 2019 to September 2020, the imposition of BMTP on textile imports has not been effective due to the significant surge in imports of textile from Vietnam and Malaysia. This regulation revises the list of countries exempt from the imposition of BMTP on textile products previously stipulated under MoF Reg. 55/2020. Under the MoF Reg., BMTP is imposed on imports of textile products from all countries except the countries listed in the appendix.

In MoF Reg. 78/2021, the Ministry of Industry also proposes changes to the units of goods used in import and export declarations for the textile and textile product sectors. This is intended to support the ease of BMTP collection and customs administration. BMTP is imposed on imports of textile products under 107 HS Codes, ranging from 5208.12.00 to 6006.44.90. BMTP tariffs also vary from IDR1,718 per meter to IDR5,512 per meter depending on the type of fabric and the period of import. Details regarding the BMTP tariffs are outlined in Article 1 of MoF Reg. 78/2021.

In further detail, BMTP tariffs are segmented into two periods. *First*, since the enactment of MoF Reg. 78/2021 until 8 November 2021. *Second*, from 9 November 2021 to 8 November 2022. Currently, if imports from countries in the international trade agreement scheme do not meet the provisions or a request for a retroactive check is being made, the imposition of BMTP on the import of fabric is added to the statutory import duty.

BMTP refers to an additional levy that may be imposed on imported goods in the event of a surge in the number of imported goods, both absolute and relative to similar domestically produced goods or directly competitive goods. BMTP may be imposed if based on the results of KPPI's investigation, the surge in imported goods may lead to serious harm to the domestic industry that produces similar and/or directly competitive goods.

When this regulation comes into effect, the BMTP tariffs may be applied to imported textile whose import declaration documents have obtained a registration number from the customs office, or the customs tariff and value have been determined by the customs office. Promulgated on 29 June 2021, MoF Reg. 78/2021 comes into effect 14 days thereafter.

CERTAIN STRATEGIC TAXABLE GOODS NOT SUBJECT TO VAT AND NEW REGULATIONS ON IMPORT DUTIES AND EXCISE

Relaxation of the Postponement Period of Excise Payment

Meet Our Experts



Denny Vissaro, S.E., M.S.E., M.A.
Manager of DDTC Fiscal Research
denny@ddtc.co.id



Lenida Ayumi, S.I.P, M.E.
Researcher of Tax Research & Training Services
lenida@ddtc.co.id

Denny Vissaro is the Manager of DDTC Fiscal Research at DDTC. His research coverage consists of fiscal policy, international taxation, tax administration, public finance and fiscal decentralization. Most of his research projects are related to the works of Directorate General of Taxes and Fiscal Policy Agency. He is also responsible as the Chief Editor for the Indonesia Taxation Quarterly Report. He holds a Master's degree in Economics of Development from Erasmus Universiteit Rotterdam. In 2017, he was appointed as a national reporter and speaker at Rust Conference, in Austria. Additionally, he is Certified in Principles of International Taxation and Transfer Pricing from the Chartered Institute of Taxation, United Kingdom.

Lenida Ayumi is a Researcher at DDTC. Her research coverage consists of fiscal policy, public finance, tax administration, and fiscal decentralization. She is also one of editorial team members for Indonesia Taxation Quarterly Report (ITQR). She has attended a number of courses and seminars, including "Professional Public Speaking," held by Talk Inc, Jakarta, Indonesia (2020) and has undertaken "BREVET A dan B," held by Ikatan Akuntan Indonesia (2021). She holds a Bachelor's degree in Political Science and a Master's degree in Economic Planning and Development Policy from University of Indonesia.

The Ministry of Finance relaxes the postponement period of excise payment for manufacturers that settle the excise by affixing excise bands. The postponement of excise payments is stipulated under the Minister of Finance Regulation No. 93/2021 concerning the Second Amendment to the Minister of Finance Regulation No. 57/PMK.04/2017 concerning Postponement of Excise Payment for Manufacturers or Importers of Goods Subject to Excise Making Payments By Affixing Excise Bands ([MoF Reg. 93/2021](#)).

This regulation revises the provisions on the postponement period formerly stipulated under MoF Reg. 57/2017 as amended by MoF Reg. 30/2020. This policy has been issued to provide continued support in maintaining the productivity and cash flow of manufacturers of goods subject to excise (*Barang Kena Cukai/BKC*) amidst the ongoing Covid-19 pandemic.

As per the provisions under Article 2 of MoF Reg. 57/2017, manufacturers who make payments

by attaching excise bands may be eligible for a postponement. The postponement may be given for 2 months from the date of the excise band order document. Through MoF Reg. 93/2021, however, the Ministry of Finance extends the postponement period to 90 days.

Two things are exempted from the provisions on the postponement period of excise payments. *First*, orders for excise bands with a postponement for which excise payments have not been made until the due date of the postponement when MoF Reg. 93/2021 takes effect. *Second*, orders for excise bands with a postponement submitted on the enactment of MoF Reg. 93/2021 until 31 October 2021.

On another note, the manufacturer must submit a guarantee that will be used for a 90-day postponement period. The guarantee is among the requirements to obtain a delay in excise payments.

