

Enrich your Knowledge

30
Edition

Ancaman Reflasi Dan Tantangan Pajak 2023

*The Threat of Reflation and
Tax Challenges in 2023*

A large, 3D-style red arrow pointing downwards, originating from the top left and ending in a large arrowhead at the bottom center. The year "2023" is faintly visible inside the arrowhead.

2023

Editorial Notes

Faktor geopolitik yang memanas di Semenanjung Krimea menjadi pemantik baru persoalan ekonomi dan politik global. Agresi Rusia ke Ukraina menjadi pembuka tahun 2022 yang imbasnya meluas ke berbagai belahan dunia. Mulai dari krisis pangan dan energi di Eropa, gangguan rantai pasok, inflasi tinggi, hingga menghadirkan ancaman resesi di berbagai negara.

Meski dibayangi risiko ketidakpastian global, laju ekonomi Indonesia sejauh ini cukup impresif, dengan rata-rata pertumbuhan di atas 5% dalam tiga triwulan terakhir. Program Pemulihan ekonomi Nasional (PEN) harus diakui cukup berhasil dalam menjaga stabilitas ekonomi selama pandemi.

Namun, sejumlah indikator ekonomi lain tampaknya mulai mengkhawatirkan dan patut mendapatkan perhatian. Seperti inflasi tinggi yang mencerminkan lonjakan harga barang dan jasa, serta gelombang PHK yang mulai terjadi dalam beberapa bulan terakhir. Semua itu, jika tidak dimitigasi dengan baik, berpotensi membalikkan keadaan ekonomi di tahun 2023.

Dalam konteks yang lebih mikro, perpajakan punya andil sekaligus rentan terpengaruh dinamika ekonomi dan politik nasional maupun global. Contoh terbaru adalah tersendatnya konsensus pemajakan global di forum-forum OECD dan G20 akibat konflik berkepanjangan Rusia-Ukraina. Hal itu menambah deretan ketidakpastian bagi pelaku ekonomi terkait ruang penghindaran pajak dan risiko pajak berganda.

Dari sisi penerimaan, tren kenaikan harga-harga komoditas global masih menjadi motor utama kinerja perpajakan Indonesia tahun ini. Demikian pula dengan mobilitas sosial dan ekonomi masyarakat yang kembali normal, memberikan sumbangsih cukup positif terhadap kinerja Pajak Penghasilan (PPh) dan Pajak Pertambahan Nilai (PPN). Bukan tidak mungkin tahun ini Indonesia kembali mencapai target penerimaan pajak untuk ketiga kalinya, seperti tahun 2008 dan 2021. Tahun 2023, kondisinya bisa saja berbeda 180 derajat.

Di sektor kepabeanan, aktivitas ekspor dan impor yang meningkat di satu sisi cukup signifikan menyumbang penerimaan bea dan cukai. Di sisi lain, pegawai Direktorat Jenderal Bea dan Cukai (DJBC) dibuat sibuk hampir 24 jam untuk memastikan kelancaran dan ketertiban lalu-lintas barang dan jasa di pelabuhan dan bandara internasional. Banyak tantangan yang dihadapi aparat DJBC: mulai dari mencegah dan menindak peredaran barang ilegal hingga menghadapi oknum-oknum penipu di dunia maya.

Serba-serbi di atas merupakan poin-poin bahasan Tax Guide edisi #30 yang menarik untuk disimak. Pastinya, banyak hal positif—dan mungkin negatif—yang bisa dipelajari dari perjalanan tahun ini. Terutama sebagai bekal kita dalam menapaki tahun yang baru agar lebih baik lagi.

Selamat tinggal tahun 2022 dan selamat datang tahun 2023.

The tense geopolitical factor in the Crimean Peninsula has become a new trigger for global economic and political issues. The year 2022 begins with Russia's aggression against Ukraine, which has repercussions around the globe. Starting from the food and energy crises in Europe, supply chain disruptions, high inflation, to presenting the threat of recession in many nations.

Despite being overshadowed by the risk of global uncertainty, the pace of Indonesia's economy so far has been quite impressive, with an average growth of over 5% in the last three quarters. It must be admitted that the National Economic Recovery (PEN) Program has been quite successful in preserving economic stability during the pandemic.

However, other economic indicators appear to be growing more concerning and demand attention. Among them is high inflation that reflects the surge in prices for goods and services, as well as the wave of layoffs that have begun to occur in recent months. All of these, if not properly mitigated, have the potential to reverse the economic situation in 2023.

In a more micro context, taxation contributes and is vulnerable to being affected by national and global economic and political dynamics.

A recent example is the stagnation of the global tax consensus in the OECD and G20 forums due to the prolonged conflict between Russia and Ukraine. This adds to a series of uncertainties for economic agents regarding the scope of tax avoidance and the risk of double taxation.

From the revenue side, the upward trend in global commodity prices is still the main

driver of Indonesia's tax performance this year. Similar to how the social and economic mobility of the people who have resumed their normal lives, contribute positively to the performance of Income Tax and Value Added Tax (VAT). This year Indonesia may again achieve the tax revenue target for the third time, as in 2008 and 2021. In 2023, conditions could be completely different.

In the customs sector, increased export and import activity on the one hand greatly boosted customs and excise revenue. On the other hand, the Directorate General of Customs and Excise (DGCE) officers are kept busy for almost 24 hours to ensure seamless and organized movement of products and services at international ports and airports. DGCE officials face many challenges: from preventing and taking action against the distribution of illegal goods to dealing with fraudsters in cyberspace.

The various issues mentioned above are the points discussed in Tax Guide edition #30 which are interesting to read. Undoubtedly, this year's journey has taught us many valuable lessons, both positive and perhaps negative. Especially, as a provision to start the new year off even better.

Goodbye to 2022 and welcome to 2023.

Meydawati
Partner MUC Consulting

foto: zaki

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Opinion

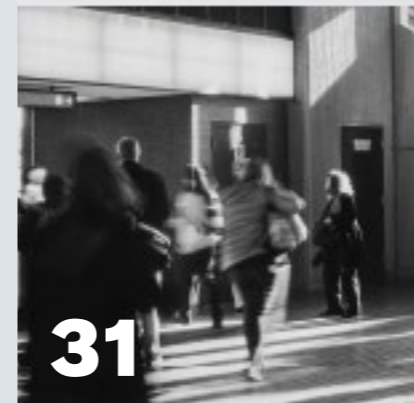
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Opinion

ANCAMAN REFLASI DAN TANTANGAN PAJAK 2023

*The Threat of Reflation and
Tax Challenges in 2023*



Asep Munazat Zatnika

Researcher MUC Tax Research Institute

Indonesia baru saja menuntaskan perannya sebagai tuan rumah Konferensi Tingkat Tinggi (KTT) G20 di Bali. Hajatan besar itu menghasilkan 52 poin deklarasi penyikapan terhadap berbagai persoalan ekonomi dan keamanan global, yang sejatinya selalu berulang, bermutasi, dan berpindah lokasi.

Sederet isu klasik yang menjadi bahan obrolan para pemimpin negara penguasa ekonomi global itu antara lain ketegangan geopolitik, gangguan rantai pasok, krisis pangan dan energi, lonjakan inflasi, meningkatnya risiko keuangan, hingga bahaya sistemik yang seringnya diabaikan: perubahan iklim dan korupsi.

Belum hilang limbung dan pengar akibat pandemi Covid-19, perang Rusia-Ukraina yang berkepanjangan memicu krisis baru di belahan Eropa dan efeknya merambat cepat ke berbagai belahan dunia. Pasokan gas dan gandum terganggu, harga pangan dan energi dunia melonjak, serta resesi ekonomi dan gelombang PHK semakin tak terhindarkan.

Mayoritas negara-negara Uni Eropa saat ini dihadapkan pada persoalan yang relatif sama dengan sekutunya Amerika Serikat: kontraksi ekonomi dan inflasi tinggi.

Perekonomian Inggris, misalnya, minus 0,2% pada kuartal III 2022 dan inflasinya mencapai rekor tertinggi dalam 40 tahun terakhir (10,1%). Office for Budget Responsibility (OBR) meyakini ekonomi Inggris akan berkontraksi 1,4% dan masuk jurang resesi pada tahun 2023. Bank Sentral Inggris pun dipaksa menandatangani ikan pinggang dengan menaikkan suku bunga hingga 200% sejak awal tahun ini.

Sebelumnya, inflasi Amerika Serikat mencapai 8,6% pada Juni 2022, yang merupakan level tertinggi dalam 41 tahun. The Federal Reserve (the Fed) bahkan harus mengerek Fed Fund Rate (FFR) sebesar 200% sepanjang 2022 menjadi 3,25%. Meskipun memicu penarikan modal dari negara-negara berkembang, kebijakan The Fed sejauh ini efektif membalikkan perekonomian AS dari negatif 0,9% pada kuartal II menjadi tumbuh 2,6% pada kuartal III 2022.

Berpijak pada kenyataan itu, beberapa lembaga keuangan internasional memangkas proyeksi pertumbuhan ekonomi dunia tahun 2023.

Organization for Economic Co-operation and Development (OECD) memangkas outlook pertumbuhan ekonomi global 2023 menjadi 2,2% dari prediksi sebelumnya sebesar 2,8%.

Indonesia has just completed its role as the host of the G20 Summit in Bali. This big celebration resulted in a 52-point declaration of principles towards various global economic and security issues—the recurring, mutating, and constantly relocating issues.

A series of classic issues being the subject of discussion by the leaders of the countries controlling the global economy included geopolitical tensions, supply chain disruptions, food and energy crises, soaring inflation, rising financial risks, to systemic dangers that are often overlooked: climate change and corruption.

The huge impact of the Covid-19 pandemic has not yet subsided, yet the prolonged Russian-Ukrainian war has actually triggered a new crisis in parts of Europe, and the effects quickly spread to various parts of the world. Gas and grain supplies are disrupted, world food and energy prices are soaring, an economic recession and waves of layoffs are becoming more and more inevitable as well.

The majority of European Union (EU) countries are currently faced with relatively similar problems to its ally, the United States (US): economic contraction and high inflation.

The United Kingdom (UK) economy, for example, was minus 0.2% in the third quarter of 2022, and the inflation reached the highest record in the last forty years (10.1%).

According to the Office for Budget Responsibility (OBR), the UK economy will contract by 1.4% and enter a recession in 2023. The Bank of England was forced to tighten the monetary policy by raising interest rates by up to 200% since the beginning of this year.

Previously, the US inflation reached 8.6% in June 2022, which was the highest level in 41 years. The Federal Reserve (Fed) even had to raise the Fed Funds Rate (FFR) by 200% throughout 2022 to 3.25%. Despite triggering capital withdrawals from developing countries, the Fed's policies have so far been effective in turning the US economy from negative 0.9% in the second quarter to growing by 2.6% in the third quarter of 2022.

This fact led a number of international financial institutions to lower their predictions for global economic growth in 2023.

The Organisation for Economic Co-operation and Development (OECD) cut the global economic growth outlook

Sedangkan *International Monetary Fund* (IMF), merevisi turun proyeksi ekonomi dunia tahun depan menjadi 2,7% dari 2,9%. Bahkan, IMF meramalkan 31 negara yang menyumbang 43% perekonomian global terancam resesi pada tahun 2023. Artinya, hampir setengah dari kekuatan ekonomi dunia akan mengalami pertumbuhan negatif tahun depan.

Risiko Fiskal

Bank Dunia sudah mewanti-wanti potensi bahaya lanjutan dari perlambatan ekonomi dan inflasi tinggi, terutama terhadap kesehatan fiskal setiap negara.

Pertama, meningkatnya beban ekonomi masyarakat akibat kenaikan harga barang dan jasa kerap kali menuntut stimulus ekonomi guna menjaga daya beli. Alhasil, inflasi tinggi biasanya tak hanya memicu perubahan drastis kebijakan dari sisi moneter tetapi fiskal.

Masalahnya, hampir semua negara baru saja menggelontorkan insentif pajak besar-besaran selama pandemi Covid-19. Memperpanjang pemberian stimulus tentu bertentangan dengan fase normalisasi fiskal, yang membutuhkan lebih banyak penerimaan pajak untuk menambal defisit yang terlalu lebar.

Selain itu, inflasi juga kerap mengganggu siklus penerimaan pajak. Sebab, beban ekonomi yang meningkat akibat kenaikan harga barang dan jasa tak jarang memaksa pelaku usaha menunda pembayaran pajaknya.

