DDTC Newsletter Vol.06 | No.10 | December 2021

New Regulations Related to IMEI Registration Procedures and Safeguard Import Duties on Imports of Certain Products

DDTC
Sets the Standards and Beyond

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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.

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New Regulation on Procedures for IMEI Registration

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The Directorate General of Customs and Excise (DGCE) has issued a new regulation concerning the procedures for the notification and registration of International Mobile Equipment Identity (IMEI) for telecommunications equipment in customs declarations.

These provisions are outlined under the Director General of Customs and Excise Regulation No. 13/BC/2021 concerning Procedures for the Notification and Registration of International Mobile Equipment Identity (IMEI) for Telecommunications Equipment in Customs Declarations (PER-13/2021). Promulgated on 9 November 2021, this regulation came into force 30 days thereafter.

This regulation revises the former regulation, namely the Director General of Customs and Excise Regulation No. PER-05/BC/2020 concerning Procedures for the Notification and Registration of International Mobile Equipment Identity (IMEI) for Telecommunications Equipment in Customs Declarations (PER-05/2020). PER-13/2021 has been issued to improve services and supervision of imports of telecommunications equipment.

The new provisions outlined under PER-13/2021 and not found in PER-05/2020 include the materials concerning changes to IMEI data. Provisions pertaining to changes in IMEI data are stipulated under Article 19 to Article 21 of PER-13/2021. As per Article 19 paragraph (1) of PER-13/2021, IMEI data that has been sent by the Service Computer System (*Sistem Komputer Pelayanan*/SKP) to the IMEI control system may be changed based on applications.

Data shall be changed within a maximum period of 30 days after the date IMEI registration is approved in the event that the application is submitted by a passenger or crew members of means of transport or release if the application is submitted by the consignee.

To change data, the passenger, crew member or consignee applies for changes to IMEI data to the head or appointed excise official of the customs office where IMEI is registered. The application shall be attached with supporting evidence that there has been an error in data submission.

With respect to the applications submitted by the passenger, crew member or consignee, the head of the customs office or the appointed customs and excise official shall verify the conformity of the information in the application for data changes and supporting evidence.

In the context of the verification, the head of the customs office or the appointed customs and excise official may ask the applicant to show the telecommunications equipment and/or submit additional information or details. Telecommunications equipment may be assigned and information may be submitted using information and communication technology.

Next, based on verification results, if these results indicate conformity, the head of the customs office or the appointed customs and excise official shall approve the changes to IMEI data and adjust IMEI data in the SKP.

If, on the other hand, verification results indicate any discrepancies, the head of the customs office or the appointed customs and excise official may reject the application and state the underlying reasons.

The application shall be approved or rejected within a maximum period of two working days since it is received in full or two hours after the applicant shows the telecommunications equipment and/or submits additional information or details.

After the IMEI data has been adjusted, SKP submits the IMEI data to the IMEI control system. If the SKP cannot be implemented or is disrupted, IMEI data are adjusted by submitting a written request to the ministry in charge of managing the IMEI control system and the director within the DGCE tasked with formulating policies in the information technology sector. In response to the request, the director within the DGCE responsible for policy formulation in the information technology sector shall adjust the IMEI data on the SKP.

Imposition of Safeguard Import Duties on Imports of Ceramic Tile Products

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The Ministry of Finance has issued provisions on the imposition of Safeguard Import Duties (*Bea Masuk Tindakan Pengamanan*/BMTP) on imports of ceramic tile products. These policies are outlined in the Minister of Finance Regulation No. 156/PMK.010/21 concerning the Imposition of Safeguard Import Duties on Imports of Ceramic Tile Products (MoF Reg. 156/2021).

This regulation constitutes an amendment to the Minister of Finance Regulation No. 111/PMK.010/2020 concerning the Imposition of Safeguard Import Duties on Imports of Ceramic Tile Products (MoF Reg. 111/2020). Promulgated on 9 November 2021, this regulation came into force 7 working days thereafter.

This regulation stipulates that BMTP is imposed on imports of ceramic tile products in the form of tiles and paving, fireplace tiles, and ceramic wall tiles. Several HS Codes are subject to BMTP, namely 6907.21.91, 6907.21.92, 6907.21.93, 6907.21.94, 6907.22.91, 6907.22.92, 6907.22.93, 6907.22.94, 6907.23.91, 6907.23.92, 6907.23 .93, and 6907.23.94.