MoF Reg. 93/2021 has been in effect as of 12 July 2021. However, if the due date for the excise payment postponement is past 31 December 2021, the maturity date is set to 31 December 2021. The 90-day delay may be granted after the Head of Customs and Excise Office or Head of Regional Office Customs and Excise stipulates a decree on the granting of a postponement based on the manufacturer's request.

Relaxation of Periodic Excise Payment Deadline for Manufacturers

Meet Our Experts



Deborah, S.Sos., LL.M. Int. Tax., BKP
Senior Manager of Tax Compliance & Litigation Services
deborah@ddtc.co.id



Wulan Clara Kartini, S.I.A., M.Ak
Assistant Manager of Tax Compliance & Litigation Services
wulan@ddtc.co.id

Deborah is the Senior Manager of Tax Compliance & Litigation Services at DDTC. She holds Master's degree in International Tax Law from Vienna University of Economics and Business Administration, Austria and has been involved in transfer pricing study assignments, also significant tax dispute resolution and litigation cases.

From her assignments, she has provided clients with satisfactory outcomes. Her main expertise in tax litigation cases includes transfer pricing and business restructuring cases. She is also a regular speaker in topics regarding international taxation, transfer pricing and Indonesian

CERTAIN STRATEGIC TAXABLE GOODS NOT SUBJECT TO VAT AND NEW REGULATIONS ON IMPORT DUTIES AND EXCISE

domestic tax in various seminars, trainings, and group discussions held by DDTC, private institutions, educational institutions and government agencies.

Wulan Clara Kartini is Assistant Manager of Tax Compliance & Litigation Services at DDTC. She is particularly involved in tax advisory projects. She has represented several multinational companies in dispute resolution procedures, including tax objection, tax appeal, lawsuits and litigation at the tax court. The Licensed Tax Attorney and Tax Consultant is Certified B of Indonesian Tax Consultant Examination and also holds a Bachelor's degree in Fiscal Administration and a Master's degree in Accounting from University of Indonesia.

The Directorate General of Customs and Excise revises the provisions on the procedures for periodic excise payments for manufacturers. These revisions are made through the Director General of Customs and Excise Regulation No. PER-8/BC/2021 concerning Amendments to the Director General of Customs and Excise Regulation No. PER-17/BC/2017 concerning Periodic Excise Payments for Manufacturers Settling the Excise by Payment Method ([PER-8/2021](#)).

The revision is in connection with the relaxation of the periodic excise payment deadline as stipulated under the Minister of Finance Regulation No. 64/PMK.04/2021 concerning Amendments to the Minister of Finance Regulation No. [58/PMK.04/2017](#) concerning Periodic Excise Payments for Manufacturers Settling the Excise by Payment Method ([MoF Reg. 64/2021](#)).

The government relaxes the excise payment deadline to support the economic recovery acceleration programs and maintain cash flow for manufacturers of goods subject to excise (*Barang Kena Cukai/BKC*).

Periodic excise payments are facilities provided to BKC factory entrepreneurs through the provision of excise payment deferral without interest. Only BKC manufacturers who have obtained a decree on the granting of periodic payments and submitted guarantees to DGCE are able to make periodic excise payments.

Referring to PER-8/2021, manufacturers settling excise by means of periodic payments are required to pay the excise payable on the 14th or 28th of the following month. In further detail, if the BKC is released from the 1st to the 15th, the excise payable on said BKC must be paid on the 14th of the following month. On the other hand, if the BKC is released from the 16th to the end of the month, the excise payable must be paid no later than the 28th of the following month.

This differs from the provisions under the former regulation. Based on PER-17/2017, excise payable on BKC released for 1 month must be paid no later than the 5th of the following month.

Moreover, through PER-8/2021, the DGCE also deletes Article 24 paragraph (2) which stipulates the payment of excise duty on BKC released in December. As such, currently, manufacturers are not obliged to pay excise on BKC on 21 December if said BKC is released in December.

New Provisions on Import Duty Exemptions on Imports of Weapons, Ammunition, and Military Equipment

Meet Our Experts



Anggi P. Tambunan, S.Sos., M.H., ADIT, BKP, LL.M Int. Tax
Manager of Tax Compliance & Litigation Services
anggi@ddtc.co.id



Niken Ayu Permandarani, SE
Senior Specialist of Tax Compliance & Litigation Services
niken@ddtc.co.id

Anggi Padoan Ibrahim Tambunan is Manager of Tax Compliance & Litigation Services at DDTC. He is an experienced practitioner with particular expertise in handling tax reviews, and tax disputes resolution procedures. He has represented various multinational companies involved in mining, forwarding and supply chain, transportation, automotive, aircraft, hospitality, chemical, hotels, heavy equipment and information technology industries. Holding a Master's degree in International Taxation from Vienna University of Economics and Business Administration, the Licensed Tax Consultant and Tax Attorney is Certified C of Indonesian Tax Consultant Examination and holds an Advanced Diploma in International Taxation (ADIT) from the Chartered Institute of Taxation, United Kingdom.

Niken Ayu Permandarani is a Senior Specialist of Tax Compliance & Litigation Services at DDTC. She has been involved in various project such as tax compliance, tax advisory and dispute resolution procedures, including tax objection, tax appeal and litigation at the tax court. She is also involved in preparing the academic review of Tax Accounting Standard in Indonesia. The holder of Bachelor's degree in Accounting from University of Indonesia attended "Zero Rating of International Services: Correctly Applying Zero-rating Treatment on International Services," held by Wolters Kluwer in Singapore (2017). The Licensed Tax Attorney and Consultant is also Certified B of Indonesian Tax Consultant Examination.