Bagi perusahaan multinasional, efek inflasi biasanya memicu persoalan alokasi biaya dan ketidakpastian dalam penetapan harga transfer (*transfer pricing*). Mengutip *International Tax Review* komplikasi gangguan rantai pasok dan kenaikan harga membuat data yang terkumpul menjadi kurang dapat diandalkan dari sebelumnya.

Respons Kebijakan

Perekonomian Indonesia setidaknya masih cukup positif dengan laju pertumbuhan 5,72% di kuartal III 2022. Hanya saja, lonjakan inflasi patut diwaspadai karena sudah menembus 5,72% pada Oktober 2022, jauh dari target 3% di APBN 2022.

Indonesia setidaknya bisa belajar dari respons kebijakan sejumlah negara dalam menghadapi krisis.

for 2023 to 2.2% from the previous prediction of 2.8%.

Meanwhile, the International Monetary Fund (IMF) revised down its projection for next year's world economy to 2.7% from 2.9%. In fact, the IMF predicted that 31 countries that contribute 43% of the global economy will be threatened with recession in 2023. This means that almost half of the world's economic powers will experience negative growth next year.

Fiscal Risk

The World Bank has warned of potential further dangers from the economic slowdown and high inflation, especially to the fiscal health of each country.

First, the increasing economic burden on the people due to rising prices of goods and services often demands an economic stimulus to maintaining the purchasing power. As a result, high inflation usually does not only trigger drastic policy changes from the monetary but also the fiscal side.

The problem is, due to the Covid-19 pandemic, practically almost all countries have recently granted significant tax incentives. Extending the provision of stimuli certainly contradicts the fiscal normalization phase, which requires more tax revenue to patch up an overly large deficit.

Additionally, inflation frequently disturbs the cycle of tax revenue. This is because the increasing economic burden due to the rising prices of goods and services often forces business actors to postpone paying their taxes.

For multinational companies, the effect of inflation usually triggers cost allocation problems and uncertainty of transfer pricing. Citing the International Tax Review, the complications of supply chain disruptions and rising prices have made the data collected less reliable than before.

Policy Response

With a growth rate of 5.72% in the third quarter of 2022, the Indonesian economy at least still remains quite robust. However, Indonesia still has to keep an eye on the recent spike in inflation since it reached 5.72% in October 2022, far from the target of 3% in the 2022 State Budget.

At least Indonesia can learn from the policy responses of a number of countries in dealing with the crises.

Perekonomian Indonesia setidaknya masih cukup positif dengan laju pertumbuhan 5,72% di kuartal III 2022. Hanya saja, lonjakan inflasi patut diwaspadai karena sudah menembus 5,72% pada Oktober 2022, jauh dari target 3% di APBN 2022.





Foto: Unsplash.com

Inggris, misalnya, saat dipimpin oleh Perdana Menteri Liz Truss mengumumkan pemangkasan pajak besar-besaran. Alih-alih terhindar dari ancaman resesi, kebijakan tersebut justru memicu lonjakan inflasi dan menimbulkan gejolak di pasar keuangan. Sebab, pemotongan pajak cenderung kontradiktif dengan kebijakan moneter ketat bank sentral.

Setelah tapuk kepemimpinan beralih ke Rishi Sunak, Inggris menargetkan penghematan anggaran hingga £55 miliar, antara lain dengan memangkas anggaran belanja, mengurangi insentif pajak, dan memperluas basis pemajakan.

Sejumlah negara Uni Eropa juga mulai membatasi stimulus pajak. Antara lain dengan membatasi keringanan PPN hanya untuk produk pangan dan energi terbarukan yang banyak dikonsumsi masyarakat. Tujuannya, agar daya beli masyarakat dan laju ekonomi tetap terjaga.

Belgia misalnya, menurunkan tarif PPN dari 21% menjadi 6% hanya untuk penggunaan panel surya, pompa panas, dan pemanas air tenaga surya. Sedangkan Polandia membebaskan PPN hanya untuk konsumsi bahan makanan pokok.

Kemudian, Luxemburg membatasi pemangkasan tarif PPN dari 17% menjadi 16% hanya untuk satu tahun atau hingga 2023. Sementara Bulgaria, membebaskan PPN hanya untuk produk roti sampai 1 Juli 2023.

Secara umum, Uni Eropa menghindari kebijakan pemotongan PPN atas bensin dan solar, meski keduanya merupakan pemicu inflasi. Alasannya politis, kebijakan itu dianggap hanya akan menguntungkan Rusia sebagai biang kerok krisis energi.

Tantangan Indonesia

Kembali ke dalam negeri, tahun 2023 merupakan tenggat waktu normalisasi defisit fiskal kembali

The UK, for example, when led by Prime Minister Liz Truss, announced massive tax cuts. Instead of avoiding the threat of a recession, this policy actually triggered a spike in inflation and caused turmoil in financial markets. This is because tax cuts tend to be contradictory to the central bank's tight monetary policy.

After Rishi Sunak came to power, the UK targeted budget savings of up to £55 billion, such as by cutting spending, reducing tax incentives, and expanding the tax base.

A number of EU countries have also started to restrict the tax stimulus, among other things, by limiting Value Added Tax (VAT) relief to only food products and renewable energy which are widely consumed by the public. The goal is to maintain people's purchasing power and economic growth. Belgium, for instance, lowered the VAT rate from 21% to 6% only for the use of solar panels, heat pumps, and solar water heaters. Meanwhile, Poland exempted VAT only on the consumption of staple food.

Then, Luxembourg limited the VAT rate cut from 17% to 16% for only one year or until 2023. Meanwhile, Bulgaria

ke 3% PDB. Selain itu, mulai tahun depan Bank Indonesia (BI) tidak lagi memberikan bantuan pembiayaan APBN melalui skema *burden sharing* (membeli surat utang negara).

Untuk itu, pemerintah harus bisa mengoptimalkan peran APBN sebagai peredam guncangan (*shock absorber*) resesi global. Yakni dengan mengoptimalkan penerimaan pajak, mengurangi ketergantungan atas utang, dan memprioritaskan anggaran belanja hanya untuk kebutuhan yang mendesak.

Untuk meningkatkan penerimaan, perluasan basis pajak perlu didorong. Terutama, dengan mengoptimalkan penerapan pajak di sektor-sektor ekonomi yang selama ini belum terjamah sistem (*underground economy*).

Penarikan pajak dari kegiatan ekonomi digital perlu dimasifkan, seperti pemungutan PPN atas transaksi perdagangan melalui sistem elektronik (PMSE), transaksi mata uang kripto, hingga industri keuangan berbasis teknologi (*Fintech*).

Bicara stimulus ekonomi, insentif pajak sejatinya tetap diperlukan. Namun,

penyalurannya harus selektif dan lebih terukur. Jangan sampai temuan BPK—terkait pemberian insentif yang salah sasaran di masa pandemi—terulang kembali. Evaluasi menyeluruh perlu dilakukan dan sektor ekonomi yang mulai pulih harus dikeluarkan dari daftar penerima insentif pajak.

Pemerintah juga dituntut untuk meningkatkan kepatuhan pajak melalui cara-cara yang proporsional, tanpa menimbulkan kegaduhan dan kekhawatiran pembayar pajak. Inkonsistensi penegakan hukum yang kerap menjadi sorotan wajib pajak perlu diperhatikan dan diperbaiki.

Di sisi lain, wajib pajak perlu mengurangi ketergantungan terhadap insentif dan bersiap jika stimulus dikurangi atau dicabut. Kepatuhan juga perlu ditingkatkan dengan memastikan tidak ada ketentuan pajak yang dilanggar. Hal itu penting guna meminimalkan risiko dan menekan biaya pajak di kemudian hari.

Ingat, 2023 bukan tahun yang mudah. Pemerintah dan wajib pajak jangan sampai “jatuh tertimpa tangga”. Sudah terdampak krisis, terjerat utang, pajak bermasalah pula. (AGS)

exempted VAT only on bakery products until 1 July 2023.

In general, the EU has avoided the policy of cutting VAT on petrol and diesel even though both are triggers for inflation. The reason is political, that the policy is considered only benefitting Russia as the culprit of the energy crisis.

Indonesia's Challenges

Back to Indonesia, 2023 is the deadline for the fiscal deficit normalization to return to 3% of the Gross Domestic Product (GDP). In addition, starting next year, Bank Indonesia (BI) will no longer provide assistance of State Budget financing through the burden sharing scheme (buying the government bonds).

For this reason, the government must be able to optimize the role of the State Budget as a shock absorber for the global recession, namely by optimizing tax revenue, reducing dependence on debt, and prioritizing the budget only for urgent needs.

To increase revenue, the expansion of the tax base needs to be encouraged, especially by optimizing the imposition of taxes on economic sectors that have not been impacted by the system (underground economy).

The collection of taxes from digital economic activities needs to be intensified, such as the collection of VAT on trade transactions through electronic systems (PMSE),

cryptocurrency transactions, to the technology-based financial industry (Fintech).

Speaking of economic stimuli, tax incentives are actually still needed. However, the distribution must be selective and more measurable. We don't want Badan Pemeriksa Keuangan (BPK) to find yet another misdirected provision of incentives just like those found during the pandemic. A thorough evaluation needs to be conducted, and the economic sectors that are starting to recover should be excluded from the list of those eligible for tax incentives.

The government is also demanded to improve tax compliance through proportionate means, without causing commotion and concern for taxpayers. Inconsistencies of law enforcement frequently highlighted by the taxpayers need to be considered and corrected.

On the other hand, taxpayers need to reduce their dependence on incentives and be prepared if the stimulus is reduced or withdrawn. Compliance also needs to be improved by ensuring that no tax provisions are violated. This is important in order to minimize risks and reduce tax costs in the future.

Keep in mind that 2023 will not be an easy year. The government and taxpayers should not rub salt into the wound—affected by the crisis, entangled in debt, and then burdened with problematic taxes.

foto: Unsplash.com

Postur APBN 2023

(Dalam Miliar Rupiah)

01

Pendapatan Negara
2.463.024,9

I. Penerimaan Perpajakan

2.021.223,7

- 1. Penerimaan Pajak 1.718.032,8
- 2. Pendapatan Kepabeanan dan Cukai 303.190,9

II. Penerimaan Negara Bukan Pajak

441.391,8

III. Hibah

409,4

02

Belanja Negara
3.061.176,3

I. Belanja Pemerintah Pusat

2.246.457,9

- 1. Belanja K/L 1.000.844,
- 2. Belanja Non-K/L 1.245.613,1

II. Transfer Ke Daerah

814.718,5

03

Keseimbangan Primer
156.751,4

04

Defisit Anggaran (A-B)
598.151,4

% Defisit Anggaran terhadap PDB

2,84

05

Pembiayaan Anggaran
598.151,4

Pembiayaan Utang 696.317,6

Pembiayaan Investasi 175.955,3

Pemberian Pinjaman 5.284,7

Kewajiban Penjaminan 330,5

Pembiayaan Lainnya 72.834,9

Sumber: Kementerian Keuangan

Exclusive Interview

Curhat Dirjen Bea Cukai Soal Tantangan Penerimaan, Pengawasan, Hingga Penipuan

Director General of Customs and Excise Shares the Challenges of Revenue, Supervision, and Fraud





Foto: Unsplash.com

Melakukan pelayanan, pengawasan, penegakan hukum, sekaligus mengumpulkan penerimaan negara bukanlah perkara mudah. Terlebih saat pandemi Covid-19 dan krisis ekonomi mendera. Askolani, Direktur Jenderal Bea dan Cukai, punya cerita soal bagaimana instansinya menghadapi semua tantangan itu. Mulai dari bekerja normal di saat yang lain "dirumahkan", melakukan pengawasan intensif dan penindakan peredaran barang ilegal yang justru meningkat saat pandemi, hingga dibuat pusing oleh aksi penipuan yang mengatasnamakan lembaganya.

Carrying out duties such as services, supervision, law enforcement, and state revenue collection is not a walk in the park. Especially in the time of the Covid-19 pandemic and the economic crisis. Askolani, Director General of Customs and Excise, has a story about how his institution faced all of these challenges. Starting from working normally while others "work from home", carrying out intensive supervision and taking action against the spread of illegal goods skyrocketed during the pandemic, to getting a headache due to fraudulent actions on behalf of his institution.

