



Extension of COVID-19 related tax incentives on landed houses and residential units <sup>P1</sup>

## Extension of COVID-19 related tax incentives on landed houses and residential units

The Minister of Finance (MoF) has recently issued Regulation No.PMK-103<sup>1</sup> to extend the Value-Added Tax (VAT) incentives on the delivery of landed houses and residential units (*unit hunian rumah susun*) in 2021. PMK-103 revokes the MoF Regulation No.PMK-21<sup>2</sup> which has been discussed in [TaxFlash No.06/2021](#).

The facility, eligibility, and administrative requirements mainly remain the same, with the following updates:

- The facility period is extended to March – December 2021 (previously only up to August 2021), which means the handover deadline is also extended to December 2021.
- The eligible property must have obtained a house identity code from the application system provided by the Ministry of Public Works and Housing (MPWH) and this code must also be put in the minutes of handover (*Berita Acara Serah Terima/BAST*) and in the VAT Invoice. However, no VAT Invoice revision is needed for payments prior to 30 July 2021.
- The individuals as the buyers must have Taxpayer Identification Number (*Nomor Pokok Wajib Pajak*) or a resident identity number (*Nomor Identitas Kependudukan*).
- The signing of the fully paid sale and purchase agreement (*Perjanjian Pengikatan Jual Beli*) can now be used as an eligible delivery event.
- The BAST must now be registered by the seller in the application system provided by the MPWH by the seventh day of the following month after the handover is conducted. For eligible delivery under PMK-21 which have been carried out prior to 30 July 2021, this registration must be done by 31 August 2021.

<sup>1</sup> MoF Regulation No.103/PMK.010/2021 (PMK-103) dated and effective from 30 July 2021

<sup>2</sup> MoF Regulation No.21/PMK.010/2021 (PMK-21) dated and effective from 1 March 2021

- The facilities under PMK-103 are still applicable for eligible transactions under PMK-21, including where the property have not been delivered but have been paid for prior to 30 July 2021.

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