CERTAIN STRATEGIC TAXABLE GOODS NOT SUBJECT TO VAT AND NEW REGULATIONS ON IMPORT DUTIES AND EXCISE

The government exempts import duties on imports of weapons, ammunition, military equipment, including spare parts used in joint military exercises or defense industry exhibitions.

The import duty exemptions are outlined in the Minister of Finance Regulation No. 91/PMK.04/2021 concerning the Second Amendment to the Minister of Finance Regulation No. 191/PMK.04/2016 concerning Import Duty Exemptions on Imports of Weapons, Ammunition, Military and Police Equipment, Including the Spare Parts, as well as Goods and Materials Used to Produce Goods for National Defense and Security Purposes ([MoF Reg. 91/2021](#)). This regulation has been effective as of 12 July 2021.

The import duty exemptions are intended to support joint military exercises between Indonesia and defense partner countries that will be held by the government. This is because the government is to organize joint exercises to improve the Indonesian military's ability to protect the Unitary State of the Republic of Indonesia and introduce Indonesian defense industry products to the international community.

On another note, MoF Reg. 91/2021 has been released to further improve supervision and services through the simplification of systems and procedures for import duty exemptions on imports of goods in the form of weapons, ammunition, military and police equipment, including the spare parts, as well as goods and materials used to produce goods necessary for national defense and security.

Through MoF Reg. 91/2021, the government exempts import duties on imports of weapons, ammunition, military and police equipment, including the spare parts, and goods for national defense and security purposes employed in joint military exercises or defense industry exhibitions.

A detailed list of goods exempt from import duties is outlined in the appendix of the Minister of Finance Regulation No. 164/PMK.04/2019 concerning Amendment to the Minister of Finance Regulation No. 191/PMK.04/2016 concerning Import Duty Exemptions on Imports of Weapons, Ammunition, Military and Police Equipment, Including the Spare Parts, as well as Goods and Materials Used to Produce Goods for National Defense and Security Purposes ([MoF Reg. 164/2019](#)).

The list of import duty-free goods includes: special/combat vehicles, such as tanks and armored vehicles; weapons such as infantry, artillery, cavalry;

ammunition such as mines, bombs, rockets, guided missiles and their launchers; and airplanes, such as unmanned aerial vehicles or drones.

Goods eligible for exemptions from import duties may be imported by a relevant institution or a third party based on an agreement for the procurement of goods and/or services.

To obtain exemptions from import duties, the importing party is required to apply for import duty exemptions to the Minister of Finance through the Head of the Customs Office where the goods are imported.

The application for exemptions from import duties must at least be attached with:

- (i) a military cooperation agreement with a defense partner country or a principle permit from the Commander of the Indonesian National Armed Forces; and
- (ii) details of the quantity and type of goods for which import duty exemptions are requested and their customs value which has been approved and validated by an official at the lowest level of medium high officials of the institution concerned.

The application for exemptions from import duties is submitted using the format listed in Appendix III part A of the Minister of Finance Regulation No. 191/PMK.04/2016 concerning Import Duty Exemptions on Imports of Weapons, Ammunition, Military and Police Equipment, Including the Spare Parts, as well as Goods and Materials Used to Produce Goods for National Defense and Security Purposes (MoF Reg. 191/2016). The application for import duty exemptions must also be signed by an official at the lowest level of medium high officials of the institution concerned.

In the event that the application for import duty exemptions is approved, the Head of the Customs Office on behalf of the Minister of Finance shall issue a Ministerial Decree concerning the granting of import duty exemptions. The decree contains details of the quantity, type, and customs value of the goods granted with the import duty exemptions, as well as the designation of the port of unloading.

MoF Reg. 91/2021 outlines that imported goods eligible for import duty exemptions may also be entitled to taxes on import (*Pajak Dalam Rangka Impor/PDRI*) facilities as per the statutory provisions in the taxation sector.

CERTAIN STRATEGIC TAXABLE GOODS NOT SUBJECT TO VAT AND NEW REGULATIONS ON IMPORT DUTIES AND EXCISE

Procedures for the Entry, Transfer, and Release of Goods in Special Economic Zones

Meet Our Experts



Erika, S.E., BKP
Assistant Manager of Tax Compliance & Litigation Services
erika@ddtc.co.id



Bintang Perdana Putra, SE
Specialist of Tax Compliance & Litigation Services
bintang@ddtc.co.id

Erika is the Assistant Manager of Tax Compliance & Litigation Services at DDTC. Holding a Bachelor's degree in Accounting from Atma Jaya University, she has been involved in various tax compliance, tax advisory, due diligence and tax diagnostic review projects for several companies.

Bintang Perdana Putra is Specialist of Tax Compliance & Litigation Services at DDTC. His expertise is on providing various tax services such as, tax compliance, tax advisory, tax dispute resolution, and tax litigation for several companies in various industries. Holding a Diploma's degree in Tax Administration and a Bachelor's degree in Management from University of Indonesia, the licensed Tax Consultant is Certified A of Indonesian Tax Consultant Examination.