Berikut nukilan perbincangan MUC TaxGuide dengan Direktur Jenderal Bea dan Cukai Askolani di ruang kerjanya, Kamis, 27 Oktober 2022.

Dalam dua tahun terakhir penerimaan bea dan cukai meningkat di saat kondisi ekonomi makro sedang tidak baik-baik saja. Murni karena blessing harga komoditas atau ada faktor lain?

Kombinasi, ya. Pertama, dari sisi ekonomi atau kenaikan harga komoditas global seperti minyak, batu bara, dan CPO yang meningkatkan pendapatan atau keuntungan

perusahaan dan berefek pada meningkatnya setoran pajak, PNB, dan bea-cukai. Faktor kedua, pelayanan dan pengawasan tetap jalan normal selama pandemi, dan juga penguatan atau reformasi di internal DJBC, yang kami kombinasikan dengan pelayanan online untuk mempercepat. Kami juga tetap melakukan penangkapan barang ilegal di lapangan dan itu menimbulkan deterrent effect sehingga orang menghindari kegiatan ilegal dan memilih bertransaksi secara legal.

Efeknya bukan hanya penerimaan, tetapi

Here is a snippet of MUC TaxGuide's conversation with the Director General of Customs and Excise Askolani in his office, Thursday, 27 October 2022.

In the last two years, customs and excise revenues have increased in times of unfavorable macroeconomic conditions. Is it purely due to the blessing of commodity prices or is there another factor?

It's a combination. First, from the economic side or the rise in global commodity prices such as oil, coal, and CPO, which increases the

company's income or profit and affects the increase of tax payments, Non-Tax State Revenue (PNBP), and customs.

The second factor is that services and supervision continue to run normally during the pandemic, as well as reinforcement or reformation within the DGCE, combined with online services to speed things up. We also continue to seize illegal products, which has the deterrent effect of preventing people from engaging in an unlawful activity and encouraging them to transact legally.

ekspor-impor juga naik bisa sampai *double digit*, 15%-16% di tahun 2021. Hal itu adalah salah satu penopang ekonomi kembali tumbuh positif 3% dari yang sebelumnya negatif, juga kenapa penerimaan perpajakan naik signifikan dan Indonesia menjadi salah satu negara yang tetap *survive*.

Kalau sektor ekonomi berbasis komoditas sumbangannya naik terhadap penerimaan, bagaimana dengan sektor lain yang non-komoditas? Apakah ada yang mengalami penurunan selama pandemi?

Ada. Dari sisi bea masuk, kan, tidak semua impor dikenakan bea masuk karena ada FTA yang tarifnya nol. Bicara sektoral, bea masuk dari sektor konstruksi pun negatif pertumbuhannya. Selama Januari-September 2022, pertumbuhannya minus 24%. Transportasi juga turun, tapi perdagangan besar naik; pertanian, perhutanan, dan perikanan juga naik. Dalam perekonomian kita, tidak semua sektor tumbuh cepat. Konstruksi, misalnya, adalah salah satu yang masih tertinggal pemulihannya.

Selain pelayanan yang berjalan normal, peran apa lagi dari DJBC untuk membantu pemulihan ekonomi?

Dari tahun 2020 ketika awal pandemi, DJBC senantiasa berperan penting. Salah satunya adalah dengan

memaksimalkan pemenuhan alat-alat kesehatan untuk penanganan pandemi. Kami dengan Kemenlu mengupayakan agar tidak semua APD yang dihasilkan dari kawasan ekonomi diekspor, termasuk [APD yang diproduksi oleh] perusahaan Korea. Kami juga memberikan fasilitas kepabeanan untuk alat-alat kesehatan sampai dengan vaksin, yaitu dibebaskan bea masuk. Sampai sekarang, [fasilitas tersebut] masih [diberikan], tapi khusus alat kesehatan yang masih dibutuhkan. Lalu, kami juga mempercepat pelayanan importasi alat-alat kesehatan dengan mekanisme yang jauh lebih cepat dibandingkan yang lain. Kami juga memakai sistem *rush handling* secara *online* sehingga proses importasi bisa hanya dalam hitungan jam, dari biasanya lebih dari itu.

Apakah sudah diperhitungkan potential loss karena pemberian insentif selama pandemi?

Sebelum kami memberikan insentif, semua sudah kami hitung, termasuk biaya [yang akan dikeluarkan] atau bea masuk yang tidak akan kami terima. Hal tersebut sudah menjadi satu kebijakan defisit APBN sebesar 5%-6% dari PDB. Kami mencari pemasukan dari area lain [yang tidak terdampak]. Kalau tidak salah, khusus insentif alat kesehatan, insentifnya bisa sampai Rp5 triliun, gabungan bea masuk dan PDRI (Pajak

The effect is not only on revenue, but also exports and imports that increase up to double digits or 15%-16% in 2021. That is one of the pillars of the economy returning to positive growth at 3% of the prior negative growth, also one of the reasons of tax revenues increased significantly and Indonesia being one of the countries that continue to survive.

If the commodity-based economic sector contribution to revenues increased, what about other non-commodity sectors? Is there any industry that experienced a decline during the pandemic?

Of course. After all, not all imports are subject to import duties due to FTAs ??with zero tariffs. Speaking of sectors, import duties from the construction sector have negative growth. From January to September 2022, the growth was minus 24%. Transportation also fell, but wholesale trade rose; agriculture, forestry, and fisheries also increased. Not all sectors of our economy grow fast. One example is construction, which is still lagging behind in recovery.

Apart from the normal service operation, what other roles did DGCE take to help the economic recovery?

DGCE has played significant roles since 2020 when the pandemic first started. One of

the ways is to maximize the fulfillment of health equipment for handling the pandemic. We have worked with the Ministry of Foreign Affairs to ensure that not all PPEs (Personal Protective Equipment) made in economic zones get exported, including [the PPEs produced by] Korean companies. We also provide customs facilities for medical devices to vaccines, namely exemption from import duties. Until now, the exemption facilities persist, but specifically for medical devices that are still needed. We also accelerate the import services of medical equipment with much faster mechanisms than the others. Moreover, with the use of an online rush handling system, the import process can only take a few hours, shorter than usual.

Has the potential loss been calculated due to the incentives during the pandemic?

Before we provide incentives, we have calculated all the costs [to be incurred] or import duties that will not be received. It has become a policy for a state budget deficit at 5%-6% of the GDP. We are obtaining revenue from other sector(s) [not affected]. If I'm not mistaken, specifically for medical equipment, the incentives can be up to IDR 5 trillion, a combination of import duties and PDRI (import taxes).

The highest incentive was in 2020 while in 2021 the

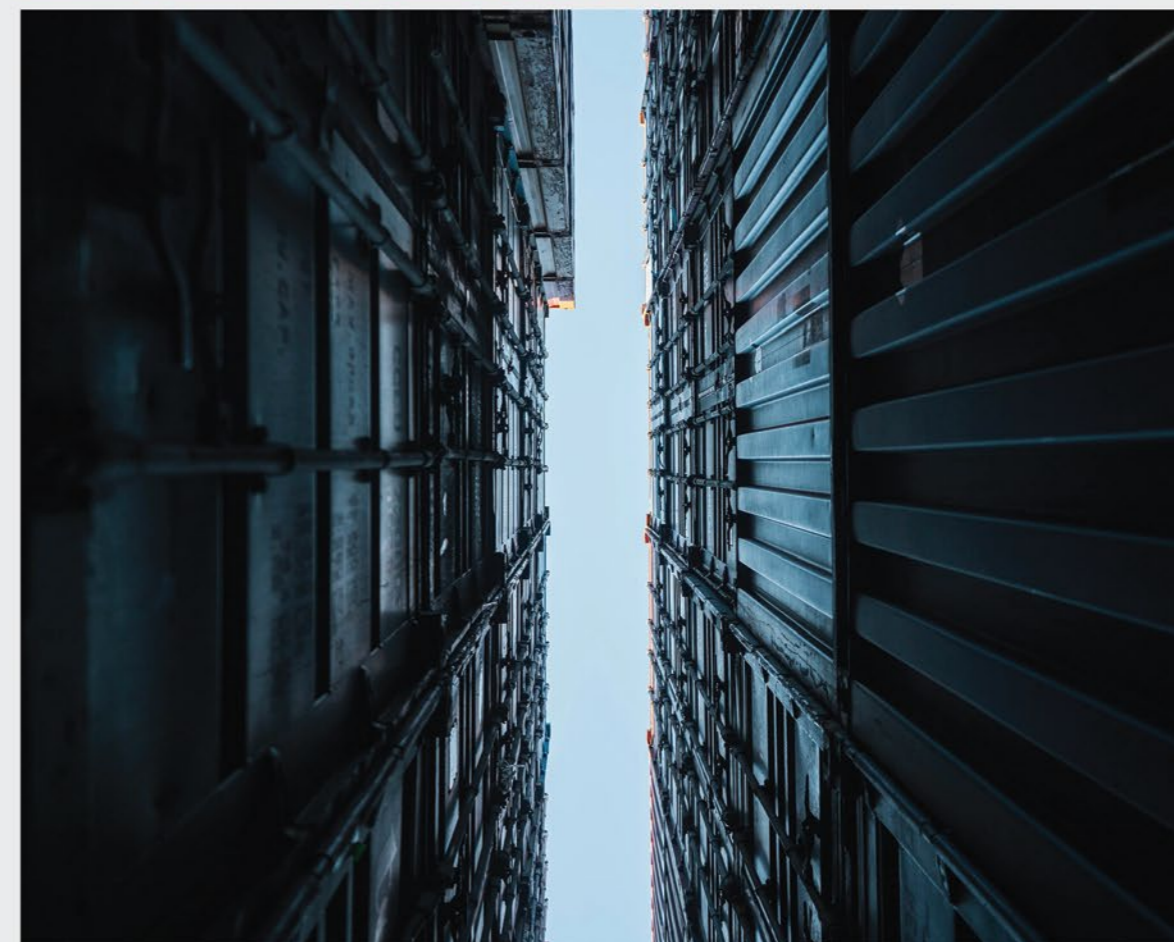
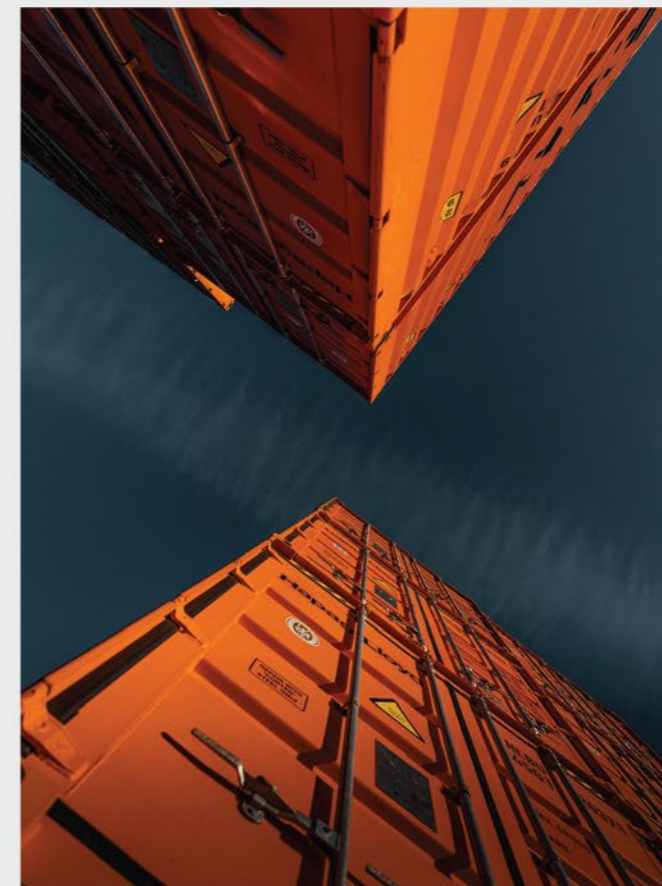


Foto: Unsplash.com

Dalam Rangka Impor). Insentif yang paling tinggi diberikan tahun 2020. Sementara di tahun 2021 sudah di bawah Rp1 triliun. Tapi bukan hanya masalah fasilitas, pelayanan juga kami support penuh.

Apa yang dilakukan DJBC untuk memastikan efektifitas pemberian fasilitas kepabeanan?

