



An update in the implementation of NIK as a Taxpayer Identification Number ^{P1}

Revocation of the Customs incentives for certain goods related to handling the COVID-19 pandemic ^{P2}

An update in the implementation of NIK as a Taxpayer Identification Number

On 12 December 2023, the Minister of Finance (MoF) issued a Regulation No.PMK-136¹ which serves as an amendment to PMK-112² regarding changes in approach to the use of the Taxpayer Identification Numbers (*Nomor Pokok Wajib Pajak/NPWP*) for Individuals, Corporates and Government Agencies. Please refer to our [TaxFlash No.15/2022](#) for our discussion on PMK-112.

The main changes of PMK-136 is within the change of implementing dates for the related milestones, as follows:

1. Milestones applicable on 30 June 2024 instead of 31 December 2023

- a. If the Individual taxpayer does not change the data (matching of identity data with Residential Identity Number (*Nomor Induk Kependudukan/NIK*)) which results in an invalid status, the taxpayer can use the 15-digit-NPWP only up to 30 June 2024 for tax administration services and administration of other parties which require NPWP.
- b. NPWP granted within the period of 12 December 2023 to 30 June 2024, either by taxpayer's registration or *ex-officio*, the Directorate General of Taxes will:
 - Activate the NIK as NPWP and provide a 15-digit NPWP to Individual taxpayers;
 - Provide a 16-digit NPWP for Non-resident individuals, Corporate and Government agency taxpayers; and/or
 - Provide Branch NPWP and the identity number for a separate Place of Business Activities (*Nomor Identitas Tempat Kegiatan Usaha/NITKU*) for branch taxpayers.
- c. The Branch NPWP (instead of NITKU) may still be used to carry out the taxpayer's rights and obligations until 30 June 2024.
- d. Non-resident Individual, Corporation and Government agency taxpayers can only use the 15-digit-NPWP up to 30 June 2024 for tax administration services.

¹ MoF Regulation No.136 Year 2023 (PMK-136) dated and effective from 12 December 2023

² MoF Regulation No.112/PMK.03/2022 (PMK-112) dated and effective from 8 July 2022

2. Milestones applicable on 1 July 2024 instead of 1 January 2024

- a. The taxpayer can only use the 16-digit-NPWP format in tax administration services and other parties' services.
- b. The branch taxpayer uses NITKU as the identity of the place of business activity that is separate from the place of residence or domicile; and
- c. Other parties that provide administration services including NPWP, must only use NIK as an NPWP and 16-digit-NPWP in the service provided.

When this PMK comes into effect, the use of 15-digit-NPWP format on documents issued before 1 July 2024, remains valid and no correction or replacement of the document is required.

Revocation of the Customs incentives for certain goods related to handling the COVID-19 pandemic

On 29 November 2023, the MoF issued Regulation No.PMK-126³ to revoke several Customs incentives in the form of exemption of import duties and Article 22 import tax and non-collected Value Added Tax/Luxury Goods Sales Tax for certain goods related to handling the COVID-19 pandemic considering that the government has declared the end of the COVID-19 pandemic on 21 June 2023.

PMK-126 stipulates that the customs facility remains in effect to the extent that:

- the import document has obtained a number and date of the inward manifest; or
- the release document for releasing of goods from Bonded Logistic Centres, Bonded Zones, Bonded Warehouse, Free Trade Zone, Special Economic Zones, Import Facility for Export Purposes has obtained a registration number and date, prior to 21 June 2023.

In addition, the monitoring and evaluation (including the imposition of administrative sanctions) related to the incentives provided prior to 21 June 2023 remain in place.

³ MoF Regulation No.126 Year 2023 (PMK-126) dated and effective from 29 November 2023. PMK-126 revokes MoF Regulation No.83/PMK.04/2020 ([TaxFlash No.28/2020](#)), MoF Regulation No.149/PMK.04/2020 ([TaxFlash No.42/2020](#)), MoF Regulation No.92/PMK.04/2021 ([TaxFlash No.13/2021](#)) and MoF Regulation No.164/PMK.04/2022 ([TaxFlash No.20/2022](#))

Your PwC Indonesia Contacts:

Abdullah Azis
abdullah.azis@pwc.com

Hasan Chandra
hasan.chandra@pwc.com

Raemon Utama
raemon.utama@pwc.com

Adi Poernomo
adi.poernomo-c@pwc.com

Hendra Lie
hendra.lie@pwc.com

Runi Tusita
runi.tusita@pwc.com

Adi Pratikto
adi.pratikto@pwc.com

Hyang Augustiana
hyang.augustiana@pwc.com

Ryuji Sugawara
ryuji.sugawara@pwc.com

Adrian Hanif
adrian.hanif@pwc.com

Irene Satyanagara
irene.satyanagara@pwc.com

Sujadi Lee
sujadi.lee@pwc.com

Alexander Lukito
alexander.lukito@pwc.com

Kianwei Chong
kianwei.chong@pwc.com

Sukma Alam
sukma.alam-c@pwc.com

Ali Widodo
ali.widodo@pwc.com

Lukman Budiman
lukman.budiman@pwc.com

Surendro Supriyadi
surendro.supriyadi-c@pwc.com

Andrias Hendrik
andrias.hendrik@pwc.com

Made Natawidnyana
made.natawidnyana@pwc.com

Susetiyo Putranto
susetiyo.putranto@pwc.com

Anton Manik
anton.a.manik@pwc.com

Mardianto
mardianto.mardianto-c@pwc.com

Sutrisno Ali
sutrisno.ali-c@pwc.com

Antonius Sanyojaya
antonius.sanyojaya@pwc.com

Margie Margaret
margie.margaret@pwc.com

Suyanti Halim
suyanti.halim@pwc.com

Avinash Rao
a.rao@pwc.com

Marlina Kamal
marlina.kamal@pwc.com

Tjen She Siung
tjen.she.siung@pwc.com

Ay Tjhing Phan
ay.tjhing.phan@pwc.com

Nicholas Sugito
nicholas.sugito@pwc.com

Turino Suyatman
turino.suyatman@pwc.com

Brian Arnold
brian.arnold@pwc.com

Nikolas Handradjid
nikolas.handradjid@pwc.com

William Christopher
william.christopher@pwc.com

Dexter Pagayonan
dexter.pagayonan@pwc.com

Novie Mulyono
novie.mulyono@pwc.com

Yessy Anggraini
yessy.anggraini@pwc.com

Enna Budiman
enna.budiman@pwc.com

Oki Octabiyanto
oki.octabiyanto@pwc.com

Yuliana Kurniadaja
yuliana.kurniadaja@pwc.com

Esa Perdana
esa.perdana@pwc.com

Omar Abdulkadir
omar.abdulkadir@pwc.com

Yunita Wahadaniah
yunita.wahadaniah@pwc.com

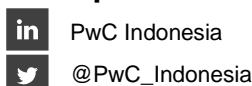
Gadis Nurhidayah
gadis.nurhidayah@pwc.com

Otto Sumaryoto
otto.sumaryoto@pwc.com

Gerardus Mahendra
gerardus.mahendra@pwc.com

Peter Hohtoulas
peter.hohtoulas@pwc.com

www.pwc.com/id



If you would like to be removed from this mailing list, please reply and write UNSUBSCRIBE in the subject line, or send an email to id_contactus@pwc.com.

DISCLAIMER: This content is for general information purposes only and should not be used as a substitute for consultation with professional advisors.

© 2023 PT Prima Wahana Caraka. All rights reserved. PwC refers to the Indonesian member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.