The Director General of Customs and Excise (DGCE) has issued a new policy related to procedures for the entry, transfer, and release of goods to and from Special Economic Zones (SEZ) (*Kawasan Ekonomi Khusus/KEK*). The policy is outlined in the Director General of Customs and Excise Regulation No. PER-2/BC/2021 concerning Procedures for the Transfer, Movement, and Release of Goods To and From Special Economic Zones ([PER-2/2021](#)).

PER-2/2021 has come into effect as of 29 January 2021. This regulation constitutes an implementing regulation of the provisions of Article 78 of the Minister of Finance Regulation No. 237/PMK.010/2020 concerning Tax, Customs, and Excise Treatment in Special Economic Zones ([MoF Reg. 237/2020](#)).

As per Article 2 of PER-2/2021, locations designated as SEZ must have clear boundaries according to the stages, which may take the form of natural boundaries or artificial boundaries. For supervision purposes, part or all of the SEZ may be designated as a customs area.

Locations designated as a customs area must at least meet two criteria, i.e. there is a traffic of exported goods and/or imported goods and the area has clear boundaries and there are entrances and/or exits for the traffic of goods.

The management of the customs area is the business entity that manages SEZ. The entry and release of goods to and from SEZ must be through a predetermined door. In carrying out management, the business entity must provide facilities and infrastructure for the implementation of customs services and supervision.

In particular, the entry and release of goods in the form of electric power, liquid goods, or gas to and from SEZ may be carried out through transmission or pipelines. In the entry and exit of these goods, business players must also provide measuring instruments installed on the transmission or pipelines.

The entry and release of goods are carried out using a special economic zone customs declaration (*Pemberitahuan Pabean Kawasan Ekonomi Khusus/PPKEK*). PPKEK is submitted to the customs office using an electronic data exchange system through the Indonesia National Single Window (INSW) system.

The release of goods from SEZ out of the customs area subject to export duties shall be treated as per the regulations stipulating export duties. Specifically for the release of goods in the form of palm oil, crude palm oil (CPO), and the derivative products in bulk from SEZ out of the customs area, business players must apply for the loading of goods before submitting PPKEK.

The movement of goods between business players in one SEZ is carried out with a printed delivery order from the goods movement application between business actors in the SEZ on the SEZ application system. With regard to the movement of the goods, the business player who will release the goods shall notify the quantity, types, and purpose of the release and print a delivery order.

Next, business players in the tourism SEZ in the form of shops or shopping centers may stockpile goods from outside the customs area and/or goods from other places within the customs area (*Tempat Lain Dalam Daerah Pabean/TLDDP*) to be sold to foreign and/or domestic tourists in the tourism SEZ. The entry of said goods shall be carried out with PPKEK documents and the restrictions provisions on goods subject to restrictions at the time of entry must be fulfilled.

CERTAIN STRATEGIC TAXABLE GOODS NOT SUBJECT TO VAT AND NEW REGULATIONS ON IMPORT DUTIES AND EXCISE

PPKEK that has obtained the registration number and date may be corrected based on the request of the business entity or business player. The corrections are submitted using an electronic data exchange system through the INSW system. On another note, PPKEK that has received a registration number and date may also be canceled with the approval of the customs office. Cancellation requests are submitted through the INSW system attached by reasons and supporting evidence.

The entry and release of goods to and from the SEZ may be done through consignments. The entry and release of consignments are carried out through a designated postal operator and a door-to-door service company. Consigned goods may be imported into KEK from outside the customs area, other SEZ, bonded storage areas, free trade zones, or TLDDP. The same applies to consigned goods released from the SEZ.

This regulation also stipulates the preferential tariff scheme (Free Trade Agreement/FTA). The use of certificates of origin (CoO) (*Surat Keterangan Asal/SKA*) issued by the country of origin of goods abroad may be applied at the time of entry into the SEZ. Import duty tariffs are applied on the entry of goods using CoO according to the preferential tariff scheme when issued by business players from SEZ to TLDDP. Goods may be released partially from SEZ to TLDDP using quota cuts.

Provisions on import and export restrictions to SEZ apply as per the statutory provisions in import and export restrictions. The entry of goods from outside the customs area into SEZ has not yet been subject to the restrictions provisions unless the technical agency issuing the restriction policy specifically states that the provisions on restrictions apply in SEZ.

On the other hand, the restrictions provisions in the import sector apply to goods originating outside the customs area from the SEZ released by TLDDP to be imported, unless they have been fulfilled at the time of entry. The provisions on restrictions and procedures of trading in the import sector have yet to apply to the entry of disposable business raw materials for service industries from outside the customs area to SEZ.

Procedures for the Imposition of Preferential Rates Based on IC-CEPA

Meet Our Experts



Ganda Christian Tobing, S.Sos., LL.M.
Int. Tax., BKP
Senior Manager of Tax Compliance &
Litigation Services
christian@ddtc.co.id



Riyhan Juli Asyir, S.I.A., BKP, ADIT
Assistant Manager of Tax Compliance &
Litigation Services
riyhan@ddtc.co.id

Ganda Christian Tobing is Senior Manager of Tax Compliance & Litigation Services at DDTC. He is an experienced practitioner involved in tax dispute resolution projects, where he has represented various multinational companies. He advises a wide range of domestic and international clients across industry sectors and provides tax advice for private client. With a Master's degree in International Tax Law from Vienna University of Economics and Business Administration, Austria, this licensed Tax Attorney and Tax Consultant served as a National reporter at Rust Conference 2018 entitled "Tax Treaty Arbitration," held by the Institute for Austrian and International Tax Law and Vienna University of Economics and Business in 2018 in Rust, Austria. He is also Certified B of Indonesian Tax Consultant Examination and certified in Principles of International Taxation from the Chartered Institute of Taxation, United Kingdom.

