

FISCAL INCENTIVES FOR DKI JAKARTA RESIDENTS AND ADDITION TO DOCUMENTS EQUIVALENT TO TAX INVOICES



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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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FISCAL INCENTIVES FOR DKI JAKARTA RESIDENTS AND ADDITION TO DOCUMENTS EQUIVALENT TO TAX INVOICES

Fiscal Incentives for Special Capital Region of Jakarta Residents

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The government of Special Capital Region (*Daerah Khusus Ibukota/DKI*) of Jakarta has issued a new regulation concerning the granting of fiscal incentives for Jakarta residents. The granting of the incentives is regulated under DKI Jakarta Governor Regulation No. 60 of 2021 concerning 2021 Fiscal Incentives ([Governor Reg. 60/2021](#)).

Governor Regulation 60/2021 constitutes an implementing regulation of Article 25 paragraph (2) subparagraph e of Regional Regulation No. 2 of 2020 concerning the Countermeasures of Corona Virus Disease 2019 (Covid-19). This regulation has been issued as an economic recovery effort for people affected by Covid-19.

Fiscal incentives are provided in the form of tax relief and nullified administrative penalties on local taxes. Specifically for tax relief incentives, the amount of the relief varies depending on the type of local tax, fiscal year to be settled, and period of payment.

The following are details of local tax incentives stipulated under Governor Reg. 60/2021.

First, incentives are provided for land and building tax in the rural and urban sectors (*Pajak Bumi dan Bangunan Sektor Perdesaan dan Perkotaan/PBB-P2*) with the following conditions:

- (i) 10% tax debt relief for taxpayers who pay PBB-P2 for fiscal year 2013 to fiscal year 2020. The relief is aimed at taxpayers who pay PBB-P2 debt in the period between August 2021 and September 2021. Moreover, incentives are also provided in the form of nullified administrative penalties in the form of interest for late payments;
- (ii) 20% relief for taxpayers who pay PBB-P2 for fiscal year 2021 in August 2021; and
- (iii) 15% relief for taxpayers who pay PBB-P2 for fiscal year 2021 in September 2021.

Such incentives cannot be granted if PBB-P2 taxable objects for which relief is to be granted do not have arrears. In addition, PBB-P2 taxpayers applying for reductions based on the governor regulation concerning the granting of PBB-P2 relief cannot take advantage of the incentives in Governor Reg. 60/2021.

Second, incentives for motor vehicle tax (*Pajak Kendaraan Bermotor/PKB*) with the following details:

- (i) tax relief for PKB for fiscal years before 2021 amounts to 5%. This relief is intended for taxpayers who pay PKB in the period between August 2021 and September 2021. In addition, incentives are also given in the form of nullified administrative penalties in the form of interest for late payments.
- (ii) 10% tax relief for taxpayers who pay PKB for fiscal year 2021 in August 2021;
- (iii) 5% tax relief for taxpayers who pay PKB for fiscal year 2021 in September 2021.

Third, incentives for transfer of motor vehicle title fee (*Bea Balik Nama Kendaraan Bermotor/BBN-KB*). A 50% relief is given for the ownership of a second motor vehicle or subsequent supplies. The relief is given to taxpayers performing payments in the period between August 2021 and December 2021. Moreover, incentives are also granted in the form of nullified administrative penalties in the form of interest for late payments.

Fourth, incentives for land and building transfer duty (*Bea Perolehan Hak atas Tanah dan/atau Bangunan/BPHTB*). BPHTB relief is only granted to individual taxpayers acquiring a house or flat for the first time

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with a taxable object acquisition value (*Nilai Perolehan Objek Pajak/NPOP*) of more than IDR2 billion to IDR3 billion. The amount of BPHTB relief is stipulated as follows:

- (i) 50% relief for taxpayers who pay BPHTB in August 2021. In addition, incentives are also given in the form of nullified administrative penalties in the form of interest for late payments;
- (ii) 25% relief for taxpayers who pay BPHTB in the period between September 2021 and October 2021;
- (iii) 10% relief for taxpayers who pay BPHTB in the period between November 2021 and December 2021.