BMTP is imposed on imports of tile products from all countries. Nonetheless, imports of ceramic tile products from the 123 countries listed in the Appendix of MoF Reg. 156/2021 are exempt from BMTP.

As per Article 2 of MoF Reg. 156/2021, BMTP is imposed on ceramic tile products for three years. Within the first year as of the effective date of MoF Reg. 156/2021, BMTP tariff is set at 17%. Further, in the second year, BMTP tariff is set at 15%. The applicable BMTP tariff in the third year is 13%.

On another note, the imposition of BMTP constitutes an additional general import duty (most favoured nation) or an additional preference import duty based on the applicable international goods trade agreement scheme. Additional preferential import duties based on the international goods trade agreement scheme apply if the goods are imported from countries included in the international goods trade agreement scheme and fulfill said scheme.

In the event that the provisions under the international goods trade agreement scheme are not fulfilled or a retroactive check request is being made, the imposition of BMTP on imports from countries included in the international goods trade agreement scheme constitutes an additional general import duty. For imports of ceramic tile products manufactured by countries that are exempt from BMTP, the importers are required to submit Certificates of Origin (CoO) (*Surat Keterangan Asal*/SKA).

If a preferential CoO is used, a verification shall be carried out based on the provisions on CoO verification in the context of imposing import duty tariffs on imported goods based on international agreements or treaties. If, on the other hand, a non-preferential CoO is used, the CoO shall be verified based on the provisions stipulated by the Minister of Trade.

The amounts of BMTP stipulated under this regulation are fully applicable to imported ceramic tiles that fulfill two criteria alternatively. *First*, the import declaration documents have obtained a registration number from the customs office where the customs obligation is settled in the event that the customs obligation is settled by submitting a customs declaration. *Second,* the customs tariffs and values are determined by the customs office where customs obligations are settled, in the event that customs obligations are settled without submitting a customs declaration.

Imposition of Safeguard Import Duties on Imports of Cigarette Rolling Paper

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The Ministry of Finance has issued a policy concerning the imposition of Safeguard Import Duties (*Bea Masuk Tindakan Pengamanan*/BMTP) on imports of cigarette rolling paper, namely tobacco wrapping paper and non-porous plug wrap paper. These provisions are outlined in the Minister of Finance Regulation No. 157/PMK.010/21 concerning the Imposition of Safeguard Import Duties on Imports of Tobacco Wrapping Paper and Non-Porous Plug Wrap Paper (MoF Reg. 157/2021).

This MoF Reg. has been issued as a follow-up to the final report on investigation results by the Indonesian Trade Security Committee (*Komite Pengamanan Perdagangan Indonesia*/KPPI). Based on said report, it is discovered that the domestic industry suffered from a threat of serious injuries due to the surge in imports of tobacco wrapping paper and non-porous plug wrap paper.

The regulation stipulates that imports of tobacco wrapping paper and non-porous plug wrap paper which are included in the HS Codes of 4813.20.00, 4813.90.10, and 4813.90.90 are subject to BMTP. On a side note, tobacco wrapping paper refers to the type of paper used to wrap tobacco and its mixture to form cigarette sticks.

Non-porous plug wrap paper, on the other hand, refers to the outermost layer of a cigarette plug filter that wraps a filter with a maximum porosity value of 12 cm^3 based on air permeability as stipulated by the Cooperation Center for Scientific Research Relative to Tobacco (CORESTA).

As per Article 2 of MoF Reg. 157/2021, the imposition of BMTP on imported tobacco wrapping paper and non-porous plug wrap paper is valid for two years. Within the first year, BMTP amounts to IDR4,000,000 per ton. Next, in the second year, BMTP amounts to IDR3,961,950 per ton.

In general, BMTP for tobacco wrapping paper and plug wrap non-porous paper is imposed on imports from all countries. However, imports of tobacco wrapping paper and non-porous plug wrap paper from 124 countries listed in the Appendix of MoF Reg. 157/2021 are exempt from BMTP.