Kami melakukan pendalaman, monitoring, dan evaluasi terhadap pemberian fasilitas. Untuk kawasan-kawasan yang mendapatkan fasilitas, risikonya kami mitigasi. Kami yakin akan konsisten memberikan pelayanan yang lebih baik, bisa memfasilitasi dan percepat layanan ekspor-impor dan ekonomi. Kami juga yakin perbaikan layanan DJBC bisa menambah investasi, menambah cadangan devisa, dan penerimaan bisa lebih optimal, baik bea masuk, bea keluar, dan cukai.

Tahun 2023, resesi global diprediksi menjadi shock baru, bagaimana DJBC memastikan layanan dan penerimaan bea cukai tak terganggu?

Shock baru itu 'kan dari sisi ekonomi dan makronya, tapi dari sisi pelayanan seharusnya tidak. Jadi, semua perbaikan ini *nothing to do* dengan krisis. Ini menjadi *basic* kami. Saya yakin efisiensi bisa mengompensasi perlambatan ekonomi. Seperti program PEN (Pemulihan Ekonomi Nasional), kalau tidak ada PEN, kemiskinan bisa naik, pertumbuhan ekonomi bisa turun. Dengan adanya PEN, itu semua bisa ditekan. Sama halnya dengan kami, membenahan dari sisi kepabeanan dan pelabuhan akan bisa membantu efisiensi ekonomi. Memang tantangan ekonomi bukan hanya pelabuhan, tapi kami punya

incentive was below IDR 1 trillion. But it's not only facilities, the provision of services is also fully supported.

What has DGCE done to ensure the effectiveness of providing customs facilities?

We carry out intensification, monitoring, and evaluation of the provision of facilities. We mitigate the risks in areas that receive the facilities. Therefore, we are confident that we can consistently provide better services, as well as facilitate and accelerate export-import services and the economy.

We also believe that our service improvements can increase investment, add foreign exchange reserves, and optimize revenue, both from import duties, export duties, and excise.

In 2023, the global recession is predicted to become a new shock, how can DGCE ensure that customs services and revenue are not disrupted?

The so-called new shock is merely from the economic and macro perspective, not from service perspective. So, all these improvements have nothing to do with the crisis. This is our basis. I believe efficiency can compensate for the economic slowdown. Take PEN (National Economic Recovery) program as an example. Without PEN, poverty may worsen, economic progress may slow down. With PEN, those problems can be suppressed. Just like us, improvements in terms of customs and ports will help economic efficiency. Indeed, the economic challenge is not only the port, but we have related ministers who have their respective functions to encourage others.

menteri-menteri terkait yang punya fungsi masing-masing untuk mendorong yang lain.

Bagaimana dengan kebijakan cukai rokok tahun depan?

Kami konsisten untuk cukai rokok sesuai *roadmap*. Untuk penyesuaian tarif cukai hasil tembakau kami punya pakem dengan melihat banyak faktor yang mencakup masukan *stakeholders* dan WHO dari sisi kesehatan yang harus kami perhatikan. Kalau pertimbangannya dari sisi kesehatan, tarif harus dinaikan setinggi-tingginya. Tapi, kami harus melihat juga dari sisi industrinya. Industri rokok di Indonesia itu beda dengan negara lain—masif, padat karya, dan dengan turunannya yang tidak hanya rokok tapi juga pertanian, tenaga kerja, dan *income*. Semua harus tetap *survive*. Kalau pertimbangannya hanya dari sisi industri, maka harapannya kenaikan tarif tidak terlalu tinggi.

Apakah akan ada perluasan atau penambahan barang kena cukai?

Kalau rencana 1-2 tahun yang lalu sebenarnya [yang akan ditambah adalah] plastik. Kemudian kami menghadapi pandemi dan kami lihat kondisi industri dan masyarakat di tengah pemulihan ekonomi. Sehingga sampai tahun 2022 belum bisa kami eksekusi hal tersebut. Pada 2023, kami tetap siapkan regulasinya [cukai plastik], termasuk juga cukai minuman berpemanis. Tapi kembali lagi, dalam perjalanan waktu akan kami lihat kondisi. Sama seperti 2022, sudah kami siapkan tapi momentumnya kurang pas untuk menerapkan cukai plastik. Kami lihat nanti kondisinya. Kami harus tetap waspada sekaligus mengantisipasi kondisi ekonomi global dan domestik. Jadi, sangat tergantung kondisi 2023.

How about next year's cigarette excise policy?

We strive to consistently run the cigarette's excise according to the roadmap. We have a standard for the adjustment of excise rates on tobacco products by looking at many factors, including the inputs from stakeholders and WHO from the health side.

Consideration from the health side encourages the raising of the tariff as high as possible. From the perspective of the industry, we need to bear in mind the difference of cigarette industry in Indonesia from other countries—how it is massive, labor-intensive, and having derivatives that are not only cigarettes but also agriculture, labor, and income.

All those aspects must survive. If the consideration is only from the industry side, the tariff increase is expected to be not too high.

Will there be an expansion or addition of excisable goods?

In the plan of 1-2 years ago, [we would like to add] plastic. Yet the pandemic came, and we saw the condition of industry and society in the middle of economic recovery. Therefore, until 2022, we could not execute it yet. In 2023, we will continue to prepare the regulations [for plastic excise], including sugar-sweetened beverage excise. However, again, in the course of time, we will ensure the conditions first. Just like in 2022, we have prepared [the strategy], but the momentum is not right to implement plastics excise tax. We'll see how the situation unfold. We must remain vigilant while at the same time anticipating global and domestic economic conditions. So,

“ Kami juga yakin perbaikan layanan DJBC bisa menambah investasi, menambah cadangan devisa, dan penerimaan bisa lebih optimal, baik bea masuk, bea keluar, dan cukai. _____

Terkait UU Cipta Kerja dan UU Harmonisasi Peraturan Perpajakan (HPP), apa yang menjadi tugas DJBC?

Amanat UU Ciptaker dari sisi bea dan cukai: (1) penegasan dipungutnya cukai di kawasan FTZ sesuai dengan ketentuan dibidang cukai; (2) penambahan jenis KEK di kesehatan dan pendidikan; (3) pemberian fasilitas impor barang konsumsi untuk KEK non-produksi dan pengolahan; (4) kebijakan pengaturan ekspor impor, larangan dan pembatasan (Lartas); dan (5) insentif fiskal untuk usaha mikro.

Terkait UU HPP, kami diamanatkan untuk mengimplementasikan ultimatum remedium di bidang cukai. Penegakan hukum di bidang cukai diarahkan ke *restorative justice*. Tidak ke pidana, tapi lebih ke sanksi administrasi. Jadi lebih ke arah edukasi [dan tindakan] preventif. Implementasinya, kami harus membuat PP (Peraturan Pemerintah), [yang] sedang [dalam] proses [penyusunan] dan mudah-mudahan tahun ini selesai. Kami juga sedang menyiapkan PMK-nya. Untuk itu, kami bicarakan dengan Kejaksaan, Kemenkumham, Setneg, dan instansi terkait mengenai cukai.

Bagaimana dengan pengawasan barang kiriman di era booming media sosial dan e-commerce? Apa tantangan dalam

menangani ritel model sekarang?

Pada praktiknya, barang kiriman ini kadang juga dipakai untuk tujuan ilegal. Meski barangnya kecil, namun jumlahnya banyak. Jumlahnya itu masif. Nah, itu yang menjadi tantangan kami. Meski nilainya tidak seberapa, *treatment*-nya adalah kami harus periksa dan harus kami optimalkan semua *tools*. Jadi konsisten saja. Kami layani seperti biasa dan awasi ketat. Alhamdulillah tidak ada *marketplace* atau konsumen yang komplain. Hanya saja, imbas dari masifnya perdagangan melalui *marketplace*, ada penipuan yang mengatasnamakan DJBC. Itu jadi tantangan kami.

Kemudian kami mendeteksi juga di *marketplace* ada yang menjual barang ilegal. Ada rokok dan minuman keras yang tidak pakai pita cukai. Sehingga kami lakukan patroli siber (*Cyber patrol*). Bukan hanya di *marketplace*, tapi juga di *Instagram* dan *Facebook*. Jadi, kami pun harus awasi sampai sana, harus berkembang. Kewaspadaan kami harus terus tambah. Kami harus melayani barang kiriman yang banyak, tapi kemudian dimanfaatkan oleh oknum penipu.

Penipuan seperti apa?

Modusnya banyak. Intinya adalah, ada barang masuk, lalu ada ancaman atas nama DJBC yang

Regarding the Job Creation Law and the Harmonized Tax Law, what are DGCE's duties?

The mandates of the Job Creation Law from the customs and excise perspective are: (1) emphasizes of excise collection in the Free Trade Zone area in accordance with provisions in the field of excise; (2) additional types of Special Economic Zone (SEZ) in health and education fields; (3) provision of facilities for importing consumer goods for non-production and processing SEZs; (4) policies of export-import regulations, prohibition and restriction of goods; and (5) fiscal incentives for micro-enterprises.

Regarding the Harmonized Tax Law, we are mandated to implement an ultimatum remedium in the field of excise. Law enforcement in the field of excise is directed to restorative justice—not directed to crime, but to administrative sanctions, and more about education and preventive action. Regarding the implementation, we have to make a Government Regulation (PP), which is still in the preparation process, and hopefully, will be finished this year. We are also preparing the Minister of Finance Regulation (PMK).

Therefore, we are discussing excise taxes with the Attorney General's

Office, the Ministry of Law and Human Rights, the State Secretariat, and other relevant agencies.

What about consignment control in the booming of social media and e-commerce era? What are the challenges in dealing with the current retail model?

In practice, these consignments are sometimes used for illegal purposes as well. The goods are small in size but massive in quantity. This is the challenge for us. While the value is not much, our treatment covers checking [the goods] and optimizing all the tools. We're just trying to be consistent. We serve and keep a close eye as usual. Thank God no marketplaces nor consumers complain. However, as a result of the massive trading through the marketplace, frauds on behalf of DGCE are everywhere. Yet, it becomes another challenge for us.

We also detected that people sell illegal goods in the marketplace, for example, cigarettes and liquor without excise stamps. Thus, we conduct cyber patrols, not only on the marketplace but also on Instagram and Facebook. That is just how far we need to keep an eye on and how far we need to develop.

Our vigilance must continue to increase. We have to serve a lot of shipments, but then fraudsters make benefit of such situation.

menyatakan 'Ini ada biayanya kalau barang mau keluar, harus transfer, dan lain-lain'. Hebatnya, oknum ini bisa tahu barangnya apa dan siapa yang pesan. Kami tidak tahu bagaimana caranya oknum ini bisa tahu. Di *WhatsApp*, profilnya [menggunakan foto] personel DJBC berseragam. Dan itu konsisten terjadi setiap bulan. Ini jadi tantangan kami. Bahkan dua anak saya pernah hampir kena.

Apa yang dilakukan DJBC untuk menindaknya?

Kami tidak bisa melakukan penindakan hukum sebab tidak ada pengaduan. Kebanyakan konsumen tidak mengadu, tidak mengeluh. Kami perlu koordinasi dan ingatkan *marketplace* soal kerahasiaan data. *Marketplace* yang [merupakan] resmi perusahaan kami panggil dan kami ingatkan: tolong jangan memfasilitasi penjualan barang-barang ilegal!

Dari hasil patroli siber, kami banyak menemukan penjualan rokok ilegal. Tidak hanya di *marketplace*, tetapi juga lewat *Instagram* dan

Facebook. Ini kecil-kecil volumenya. Lalu kami hubung-hubungkan dan ketemulah gudangnya. Gudangnya kami geledah dan beberapa ada yang langsung kami tindak.

Bagaimana membuktikan bahwa penipu yang menelpon konsumen bukan pegawai DJBC?

Kami tegaskan bahwa *report* penjualan ritel ke customer itu bukan tugas pegawai DJBC. Kami infokan juga via *Instagram* dan *Facebook* agar masyarakat jangan percaya jika ada oknum yang mengaku sebagai petugas DJBC, karena petugas DJBC tidak mungkin menghubungi customer. Saya juga mau ajak *marketplace* ikut bertanggung jawab, karena oknumnya bisa juga ada di sana [bagian dari *marketplace* tersebut]. Perlu ada iklan di *marketplace* yang mengingatkan konsumen agar hati-hati dan jangan meladeni oknum yang mengaku petugas DJBC. Selain itu, kerahasiaan data perlu dijaga. Hal-hal tersebut yang perlu dingatkan ke *marketplace*. Intinya mesti kami dalam. (AGS)

What kind of fraud?