PBB-P2 for fiscal year 2021 which has been paid before the enactment of this governor regulation, compensation for the same taxable object may be given based on the taxpayer's application as per statutory provisions. The compensation for fiscal year 2022 amounts to 20%. Applications for compensation must be submitted no later than 60 days from the promulgation of Pergub 60/2021. This regulation was promulgated on 16 August 2021.

Fifth, incentives are given for advertisement taxes. Advertisement taxes are eligible for two types of incentives, i.e. tax relief incentives and nullified administrative penalties. Principal relief incentives are given for advertisement organized in fiscal year 2021 and fiscal years prior to 2021. The amount of relief for advertisement taxes is stipulated as follows:

- (i) 10% relief for taxpayers who pay the advertisement tax principal in August 2021;
- (ii) 5% relief for taxpayers who pay the advertisement tax principal in September 2021.

Nullification of interest administrative penalties due to delays in payments of advertisement tax principal and/or fine administrative penalties due to delays in registration of the advertisement shall be granted to taxpayers performing payment of advertisement tax principal.

On another note, interest administrative penalties due to late payment of periodic remittance and/or notices of tax assessment for hotel taxes, entertainment taxes, restaurant taxes, and parking taxes are also nullified. The penalties shall be nullified insofar as tax payments are performed in the period between August 2021 and September 2021.

Principal tax relief and nullification of administrative penalties are granted automatically through the tax management information system. For BPHTB

taxes, however, an application must be submitted. On another note, rectifications, reductions, and/or objections cannot be submitted for tax assessments to obtain relief.

Addition to Documents Equivalent to Tax Invoices

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The Directorate General of Taxes (DGT) has updated and added the list of types of documents equivalent to tax invoices. These types of documents have been updated and added due to additional certain documents equivalent to tax invoices under several recent tax regulations

The updates and additions to the list of certain documents are outlined in the Director General of Taxes Regulation No. PER-16/PJ/2021 concerning Certain Documents Equivalent to Tax Invoices ([PER-16/2021](#)).

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PER-16/2021 has taken effect as of 1 August 2021. The enactment of PER-16/2021 simultaneously revokes the Director General of Taxes Regulation No. PER-13/PJ/2019 concerning Certain Documents Equivalent to Tax Invoices ([PER-13/2019](#)).

Based on PER-16/2021, 25 types of certain documents are equivalent to tax invoices. The number of these certain types of documents is higher than that previously regulated under PER-13/2019 of only 16 documents.

In further detail, the list of certain types of documents equivalent to tax invoices is as follows.

