



VAT Invoice ^{P1}

VAT Invoice

On 31 March 2022, the Director General of Taxes (DGT) issued PER-03¹ regarding the Value-Added Tax (VAT) Invoice arrangements which became effective on 1 April 2022. PER-03 mainly serves as a compilation of several previous regulations related to VAT Invoicing with several changes, including to help ensure alignment with the new rules introduced in the Omnibus Law not catered for in the previous regulations.

Some of the notable changes are as follows.

a. Additional information required on the VAT Invoice

PER-03 requires additional information to be included in VAT Invoices for several types of goods as follows:

- a) for new motor vehicles – the brand, type, variant, and frame number (*nomor rangka*);
- b) for land and/or building – the complete address;
- c) for taxable goods (*Barang Kena Pajak/BKP*) in a Free Trade Zone area – the name of the BKP and its Harmonised System (HS) Code.

b. Address on the VAT Invoice under VAT Centralisation mechanism

When the actual delivery address of a BKP or Taxable Services (*Jasa Kena Pajak/JKP*) to the recipient is different from the address of the VATable Entrepreneur (*Pengusaha Kena Pajak/PKP*) with a VAT Centralisation number, the following provisions will apply:

- a) the name and Tax ID is to use the name and Tax ID of the PKP with the VAT Centralisation number;

¹ DGT Regulation No.PER-03/PJ/2022 (PER-03) dated 31 March 2022 and effective from 1 April 2022. PER-03 revokes:

- a. DGT Regulation No.PER-58/PJ/2010 (PER-58) dated 13 December 2010 and effective from 1 January 2011;
- b. DGT Regulation No.PER-24/PJ/2012 (PER-24) dated 22 November 2012 and effective from 1 April 2013 as lastly amended by DGT Regulation No.PER-04/PJ/2020 (PER-04) dated and effective from 13 March 2020;
- c. DGT Regulation No.PER-16/PJ/2014 (PER-16) dated 20 June 2014 and effective from 1 July 2014 as lastly amended by DGT Regulation No.PER-10/PJ/2020 (PER-10) dated and effective from 19 June 2020;
- d. DGT Decree No.KEP-754/PJ/2001 (KEP-754) dated 26 December 2001 and effective from 1 January 2002.

b) the address is to use the actual delivery address of the BKP/JKP recipient.

This changes VAT Invoicing to centralised PKPs in that the Invoice should now be addressed to the location of delivery. Previously, the Invoice should always be addressed to the centralised PKPs. It remains unclear as to whether these changes apply only to those registered with the Large Taxpayer, Special Jakarta and Medium Tax Service Offices. Please reach out to your respective Tax Offices to seek guidance on this matter.

c. Transaction code

A new transaction code to be placed on a VAT Invoice (i.e. code "05") was introduced in PER-03 to be used for "Final" VAT transactions as stipulated in the Article 9A of the Harmonisation of Tax Regulations (*Harmonisasi Peraturan Perpajakan*) Law.

d. Electronic VAT Invoice (e-FP) upload time limitation

PER-03 stipulates that in order to obtain DGT approval, the e-FP must be uploaded no later than the 15th day of the month following the date of creation of the e-FP. If not then, the DGT will reject the uploaded e-FP and this will not be considered as a VAT Invoice.

e. Host to Host e-FP Application

A Host-to-Host e-FP Application is now only available through an Application Service Provider. A Host-to-Host e-FP Application conducted by a PKP issuing a VAT Invoice is no longer available under PER-03. However, an existing one can be used until the appointment of the Host-to-Host PKP is revoked by DGT.

f. Transitional period

Under previous circumstances an Input VAT credit would not be allowed for a VAT Invoice where:

- a) the address of the BKP/JKP recipient is different from the one stated in the official PKP appointment letter;
- b) the VAT Invoice was made prior to the implementation of the e-FP and:
 - i. the VAT Invoice used the Tax Invoice Serial Number (*Nomor Seri Faktur Pajak/NSFP*) other than the one provided by the DGT; or
 - ii. the VAT Invoice used a double NSFP; or
 - iii. the date of creation of the VAT Invoice precedes the date of the NSFP issuance letter;
- c) the e-FP is signed by an authorised person, but the authorised person's information was not notified or notified late to the Tax Office.

However, under PER-03 VAT Invoices issued in accordance with PER-24 *jo.* PER-04 with the above deficiencies can now be credited including for category a) providing that the recipient's address is their actual address (providing of course that the Invoice fulfils the provisions for crediting Input VAT).

Examples of cases, procedures for filling in additional information required in an e-FP, the procedures for e-FP replacement, etc. can be found in the attachment to PER-03.

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