Riyhan Juli Asyir is Assistant Manager of Tax Compliance & Litigation Services at DDTC. He has been involved in various projects in the scope of work of tax compliance, tax advisory, tax audit, civil review and dispute resolution procedures, including tax objection and tax litigation (appeal and lawsuit in the tax court) for several multinational companies in various industries. Holding a Bachelor's degree in Fiscal Administration from University of Indonesia, the licensed Tax Attorney and registered Tax Consultant is Certified C of Indonesian Tax Consultant Examination and holds an Advanced Diploma in International Taxation (ADIT) from the Chartered Institute of Taxation, United Kingdom. He has attended a number of international courses and seminars, two most recent of which include "Fundamentals of Singapore Corporate Tax," held by TAKX Solutions (2019) and "WU-TA Advanced Transfer Pricing Programme," held by WU Transfer Pricing Center & Tax Academy of Singapore (2019).

The Ministry of Finance issues a new regulation on the procedures for the imposition of import duty rates based on the Indonesia – Chile Comprehensive

CERTAIN STRATEGIC TAXABLE GOODS NOT SUBJECT TO VAT AND NEW REGULATIONS ON IMPORT DUTIES AND EXCISE

Economic Partnership Agreement (IC-CEPA).

Procedures for the imposition of import duty rates based on IC-CEPA are outlined in the Minister of Finance Regulation No. 80/PMK.04/2021 concerning Procedures for the Imposition of Import Duty Rates on Imported Goods Based on the Agreement on Comprehensive Economic Partnership Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Chile ([MoF Reg. 80/2021](#)). Promulgated on 29 June 2021, this regulation takes effect 30 days thereafter.

Formerly, provisions on the imposition of import duties on imported goods based on IC-CEPA were stipulated under the Minister of Finance Regulation No. 229/PMK.04/2017 concerning Procedures for the Imposition of Import Duty Rates on Imported Goods Based on International Treaties or Agreements as amended several times, last amended by the Minister of Finance Regulation No. 124/PMK.04/2019 ([MoF Reg. 229/2017 as amended by MoF Reg. 124/2019](#)).

However, to provide more legal certainty in services for customs activities on imported goods from the Republic of Chile, the government has refined the provisions under MoF Reg. 229/2017 as amended by MoF Reg. 124/2019 by issuing MoF Reg. 80/2021. On another note, MoF Reg. 80/2021 has been issued to accommodate the dynamics of the IC-CEPA

Under MoF Reg. 80/2021 imported goods from the Republic of Chile may be subject to preferential rates, the amount of which may differ from the statutory import duty rates (Most Favored Nation/MFN). The amount of the preferential rates is stipulated in a ministerial regulation concerning the stipulation of import duty rates within the framework of IC-CEPA.

The preferential rates, however, may be enjoyed if the imported goods comply with the rules of origin. Rules of origin refer to special provisions based on international treaties or agreements applied by a country to determine the country of origin of goods.

Imported goods are deemed to meet the rules of origin if three conditions are met, i.e. the origin criteria, the consignment criteria, and procedural provisions. The fulfillment of the rules of origin is evidenced by the submission of a certificate of origin upon importation.

Postponement of Trial Proceedings and Temporary Suspension of Face-to-Face Services

Meet Our Experts



Ganda Christian Tobing, S.Sos., LL.M.
Int. Tax., BKP
Senior Manager of Tax Compliance & Litigation Services
christian@ddtc.co.id



Riyhan Juli Asyir, S.I.A., BKP, ADIT
Assistant Manager of Tax Compliance & Litigation Services
riyhan@ddtc.co.id

Ganda Christian Tobing is Senior Manager of Tax Compliance & Litigation Services at DDTC. He is an experienced practitioner involved in tax dispute resolution projects, where he has represented various multinational companies. He advises a wide range of domestic and international clients across industry sectors and provides tax advice for private client. With a Master's degree in International Tax Law from Vienna University of Economics and Business Administration, Austria, this licensed Tax Attorney and Tax Consultant served as a National reporter at Rust Conference 2018 entitled "Tax Treaty Arbitration," held by the Institute for Austrian and International Tax Law and Vienna University of Economics and Business in 2018 in Rust, Austria. He is also Certified B of Indonesian Tax Consultant Examination and certified in Principles of International Taxation from the Chartered Institute of Taxation, United Kingdom.