New Regulations Related to IMEI Registration Procedures and Safeguard Import Duties on Imports of Certain Products

The imposition of BMTP constitutes an additional general import duty (most favored nation) or an additional preference import duty based on the applicable international goods trade agreement scheme. Additional preferential import duties based on the international goods trade agreement scheme apply if the goods are imported from countries included in the international goods trade agreement scheme and fulfill said scheme.

In the event that the provisions under the international goods trade agreement scheme are not fulfilled or a retroactive check request is being made, the imposition of BMTP on imports from countries included in the international goods trade agreement scheme constitutes an additional general import duty (most favoured nation).

For imports of tobacco wrapping paper and plug wrap non-porous paper manufactured by countries that are exempt from BMTP, the importers are required to submit Certificates of Origin (CoO) (*Surat Keterangan Asal*/SKA).

If a preferential CoO is used, a verification shall be carried out based on a minister of finance regulation stipulating CoO verification in the context of imposing import duty tariffs on imported goods based on international agreements or treaties. If, on the other hand, a non-preferential CoO is used, the CoO shall be verified based on the provisions stipulated by the Minister of Trade.

The amounts of BMTP stipulated under this regulation are fully applicable to imported tobacco wrapping paper and plug wrap non-porous paper that fulfill two criteria alternatively. *First*, the import declaration documents have obtained a registration number from the customs office where the customs obligation is settled. This applies in the event that the customs obligation is settled by submitting a customs declaration.

Second, the customs tariffs and values are determined by the customs office where customs obligations are settled in the event that customs obligations are settled without submitting a customs declaration. Promulgated on 8 November 2021, MoF Reg. 157/2021 came into effect 21 days thereafter.

Collection of Administrative Fines for Violations of Provisions on Foreign Exchange Export Proceeds

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The Directorate General of Customs and Excise (DGCE) has issued a policy concerning procedures for the imposition, collection and remittance of administrative penalties in the form of fines for violations of provisions on foreign exchange export proceeds.

These provisions are stipulated under the Director General of Customs and Excise Regulation concerning amendments to the Director General of Customs and Excise Regulation Number PER-03/BC/2000 concerning Procedures for the Imposition, Collection and Remittance of Administrative Penalties in the Form of Fines for Violations of Provisions on Foreign Exchange Export Proceeds from Natural Resources Concession, Management and/or Processing (PER-11/2021). Enacted on 1 November, this regulation came into force thereafter.

New Regulations Related to IMEI Registration Procedures and Safeguard Import Duties on Imports of Certain Products

PER-11/2021 revises the former regulation, namely the Director General of Customs and Excise Regulation No. PER-03/BC/2020 concerning Procedures for the Imposition, Collection and Remittance of Administrative Penalties in the Form of Fines for Violations of Provisions on Foreign Exchange Export Proceeds from Natural Resources Concession, Management and/or Processing Activities (PER-03/2020).

This regulation has been issued to render legal certainty in the implementation of customs services and supervision in the export sector, as well as to harmonize the provisions on the supervision of foreign exchange export proceeds and the provisions on non-tax state revenues.

PER-11/2021 covers nine changes. ***First,*** amendments to Article 8 of PER-11/2021 which stipulates that the DGCE may request an explanation of supervision results to Bank Indonesia (BI) concerning any violation of Article 3 paragraph (2) and Article 4 of PER-11/2021.

Article 3 paragraph (2) of PER-11/2021 stipulates that Export Proceeds from Natural Resources (*Devisa Hasil Ekspor dari Barang Ekspor Sumber Daya Alam*/ DHE SDA) shall be placed into a special DHE SDA deposit account no later than the end of the third month after the month in which the export declaration is registered.

Article 4 of PER-11/2021, on the other hand, contains provisions on a special DHE SDA deposit account that may be used by exporters that place DHE SDA for payment of export duties and other levies in the fields of exports, loans, imports, profits/dividends and/or other investment purposes.

Second, changes to Article 10 paragraph (1) and paragraph (2) of PER-11/2021. The article stipulates that the Director General of Customs and Excise, who is responsible for policy formulation, standardization, and technical guidelines, evaluation and implementation in the information technology sector, shall distribute the supervision results by BI or the Financial Services Authority (*Otoritas Jasa Keuangan*/ OJK) to the head of the customs office. The head of the customs office shall calculate levies in the form of fines based on the supervision results by BI which indicate violations of Article 3 paragraph (2) and Article 4 of PER-11/2021. Article 3 paragraph (2) and Article 4 of PER-11/2021, on the other hand, cover materials related to the period of placement of DHE SDA into the DHE SDA Special Deposit Account and a special DHE SDA deposit account used for payment purposes.

