

# TECHNICAL GUIDELINES FOR THE COLLECTION OF VAT AND INCOME TAX ON SALES OF MOBILE PHONE CREDIT AND STARTER CARDS FOR PREPAID SIM CARDS



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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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## TECHNICAL GUIDELINES FOR THE COLLECTION OF VAT AND INCOME TAX ON SALES OF MOBILE PHONE CREDIT AND STARTER CARDS FOR PREPAID SIM CARDS

### Technical Guidelines for the Collection of VAT and Income Tax on Sales of Mobile Phone Credit and Starter Packs for Prepaid SIM Cards

#### Meet Our Experts



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The Director General of Taxes has issued a new regulation concerning the procedures for the collection of value added tax (VAT) (*Pajak Pertambahan Nilai/PPN*) and income tax (*Pajak Penghasilan/PPH*) on the sale of mobile phone credit and starter packs for prepaid SIM cards. The provisions are outlined in the Director General of Taxes Regulation No. PER-18/PJ/2021 concerning Guidelines for the Collection of Value Added Tax and Income Taxes on Supplies/Income Related to the Sale of Mobile Phone Credit and Starter Packs for Prepaid SIM Cards ([PER-18/2021](#)).

PER-18/2021 constitutes an implementing regulation of the Minister of Finance Regulation No. 6 of 2021 concerning the Calculation and Collection of Value Added Tax and Income Taxes on Supplies/Income

in Connection with the Sale of Mobile Phone Credit, Starter Packs for Prepaid SIM Cards, Tokens, and Vouchers ([MoF Reg. 6/2021](#)). This regulation has been issued to provide legal certainty and convenience in the implementation of MoF Reg. 6/2021.

As per Article 2 paragraph (1) of PER-18/2021, supplies of mobile phone credit and starter packs for prepaid SIM cards by telecommunications service providers, first-level distributors, second-level and subsequent levels distributors, to distributors and/or telecommunications customers are subject to VAT.

VAT payable on supplies by telecommunications service providers shall be collected by these telecommunications service providers. Next, VAT payable on supplies of mobile phone credit and starter packs for prepaid SIM cards by first-level distributors may be collected by first-level distributors. VAT payable on supplies by second-level and subsequent level distributors, on the other hand, is collected by the second-level distributors.

VAT payable on a supply by second-level and subsequent level distributors is only collected once upon the supply of mobile phone credit or starter packs for prepaid SIM cards. If the supply of mobile phone credit and starter packs for prepaid SIM cards has been subject to VAT collection by the second-level distributor, the subsequent level distributor will not collect and remit VAT.

On a side note, second-level distributors refer to distributors that acquire mobile phone credit and starter packs for prepaid SIM cards from telecommunications service providers, first-level distributors, and/or other distribution.

Supplies of mobile phone credit and starter packs for prepaid SIM cards are subject to VAT when payment is received, including when the deposit is received by the telecommunications service provider, the first level distributor, or the second level distributor.

In the event that the deposit by the second-level distributor is also used for transactions other than mobile phone credit and starter packs for prepaid SIM cards, thus, its use cannot be determined upon receipt of the deposit, VAT becomes payable when it is known that the deposit is intended for payment transactions of mobile phone credit and starter packs for prepaid SIM cards.

Upon supplies of credit and starter packs for prepaid SIM cards, first-level distributors are required to prepare tax invoices or certain documents equivalent to tax invoices. The tax invoices shall include the statement "First Level Distributor".

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Next, second-level distributors supplying mobile phone credit and starter packs for prepaid SIM cards are required to report their businesses for VAT registration. VAT registration is carried out if, in one taxable period, the amount of supplies of mobile phone credit and starter packs for prepaid SIM cards has exceeded the threshold for small-scale entrepreneurs.

Having been subject to VAT registration, second-level distributors are required to collect, remit, and file VAT as a supply on which VAT must be self-collected. In contrast, the subsequent level distributors constituting Taxable Persons for VAT Purposes (*Pengusaha Kena Pajak/ PKP*) are required to file the supply of mobile phone credit and starter packs for prepaid SIM cards in the Periodic VAT Tax Return (*Surat Pemberitahuan/ SPT*) by filling out the supply not subject to VAT column.