- (1) Delivery orders (*Surat Perintah Penyerahan Barang/SPPB*) prepared/issued by the Indonesian Logistics Bureau (*Badan Urusan Logistik/BULOG/Depot Logistik/DOLOG*) for distribution of wheat flour;
- (2) invoices for supplies of telecommunications services by a telecommunications company;
- (3) payment receipt prepared by a distributor for the sale of phone credit and/or receipt of commission/fees related to the distribution of tokens and/or vouchers;
- (4) invoices for supplies of electricity by an electricity company;
- (5) invoices for supplies of taxable goods (*Barang Kena Pajak/BKP*) and/or taxable services (*Jasa Kena Pajak/JKP*) by a drinking water company;
- (6) tickets, airway bills, or delivery bills, prepared/issued for supplies of domestic air transportation services;
- (7) memorandum of sale of services prepared/issued for supplies of port services;
- (8) trading confirmation for supplies of JKP by securities brokers;
- (9) invoices for supplies of JKP by banks;
- (10) documents used to order tobacco excise tapes (CK-1 documents);
- (11) tax payment slips (*Surat Setoran Pajak/SSP*) for payments of VAT on supplies of BKP through an auctioneer attached by a quotation of a minutes of auction, which constitutes an integral part of the SSP;
- (12) Export Declaration (*Pemberitahuan Ekspor Barang/PEB*) which includes the identity of the owner of the goods in the form of name, address, and Taxpayer Identification Number (TIN) (*Nomor Pokok Wajib Pajak/NPWP*), attached with an export service memorandum, invoice and bill of lading or airway bill which constitutes an integral part of PEB, for exports of BKP;
- (13) Export Declaration of Intangible JKP/BKP attached with an invoice which constitutes an integral part of the Export Declaration of Intangible JKP/BKP, for exports of Intangible JKP/BKP;
- (14) Import Declaration (*Pemberitahuan Impor Barang/PIB*) which includes the identity of the owner of the goods in the form of name, address, and TIN, attached with SSP (*Surat Setoran Pajak/SSP*), Customs, Excise, and Tax Payment Slip (*Surat Setoran Pabean, Cukai, dan Pajak/SSPCP*), and/or tax collection receipt by the Directorate General of Customs and Excise (DGCE) which includes the identity of the owner of the goods in the form of name, address, and TIN, which constitutes an integral part of the PIB, for imports of BKP;
- (15) PIB that includes the identity of the owner of the goods in the form of name, address, and TIN, attached with the SSP and a stipulation letter on tariffs and/or customs value, customs determination letter, or re-stipulation letter of tariff and/or customs value that includes the identity of the owner of the goods in the form of name, address and TIN, which constitutes an integral part of the said PIB, for imports of BKP in the event that the DGCE stipulates that there is an underassessment in the value of Import VAT;
- (16) stipulation letter on import duty, excise, and/or tax payment on consigned goods that includes the identity of the owner of the goods in the form of name, address, and TIN, attached with SSP, SSPCP, and/or tax collection receipt by the DGCE;
- (17) SSP for payments of VAT on the utilization of Intangible BKP or JKP from outside the customs area within the customs area, by attaching invoices and details in the form of types and values of Intangible BKP or JKP as well as the name and address of the Intangible BKP or JKP supplier;
- (18) VAT collection receipt on the utilization of Intangible BKP and/or JKP from outside the customs area within the customs area through electronic commerce (*Perdagangan Melalui Sistem Elektronik/PMSE*) which includes the name and TIN or the buyer's Single Identity Number (*Nomor Induk Kependudukan/NIK*), or the buyer's e-mail address registered with the DGT administration, or attached by documents proving that the buyer's account on the PMSE VAT collector electronic system contains the buyer's name and TIN, or the buyer's e-mail address registered with the DGT administration;

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- (19) documents of goods release from bonded zones which constitutes a supply of BKP and/or JKP by a taxable person for VAT purposes;
- (20) SSP for payments of VAT on the release of BKP belonging to a non-resident tax subject from Bonded Zones to Other Places within the Customs Area attached with a customs declaration for the release of BKP;
- (21) SSP for payments of VAT on the release and/or supplies of BKP and/or JKP from Free Trade Zones and Free Ports to Other Places within Customs Areas attached with:
- customs declaration for the release of BKP;
 - an invoice or contract, for supplies of BKP carried out without undergoing the BKP release mechanism; or
 - an invoice or contract, for supplies of Intangible JKP and/or BKP;
- (22) Customs Declaration for Special Economic Zones (*Pemberitahuan Pabean Kawasan Ekonomi Khusus/PPKEK*) which includes the identity of the owner of the goods in the form of name, address, and TIN, which is attached with SSP, SSPCP, and/or tax collection receipt by the DGCE which includes the identity of the owner of the goods in the form of name, address, and TIN, which constitutes an integral part of the PPKEK, for imports of BKP into Special Economic Zones (SEZ) (*Kawasan Ekonomi Khusus/KEK*);
- (23) SSP for payments of VAT pertaining to supplies of BKP and/or JKP by entrepreneurs in SEZ to buyers and/or service recipients domiciled in Other Places within the Customs Area which at the time of import, utilization, or acquisition, VAT is not collected, attached with :
- a. customs declaration for the release of BKP;
 - b. an invoice or contract, for supplies of BKP carried out without undergoing the BKP release mechanism; or
 - c. an invoice or contract, for supplies of Intangible JKP and/or BKP;
- (24) SSP for payments of VAT pertaining to the release of goods that does not constitute a supply of BKP by Business Entrepreneurs in SEX to buyers and/or service recipients domiciled in Other Places within the Customs Area which at the time of import, utilization, or acquisition, VAT is not collected, and attached with Customs Declaration for the release of BKP; and
- (25) Notices of tax assessment to collect input VAT on the acquisition of BKP and/or JKP, imports of BKP, as well as utilization of Intangible BKP and/or utilization of JKP from outside the customs area within the customs area, attached with all SSP for the settlement of outstanding VAT in the form of:
- a. receipt of state revenue as stipulated in the Minister of Finance Regulation concerning the electronic state revenue system;
 - b. overbooking receipt signed by the competent authority as stipulated in the Minister of Finance Regulation concerning the procedures for payment and remittance of taxes; and/or
 - c. Fund Disbursement Order (*Surat Perintah Pencairan Dana/SP2D*) or receipt of state revenues as evidence of compensation for Tax Liabilities as regulated in the Minister of Finance Regulation concerning the procedures for the calculation and refund of tax overpayments.