Further, two paragraphs are added under Article 10 of PER-11/2021, namely paragraph (3) and paragraph (4). As per Article 10 paragraph (3) of PER-11/2021, the head of the customs office imposes administrative penalties in the form of delaying the provision of customs services in the export sector based on supervision results of BI or OJK which indicate a violation of the provisions under Article 3, Article 4 and/or Article 5 of PER-11/2021. Article 3, Article 4 and/or Article 5 of PER-11/2021 pertain to the period of placement of DHE SDA into the DHE SDA Special Deposit Account, DHE SDA special deposit account used for payment purposes and terms of payment through an escrow account.

Further Article 10 paragraph (4) of PER-11/2021 stipulates that the levies in the form of shall be calculated based on the middle rate and BI exchange rates on transactions as stated in the supervision results by BI.

Third, amendments to Article 11 of PER-11/2021. The amendments to the article stipulate that levies in the form of fines are remitted into the state treasury as non-tax state revenue derived from other state rights as per statutory provisions.

Fourth, changes to Article 12 of PER-11/2021. Article 12 paragraph (1) is added with a statement that the head of the customs office acts on behalf of the Minister of Finance and the notification clause is changed into the Notice of Levy (*Surat Pemberitahuan Penetapan Pungutan*). Article 12 paragraph (2) is also revised in that the Notice of Levy is submitted through a computer system.

Fifth, amendments to Article 13 paragraph (1) and the addition of Article 13 paragraph (4) of PER-11/2021. Article 13 paragraph (1) of PER-11/2021 stipulates that the first notice of collection shall be issued if, within 10 days from the date of the Notice of Levy, the exporter does not settle the liability. Next, the second notice of collection shall be issued after 1 month and the third notice of collection shall be issued after 2 months. In addition, Article 13 paragraph (4) of PER-11/2021 elucidates procedures for the issuance of notices of collection as stipulated in Appendix A of PER-11/2021.

Sixth, amendments to Article 15 paragraph (1) and paragraph (2), deletion of Article 15 paragraph (4) and the addition of three paragraphs, namely Article

15 paragraph (2a), paragraph (5) and paragraph (6) of PER-11/2021. Under Article 15 paragraph (1), in the event that the exporters do not settle their liabilities, the 30-day period clause changes to 1 month and paragraph (2) changes the issuance period of penalties to 3 months as of the issuance date of the third notice of collection. Article 15 paragraph (2a) stipulates that if the issuance date of the second notice of collection, the third notice of collection and state receivables management falls on a date that did not exist in the previous month, the notice of collection or state receivables management shall be issued on the last day of the month concerned.

Next, Article 15 paragraph (5) of PER-11/2021 stipulates that in the event that an exporter settles levies in the form of fines on the notice of collection that has been submitted to the state receivables management, the head of the customs office or the appointed customs and excise official shall undo the delay in the provision of customs services in the export sector. Article 15 paragraph (6) of PER-11/2021, on the other hand, stipulates that the procedures for opening access to the provision of customs services in the export sector are outlined in Appendix B of PER-11/2021.

Seventh, amendments to Article 17 of PER-11/2021. The article states that exporters may settle the collection in the form of fines at a foreign exchange tax payment bank or tax payment post office, foreign currency tax payment bank, other tax payment agencies, or other foreign currency tax payment agencies appointed to receive state revenue remittances.

Eighth, an additional new article, namely Article 18A of PER-11/2021. The article states that the notice of collection as referred to in Article 13 of PER-11/2021 may be rectified. To perform rectifications, exporters shall submit a written request for rectifications to the Minister of Finance through the head of the customs office.

The notice of collection shall be rectified as per statutory provisions on the management of non-tax state revenues. However, only the amount of levies in the form of fines in the notice of collection and/or writing errors may be rectified. Applications for rectifications must be attached by an explanation from the exporter concerning the part of the notice of collection for which rectifications are requested.

