



Additional list of eligible  
COVID-19 incentive  
taxpayers <sup>P1</sup>

Stamp Duty Collector <sup>P2</sup>

## Additional list of eligible COVID-19 incentive taxpayers

On 26 October 2021, the Ministry of Finance (MoF) issued PMK-149<sup>1</sup> to add list of eligible taxpayers for several COVID-19 incentives which were previously provided under PMK-9<sup>2</sup> (please refer to [TaxFlash No. 04/2021](#) and [TaxFlash No. 13/2021](#) for discussion on this).

The incentive period remains up to December 2021 and the original incentives remain the same, as follows:

1. For eligible taxpayers, Article 21 Employee Income Tax (EIT) for employees earning annual regular income not exceeding IDR 200 million will be borne by the Government.
2. Article 22 Income Tax on imports by eligible taxpayers will be exempted.
3. Article 25 monthly Income Tax instalment of eligible taxpayers will be reduced by 50%.
4. The 0.5% final tax regime under Government Regulation No.23 Year 2018 will be borne by the Government.
5. Final Income Tax on construction income received by taxpayers under an Acceleration Program to Improve the Utilisation of Irrigation Water (*Program Percepatan Peningkatan Tata Guna Air Irigasi/P3-TGAI*) will be borne by the Government.
6. Preliminary Value Added Tax (VAT) refund will be available for eligible taxpayers requesting a refund for a maximum IDR 5 billion.

### List of eligible taxpayers

PMK-149 added the list of eligible taxpayers for the Article 22 Income Tax, Article 25 Income Tax, and preliminary VAT refund incentives as follows:

- a. Article 22 Income Tax on imports – from 132 KLUs to **397 KLUs** – see Attachment J of PMK-149; the additions include certain large and retail trading, entertainment, arts, and other creativity activities, etc.

<sup>1</sup> MoF Regulation No.149/PMK.03/2021 (PMK-149) dated and effective on 26 October 2021

<sup>2</sup> MoF Regulation No.9/PMK.03/2021 (PMK-9) as lastly amended by MoF Regulation No.82/PMK.03/2021 (PMK-82)

- b. Article 25 Income Tax – from 216 KLUs to **481 KLUs** – see Attachment O of PMK-149; the additions include certain large and retail trading, headhunting service, etc.
- c. VAT – from 132 KLUs to **229 KLUs** – see Attachment R of PMK-149; the additions include certain large and retail trading, ship and boat industry, etc.

Taxpayers should check their eligibility based on the specific KLU listed in each Attachment to PMK-149. Please refer to the official version of [PMK-149](#) for the complete list.

### **Actions required by the newly eligible taxpayers under PMK-149**

Taxpayers with newly added KLUs in PMK-149 must fulfil the below requirements to enjoy the tax incentives:

Incentive	Eligible period	Action required
<b>Article 22 Income Tax exemption</b>	Upon the issuance of Tax Exemption Letter	Submission of Tax Exemption Letter request
<b>Article 25 Income Tax reduction</b>	Oct – Dec 2021	Submission of notification by 15 November 2021
<b>Preliminary VAT refund</b>	Oct – Dec 2021	Submission of Monthly VAT Return (including its revision) for October – December 2021 tax period by 31 January 2022

### **Reporting requirements for existing eligible taxpayers**

For VATable Entrepreneur who are eligible for the preliminary VAT refund incentive under previous PMKs, PMK-149 clarifies that the deadlines to submit the January – June 2021 and July – December 2021 monthly VAT returns (including its revision) are 31 July 2021 and 31 January 2022, respectively.

In addition, PMK-149 extends the deadline for the submission of the realisation report (including its revision) of Article 21 and final tax incentives for January – June 2021 tax period to 30 November 2021 (previously 31 October 2021).

### **Stamp Duty Collector**

On 27 October 2021, the MoF issued PMK-151<sup>3</sup> which stipulates the Stamp Duty Collector who has an obligation to collect, remit, and report the Stamp Duty to the Directorate General of Taxes (DGT). Stamp Duty Collector is a new concept that was newly introduced in the Stamp Duty Law No.10 Year 2020. Please refer to [TaxFlash No. 44/2020](#) for discussion on this Law.

The DGT appoints taxpayers as a Stamp Duty Collector by issuing an appointment letter if any of the following criteria are met:

1. The taxpayer facilitates the issuance of cheques and demand deposit (*bilyet giro*).
2. The taxpayer issues and/or facilitate the issuance of the following documents with a minimum of 1,000 documents per month:
  - a. Securities transaction documents, including futures contract transaction documents, in any name and form;

<sup>3</sup> MoF Regulation No.151/PMK.03/2021 (PMK-151) dated and effective on 27 October 2021

- b. Reference letters, statement letters, or other similar letter, and their duplicates; and
- c. Documents stating a sum of money above IDR 5 million which mention the receipt of money or contain an acknowledgment of debt payment or settlement.

Taxpayers who meet the criteria but have not been appointed as Stamp Duty Collectors can submit a notification letter for the DGT's consideration. In addition, the appointment as a Stamp Duty Collector can be revoked by the DGT if the above criteria are not met for three consecutive months.

#### **Administrative matters of a Stamp Duty Collector**

Once appointed, a Stamp Duty Collector is required to remit the collected Stamp duty to the State Treasury by the 10<sup>th</sup> of the following month and file the Monthly Tax Return by the 20<sup>th</sup> of the following month.

The taxpayers can amend their Monthly Tax Return or file for an overbooking or a refund whenever the need arises. The procedures are similar to other monthly tax obligations.

The rules for the signing of the Monthly Tax Return, the imposition of administrative sanctions and the amendment of tax return follows the provisions of the General Tax Provisions and Procedures (*Ketentuan Umum dan Tata Cara Perpajakan/KUP*) Law.

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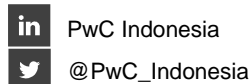
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