Riyhan Juli Asyir is Assistant Manager of Tax Compliance & Litigation Services at DDTC. He has been involved in various projects in the scope of work of tax compliance, tax advisory, tax audit, civil review and dispute resolution procedures, including tax objection and tax litigation (appeal and lawsuit in the tax court) for several multinational companies in various industries. Holding a Bachelor's degree in Fiscal Administration from University of Indonesia, the licensed Tax Attorney and registered Tax Consultant is Certified C of Indonesian Tax Consultant Examination and holds an Advanced Diploma in International Taxation (ADIT) from the Chartered Institute of Taxation, United Kingdom. He has attended a number of international courses and seminars, two most recent of which include "Fundamentals of Singapore Corporate Tax," held by TAKX Solutions (2019) and "WU-TA Advanced Transfer Pricing Programme," held by WU Transfer Pricing Center & Tax Academy of Singapore (2019)

The Tax Court has again postponed trial proceedings and temporarily suspended face-to-face services starting from 21 July 2021 to 23 July 2021. The postponement of trial proceedings and temporary suspension of face-to-face services are outlined in the Chairperson of the Tax Court Circular No. SE-12/PP/2021 concerning Postponement of Trial Proceedings and Temporary Suspension of Face-to-

CERTAIN STRATEGIC TAXABLE GOODS NOT SUBJECT TO VAT AND NEW REGULATIONS ON IMPORT DUTIES AND EXCISE

Face Administrative Services (Through the Helpdesk/Delivered Directly) at the Tax Court from 21 July 2021 to 23 July 2021 ([SE-12/2021](#)).

Initially, trial proceedings at the Tax Court were to be held again from Monday 26 July 2021 subject to further notice. The Chairperson of the Tax Court, however, extends the postponement of the trial proceedings and the temporary suspension of face-to-face services at the Tax Court until 2 August 2021.

The policy is stated in the Chairperson of the Tax Court Circular No. SE-15/PP/2021 concerning Postponement of Trial Proceedings and Temporary Suspension of Face-to-Face Administrative Services (Through the Helpdesk/Delivered Directly) at the Tax Court from 26 July 2021 to 2 August 2021 ([SE-15/2021](#)).

The postponement of trial proceedings and the temporary suspension of face-to-face services are undertaken in connection with the extension of restrictions to community activities (*Pembelaksanaan Pembatasan Kegiatan Masyarakat/PPKM*) in the Java and Bali regions.

This circular has been issued to provide information and legal certainty regarding the Tax Court's policies on the conduct of trials and face-to-face administrative services in an effort to protect judges, registrar, employees, and all users of the Tax Court's services.

This regulation stipulates that trial proceedings at the Tax Court, including electronic trials, originally scheduled from 26 July 2021 to Monday, 2 August 2021, are postponed. The adjourned trials will be rescheduled subject to further notice.

The panel of judges or single judges shall order the alternate registrar to notify the parties of the adjournment of the trial through electronic media or other media. Next, the notification shall be recorded in the minutes of hearing. Trial proceedings at the Tax Court including electronic trials will be held starting 3 August 2021 subject to further notice.

On another note, all face-to-face administrative services, including the filing of appeals/lawsuits, submission of requests for case reviews, information services, and submission of court documents and other letters are temporarily suspended from 26 July 2021 to Monday, 2 August 2021. During the temporary suspension of face-to-face administrative services, appeals/lawsuits and court documents and other letters may be submitted by post.

From 26 July 2021 to Monday, 2 August 2021, the Tax Court will conduct close contact tracing, data collection, disinfection/sterilization in all office environments, and swab tests on Tax Court judges, officials, employees, and support staff. To obtain Tax Court information services, service users may use email (informasipp@kemenkeu.go.id), contact service on the Tax Court Secretariat's webpage (www.setpp.kemenkeu.go.id), and Whatsapp at number 081211007510.

In connection with the postponement of trial proceedings and the temporary suspension of face-to-face services at the Tax Court from 21 July 2021 to 23 July 2021, the Tax Court stipulates guidelines for adjustments of trial proceedings and other administrative services. The guidelines for these adjustments are outlined in Circular No. SE-13/PP/2021 concerning Guidelines for Adjustments of Trial Proceedings and Other Administrative Services as a Follow-up to the Chairperson of the Tax Court Circular No. SE-12/PP/2021 ([SE-13/2021](#)).

Additionally, the Chairperson of the Tax Court has also issued the Chairperson Circular No. SE-16/PP/2021 concerning Guidelines for Adjustments of Trial Proceedings and Other Administrative Services as a Follow-up to the Chairperson of the Tax Court Circular No. SE-15/PP/2021 ([SE-16/2021](#)).

Both SE-13/2021 and SE-15/2021 contain an elucidation of the period of preparation and implementation of trial proceedings as well as other administrative services in connection with the postponement of trial proceedings and the temporary suspension of face-to-face services. In essence, the period of preparation and implementation of trial proceedings does not take into account the period between 21 July 2021 to 2 August 2021 within the period referred to in Law No. 14 of 2002 concerning the Tax Court (Law 14/2002).

Moreover, the period of other administrative services does not take into account the period from 21 July 2021 to 2 August 2021 in calculating the period stipulated under Law 14/2002 either. Other administrative services include the delivery of tax court decisions, submission of requests for case reviews from relevant parties, the delivery of case reviews to the Supreme Court, the delivery of copies of case review decisions, license of attorney-at-law, and other court documents.