Ninth, an additional new article, namely Article 18B of PER-11/2021. Article 18B of PER-11/2021 stipulates that exporters are required to pay levies in the form of fines on the notice of collection at maturity at the latest as per statutory provisions on the management of non-tax state revenues.

Exporters that do not settle levies in the form of fines until maturity are subject to a late penalty of 2% per month of the total levy payable and a fraction of the month shall be calculated as one full month. The due date for payment of levies in the form of late penalties is set one day after the due date. The late penalty is imposed for a maximum period of 24 months.

Regulation on the Tax Court Recess

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The Chairperson of the Tax Court has issued a regulation pertaining to the recess of the Tax Court trial proceedings in the context of Christmas 2021 and New Year 2022. These provisions are outlined in Circular No. SE-017/PP/2021 concerning the Stipulation of the Tax Court Recess in the Context of Christmas 2021 and

New Year 2022 (SE-017/2021).

The tax court recess is set from Wednesday, 22 December 2021, to Friday, 7 January 2022. Trial proceedings at the Tax Court shall resume on Monday, 10 January 2022. For trials proceedings in which disputes are to be resolved forthwith because they are due, the trials shall continue to be held on the specific time and working days during the recess.

This regulation states that the recess may be used as optimally as possible to prepare files for the ensuing trial proceedings and prioritize further handling of files that have been declared sufficient for a hearing. SE-017/2021 was enacted on 8 October 2021.

Provisions on Tax Remittances in the Sakti System

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The Ministry of Finance has issued provisions on tax collection and remittance transactions in the implementation of the sakti (Agency Level Financial Application System/*Sistem Aplikasi Keuangan Tingkat Instansi*) system. These provisions are outlined in the Minister of Finance Regulation No. 171/PMK.05/2021 concerning the Implementation of the Sakti System (MoF Reg. 171/2021). This regulation was enacted on 29 November 2021.

This regulation is aimed at realizing orderly, efficient, economical, effective, transparent and accountable state financial management by using the sakti system. On a side note, the sakti system refers to a system that integrates the planning and budgeting processes, implementation and accountability of the state budget to government agencies, which constitute part of the state financial management system.

As per Article 35 paragraph (1) of MoF Reg. 171/2021, the administration of expenditure treasurer transactions in the treasurer module is related to tax collection and remittance transactions. Tax collection and remittance transactions are administered by recording details of tax remittances. Recording is carried out by the expenditure treasurer based on Payment Orders (*Surat Perintah Pembayaran*/SPBy) and/or other documents as per prevailing statutory provisions.

In addition to being carried out by the expenditure treasurer, tax collection and remittance transactions may also be administered by the assistant expenditure treasurer. The administration of transactions by the assistant expenditure treasurer does not apply to the recording of the Fund Disbursement Order (*Surat Perintah Pencairan Dana*/SP2D) on the treasurer's bookkeeping.

The provisions on the recording of tax levy and remittance transactions by the assistant expenditure treasurer shall apply *mutatis mutandis* with the provisions on the recording of transactions by the expenditure treasurer.

New Regulations Related to IMEI Registration Procedures and Safeguard Import Duties on Imports of Certain Products

Provisions on Tax Underpayments and Overpayments on Supplies of Certain Fuel Oil

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The Ministry of Finance has issued a regulation pertaining to tax underpayments and overpayments on supplies of certain fuel oil (*Bahan Bakar Minyak*/BBM). These provisions are outlined in the Minister of Finance Regulation No. 169/PMK.02/2021 concerning the Third Amendment to the Minister of Finance Regulation No. 130/PMK.02/2015 concerning Procedures for Budget Provision, Calculation, Payment and Accountability of Subsidy Funds for Certain Types of Fuel Oil (MoF Reg. 169/2021). Promulgated on 25 November 2021, this regulation came into effect thereafter.

This regulation has been issued to perfect the mechanism for the payment of subsidies for certain types of fuel, namely gas oil. As per Article 22 paragraph (1) of MoF Reg. 169/2021, in the event of VAT underpayments on supplies of kerosene by a business entity to the government that have been paid to the Directorate General of Taxes (DGT), the underpaid VAT shall be paid by the State General Treasurer Budget User Proxy (*Kuasa Pengguna Anggaran Bendahara Umum Negara*/KPA BUN) to the DGT as per applicable provisions.