Other than stipulating the collection of VAT, PER-18/2021 further elucidates the collection of Article 22 Income Tax on sales of mobile phone credit and starter packs for prepaid SIM cards. As per Article 5 paragraph (1) of PER-18/2021, second-level distributors collecting Article 22 Income Tax constitute corporate taxpayers. Second-level distributors constitute Article 22 Income Tax collectors from the date of receipt of mobile phone credit and starter packs for prepaid SIM cards from first-level distributors.

Article 22 Income Tax becomes payable upon receipt of payment, including receipt of deposits by the second-level distributors. In the event that the deposit is also used for transactions other than mobile phone credit and starter packs for prepaid SIM cards, thus, its use cannot be determined upon the receipt of deposit, Article 22 Income Tax becomes payable when it is known that the deposit is intended for payment transactions of mobile phone credit and starter packs for prepaid SIM cards. Deposits used for payment transactions of mobile phone credit and starter packs for prepaid SIM cards may be identified based on the system, agreements, documents, or administration of the second-level distributors.

Article 22 Income Tax, however, is not collected on payments by distributors and/or telecommunications customers that meet the four criteria alternatively. *First*, payments by distributors and/or telecommunication customers in the maximum amount of IDR2,000,000 excluding VAT and do not constitute split payments of a transaction with an actual value of more than IDR2,000,000. Article 22 Income Tax is excepted and collected without a withholding exemption certificate (*Surat Keterangan Bebas/SKB*). *Second*, payments are made by distributors and/or telecommunication

customers constituting corporate taxpayers. Article 22 Income Tax is also excepted and collected without an SKB.

*Third*, payments are made by distributors and/or telecommunication customers who own and submit a photocopy of the income tax certificate based on Government Regulation No. 23 of 2018 whose validity has been confirmed in the Directorate General of Taxes (DGT) information system. *Fourth*, payments made by distributors and/or telecommunication customers who own and submit a photocopy of SKB of Article 22 Income Tax withholding and/or collection.

In addition, Article 22 Income Tax is not collected on payments of mobile phone credit and starter pack amounting to a maximum of IDR60,000,000 excluding VAT for each distributor and/or telecommunication customer in one taxable period. This applies if payments by distributors and/or telecommunication customers including deposits are also used for transactions other than mobile phone credit and starter packs for prepaid SIM cards.

The same provisions also apply if, during a taxable period, a distributor performs a special deposit for transactions of mobile phone credit and starter packs for prepaid SIM cards or deposits whose use cannot be identified to a second-level distributor.

Further, the second-level distributor is required to Article 22 Income Tax collection slip at the end of each month when the payment is received. Collection slip refers to Article 22 Income Tax collection slip for one taxable period on all sales of mobile phone credit and starter packs for prepaid SIM cards for each distributor and/or telecommunications customer. Article 22 Income Tax collection slips are prepared in the e-SPT application of Article 22 Income Tax under the "*bukti pemungutan PPh Pasal 22 untuk industri/eksportir tertentu*" menu.

If the collection slip has been prepared, the second-level distributor is obliged to remit the collected Article 22 Income Tax using a tax payment slip (*Surat Setoran Pajak/SSP*) or other administrative means equivalent to SSP. In the SSP, the tax account code column is to be completed with "411122" and the remittance type code column is to be completed with the code "100".

Next, the second-level distributor is required to file Article 22 Income Tax that has been collected and remitted by filing the Article 22 Income Tax Return in the "*Badan Usaha Industri/Eksportir*" section. In the event that the unification e-bupot application is available, the second-level distributor required to file a unification periodic income tax return must produce

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a unification withholding/collection slip and file it using the unification periodic income tax return.

With the enactment of PER-18/2021, collected Article 22 Income Tax on payments of mobile phone credit and starter packs for prepaid SIM cards with an accumulated value of a maximum of IDR60,000,000 may be calculated as an income tax payment in the current year for taxpayers subject to the collection. This regulation has taken effect as of 1 September 2021.

### Changes and Extension of Sales Tax on Luxury Goods Borne by the Government Incentives

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The Ministry of Finance extends the application of Sales Tax on Luxury Goods (STLGs) (*Pajak Penjualan atas Barang Mewah/STLGs*) borne by the government (*Ditanggung Pemerintah/DTP*) incentives for certain motor vehicles. In addition, the Ministry of Finance has changed the amount of STLGs DTP incentives for certain motor vehicles.

