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### Indonesia

#### FAQs issued by DGT for the new VAT invoice regulation

On 31 March 2022, the Directorate General of Taxation (DGT) issued Regulation Number PER-03/PJ/2022 (PER-03) regarding value-added tax (VAT) invoice [\(refer to our previous newsletter\)](#). Despite its objective to provide certainty and simplification in processing and administration around VAT invoice, there remain various unclear matters related to the implementation of the provisions in PER-03. As such, the DGT issued a list of FAQs to provide answers commonly sought by the taxpayers.

Below are some of the questions addressed in the FAQs.

- Address used for the preparation of a VAT invoice in the case of VAT centralisation

Under Article 6(6) and (7) of PER-03, if a delivery is made to another branch, the identity of buyer/service recipient stated in the VAT invoice must comprise:

- name of the central PKP;
- tax identification number (NPWP) of the central Partai Keadilan dan Persatuan (PKP); and
- address where the actual delivery is made.

The FAQs confirm that Article 6(6) and (7) are only applicable for buyer/recipient registered under KPP WP BKM i.e., Large Tax Office, Special Tax Office, and Medium Tax Office (Kantor Pelayanan Wajib Pajak Besar/khusus/Madya in which the VAT administration is automatically centralised, and the branch to

where the delivery is made must have already been registered for tax purpose with the tax office administering the jurisdiction of the branch.

Otherwise, the address used in the VAT invoice must be the address of the central PKP. If the PKP does not comply with the requirements above, it will be considered as issuing an incomplete VAT invoice which would be subject to a tax penalty, whereas the VAT invoice will not be creditable by the PKP purchasing the taxable goods and/or taxable services.

- Deadline for uploading the VAT invoice

PER-03 requires all VAT invoices prepared during a particular month to be uploaded and validated by the DGT by no later the 15<sup>th</sup> day of the following month. The date printed on the VAT invoice is used to determine the deadline for uploading and validating, regardless of whether it is an initial VAT invoice or a revision of VAT invoice. The deadline does not apply to documents that are not prepared using e-Faktur such as return note (nota retur) or documents equivalent to VAT invoices.

- VAT invoice for retail PKP

A PKP qualifying as a retail business (pedagang eceran [retail PKP]) is allowed to issue the VAT invoice without having to include the buyer's identity information and the authorised signatory's name and signature, provided that the retail PKP criteria have been satisfied. The FAQs documents clarifies that the criteria of the retail VAT invoice is made for any delivery of taxable goods and/or taxable services to a buyer having end-consumer characteristics.

- Other matters

A combined VAT invoice (faktur pajak gabungan) for deliveries to a same buyer in a month must be made by the end of such month at the latest.

Please note that by law the FAQs document is not included within the hierarchy of the prevailing laws and regulations in Indonesia. However, in the absence of further operative regulation clarifying some practical issues, taxpayers may use the FAQs as reference during the transitional period until such regulation is issued.

## Philippines

### Contribution schedule for all PhilHealth direct contributors

The Philippine Health Insurance Corporation (PhilHealth) released Advisory No. 2022-0010, advising all direct contributors of the new premium rate of 4% of employees' monthly basic salary effective retroactively January 2022. See the premium contribution schedule below:

Year	Monthly basic salary	Rate	Monthly premium
2022	P10,000.00 and below	4%	P400
	P10,000.01 to P79,999.99		P400.00 to P3,200.00
	P80,000.00 and above		P3,200.00

Starting June 2022, the Electronic Premium Remittance System and PhilHealth Member Portal reflected the new premium rate in the Statement of Premium Account (SPA). For employers and members who already paid their contributions at 3% for the months of January to May 2022, they may settle the

1% differential contribution without penalty until 31 December 2022 with a corresponding SPA that can be generated in the PhilHealth portal.

Click [here](#) to access PhilHealth Advisory No. 2022-0010 for the complete guidelines. You may reach out to the PhilHealth Action Center Callback Channel at 0917-898-7442 or through email at [actioncenter@philhealth.gov.ph](mailto:actioncenter@philhealth.gov.ph) for further inquiries.

### **Updated requirements for sickness and disability benefits**

The Social Security System (SSS) issued [Circular No. 2022-013](#), which enumerates the updated list of documentary requirements for sickness and disability benefits in line with business process re-engineering.

- Sickness benefit
  - basic requirements—SS medical certificate or attending physician's medical certificate
  - supporting medical documents—certified true copy of laboratory/diagnostic and confinement
  - additional supporting documents—depends if claimant is employed, self-employed, a voluntary member, or newly separated

Note: Please note that physicians practicing abroad will not be verified.

- Disability claim
  - basic requirements—disability Claim Application Form, member's/claimant's photo and signature form and SS medical certificate or attending physician's medical certificate
  - supporting medical documents—enumerated in [Circular No. 2022-013](#); depends on medical conditions encountered by claimant

This circular shall take effect immediately following its publication in a newspaper of general circulation.

### **SSS accredited collecting agents for the period 1 November 2021 to 31 October 2022**

On 9 June 2022, the SSS issued [Circular No. 2022-14](#) for the list of accredited collecting agents for the period 1 November 2021 to 31 October 2022. SSS remittances are accepted via the following payment platforms:

- BancNet, Inc.
- over-the-counter
- collecting agent's website
- collecting agent's mobile applications
- SSS mobile application

Furthermore, Philippine Veterans Bank's accreditation renewal was approved last November 2021, while the other banks and Remittance and Transfer Companies have satisfied and/or are continuously complying with the requirements for the renewal.

For the complete list of accredited collecting agents and for further guidance, you may click [Circular No. 2022-14](#).



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