



Tax facility for the national transportation industry – an update ^{P1}

Document equivalent to a VAT invoice – an update ^{P1}

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The Government issued Regulation No.50/2019 (GR-50) regarding Not-collected Value Added Tax (VAT) on the Imports and Deliveries of Certain Means of Transport and on the Deliveries of Taxable Services Related to Certain Means of Transport. GR-50 is dated 8 July 2019 and will be effective from 6 September 2019. GR-50 revokes GR No.69/2015 (GR-69) that introduced this VAT facility for the national transportation industry. Please refer to our [TaxFlash No.26/2015](#) for a discussion concerning GR-69.

GR-50 adds a provision that the facility of VAT not-collected also applies to overseas aircraft leasing services utilised by national commercial airlines.

The VAT credit granted through the use of this facility will be due and must be paid if the means of transport is misused or transferred to other parties within four years of the purchase. However, GR-50 additionally states that the VAT not be paid in the event of the transfer being carried out under *force majeure* (*keadaan kahar*), i.e. rebellion, riots, or natural disasters declared by the competent authority.

GR-50 only stipulates the key features of this VAT facility. The details of each type of facility will be regulated further in a Minister of Finance (MoF) regulation which may cover the requirements and procedures for this facility.

Documents equivalent to a VAT invoice – an update

The Director General of Tax (DGT) issued Regulation No.PER-13/PJ/2019 (PER-13), updating the list of documents treated as being equivalent to a VAT invoice, as follows:

- a. Goods Delivery Order (*Surat Perintah Penyerahan Barang*) issued by Bureau of Logistics (*Badan Urusan Logistik*) or Logistic Depot (*Depot Logistik*) for the distribution of wheat flour;
- b. Invoice on the delivery of telecommunication services by telecommunication company;
- c. Ticket, airway bill, or delivery bill for the delivery of domestic air transport services;

- d. Services delivery note for the delivery of port services;
- e. Invoice on the delivery of electricity by electricity company;
- f. Invoice on the delivery of VATable goods and/or services by drinking water company;
- g. Trading confirmation of the delivery of VATable services by a broker;
- h. Invoice on the delivery of VATable services by banking company;
- i. Document to order excise tape for tobacco products (CK-1 document) – *new*;
- j. Export Declaration of VATable goods attached to the Export Service Note, invoice, and bill of lading or airway bill (which is an integral part of the Export Declaration);
- k. Export Declaration of VATable services or intangible goods attached to the invoice (which is an integral part of the Export Declaration);
- l. Import Declaration of VATable goods (*Pemberitahuan Impor Barang/PIB*) stating the identity of the goods owner (i.e. name, address, and Tax ID Number), attached with tax payment slip (*Surat Setoran Pajak/SSP*) and/or tax collection slip (which is an integral part of the Import Declaration);
- m. PIB stating the identity of the goods owner, attached with the SSP and Customs Assessment Letter in the event that there is a shortfall in the import value (which is an integral part of the Import Declaration) – *new*;
- n. SSP for self-assessed VAT payment on the utilisation of offshore VATable intangible goods or services within the Customs Area, attached with invoice and details on the type and value of intangible goods or services as well as the name and address of the provider;
- o. SSP for VAT payment on the delivery of VATable goods through an auctioneer, attached along with the Minutes of Auction (which is an integral part of the SSP); and
- p. SSP for VAT payment on the delivery of VATable goods and/or services from Free Trade Zones to other places within the Customs Area, attached with either a Customs Declaration for releasing VATable goods, or an invoice or contract for the delivery of VATable services and/or intangible goods – *new*.

PER-13 also stipulates that PIB shall include:

- a. PIB;
- b. Special PIB;
- c. Customs Declaration for passenger and/or transporter crew;
- d. PIB on goods to be located in Bonded Stockpiling Area;
- e. Customs Declaration for imported goods that receive import facility for export (*Kemudahan Impor Tujuan Ekspor*);
- f. PIB on goods coming from Bonded Stockpiling Area;
- g. Customs Assessment Letter of Import Duty, Excise, and/or taxes on goods delivered by a courier; and
- h. Other PIBs in accordance with customs law provisions.

PER-13 revokes DGT Regulation No.PER-10/PJ/2010, last amended by DGT Regulation No.PER-33/ PJ/2014. There are no changes to the minimum information to be included in the above documents so that the associated input VAT can be credited. PER-13 is dated 2 July 2019 and will be effective from 30 August 2019.

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