The underpaid VAT may be paid insofar as it has been budgeted in the State Budget (*Anggaran Pendapatan dan Belanja Negara*/APBN) and/or the Revised APBN. If the underpayment fund has not been budgeted in the current year, the fund may be proposed to be budgeted in the APBN and/or the Revised APBN for the following fiscal year.

However, in the event of VAT overpayment on supplies of kerosene by a business entity to the government that has been paid to the DGT, the overpayment must be transferred from the tax revenue account to the state treasury account. Overbooking is carried out as per statutory provisions using the account code 425915 concerning the recovery of subsidy expenditures for the previous fiscal year.

Value Added Tax and Motor Vehicle Fuel Tax in the Calculation of the Fuel Oil Compensation Fund

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New Regulations Related to IMEI Registration Procedures and Safeguard Import Duties on Imports of Certain Products

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The Ministry of Finance has issued a regulation related to the provisions on Value Added Tax (VAT) (*Pajak Pertambahan Nilai*/PPN) and the Motor Vehicle Fuel Tax (*Pajak Bahan Bakar Kendaraan Bermotor*/PBBKB) in the calculation of the fuel oil compensation fund.

These provisions are outlined in the Minister of Finance Regulation No. 159/PMK.02/2021 concerning Procedures for the Provision, Disbursement and Accountability of Compensation Funds for the Revenue Shortfall of Business Entities Due to the Policies on Retail Selling Price Setting of Fuel Oil and Electricity Tariffs (MoF Reg. 159/2021). Promulgated on 18 November 2021, this regulation came into force thereafter.

As per Article 5 paragraph (1) of MoF Reg. 159/2021, BBM compensation funds consist of compensation funds for certain types of gas oil BBM and compensation funds for special assignment BBM. BBM funds are calculated based on audit findings and/or calculation reviews by competent auditors.

On a side note, BBM compensation funds refer to compensation funds paid by the government to a business entity for the entity's revenue shortfall due to the difference between the retail selling price of certain types of BBM and/or special assignment BBM based on the calculation of a formula and the retail selling price of certain types of BBM and/or special assignment BBM.

If based on audit findings and/or calculation reviews, there is a revenue shortfall for a business entity due to the difference between the retail selling price of certain types of gas oil and/or special assignment BBM, the Ministry of Finance shall stipulate policies on BBM compensation funds after coordinating with the Minister of Energy and Mineral Resources (*Energi dan Sumber Daya Mineral*/ESDM) and the Minister of State Owned Enterprises (*Badan Usaha Milik Negara*/BUMN). BBM compensation fund policies shall be outlined in a letter from the Minister of Finance.

In the event that the Minister of Finance determines policies on the reimbursement policy for the business entity's revenue shortfall, there are three implications. *First,* the basic price contained in the business entity's revenue shortfall shall be paid to said business entity.

Second, VAT contained in the business entity's revenue shortfall shall be settled as per statutory provisions on taxation and shall not be paid to the business entity.

Third, PBBKB on compensation funds contained in the the business entity's revenue shortfall, shall not be included in the taxable objects of local taxes as per statutory provisions on taxation and shall not be paid to the business entity.

On the other hand, if based on audit findings and/or calculation reviews, there is an excess of revenues for a business entity due to the difference between the retail selling price of certain types of gas oil BBM and/or special assignment BBM, the Ministry of Finance shall determine policies on the business entity's excess of revenues after coordinating with the Minister of ESDM and the Minister of BUMN. The policy on business entities' excess of revenues shall be outlined in a letter from the Minister of Finance.

If the Minister of Finance determines policies on business entities' excess of revenues, these business entities must submit a notification letter on the settlement of VAT and PBBKB to the State General Treasurer Budget User Proxy (*Kuasa Pengguna Anggaran Bendahara Umum Negara*/KPA BUN) on compensation funds no later than seven working days after the Minister of Finance's letter is received by the business entities.

The notification letter concerning the settlement of VAT and PBBKB shall be prepared in accordance with the format listed in Appendix F of MoF Reg. 159/2021. VAT on business entities' excess of revenues may be settled in two ways. The two methods include the reduction of payment of VAT liabilities on BBM compensation funds in previous years and/or overbooking from the tax revenue account to the state treasury account.

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