The policy is outlined in the Minister of Finance Regulation No. 120/PMK.010/21 concerning the Second Amendment to the Minister of Finance Regulation No. 31/PMK.010/21 concerning Sales Tax on Luxury Goods on Supplies of Taxable Goods Classified as Luxury in the Form of Certain Motor Vehicles Borne by the Government for the 2021 Fiscal Year ([MoF Reg. 120/2021](#)).

The extension of STLGs DTP incentives and changes to the rates are carried out to maintain enthusiasm and sustain people's purchasing power in the motor vehicle industry sector to encourage and accelerate national economic recovery.

This latest regulation revises MoF Reg. 77/2021. The Ministry of Finance had formerly extended the granting of STLGs DTP incentives for certain vehicles which originally ended in May 2021 to August 2021 through MoF Reg. 77/2021.

Next, through the issuance of MoF Reg. 120/2021, STLGs DTP incentives are granted for the September 2021 taxable period until the December 2021 taxable period. STLGs DTP incentives are extended for four types of motor vehicles as follows:

- (i) sedans or station wagons with an ignition or compression ignition engine (diesel or semi-diesel) with a cylinder capacity of up to 1,500 cc;
- (ii) passenger motor vehicles with an engine capacity of up to 1,500 cc;
- (iii) 4x2 passenger motor vehicles with an engine capacity of >1,500 cc up to 2,500 cc; and
- (iv) 4x4 passenger motor vehicle with an engine capacity of > 1,500 cc up to 2,500 cc.

In addition, there are three changes to the amount of STLGs DTP incentives for certain motor vehicles. *First*, the amount of STLGs DTP incentives has been changed from 25% to 100% for supplies of two types of motor vehicles. The two types of motor vehicles include sedans or station wagons with spark-ignition or compression ignition engines (diesel or semi-diesel) with an engine capacity of up to 1,500 cc and passenger motor vehicles with an engine capacity of up to 1,500 cc.

*Second*, for supplies of 4x2 passenger motor vehicles with an engine capacity of > 1,500 cc to 2,500 cc, the amount of STLGs DTP has been changed from 25% to 50%. *Third*, the amount of STLGs DTP has been changed from 12.5% to 25% for supplies of 4x4 passenger motor vehicles with an engine capacity of > 1,500 cc up to 2,500 cc.

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On another note, STLGs DTP incentives for certain motor vehicles may be granted if the local purchase requirement is fulfilled. The said local purchase includes the fulfillment of the use of domestically produced components of a minimum of 60% in the production of certain motor vehicles.

Further, tax invoices that have been prepared for supplies of certain motor vehicles for the September 2021 taxable period with incentives based on the former regulations shall be replaced.

As per Article 11D paragraph (2) of MoF Reg. 120/2021, STLGs and/or VAT overpayment collected on supplies of motor vehicles eligible for STLGs DTP incentives shall be refunded by the Taxable Person for VAT Purposes (*Pengusaha Kena Pajak/ PKP*) performing the collection. This ministerial regulation was enacted on 13 September 2021.

### Guidelines for the Collection of Local Taxes on National Strategic Projects

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The Ministry of Home Affairs (*Kementerian Dalam Negeri/Kemendagri*) has issued a regulation concerning guidelines for the collection of local taxes on national strategic projects (*Proyek Strategis Nasional/PSN*). The policy is outlined in the Minister of Home Affairs Regulation No. 27 of 2021 concerning Guidelines for the Preparation of Local Budgets for the 2022 Fiscal Year ([Permendagri 27/2021](#)).

This regulation stipulates that to support national priority programs in the form of PSN, local governments (*pemerintah daerah/pemda*) are required to collect taxes and/or charges pursuant to the rates that have been adjusted to the statutory provisions. In this case, local governments are prohibited from collecting levies that do not comply with the tax rate adjustment policy on PSN.

Moreover, local governments are not allowed to collect levies that incur high costs, hinder population mobility, collect levies on inter-regional traffic of goods and services, and collect levies on exports and imports. The latest regulation has come into effect as of 10 August 2021.

On a side note, the provisions on the adjustment of taxes and charges on PSN are stipulated under Government Regulation No. 10 of 2021 concerning Local Taxes and Charges in the Context of Supporting Ease of Doing Business and Local Services ([Gov. Reg. 10/2021](#)).

As per Article 3 paragraph (1) of Gov. Reg. 10/2021, the central government may adjust tax rates and/or charges stipulated in local regulations (*peraturan daerah/perda*). Rate adjustments are only performed to taxes and charges collected on PSN and stipulated by a presidential regulation (*Peraturan Presiden/Perpres*).