The added nine documents that did not exist in the previous regulation include documents number 3, 16, 18, 19, 20, 22, 23, 24, and 25.

New Regulation Concerning VAT Collection on the Supply, Distribution, and Retail Selling Price of Fuel Oil

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The government has issued a new regulation concerning the supply, distribution, and retail selling price (*Harga Jual Eceran/HJE*) of fuel oil (*Bahan Bakar Minyak/BBM*). The policy is outlined in Presidential Regulation No. 69 of 2021 concerning the Second Amendment to Presidential Regulation No. 191 of 2014 concerning the Supply, Distribution, and Retail Selling Price of Oil Fuel ([Pres. Reg. 69/2021](#)).

Pres. Reg. 69/2021 revises two former regulations, i.e. Pres. Reg. 191/2014 and Pres. Reg. 43/2018. The latest Pres. Reg. has been issued to optimize the supply and distribution of BBM, as well as to adjust to legal developments and needs.

Pres. Reg. 69/2021 stipulates that the Minister of Energy and Mineral Resources (*Energi dan Sumber Daya Mineral/ESDM*) is authorized to stipulate HJE for certain types of BBMs and special BBM for assignments. The Minister of Energy and Mineral Resources' authority is stated in Article 14 of Pres. Reg. 69/2021.

On another note, certain types of BBM are fuels processed from petroleum or those mixed with biofuels as other fuels and are subsidized. Special BBM for assignments, on the other hand, refers to fuels originating from petroleum or those mixed with biofuels which are distributed to assignment areas and not subsidized.

HJE per liter of certain types of BBM in the form of kerosene at the supply point refers to a fixed amount which includes VAT. Subsidies are given for every liter of certain types of BBM in the form of kerosene.

On the other hand, HJE of certain types of BBM in the form of gas oil at the supply point is calculated using a formula consisting of the base price plus VAT subtracted by subsidies and motor vehicle fuel tax (*Pajak Bahan*

Bakar Kendaraan Bermotor/PBBKB). Furthermore, HJE per liter of special BBM for assignments at the supply point is calculated using a formula consisting of the base price plus additional costs for distribution in assignment areas, VAT, and PBBKB.

In the event of a change in HJE of certain types of BBM and special types of BBM for assignments, the Minister of Energy and Mineral Resources shall determine HJE of certain types of BBM and HJE of special BBM for assignments. The determination is based on a coordination meeting chaired by the Minister of Energy and Mineral Resources who coordinates, synchronizes, and controls ministry affairs in the administration of government in the economic sector. The Minister of Energy and Mineral Resources stipulates a basic price formula consisting of acquisition costs, distribution costs, storage costs, and margins.

HJE per liter of general BBM at the supply point is calculated and determined by business entities. This calculation is based on the highest price formula consisting of the base price plus VAT and PBBKB. Base price is a formula consisting of acquisition costs, distribution costs, storage costs, and margin.