The motives vary. For example, upon the incoming goods, there are threats on behalf of DGCE saying 'A fee is required if you want to issue the goods, you have to transfer [money], and so on'. Amazingly, this swindler can find out the item and the person making the order. We don't know how the swindler could get the information. On WhatsApp, their profile shows a picture of DGCE's officer in a uniform. Such thing is recurring every month. This is another challenge for us. Even my own two children have almost been scammed.

What did DGCE do to take action on it?

We cannot take legal action due to no complaints. Most of the consumers don't report nor file a complaint. We need to coordinate and remind the marketplace about data confidentiality. For the marketplace that is an official company, we can make a call and remind them not to facilitate the sale of illegal goods.

From the results of our cyber patrol, we also find many illegal cigarette sales. Not only on the market-

place, but also on Instagram and Facebook. Those sales were small in volume. We tried to connect the dots and finally found the warehouse. We searched their warehouses and took action on some of them.

How to prove that fraudsters who call consumers are not DGCE employees?

We have to reaffirm that it is not the duty of DGCE employees to report retail sales to customers. We also share the information via Instagram and Facebook so that the public does not believe any person claiming to be a DGCE officer, as it is impossible for DGCE officers to contact the customer. I will also urge the marketplace to take responsibility because the fraudsters can also be there [part of the marketplace]. There should be an advertisement in the marketplace reminding consumers to be careful and not to respond to individuals claiming to be DGCE officers.

Likewise, data confidentiality must be upheld. Those are the things we would like to remind the marketplace of. The point is, we must go deeper into it.

Regulation Update

Pengusaha KITE Wajib PKP dan Pasang CCTV Untuk Dapat Pengembalian Bea Masuk

Pemerintah memperketat syarat pengajuan pengembalian bea masuk bagi badan usaha penerima fasilitas Kemudahan Impor untuk Tujuan Ekspor (KITE).

Mulai 1 November 2022, hanya perusahaan berstatus Pengusaha Kena Pajak (PKP) dan memasang kamera pengawas (CCTV) yang dapat mengajukan pengembalian bea masuk.

Ketentuan itu tertuang dalam Peraturan Menteri Keuangan (PMK) Nomor 145/PMK.04/2022 tentang Pengembalian Bea Masuk yang Telah Dibayar Atas Impor Barang dan Bahan Untuk Diolah, Dirakit, atau Dipasang Pada Barang Lain Dengan Tujuan Untuk Diekspor.

Beleid yang terbit 18 Oktober 2022 ini sekaligus mencabut ketentuan sebelumnya, yaitu PMK Nomor 161/PMK.04/2018. KITE merupakan fasilitas pembebasan bea masuk bagi perusahaan manufaktur yang memasukkan atau mengimpor barang dan bahan untuk diolah dan kemudian diekspor.

Kewajiban pemasangan kamera pengawas atau *Closed*

Circuit Television (CCTV) bertujuan untuk memudahkan Direktorat Jenderal Bea dan Cukai (DJBC) dalam memantau dan mengawasi lalu lintas barang.

Hal ini untuk memastikan barang yang diimpor benar-benar untuk diolah dan kemudian diekspor, bukan diperdagangkan di dalam negeri.

Untuk itu, CCTV harus tersambung dan dapat diakses oleh DJBC. Selain itu, perusahaan juga wajib menyimpan rekamannya minimal selama tujuh hari terakhir. Apabila perusahaan mengabaikan ketentuan ini, fasilitas pengembalian bea masuk akan dibekukan.

Bagi perusahaan yang belum memasang CCTV yang terkoneksi dengan DJBC, wajib

memenuhi ketentuan ini paling lambat enam bulan sejak ketentuan berlaku.

Selain harus memasang CCTV dan berstatus PKP, ada beberapa kriteria lain yang harus dipenuhi perusahaan KITE yang mau mengajukan pengembalian bea masuk, yakni:

- Perusahaan wajib menjalankan kegiatan usaha manufaktur dan memiliki kegiatan pengolahan, perakitan atau pemasangan.
- Memiliki bukti kepemilikan atau penguasaan atas lokasi produksi, penyimpanan barang bahan dan hasil produksi, minimal selama tiga tahun.
- Memiliki sistem pengendalian internal yang memadai.
- Memiliki sistem informasi persediaan berbasis komputer atau teknologi informasi
- Status Pengusaha Kena Pajak



Foto: Unsplash.com

KITE Entrepreneurs Must Have VAT-Registered Person Status and Install CCTV To Get Import Duty Refunds

The government has tightened the requirements for submitting import duty refunds for companies receiving the Import Facility for Export Purposes (KITE) facility.

Starting on 1 November 2022, only companies with the status of VAT-registered persons (PKP) and installing surveillance cameras (CCTV) can apply for import duty refunds.

This provision is contained in the Minister of Finance Regulation (PMK) Number 145/PMK.04/2022 on Refund of Paid Import Duty on the Import of Goods and Materials to be Processed, Assembled, or Installed on Other Goods for the Purpose of Export.

The regulation, published on 18 October 2022, simultaneously revokes the previous provision, Minister of Finance Regulation PMK Number 161/PMK.04/2018.

KITE is an import duty exemption facility for manufacturing companies that import goods and materials to be processed and then exported.

The obligation to install surveillance cameras or Closed Circuit Television (CCTV) aims to facilitate the Directorate General of Customs and Excise (DJBC) in monitoring and supervising the traffic of goods.

This is done to make sure that the imported goods are actually to be processed and then exported, not traded domestically.

For this reason, CCTV must be connected and accessible to DJBC. In addition, companies are also required to keep records for at least the last seven days. If the company disobeys the clause, the import duty refund facility will be stopped.

Companies that have not installed CCTV connected to DJBC, must comply with this regulation no later than six months after it takes effect.

A KITE company that wishes to claim an import duty refund must fulfill a number of requirements in addition to installing CCTV and obtaining VAT-registered person status, including:

- Companies are obliged to carry out manufacturing business activities and have processing, assembly, or installation activities.
- Have a certificate of ownership or control over the production site, and storage of materials and products, for a minimum of three years.
- Have an adequate internal control system.
- Have a computer-based inventory information system or information technology
- VAT-Registered Person Status



Regulation Update

Penyelenggara Kripto Wajib Gunakan e-SPT Versi Terbaru, Ini Ketentuannya

Penyelenggara Kripto Wajib Gunakan e-SPT Versi Terbaru, Ini Ketentuannya

Sebagai pemungut Pajak Pertambahan Nilai (PPN) pihak lain, penyelenggara transaksi mata uang digital atau *cryptocurrency*, wajib menyampaikan Surat Pemberitahuan (SPT) Masa PPN secara elektronik, menggunakan aplikasi e-SPT Masa versi terbaru.

SPT Masa PPN merupakan surat yang berfungsi untuk melaporkan penghitungan dan/atau pembayaran PPN dan PPnBM dalam satu masa.

Merujuk Peraturan Direktur Jenderal (Perdirjen) Pajak Nomor PER-14/PJ/2022, aplikasi yang dimaksud adalah e-SPT PPN 1107 PUT versi tahun 2022, yang akan

menggantikan aplikasi e-SPT PPN 1107 PUT versi lama yang telah dirilis sejak tahun 2007.

Ketentuan ini sekaligus mencabut beleid sebelumnya yang mengatur perihal penyampaian SPT Masa PPN, yaitu Perdirjen Pajak Nomor PER-147/PJ/2006.

Secara umum, dalam ketentuan yang dirilis dan berlaku mulai 14 September 2022 ini mengatur tentang bentuk, isi dan tata cara pengisian SPT Masa PPN bagi pemungut PPN selain instansi pemerintah dan pihak lain.

Adapun yang dimaksud pemungut PPN selain instansi pemerintah yaitu selain lembaga yang melaksanakan kegiatan pemerintahan. Sementara pemungut PPN

pihak lain yaitu pihak yang ditunjuk Menteri Keuangan untuk memotong, memungut dan menyetor PPN.

Perlu diingat, kewajiban penyampaian SPT Masa PPN ini hanya berlaku selama wajib melakukan pungutan PPN atas suatu transaksi. Jika dalam satu masa, tidak melakukan pemungutan PPN, maka wajib pajak dibebaskan dari keharusan menyampaikan SPT Masa.



Foto: Unsplash.com

Crypto Operators are Required to Use the Latest Version of e-SPT, Here are the Terms

As collectors of Value Added Tax (VAT) of other parties, organizers of digital currency or cryptocurrency transactions, are obliged to submit a Periodic VAT Return electronically, using the latest version of the Periodic e-SPT application.

A periodic VAT Return is a letter that functions to report the calculation and/or payment of VAT and STLG in one period.

Referring to the Regulation of the Director General of Taxes Number PER-14/PJ/2022, the application in question is the 2022 version of the e-SPT VAT 1107 PUT, which will replace the old version of the e-SPT PPN 1107 PUT application which has been released since 2007.

This provision simultaneously revokes the previous regulation governing the submission of Periodic VAT Returns, namely the Director General of Taxes Number PER-147/PJ/2006.

In general, the provisions released and effective from 14 September 2022 regulate the form, content, and procedures for filling in the Periodic VAT

Return for VAT collectors other than government agencies and other parties. As for what is meant by VAT collectors other than government agencies, namely other than institutions carrying out government activities. Meanwhile, VAT collectors from other parties are parties appointed by the Minister of Finance to withhold, collect and pay VAT.

Keep in mind that the obligation to submit a Periodic VAT Return is only valid as long as it is mandatory to collect VAT on a transaction. If within one period, the VAT does not collect, then the taxpayer is exempted from having to submit a Periodic Tax Return.

Regulation Update

Tak Lagi Manual, Pengajuan Keberatan Bea dan Cukai Via Online Mulai 2023

Pemerintah mengubah ketentuan dan prosedur pengajuan atau pencabutan keberatan di bidang kepabeanan dan cukai, dari yang sebelumnya bersifat manual menjadi berbasis web atau secara daring (*online*). Digitalisasi proses pengajuan atau pencabutan keberatan di bidang kepabeanan dan cukai ini berlaku mulai 1 Januari 2023.

Dalam hal ini, importir atau pelaku usaha dapat mengajukan atau mencabut keberatan secara daring melalui Portal Pengguna Jasa Direktorat Jenderal Bea dan Cukai (DJBC), bernama CEISA, yang merupakan sistem integrasi seluruh layanan kepabeanan dan cukai yang bersifat publik.

Ketentuan baru ini tertuang dalam Peraturan Menteri Keuangan (PMK) Nomor 136/PMK.04/2022 yang

dirilis pada 13 September 2022, sebagai revisi atas PMK Nomor 51/PMK.04/2017 tentang Keberatan di Bidang Kepabeanan dan Cukai.

Beleid baru ini juga mempertegas, pengajuan atau pencabutan keberatan harus diajukan sendiri oleh orang yang berhak yaitu orang perseorangan atau individu yang namanya tercantum dalam akta perusahaan atau surat pernyataan/dokumen pendirian jika diajukan oleh badan hukum.

Adapun lingkup keberatan yang dapat diajukan oleh pemohon meliputi penetapan otoritas atas:

- tarif dan/atau nilai pabean untuk penghitungan bea masuk yang mengakibatkan kekurangan pembayaran;
- selain tarif dan/atau nilai pabean untuk penghitungan bea masuk;
- pengenaan sanksi administrasi berupa denda; atau
- pengenaan bea keluar.
- Menteri Keuangan dalam PMK Nomor 136/PMK.04/2022 menegaskan,

setiap penetapan hanya dapat diajukan satu kali keberatan, dengan disertai alasan yang jelas dan melampirkan data dan/atau bukti-bukti pendukung.

No Longer Manually, The Filing of Customs and Excise Objections Will Be Online From 2023

The government amended the provisions and procedures for filing or withdrawing objections in the field of customs and excise, from what was previously manual to web-based or online. The digitization of the filing or withdrawal process for customs and excise objections is effective from 1 January 2023.

In this case, importers or business players can file or withdraw objections online through the Service User Portal of the Directorate General of Customs and Excise (DJBC) named CEISA (Customs Excise Integrated System and Automation), an integrated system for all public customs and excise services.

This new provision is stated in the Minister of Finance (MoF) Regulation Number 136/PMK.04/2022 released on 13 September 2022, as a revision of MoF Regulation Number 51/PMK.04/2017 on Customs and Excise Objections.