CERTAIN STRATEGIC TAXABLE GOODS NOT SUBJECT TO VAT AND NEW REGULATIONS ON IMPORT DUTIES AND EXCISE

The Implementation of Face-to-Face Trial Proceedings and Administrative Services

Meet Our Experts



Deborah, S.Sos., LL.M. Int. Tax., BKP
Senior Manager of Tax Compliance & Litigation Services
deborah@ddtc.co.id

Deborah is the Senior Manager of Tax Compliance & Litigation Services at DDTC. She holds Master's degree in International Tax Law from Vienna University of Economics and Business Administration, Austria and has been involved in transfer pricing study assignments, also significant tax dispute resolution and litigation cases.

From her assignments, she has provided clients with satisfactory outcomes. Her main expertise in tax litigation cases includes transfer pricing and business restructuring cases. She is also a regular speaker in topics regarding international taxation, transfer pricing and Indonesian domestic tax in various seminars, trainings, and group discussions held by DDTC, private institutions, educational institutions and government agencies.

Dwi Wahyuni is a Senior Specialist of Tax Compliance & Litigation Services at DDTC. This holder of Diploma's degree in Tax Administration from University of Indonesia attended an international course "Zero Rating of International Services: Correctly Applying Zero-rating Treatment on Services," held by Wolters Kluwer, in Singapore (2017). In addition to being a licensed tax attorney and consultant, she is also Certified A of Indonesian Tax Consultant Examination and Certified in Principles of International Taxation and Principles of Corporate & International Taxation (Singapore option) from the Chartered Institute of Taxation, United Kingdom.



Dwi Wahyuni, Amd.Pjk
Senior Specialist of Tax Compliance & Litigation Services
dwi.wahyuni@ddtc.co.id

The Tax Court has released provisions on the implementation of face-to-face trial proceedings and administrative services during the Covid-19 pandemic starting 26 July 2021. These provisions are outlined in the Chairperson of the Tax Court Circular Number SE-14/PP/2021 regarding the Implementation of Face-to-Face Trial Proceedings and Administrative Services During the Corona Virus Disease 2019 (Covid-19) Pandemic at the Tax Court Starting 26 July 2021 ([SE-14/2021](#)).

This circular is intended as a guideline to carry out all trial proceedings and administrative services face-to-face at the Tax Court starting on 26 July 2021. The circular outlines policies on the electronic implementation of all trial proceedings which include

examination hearings, sentencing hearings, and outside of domicile trial proceedings (*Sidang Di luar Tempat Kedudukan/SDTK*). Next, the circular outlines the arrangement of all face-to-face administrative services.

The enactment of this regulation simultaneously revokes SE-04/PP/2021. SE-14/PP/2021 outlines 9 provisions. *First*, trial proceedings at the Tax Court starting Monday, 26 July 2021, will be held in 2 shifts for each day of the trial. Shift I lasts from 08.00–12.00 Western Indonesian Time (*Waktu Indonesia Barat/WIB*) (formerly at 08.00–13.00 WIB). Shift II lasts from 13.00–17.00 WIB (formerly at 10.00–15.30 WIB).

Second, the panel of judges/single judges must comply with the start and end of the trial. *Third*, the panel of judges/single judges conduct examination hearings with a maximum number of 10 appellate appellants/plaintiffs in one trial day by taking into account the provisions under Article 48, Article 81, and Article 82 of the Tax Court Law.

Fourth, the panel of judges/single judges may conduct an examination hearing with a total of more than 10 appellant/plaintiffs insofar as the hearing does not exceed the stipulated time limit for each trial shift. The maximum number of parties present in one courtroom at each trial is 10 people.

The ten people include 3 judges, 1 alternate registrar, 1 assistant alternate registrar, 1 bailiff, 2 people representing the appellant/plaintiff, 2 people representing the appellant/defendant, and others subject to the panel of judges/single judges' approval.

Sixth, the panel of judges/single judges, alternate registrar, and the parties are required to wear masks, wash their hands, and not make physical contact during the trial. *Seventh*, the implementation of outside of domicile trial proceedings (*Sidang Di luar Tempat Kedudukan/SDTK*) is not bound by the shifts stipulated under this circular.

Eighth, all face-to-face administrative services at the Tax Court are carried out by taking into account physical distancing between officers and service users. Next, officers and service users are required to wear masks, wash their hands, and not make physical contact when services are provided. On another note, documents submitted at the time of service must be delivered in plastic wrapping or sterilized.

Ninth, the secretary/registrar with the approval of the Chairperson of the Tax Court may stipulate shift changes and the use of the inter-panel courtroom, regulate face-to-face service restrictions, the number of officers, the maximum number of daily service users,

CERTAIN STRATEGIC TAXABLE GOODS NOT SUBJECT TO VAT AND NEW REGULATIONS ON IMPORT DUTIES AND EXCISE

and other matters required for the smooth running of trial proceedings and service. If so required, further provisions on the implementation of this circular shall be stipulated separately by the Chairperson of the Tax Court. This regulation was enacted on 21 July 2021.

Procedures for Face-to-Face Trial and Administrative Services

Meet Our Experts



Rinan Auvi Metally, S.I.A., BKP
Manager of Tax Compliance & Litigation Services
aumi@ddtc.co.id



Puput Bayu Wibowo, S.Ak., BKP
Assistant Manager of Tax Compliance & Litigation Services
bayu@ddtc.co.id

Rinan Auvi Metally is the Manager of Tax Compliance & Litigation Services at DDTC. She is an experienced practitioner involved in various tax advisory and tax disputes resolution projects, where she has represented multinational companies in heavy equipment, coal mining and leather industries. She holds a Bachelor's degree in Fiscal Administration from University of Indonesia. This Licensed Tax Attorney is also a Certified C of Indonesian Tax Consultant Examination and Certified in Principles of International Taxation from the Chartered Institute of Taxation, United Kingdom.

