



## Indonesia Tax Info November 2022

### The form of VAT return for VAT collector is updated

In 2021, the Indonesian government issued Law Number 7 of 2021 regarding Harmonization of Tax Regulations (*Undang-Undang Harmonisasi Peraturan Perpajakan* (HPP Law)) (please refer to [Tax Info October 2021](#) and [Tax Info November 2021](#)) which, among others, authorizes Minister of Finance to appoint designated parties to withhold, collect, and settle taxes arising from transactions through electronic system by inserting Article 32A in Law Number 6 of 1983 regarding General Provisions and Procedures for Taxation as amended several times, lastly by HPP Law (KUP Law).

Under this provision, a domestic party or a foreign party that is directly involved in or facilitates a transaction, including electronic transaction, can be appointed as a withholder or collector of tax payable arising from such transaction. Its elucidation provides an example of a domestic provider of marketplace platform appointed as a VAT collector from electronic transactions of goods through such marketplace platform.

While Article 44E of KUP Law requires the Minister of Finance to further regulate the appointment, withholding, collection, remittance, and reporting of the taxes by the designated parties, on 14 September 2022, the Directorate General of Taxation (DGT)

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issued Regulation Number 14/PJ/2022 (PER-14) which comes into effect starting from the fiscal period of October 2022, to update the VAT return for VAT collectors (Form 1107 PUT) and revoke DGT Regulation Number 147/PJ/2006 (PER-147).

PER-14 introduces Form 1107 PUT version 2022 (new Form 1107 PUT) along with a new electronic VAT application (e-SPT Application) to replace the Form 1107 PUT introduced by PER-147 (old Form 1107 PUT). The new Form 1107 PUT updates the main form to accommodate the addition of a new attachment, i.e., Form 1107 PUT 3 to be dedicated for the designated parties appointed as VAT collectors under Article 32A of the KUP Law. PER-14 no longer allows manual submission of Form 1107 PUT and its submission will not be required if there is no VAT collected during the month.

PER-14 confirms that VAT that has been settled to the State Treasury by the designated VAT collectors under Article 32A of the KUP Law prior to the issuance of PER-14 will be considered as being already settled and reported with the validation date stated on the tax payment slip as the VAT settlement and reporting date.

## Customs Focus

### Update on Customs and Excise Objection Procedures

The Minister of Finance (MoF) has issued Regulation Number 136/PMK.04/2022 (MoF-136) to amend its previous MoF Regulation Number 51/PMK.04/2017 (MoF-51) on Objection Procedures in Customs and Excise Sector.

The salient points of MoF-136 are as follows:

#### 1. Electronic filing of objection application letter

As of 1 January 2023, objection letters must be filed electronically through the Directorate General of Customs and Excise (DGCE) portal. However, in the event there is a disruption to the operation of the DGCE portal, applicants can file the objection letter manually to the Customs and Excise office in the manner stipulated previously in MoF-51.

#### 2. Changes in guarantee period and claim

The party filing the objection shall submit a guarantee in the amount of the invoice to be paid. The guarantee period is changed from 60 days under MoF-51 to a minimum of 60 days from the date of receipt of the objection letter. MoF-136 also provides a claim period of 30 days from the end of the guarantee period.

#### 3. Issuance of objection decision electronically by the DGCE

The DGCE now issues its decision on objection application letter electronically and in real time through the DGCE portal. If there is any disruption to the DGCE portal, the DGCE shall issue its decision manually to the applicants in the manner provided in MoF-51, i.e., in no later than three working days from the specified date.

Effective from 1 January 2023, customs and excise objection application letters must be filed electronically through the DGCE portal. The DGCE decision on objection letter will also be issued electronically through this portal.

#### 4. Deadline of objection letter filing

MoF-136 removes the leniency of the deadline of objection letter filing. The deadline of the filing is no longer postponed to the next working day if it falls on a public holiday.

#### 5. Format of objection letter

The objection letter's format shall follow the amended version as stipulated in Appendix A of MoF-136.

MoF-136 shall come into force on 1 January 2023. Objections filed before this date shall be processed in accordance with the provisions of MoF-51.

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## Contact Persons

Questions concerning any of the subjects or issues contained in this newsletter should be directed to your usual contact in our firm, or any of the following individuals:

### Business Tax

**Melisa Himawan**

**Tax & Legal Leader**

mehimawan@deloitte.com

### Business Tax, M&A and Tax

**Technology Consulting**

**John Lauwrenz**

jlauwrenz@deloitte.com

### Transfer Pricing

**Roy David Kiantiong**

rkiantiong@deloitte.com

### Business Tax

**Heru Supriyanto**

hsupriyanto@deloitte.com

### Business Tax and Business Process Solutions

**Ratna Lie**

ratnalie@deloitte.com

### Transfer Pricing

**Balim**

bbalim@deloitte.com

### Business Tax and International Tax

**Cindy Sukiman**

csukiman@deloitte.com

### Business Tax

**Reggy Widodo**

rwidodo@deloitte.com

### Transfer Pricing

**Sandra Suhenda**

ssuhenda@deloitte.com

### Business Tax

**Budi Prasongko**

bprasongko@deloitte.com

### Business Tax

**Roy Sidharta Tedja**

roytedja@deloitte.com

### Transfer Pricing

**Shivaji Das**

shivdas@deloitte.com

### Business Tax

**Dionisius Damijanto**

ddamijanto@deloitte.com

### Business Tax, Indirect Tax and Global Trade Advisory (Customs)

**Turmanto**

tturmanto@deloitte.com

### Global Employer Services

**Sri Juliarti Hariani**

shariani@deloitte.com

### Business Tax

**Muslimin Damanhuri**

mdamanhuri@deloitte.com

### Global Employer Services and Business Process Solutions

**Irene Atmawijaya**

iatmawijaya@deloitte.com

### Deloitte Touche Solutions

The Plaza Office Tower, 32nd Floor

Jl. M.H. Thamrin Kav 28-30

Jakarta 10350, Indonesia

Tel: +62 21 5081 8000

Fax: +62 21 2992 8303

Email: [iddttl@deloitte.com](mailto:iddttl@deloitte.com)

[www.deloitte.com/id](http://www.deloitte.com/id)

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