

## **Tax Indonesia / January 2015 / No.02**

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# **TaxFlash**



## ***Things you need to know for tax payment and reporting***

### **A. One-stop regulation regarding Annual Income Tax Returns**

Approaching the period to prepare Annual Income Tax Returns (AITRs), the Minister of Finance (MoF) on 24 December 2014 issued Regulation No.243/PMK.03/2014 (PMK- 243) regarding AITR. PMK-243 serves as a one-stop regulation that compiles provisions which are already contained in other regulations.

Six old MoF regulations that regulate AITR are revoked following the issue of PMK-243. However, the provisions stipulated in PMK-243 are consistent with the revoked regulations.

### **B. Other important matters in relation to AITRs**

The Director General of Tax (DGT) has issued Regulation No.PER-29/PJ/2014 (PER-29) and Circular Letter No.SE-43/PJ/2014 (SE-43) that regulate procedures for Tax Service Offices (TSOs) under the DGT to accept and process the AITRs. Both of the regulations have been effective since 1 January 2015.

One important point from PER-29 and SE-43 is that Corporate Income Tax Returns (CITRs) can no longer be submitted through Dropbox regardless of their status. CITRs must be submitted to the TSO where the taxpayer is registered or through other channels that are stipulated by the government (i.e. registered mail and e-filing).

PER-29 now includes specific provisions applicable for taxpayers subject to final tax under GR No.46/2013, whose AITR attachment should be completed with the calculation and settlement of the relevant final tax.

### C. One-stop regulation regarding procedures for tax payments and deposits

The MoF has issued Regulation No.242/PMK.03/2014 (PMK-242) dated 24 December 2014 that stipulates the procedures for tax payments and deposits. Similar to PMK-243 in point A above, PMK-242 serves as a one-stop regulation that compiles provisions which already are contained in other regulations and also revokes six other MoF regulations.

PMK-242 stipulates new provisions as follows:

- PMK-242 changes the threshold of small individuals and companies that can extend the payment deadline from one month to two months, i.e. from Rp 600 million and Rp 900 million, respectively, to be Rp 4.8 billion.
- PMK-242 also adds a provision on payment instalments or postponement for Land and Building Tax applicable for the forestry, plantation and mining industries.
- PMK-242 confirms that any tax amount which has not been agreed at the Closing Conference of Tax Audit Result but for which an objection has not been filed, should be paid within one month from the issue of Underpaid Tax Assessment Letter (*Surat Ketetapan Pajak Kurang Bayar/SKPKB*) or Additional Underpaid Tax Assessment Letter (*Surat Ketetapan Pajak Kurang Bayar Tambahan/SKPKBT*) for fiscal year 2008 onwards.
- Overbooking can no longer be carried out in the following events:
  - Overbooking from certain documents treated as VAT invoices that are not creditable under Article 9(8) of Value Added Tax (VAT) Law.
  - Overbooking from certain documents treated as VAT invoices
  - Overbooking from stamp duty paid using an imprint machine (*mesin teraan*).
- Overbooking from a discontinued branch should be carried out by the head office.
- Overbooking after merger should be carried out by the surviving entity, new entity or receiving entity.

## New VAT regulations

### A. New types of document equivalent to a VAT Invoice

On 30 December 2014, the DGT again expanded the list of document equivalent to a VAT Invoice through the issue of Regulation No.PER-33/PJ/2014 (PER-33) to add a tax payment slip to pay VAT on the delivery of taxable goods through an auctioneer as long as it is completed with the minutes of the auction.

### B. VAT and Luxury-goods Sales Tax on luxury housing

With the aim to practice the same tax treatment on luxury housing, the DGT released Circular Letter No.SE-45/PJ/2014 (SE-45) dated 30 December 2014 that provides internal guidelines on the supporting documents related to VAT and Luxury-goods Sales Tax (LST) on luxury housing.

SE-45 confirms the following basis in determining VAT and LST due on luxury housing:

- Documents as the basis to identify the property size include site plan, a binding agreement (*Perjanjian Perikatan Jual Beli/PPJB*) and the deed of sale and purchase (*Akta Jual Beli/AJB*).
- Documents as the basis to calculate the sale price include payment slips, PPJB and AJB.
- Other costs such as loan and legal costs should be excluded as part of the sale price, unless it is already accounted for in the agreed sale price.

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