As per Article 16 of Pres. Reg. 69/2021, the formula for calculating subsidies is based on HJE per liter of certain types of BBM for kerosene without VAT subtracted the base price per liter of certain BBM for kerosene

Subsidies for certain types of BBM in the form of gas oil are fixed subsidies that refer to the amounts of subsidies stipulated in the state budget and/or amendments thereto. In the event of changes in these amounts, the Minister of Finance shall determine the changes in these amounts as per government policies.

When this regulation comes into force, the assignment of supply and distribution of certain types of BBM and special BBM granted prior to the enactment of Pres. Reg. 69/2021 is declared to remain valid. This regulation has come into effect as of 3 August 2021.

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Provisions on the Procurement, Management, and Sale of Stamp Duties

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The government has issued provisions related to the procurement, management, and sale of stamp duties. These provisions are outlined in Government Regulation No. 86 of 2021 concerning the Procurement, Management, and Sale of Stamp Duties ([Gov. Reg. 86/2021](#)). This latest regulation has been issued to implement the provisions under Article 12 paragraph (5) of Law No. 10 of 2020 concerning Stamp Duties. Promulgated on 19 August 2021, this regulation has come into effect thereafter.

As per Article 2 of Gov. Reg. 86/2021, the Minister of Finance is responsible for the procurement, management, and sale of stamp duties. Gov. Reg. 86/2021 stipulates the procurement, management, and sale of stamp duties with the following details.

First, the procurement of stamp duties. Procurement of stamp duties refers to a series of activities consisting of planning and printing or manufacturing of stamp duties. The planning process includes the activities of determining the standardization of stamp duties, budget requirements, the need for stamp duties, and

the number of stamps to be printed or produced. The printing and production of stamp duties, on the other hand, are carried out to ensure the availability of stamps as per the needs of the community in paying stamp duties.

In printing or producing stamp duties, the government assigns the Integrated Security Printing and System (*Perusahaan Umum Percetakan Uang Republik Indonesia/Perum Peruri*) to print stamp duties and produce electronic stamp duties. The printing of revenue stamps refers to an activity that at least includes drafting design concepts, providing raw materials, determining printing techniques, and printing.

In the event that the stamp duties are in other forms, their printing or manufacture is carried out after obtaining permission from the Minister of Finance. If Perum Peruri is unable to print revenue stamps or produce electronic stamp duties due to force majeure, Perum Peruri may appoint another party to print revenue stamps or produce electronic stamp duties.

Second, the management of stamp duties. Management of stamp duties is defined as a series of activities of distribution, administration, and supervision over the sale of stamp duties. Distribution refers to the activity of distributing stamp duties to their points of sales. For the distribution, the government assigns the Indonesian Post Office (PT Pos Indonesia) to distribute revenue stamps and Perum Peruri to distribute electronic stamp duties.

In addition to distributing revenue stamps, PT Pos Indonesia is also assigned to sell revenue stamps. If PT Pos Indonesia declares its inability to carry out the distribution and/or sale of revenue stamps due to force majeure, PT Pos Indonesia may appoint another party to distribute and/or sell these revenue stamps.

In carrying out the assignment, Perum Peruri may collaborate with other parties. The collaboration with other parties is carried out through a transparent and accountable process and provides equal opportunities. The other parties include business entities able and qualified to support the distribution and sale of electronic stamp duties through an integrated system provided by Perum Peruri.

Next, the administration is carried out to ensure the availability of stamp duties in the community and accountable management of stamp duties. The administration includes two aspects, i.e. recording, reporting, and physical inventory counting of stamp duties as well as destroying stamp duties that are damaged or no longer valid. Supervision, on the other

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hand, refers to a series of activities carried out to ensure the conformity of sales value and the number of stamp duties sold.

Third, the sale of stamp duties. Sale of stamp duties refers to the transfer of ownership of stamp duties to another party by receiving or accruing reimbursements in the form of money amounting to the nominal value of the stamp duties. A sale of the stamp duty is marked by

remittance of the reimbursements in the amount of the nominal value of the stamp duties received or accrued in the state treasury. The remittance is performed by PT Pos Indonesia, other parties in collaboration with Perum Peruri, and parties designated as stamp duty collectors.

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