The Presidential Regulation will stipulate PSN eligible for the rate adjustment facility, types of adjusted taxes and charges, the amount of rate adjustments, the effective date of rate adjustments, the period of rate adjustments, and the regions performing rate adjustments.

In adjusting rates, the minister responsible for PSN needs to submit a rate adjustment proposal to the Minister of Finance. The proposal must at least contain projected tax and charge burdens to be borne by PSN, the types of adjusted taxes and charges, the proposed amount of rate adjustment, and a project feasibility study.

The Ministry of Finance (*Kementerian Keuangan/ Kemenkeu*) will coordinate with the Ministry of Home

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Affairs, technical ministries, and local governments in reviewing the proposed rate adjustment. The review shall take into account tax and charge revenues within the last five years, the impact on national and regional fiscal, the urgency of rate setting, local fiscal capacities, and received fiscal incentives.

### Follow-up to Taxpayer Identification Number Deregistration and VAT Deregistration of Government Treasurers

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The Director General of Taxes has issued a circular concerning the follow-up to the deregistration of taxpayer identification number (TIN) (*Nomor Pokok Wajib Pajak/NPWP*) and Value Added Tax (VAT) for government treasurers. The policy is outlined in Circular No. SE-47/PJ/2021 concerning the Follow-up to Taxpayer Identification Number Deregistration and/or VAT Deregistration of Treasurer Taxable Persons for VAT Purposes by the Tax Office ([SE-47/2021](#)).

This regulation constitutes an implementing regulation of the Minister of Finance Regulation No. 231/PMK.03/2019 concerning Procedures for Taxpayer Identification Numbers Registration and

Deregistration, Value Added Tax Registration and Deregistration, and Withholding and/or Collection, Remittance, and Filing of Taxes for Government Agencies ([MoF Reg. 231/2019](#)).

This Circular has been issued to provide guidelines for the follow-up to TIN deregistration and/or VAT deregistration for treasurer Taxable Persons for VAT Purposes (*Pengusaha Kena Pajak/PKP*) by the Tax Office (*Kantor Pelayanan Pajak/KPP*). On another note, this policy aims to provide clarity and uniformity for KPP in following up on *ex officio* TIN deregistration and/or VAT deregistration for treasurer Taxable Persons for VAT Purposes by the Director General of Taxes as per MoF Reg. 231/2019.

SE-47/2021 stipulates that TIN issuance and/or VAT registration for government agencies PKP are carried out *ex officio* for central government agencies, local government agencies, and village government agencies. Upon TIN issuance and/or VAT registration, treasurer PKP shall be subject to TIN deregistration and/or VAT deregistration.

TIN of treasurers shall be deregistered by referring to the taxpayer master file database (*Master File Wajib Pajak/MFWP*) pursuant to the following three criteria:

- (i) having a treasurer business classification (*Kelompok Lapangan Usaha/KLU*) as per the Director General of Taxes' decision which stipulates the taxpayer's KLU;
- (ii) the taxpayer's name contains the word *treasurer* or other words indicating the status as a treasurer taxpayer; or
- (iii) taxpayers that should not otherwise be included in the treasurer category in the MFWP database.

In the situation where a treasurer subject to TIN deregistration is of the PKP status in the MFWP database, VAT deregistration shall be carried out concurrently with the TIN deregistration of the treasurer. TIN deregistration and/or VAT deregistration for treasurer PKP shall be carried out by issuing a Director General of Taxes' decision.

Next, the Director General of Taxes performs *ex officio* TIN deregistration and/or VAT deregistration for treasurer PKP from the Director General of Taxes' administration as of 1 September 2021. After TIN deregistration and/or VAT deregistration, KPP must conduct the following three things as a follow-up process.

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*First*, submitting a notification letter of TIN deregistration and/or VAT deregistration of treasurer PKP to the government treasurer by post, a forwarder or courier service company, email, or other electronic media. *Second*, temporarily activating the treasurer's TIN in the event of rights and/or obligations that have not been exercised for the August 2021 taxable period and before the August 2021 taxable period.

*Third*, conducting socialization to government agencies related to the exercise of tax rights and fulfillment of obligations of government agencies, including the implementing guidelines for the granting and use of identification numbers for subunit organizations of government agencies. This circular was enacted on 1 September 2021.

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