The new regulation also emphasizes that the filing or withdrawal of an objection must be submitted by the person entitled to it, namely a person or an individual whose name is listed in the article of incorporation or a statement/document of the establishment if it is submitted by a legal entity.

The scope of objections that can be filed by the applicant includes the determination of authority over:

- rate and/or customs value for calculating import duty resulting in underpayment;
- other than rate and/or customs value for calculating import duty;
- imposition of administrative sanctions in the form of fines; or
- imposition of export duty.
- The Minister of Finance in MoF Regulation Number 136/PMK.04/2022 emphasized that each decision can only be filed an objection once, with clear reasons, attaching supporting data and/or evidence.

Opinion

Society 5.0, Badai Disrupsi, dan Dilema Pajak Robot

Society 5.0, Storm of Disruption, and Robot Tax Dilemma

Foto: Unsplash.com



Daffa Abyan

Tax Compliance Consultant MUC Consulting

Wacana penerapan pajak robot kembali mengemuka dan menjadi dilema di tengah kemunculan revolusi industri kelima (*Society 5.0*) dan ancaman badai disrupsi pasar tenaga kerja.

Belum selesai kita beradaptasi dengan revolusi industri 4.0, dunia kembali dibuat gegar oleh *Smart Society 5.0*. Jepang memperkenalkan konsep masyarakat cerdas ini pada awal 2019—sebelum pandemi Covid-19 menyerang—sebagai resolusi atas beragam persoalan yang belum terjawab oleh revolusi industri 4.0.

Kantor Kabinet Jepang dalam situs resminya menjelaskan manusia adalah aktor utama dalam *Smart Society 5.0*, yang menyeimbangkan antara kemajuan ekonomi dengan permasalahan sosial melalui sistem yang mengintegrasikan dunia maya dan ruang fisik. Sistem ini merupakan kombinasi teknologi termutakhir seperti big data, *artificial intelligence* (AI), dan *Internet of things* (IoT) untuk mendukung pemenuhan kebutuhan hidup manusia

yang nyaman dan berkesinambungan.

Ada empat isu besar yang menjadi alasan Jepang menginisiasi *Society 5.0*. Pertama, rendahnya angka kelahiran di tengah usia populasi yang semakin menua (*aging population*). Kedua, memburuknya infrastruktur publik yang dibangun ketika ekonomi Jepang tumbuh spektakuler, terutama pasca-Restorasi Meiji. Ketiga, jumlah tenaga kerja terampil yang semakin terbatas dan beban pemeliharaan infrastruktur yang semakin tinggi. Keempat, lambatnya penyediaan layanan transaksi keuangan non-tunai yang nyaman dan aman di era *cashless society*.

Pemerintah Jepang optimistis *Society 5.0* akan mengubah tatanan dunia, terutama di bidang kesehatan, mobilitas manusia, pembangunan infrastruktur, dan sistem keuangan berbasis teknologi (*FinTech*). Sistem sosial terintegrasi ini dipercaya tak hanya akan mempermudah pekerjaan manusia, tetapi juga dapat mengefisienkan

The discourse of implementing a robot tax has resurfaced and has become a dilemma amid the emergence of the fifth industrial revolution (Society 5.0) and the threat of a storm of labor market disruption.

We have not finished adapting to the industrial revolution 4.0, the world has been shaken again by Smart Society 5.0. Japan introduced the concept of a smart society in early 2019—before the Covid-19 pandemic hit—as a resolution to various problems that have not been answered by the industrial revolution 4.0.

The Cabinet Office of Japan on its official website explained that humans are the main actors in Smart Society 5.0, which balances economic progress with social problems through a system that integrates cyberspace and physical space. The system is a combination of the latest technologies such as big data, artificial intelligence (AI), and the Internet of things (IoT) to support the fulfillment of the needs of a

comfortable and sustainable human life.

There are four major issues that became the reason Japan initiated Society 5.0. First, the low birth rate in the midst of an aging population.

Second, the deterioration of public infrastructure that was built when Japan's economy grew spectacularly, especially after the Meiji Restoration. Third, the number of skilled workers is increasingly limited and the burden of infrastructure maintenance is getting higher. Fourth is the slow pace of providing convenient and secure non-cash financial transaction services in the era of a cashless society.

The Japanese government is optimistic that Society 5.0 will change the world order, especially in the fields of health, human mobility, infrastructure development, and technology-based financial systems (FinTech).

The integrated social system is believed to not only facilitate human work, but also streamline production processes, and take over hazardous or high-risk jobs.

proses produksi, serta mengambil alih pekerjaan berbahaya atau beresiko tinggi.

Badai Disrupsi

Alih-alih meningkatkan efisiensi dan produktifitas, *Society 5.0* dikhawatirkan justru dapat memicu badai disrupsi yang jauh lebih besar dari revolusi industri sebelumnya.

McKinsey (2017) meramalkan sekitar 375 juta pekerja di seluruh dunia akan dipaksa alih profesi pada 2030 seiring dengan semakin tergantikannya peran manusia oleh robot-robot dengan kecerdasan buatan. Disrupsi khususnya menasar jenis pekerjaan yang bersifat repetitif, manual, dan kognitif.

Bagaimana nasib Indonesia?

Dibandingkan Jepang, Indonesia mengklaim memiliki bonus demografi karena unggul dari sisi jumlah populasi, terutama penduduk berusia produktif. Namun, minimnya jumlah tenaga kerja terampil menjadi persoalan klasik yang justru bisa memicu bencana demografi. Apalagi jika masyarakat tidak siap beradaptasi dengan perkembangan teknologi yang pesat dan tak terhindarkan. Lonjakan

pengangguran dan kemiskinan menjadi ancaman serius yang tak boleh diabaikan, terlebih di tengah bayang-bayang resesi ekonomi global.

Pemerintah Indonesia tentu tidak boleh lepas tangan. Pasal 27 ayat (2) Undang-Undang Dasar 1945 tegas menyatakan, setiap warga negara Indonesia berhak atas pekerjaan dan penghidupan yang layak bagi kemanusiaan. Pertanyaannya kemudian, apa solusi kebijakan yang ditawarkan?

Disinsentif Pajak

Sekitar lima tahun yang lalu, muncul gagasan pengenaan pajak robot (*robot tax*) yang memicu perdebatan sengit di kalangan akademisi, politisi, dan tentu saja pegiat teknologi.

Robot tax merupakan pengenaan pajak khusus sebagai disinsentif bagi entitas yang menggantikan buruh dengan mesin atau robot. Hasilnya kemudian digunakan untuk memperkuat jaring pengaman sosial bagi para pekerja yang terdampak.

Pelopornya adalah Korea Selatan, yang pada Agustus 2017 merevisi Undang-Undang Perpajakan guna menginisiasi penerapan pajak robot.

Storm of Disruption

Instead of increasing efficiency and productivity, Society 5.0 is feared that it could trigger a storm of disruption that is far greater than the previous industrial revolution.

McKinsey (2017) predicted that around 375 million workers worldwide will be forced to change professions by 2030 as humans are increasingly replaced by robots with artificial intelligence. Disruption specifically targets types of work that are repetitive, manual, and cognitive.

How is Indonesia Affected?

In comparison to Japan, Indonesia claims to have a demographic bonus because it is superior in terms of population, especially the population of productive age.

However, the lack of skilled labor is a classic problem that can actually trigger a demographic disaster. Especially if people are not prepared to adapt to the rapid and inevitable technological developments. The surge in unemployment and poverty is a serious threat that cannot be ignored, particularly amidst the global economic recession.

The Indonesian government certainly cannot be off the hook. Article 27 paragraph

(2) of the 1945 Constitution clearly states that every Indonesian citizen has the right to work and live decently for humanity. The question is, what policy options are offered?

Tax Disincentives

About five years ago, the idea of imposing a robot tax emerged which led to heated debate among academics, politicians, and of course technology activists.

Robot tax is the imposition of a special tax as a disincentive for companies that replace workers with machines or robots. The results then serve to strengthen the social safety net for the affected workers.

The pioneer is South Korea, which in August 2017 revised the Taxation Law to initiate the implementation of the robot tax.

This policy was carried out following a spike in layoffs (PHK) which reached 1.7 million—the highest in the last 17 years. In short, the South Korean government imposes a disincentive on investment in the procurement of automation technology in the form of reducing the percentage of tax deduction fees from 7% to 2%. The main goal is to maintain employment stability and prevent negative externalities from technological

Kebijakan ini dilakukan menyusul lonjakan pemutusan hubungan kerja (PHK) yang mencapai 1,7 juta—tertinggi dalam 17 tahun terakhir. Singkat kata, Pemerintah Korea Selatan mengenakan disinsentif atas investasi pengadaan teknologi otomasi berupa pemangkasan persentase biaya pengurangan pajak dari 7% menjadi 2%. Tujuan utamanya adalah menjaga stabilitas lapangan kerja dan menghambat eksternalitas negatif dari perkembangan teknologi.

Seperti biasa, setiap kebijakan baru pasti selalu menimbulkan perdebatan dan dilematis. Bagi yang pro, pajak robot diyakini dapat melindungi kelompok masyarakat berketerampilan rendah sekaligus mendorong mereka untuk meningkatkan keterampilan. Sementara itu, barisan penentang menganggap kebijakan ini justru dapat menurunkan produktivitas dan mengekang inovasi teknologi.

Ada satir menarik yang ditulis Mahasiswa Universitas Oxford cum guru ekonomi dan penulis, Tejvan Pettinger (2017) di

Economicshelps.org: “pajak robot, secara teori, akan membuat pemenang dari otomatisasi membayar kompensasi kepada 'pecundang' otomatisasi.” Kritiknya adalah *robot tax* dapat menghambat inovasi dan mendorong perusahaan memindahkan basis produksi ke negara-negara tanpa pajak robot. Alih-alih melindungi, penerapan pajak robot yang buruk berpotensi merugikan banyak orang.

Terlepas dari pro-kontra, beberapa alternatif penerapan pajak robot yang ditawarkan Abbot dan Bogeschneider (2018) berikut ini patut dipertimbangkan:

developments.

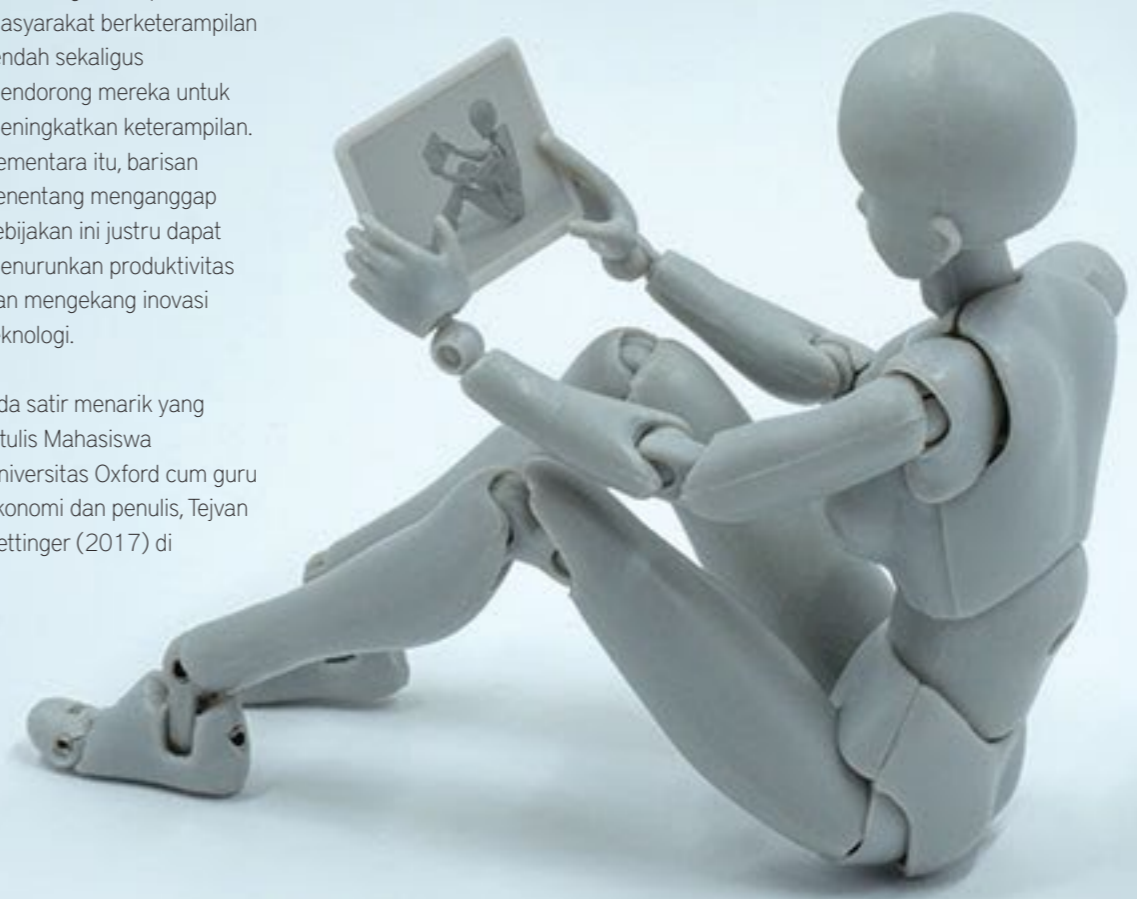
As usual, every new policy will always spark controversies and dilemmas. For those who support the policy, the robot tax is believed to be able to protect low-skilled groups of people while encouraging them to improve their skills.