Puput Bayu Wibowo is Assistant Manager of Tax Compliance & Litigation Services at DDTC. His expertise focuses on diagnostic tax review, tax advisory and tax compliance for multinational companies. He is also an experienced practitioner in tax audit, tax objection, tax lawsuit, and tax litigation at the tax court for clients in various industries. The licensed Tax Attorney and Tax Consultant is Certified B of Indonesian Tax Consultant Examination and holds a Diploma's degree in Taxation from Diponegoro University and a Bachelor's degree in Economics from Trisakti University.

Users of face-to-face trial proceedings and administrative services during the Covid-19 pandemic within the Tax Court are required to register online. This provision is part of the online queue mechanism outlined in the Secretariat of the Tax Court Circular No. SE-01/SP/2021 concerning Procedures for the Provision of Face-to-Face Trial and Administrative Services During the Corona Virus Disease 2019 (Covid-19) Pandemic within the Tax Court ([SE-01/2021](#)).

As per the provisions under this circular, starting 26 July 2021, the trial proceedings at the Tax Court are divided into 2 shifts each day, i.e. 08.00–12.00 WIB (shift I) and 13.00–17.00 WIB (shift II). Next, face-to-

face/via helpdesk/delivered in-person services are provided Monday–Friday on weekdays at 10.00–15.00 WIB. Users of face-to-face/via helpdesk/delivered in-person administrative services shall be present according to schedule in the online queue.

The types of services provided face-to-face or through the helpdesk/delivered in person at the Tax Court are carried out with restrictions to prevent crowds. The provision of face-to-face services is divided into two counters. *First*, Counter A. Counter A serves the receipt of appeals or lawsuits. The maximum number of appellants or plaintiffs who directly submit appeals or lawsuits is 10 appellants or plaintiffs that are registered in the online queue.

In the event that the appellant or plaintiff wishing to submit an appeal or lawsuit is not registered in the online queue, the appeal or lawsuit shall be submitted by registered post or forwarder. The appellant or plaintiff who has submitted an appeal or lawsuit by registered post or forwarder is no longer required to submit his appeal or lawsuit through face-to-face services.

Letters pertaining to appeals/claims, such as the appellee's brief (*Surat Uraian Banding/SUB*)/response letters, appellant's reply brief, additional data/follow-up data, statements of revocation, and other letters sent by registered post/forwarder. *Second*, Counter C. Counter C serves the submissions of requests for case reviews and counter-memory of case reviews based on the online queue.

Counter B is temporarily suspended from providing face-to-face/through the helpdesk/delivered in-person services. Counter B is in charge of serving administrative services of applications for the license of attorney-at-law (*Izin Kuasa Hukum/IKH*), certificates of tax disputes (*Surat Keterangan Sengketa Pajak/SKSP*), tax dispute information, and other general information services.

Face-to-face services at the Secretariat of the Tax Court Secretariat are carried out with restrictions and comply with the protocol to prevent the spread of Covid-19. Service users who are present at the Tax Court must be in good health and must at least show a certificate of rapid antigen examination with negative results that is valid for a maximum of 3 x 24 hours from the date of the letter and use two-layer masks as recommended by the government's Covid-19 task force.

Service users who are to take part in a trial proceeding or apply for a case review but do not meet the health and administrative protocol requirements are not

CERTAIN STRATEGIC TAXABLE GOODS NOT SUBJECT TO VAT AND NEW REGULATIONS ON IMPORT DUTIES AND EXCISE

allowed to enter the Tax Court building. Service users who use face-to-face services are required to register online.

This regulation stipulates that service users are required to register online two working days prior to their planned arrival at the Tax Court. As per the provisions under SE-01/SP/2021, in registering, service users shall refer to the information stated on the www.setpp.kemenkeu.go.id webpage. Service users must mention the following data:

- (i) Counter A: name of the applicant, name of company/taxpayer, purpose, number and date of the decision being appealed and/or lawsuit;
- (ii) Counter C: name of the applicant, type of document, number and date of the Tax Court's decision.

The announcement of the queue will be uploaded on the www.setpp.kemenkeu.go.id webpage no later than 1 day prior to the scheduled arrival. Service users are required to show proof of online queue to the security guards to be matched with the queue list before entering the Tax Court building.

Next, SE-01/2021 also outlines several appendices of technical procedures. *First*, the procedures for trial administrative services for the disputing parties or guests outside the disputing parties. *Second*, the procedures for the receipt of mail by registered post/forwarder. *Third*, the procedures for face-to-face/delivered in-person receipt of mail. *Fourth*, the procedures for administrative services of case reviews.

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MENARA DDTC

Jl. Raya Boulevard Barat Blok XC 5-6 No. B
Kelapa Gading Barat, Kelapa Gading
Jakarta Utara 14240 - Indonesia

Phone: +6221 2938 2700, Fax: +6221 2938 2699

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