Meanwhile, opponents of this policy, think it can actually reduce productivity and curb technological innovation.

There is an interesting satire written by an Oxford University student who is also an economics teacher and a writer, Tejvan Pettinger

(2017) at *Economicshelps.org*: “The robot tax, in theory, would make the winners of automation pay compensation to the automation 'losers'.” The criticism is that the robot tax can stifle innovation and encourage companies to move production bases to countries without robot taxes. Instead of protecting, the implementation of a bad robot tax has the potential to harm many people.

Despite the pros-cons, some of the following alternatives to implementing the robot tax offered by Abbot and Bogeschneider (2018) are worth considering:



- Biaya investasi pengembangan robot dikeluarkan dari komponen pengurang penghasilan kena pajak;
- Pemberian kompensasi pajak bagi tenaga kerja manusia yang tergantikan oleh peran mesin;
- Memberikan insentif berdasarkan setiap kategori manfaat pajak kepada perusahaan yang mempekerjakan tenaga kerja manusia;
- Meningkatkan tarif PPh Badan bagi korporasi yang menjalankan proses produksi tanpa tenaga kerja; dan
- Pemungutan pajak atas penggunaan mesin otomatis.

Pemerintah Indonesia sebenarnya sempat kepincut dengan kebijakan pajak robot yang dilakukan Korea Selatan. Pada awal 2019, Menteri Keuangan Sri Mulyani Indrawati menilai perlu ada kebijakan fiskal guna mengantisipasi potensi gangguan terhadap struktur pasar kerja akibat penggunaan teknologi. Antara lain, dengan mengenakan pajak robot yang hasilnya dapat digunakan untuk tunjangan pengangguran (*unemployment benefit*) atau meningkatkan keterampilan tenaga kerja Indonesia. Namun, dia menekankan *earmarking*

tax semacam ini tidak perlu diterapkan secara permanen.

Pendapat senada dikemukakan oleh Guerreiro et al (2017), yang menyebutkan bahwa *robot tax* hanya akan optimal dalam jangka pendek, tetapi tidak dalam jangka panjang. Dengan demikian, negara memiliki instrumen untuk menghambat masifnya perkembangan teknologi dan disaat yang bersamaan punya solusi atas permasalahan yang timbul.

Terlepas dari pro dan kontra, kebijakan *robot tax* patut dipertimbangkan Pemerintah Indonesia dalam mengendalikan laju perkembangan teknologi sekaligus melindungi tenaga kerja berkecakupan rendah. Namun sebelum meniru Korea Selatan, Indonesia perlu mempertimbangkan pula potensi gangguan pajak robot terhadap sektor-sektor ekonomi yang rentan terdampak.

Intinya, setiap kebijakan perpajakan harus dirumuskan secara matang serta memberikan kepastian, keadilan, dan visibilitas secara administratif.

**Artikel telah terbit di Kumparan, 28 Oktober 2022

- *The investment costs of robot development are incurred from the taxable income deduction component;*
- *Provision of tax compensation for human workers who are replaced by the role of machines;*
- *Provision of incentives based on each category of tax benefits to companies that employ human workers;*
- *Increase corporate income tax rates for companies that run production processes without manpower; and*
- *Collection of taxes on the use of automatic machines.*

The Indonesian government was actually smitten by South Korea's robot tax policy. At the beginning of 2019, Minister of Finance Sri Mulyani Indrawati considered that there was a need for fiscal policy to anticipate potential disruptions to the labor market structure due to the use of technology. Among other things, by imposing a robot tax, the proceeds of which can be used for unemployment benefits or improving the skills of Indonesian workers. However, she stressed that this kind of earmarking tax does not need to be applied permanently.

Guerreiro et al. (2017) had a similar viewpoint, claiming that the robot tax will only be beneficial in the short term, but not in the long term. In this way, the government has the power to halt the rapid advancement of technology while also providing a solution for any issues that may arise.

Regardless of the pros and cons, the robot tax policy should be considered by the Indonesian government in controlling the pace of technological development while protecting low-skilled workers. However, Indonesia must also take into account the possible disruption of the robot tax on economic sectors that are vulnerable to being affected before imitating South Korea.

In essence, every tax policy must be formulated carefully and provide certainty, justice, and administrative visibility.

***The article was published in Kumparan, on 28 October 2022*

Opinion

Secondary Adjustment, Ketidakpastian Baru, dan Potensi Pajak Ganda

Secondary Adjustment, New Uncertainty, and Double Taxation Potential





Bayu Cahyadi Putra

Transfer Pricing Consultant MUC Consulting

Menteri Keuangan Sri Mulyani Indrawati pada awal tahun 2020 menetapkan peraturan baru terkait tata cara pelaksanaan kesepakatan harga transfer (*Advance Pricing Agreement/APA*). Salah satu ketentuan terbaru yang populer belakangan ini adalah terkait dengan koreksi sekunder (*secondary adjustment*) terkait penetapan harga transfer antarpihak terafiliasi.

Secondary adjustment merupakan koreksi lanjutan dari koreksi primer (*primary adjustment*) terhadap transaksi afiliasi atau penetapan harga transfer (*transfer pricing*) antar-grup usaha.

Ketentuan mengenai *secondary adjustment* di Indonesia tertuang dalam Peraturan Menteri Keuangan (PMK) Nomor. 22/PMK.03/2020. Beleid ini kemudian menjadi acuan atau landasan yuridis bagi para fungsional pemeriksa pajak di lapangan, dengan menganggap pemeriksaan primer transaksi afiliasi sebagai dividen yang seharusnya dikenai pajak penghasilan (PPh).

Praktik pemeriksaan lanjutan ini justru dianggap menciptakan kondisi ketidakpastian baru bagi para pelaku usaha. Pasalnya, *primary adjustment*—yang timbul akibat perbedaan perspektif antara PMK Nomor 213/PMK.03/2016 dengan Peraturan Dirjen Pajak (PER) Nomor 22/PJ/2013—sampai saat ini masih sering menimbulkan sengketa antara wajib pajak (WP) dan Direktorat Jenderal Pajak (DJP), yang penanganannya berlarut hingga ke proses banding atau Peninjauan Kembali di Mahkamah Agung.

Salah satu contohnya adalah perbedaan penerapan prinsip saat pemilihan data dan informasi perusahaan pembanding dalam analisis *transfer pricing*. Sesuai ketentuan terbaru (PMK Nomor 213/PMK.03/2016), WP menerapkan prinsip *ex-ante* untuk menguji kewajaran transaksi afiliasi. Dalam hal ini, WP menggunakan data atau informasi pembanding sebelum atau saat transaksi *transfer pricing* dilakukan.

Minister of Finance Sri Mulyani Indrawati set a new regulation in early 2020 on the procedure for implementing the Advance Pricing Agreement (APA). One of the most popular provisions recently concerns the secondary adjustment related to transfer pricing between affiliated parties.

A secondary adjustment is a follow-up correction from the primary correction (primary adjustment) on affiliated transactions or transfer pricing between business group members.

Provisions on the secondary adjustment in Indonesia are contained in the Minister of Finance Regulation (PMK) Number 22/PMK.03/2020. This provision then becomes a reference or juridical basis for functional tax auditors in the field, by considering the primary audit of affiliated transactions as dividends that should be subject to income tax.

The secondary adjustment practice is considered to create new uncertainty conditions for business

actors instead. This is because, until now, the primary adjustment—which arises as a result of differences in perspective between PMK Number 213/PMK.03/2016 and the Director General of Taxes Regulation (PER) Number 22/PJ/2013—still often causes disputes between taxpayers and the Directorate General of Taxes (DGT). Those disputes oftentimes dragged on until the appeal process or judicial review at the Supreme Court.

One example is the difference in applying the principles when selecting data and information for comparable companies in a transfer pricing analysis. According to the latest provisions (PMK Number 213/PMK.03/2016), taxpayers shall apply an ex-ante principle to test the arm's length principle of affiliated transactions. In this case, the taxpayers shall use comparable data or information before or when the transfer pricing transaction is carried out.

On the contrary, in reviewing the transfer pricing documentation, the tax authorities still adhere to the

Sebaliknya, fiskus dalam menelaah dokumentasi transfer pricing masih memegang prinsip *ex-post* atau menggunakan data atau informasi pembanding setelah transaksi afiliasi. Pedomannya adalah regulasi lawas: Surat Direktorat Jenderal Pajak Nomor S-153/PJ.04/2010; Surat Edaran Dirjen Pajak (SE) Nomor. 50/PJ/2013; dan PER Nomor. 22/PJ/2013.

Perbedaan perspektif semacam itu saja sampai saat ini belum menemukan solusi atau kesepakatan antara WP dan DJP. Sekarang, WP justru dihadapkan pada ketidakpastian baru berupa *secondary adjustment*, menyusul terbitnya Undang-Undang Harmonisasi Peraturan Perpajakan (UU HPP) yang merevisi banyak klausul dalam Undang-Undang Pajak Penghasilan (UU PPh).

Pada Penjelasan Pasal 18 ayat (3) UU PPh secara tegas menyatakan bahwa selisih nilai transaksi afiliasi dengan nilai wajar (*arm's length price*) berdasarkan penilaian fiskus, juga

dianggap sebagai dividen yang dikenai PPh (*constructive dividend*) sesuai ketentuan peraturan perundang-undangan di bidang perpajakan. Namun, hingga tulisan ini diterbitkan, belum ada petunjuk pelaksanaan yang lebih rinci mengatur mengenai mekanisme teknis dari ketentuan tersebut, termasuk mekanisme penyesuaian lanjutan (*corresponding adjustment*) pada transaksi afiliasi domestik.

Koreksi Transfer Pricing

Berdasarkan PER-22/PJ/2013 dan PMK-240/PMK.03/2014, terdapat tiga jenis koreksi transfer pricing: (1) koreksi primer, (2) koreksi sekunder, dan (3) penyesuaian lanjutan.

Cakupan koreksi primer (*primary adjustment*) adalah selisih antara harga atau laba transaksi afiliasi dengan harga atau laba wajar.

Sedangkan, koreksi sekunder (*secondary adjustment*) merupakan koreksi tambahan yang dapat terjadi akibat adanya

ex-post principle or comparable data or information after the affiliated transactions had been conducted. The guideline is the old regulations: Directorate General of Taxes Letter Number S-153/PJ.04/2010; Director General of Taxes Circular Letter (SE) Number 50/PJ/2013; and PER Number 22/PJ/2013.

Until now, the mere differences in perspective have not found a solution or agreement between taxpayers and the DGT. Now, the taxpayers are faced with new uncertainty in the form of secondary adjustment instead, following the Harmonization of Tax Regulations Law that revises many clauses in the Income Tax Law.

In the Elucidation of Article 18 paragraph (3) of the Income Tax Law, the difference between the value of affiliated transactions and the arm's length price based on the tax authorities' assessment is also considered a dividend subject to income tax (constructive dividend) according to the laws and regulations in the

field of taxation.

However, until this article was published, no detailed instructions regulating the technical mechanisms of the provisions are available, including the corresponding adjustment mechanism for domestic affiliated transactions.

Transfer Pricing Correction

Based on Directorate General of Taxes Regulation Number PER-22/PJ/2013 and PMK Number 240/PMK.03/2014, there are three types of transfer pricing adjustments: (1) primary adjustment, (2) secondary adjustment, and (3) corresponding adjustment.

The scope of primary adjustment is the difference between the price or profit of affiliated transactions and the arm's length price or profit.

Meanwhile, the secondary adjustment is an additional adjustment that may occur due to a primary adjustment in affiliated transactions or adjustments to other tax object liabilities. For example, after a tax auditor makes a

koreksi primer pada transaksi afiliasi atau koreksi atas kewajiban objek pajak lainnya. Misalnya, Pemeriksa Pajak melakukan koreksi positif atas suatu transaksi afiliasi WP. Akibat koreksi positif tersebut, terdapat kelebihan pembayaran kepada pihak afiliasi. Untuk itu, atas kelebihan pembayaran tersebut, Pemeriksa Pajak dapat melakukan koreksi sekunder berdasarkan ketentuan perpajakan yang berlaku.

Selanjutnya, atas koreksi primer dan koreksi sekunder dapat dilakukan penyesuaian lanjutan (*corresponding adjustment*) atas penghasilan kena pajak WP suatu negara atau yurisdiksi oleh Otoritas Pajak terkait. Penyesuaian lanjutan ini merupakan akibat dari koreksi *transfer pricing* yang dilakukan oleh Otoritas Pajak negara atau yurisdiksi lainnya (*primary adjustment*). Alhasil, alokasi penghasilan pada kedua negara atau yurisdiksi tersebut konsisten, dengan tujuan untuk menghilangkan peneanaan pajak berganda (*double taxation*). Dalam prakteknya, *corresponding adjustment* seharusnya dapat dikenakan pula dalam transaksi domestik.

Double Taxation

UU PPh menegaskan bahwa pemotongan PPh Pasal 26 (*withholding tax*) bersifat final, termasuk atas dividen dalam konteks *secondary adjustment*. Dengan demikian, *withholding tax*

atas dividen tersebut tidak dapat dikreditkan di negara lawan transaksi dan akan menimbulkan terjadinya pajak berganda (*double taxation*).

Organisation for Economic Co-operation and Development (OECD) juga sudah mengingatkan terjadinya potensi pajak berganda dalam penerapan *secondary adjustment*. Dalam *OECD Transfer Pricing Guidelines 2022*, potensi *double taxation* dapat dihindari jika kredit pajak yang sesuai (*corresponding credit*) atau beberapa bentuk keringanan lainnya, diberikan oleh negara lawan transaksi atas liabilitas pajak tambahan yang mungkin muncul akibat *secondary adjustment*. Apabila Otoritas Pajak tertentu tetap melakukan *secondary adjustment* berbentuk dividen konstruktif maka setiap pemotongan pajak bisa jadi tidak dapat ditarik kembali karena mungkin dianggap tidak ada penerimaan—jika didasarkan atas undang-undang domestik yurisdiksi lain.

Selain itu, berdasarkan ketentuan Penjelasan Pasal 4 ayat (1) huruf g UU PPh, dapat diketahui bahwa yang dimaksud pengertian dari dividen, baik secara nyata maupun terselubung adalah bagian yang diatribusikan hanya kepada pemegang saham. Artinya, *secondary adjustment* tidak dapat dilakukan oleh fiskus jika *primary adjustment* dapat diidentifikasi sebagai transaksi afiliasi atau bukan transaksi dengan para pemegang saham

positive adjustment to a taxpayer's affiliated transaction, an overpayment to the affiliated party arises. For the overpayment, the tax auditor may make a secondary adjustment based on the applicable tax provisions.

Furthermore, the corresponding adjustment may be made to the primary and secondary adjustments upon the taxable income of a taxpayer in a country or jurisdiction by the relevant tax authority. The corresponding adjustment is the result of a transfer pricing adjustment made by the tax authority of another country or jurisdiction (primary adjustment). As a result, the allocation of income in the two countries or jurisdictions is consistent, intending to eliminate double taxation. In practice, the corresponding adjustment should also be applied to domestic transactions.

Double Taxation

The Income Tax Law confirms that the Income Tax Article 26 withholding is final, including dividends in the context of the secondary adjustment. Therefore, the withholding tax on the dividend is not creditable in the counterparty's country and will result in double taxation.

The Organisation for Economic Co-operation and Development (OECD) has also warned of the potential for double taxation in the

implementation of secondary adjustments. In the OECD Transfer Pricing Guidelines 2022, the potential for double taxation can be avoided if the corresponding credit or some other forms of relief is provided by the counterparty for the additional tax liabilities that may arise as a result of the secondary adjustment. If certain tax authorities continue to make secondary adjustments in the form of constructive dividends, any tax withholding may be irrevocable because no revenue is earned—if it is based on the domestic laws of other jurisdictions.

In addition, based on the provisions in the Elucidation of Article 4 paragraph (1) letter g of the Income Tax Law, dividend, both real and disguised, is the portion attributable only to shareholders. This means that a secondary adjustment cannot be made by the tax authorities if the primary adjustment can be identified as an affiliated transaction or not a transaction with the shareholders (direct shareholders).

Global Benchmark

In the United States (US), the secondary adjustment may be made through two options or known as a conforming adjustment. The first option is through domestic procedures according to Rev. Proc. 99-32, which allow taxpayers to choose to transfer funds that have been issued/received related to

(direct shareholders).

Benchmark Global

Di Amerika Serikat (AS), *secondary adjustment* dapat dilakukan melalui dua opsi atau yang dikenal sebagai *conforming adjustment*. Pertama, melalui prosedur domestik sesuai Rev. Proc. 99-32 yang memungkinkan WP memilih untuk memindahkan dana yang telah dikeluarkan/diterima terkait transaksi afiliasi (*commercial purpose*). Alasannya adalah untuk keselerasan dengan posisi pajaknya (*tax purpose*) dengan mekanisme repatriasi tunai elektif (*elective cash repatriation mechanism*), sehingga upaya *secondary adjustment* tidak perlu ditempuh.

Opsi kedua adalah melalui mekanisme penyesuaian sekunder inferensial (*inferential secondary adjustments mechanism*), dengan menganggap atas selisih nilai transaksi afiliasi terhadap nilai wajar transaksi tersebut telah terjadi satu atau lebih transaksi sekunder.

Lain halnya di Belanda, undang-undangnya mewajibkan WP melakukan *secondary adjustment* guna mengenali dampak dari transaksi sekunder yang dilakukan. Transaksi sekunder semacam itu sifatnya wajib. Mengacu kepada undang-undang terkait, opsi seperti

penyesuaian neraca berjalan (*current account*), dividen kena pajak (*constructive dividend*), dan suntikan modal (*constructive capital injection*) sangat mungkin dilakukan. Namun, undang-undang mengecualikan penerapan *secondary adjustment* berupa dividen kena pajak (*constructive dividend*) jika: (1) negara lain tidak mengakui transaksi sekunder yang dilakukan oleh WP dan, sebagai akibatnya, WP tidak melakukan koreksi sehubungan dengan pemotongan pajak yang dibayarkan atas dividen di negara Belanda; dan (2) tidak terdapat penyalahgunaan hukum dalam penghindaran pemotongan pajak yang terutang atas dividen.

Kasus BMC Software Inc v. *Commissioner of Internal Revenue* bisa menjadi contoh penerapan praktis dan implikasinya atas ketentuan *secondary adjustment* terkait penetapan harga transfer di AS. Kesimpulan kasus tersebut adalah WP dapat menyangkal sangkaan Otoritas Pajak dan dapat membuktikan bahwa terhadap transaksi afiliasi utama telah memenuhi prinsip kewajaran dan kelaziman usaha.

**Artikel telah terbit di Kumparan, 30 Agustus 2022

affiliated transactions (commercial purpose). The reason is to align the tax purpose with the elective cash repatriation mechanism so that secondary adjustment efforts are unnecessary.

The second option is through an inferential secondary adjustment mechanism, by assuming that one or more secondary transactions have occurred on the difference between the value of the affiliated transaction and the arm's length value of the transaction.

In the Netherlands, the law requires taxpayers to make secondary adjustments in order to recognize the impact of the secondary transactions carried out. These kinds of secondary transactions are mandatory. Referring to the relevant laws, options such as current account adjustments, constructive dividends, and constructive capital injections are feasible.

However, the law excludes the application of secondary adjustment in the form of a constructive dividend if: (1) other countries do not recognize secondary transactions carried out by taxpayers and, as a result, taxpayers do not make adjustments regarding the tax withholding paid on dividends in the Netherlands; and (2) no abuse of law occurred in the avoidance of tax withholding payable on dividends.

The case of BMC Software

Inc. v. Commissioner of Internal Revenue can be an example of practical applications and implications of secondary adjustment provisions related to transfer pricing in the US. The conclusion of the case was that the taxpayer could deny the tax authority's allegations and could prove that the main affiliated transactions have complied with the arm's length principles.

**The article was published in Kumparan, on 30 August 2022

Event

Mengenali Risiko Dalam Proses Kepabeanan

Recognizing Risks in Customs Process

Kegiatan perdagangan luar negeri, baik ekspor maupun impor tidak bisa lepas dari urusan kepabeanan.

Jadi, setiap pebisnis yang aktivitasnya berhubungan dengan perdagangan internasional, harus benar-benar memahami prosedur kepabeanan.

Beberapa kewajiban kepabeanan yang harus dipenuhi eksportir maupun importir di antaranya, pertama, membuat dokumen pabean.

Kedua, menyerahkan dokumen pabean saat dilakukan audit. Hingga membayar bea masuk untuk kegiatan impor atau bea keluar untuk kegiatan ekspor barang dan kewajiban pajak yang mungkin juga timbul.

Semua proses itu memiliki risiko tersendiri, bila tidak dipenuhi dengan baik dan sesuai dengan aturan yang berlaku.

Customs Director MUC Consulting Bambang Sabur mengatakan sering kali importir merasa tidak akan mendapatkan masalah setelah impor dilakukan. "Padahal, risikonya baru muncul belakangan," ujar Bambang, Rabu (26/10).

Untuk itu, setiap proses kepabeanan harus dilakukan dengan hati-hati, terutama terkait pengisian data dalam dokumen pabean.

Hal itu disampaikan Bambang dalam acara seminar kepabeanan yang dilakukan secara *hibrid, offline* dan *online* dengan tema: *Do(s) and Don't(s) for Importer and Bonded Zone Company*. Acara ini diselenggarakan oleh Suryacipta Centre of Information (SCI) dan didukung oleh MUC Consulting.

International trade activities, both exports, and imports, cannot be separated from customs affairs.

Therefore, every businessman whose activities are linked to international trade must really understand customs procedures.

Some of the customs obligations that must be fulfilled by exporters and importers include, firstly, making customs documents.

Secondly, submit customs documents during an audit to pay import duties for import activities or export duties for export activities and tax obligations that may also arise.

All these processes have their own risks if they are not fulfilled properly and in accordance with applicable regulations.

MUC Consulting's Customs Director, Bambang Sabur, said that importers

often think that they will not have any problems after the importation. "In fact, the risk only emerged later," said Bambang, Wednesday (26/10).

For this reason, every customs process must be carried out carefully, especially related to data entry in customs documents.

This was shared by Bambang in a customs seminar held in hybrid, offline and online with the theme: Do(s) and Don't(s) for Importer and Bonded Zone Company. This event was organized by Suryacipta Center of Information (SCI) and supported by MUC Consulting.



Foto: Zaki

Event

MUC Great Program: Bicara Sederet Tantangan Gen Z di Dunia Kerja

*MUC Great Program:
Talks About Gen Z Challenges
in the Workplace*

Berdasarkan hasil sensus penduduk tahun 2020 yang dilakukan Badan Pusat Statistik (BPS), mayoritas penduduk Indonesia saat ini didominasi oleh generasi Z (gen Z) sebanyak 27,94 persen dari total populasi atau sebanyak 74,93 juta jiwa. Generasi yang lahir pada kurun 1997-2012 ini pun sudah mulai memasuki dunia kerja.

Sebagai generasi yang akrab dengan digitalisasi, ada sejumlah tantangan yang harus dihadapi. Diantaranya terkait kesenjangan generasi (*generation gap*) di tempat kerja.

Lantas bagaimana cara Generasi Z menaklukkan tantangan-tantangan

tersebut? Hal ini yang menjadi tema besar dalam Webinar bertajuk “Kiat Sukses Generasi Z Memasuki Dunia Kerja”.

Webinar tersebut merupakan bagian dari MUC Great Program, dalam acara pembekalan calon wisudawan/wati DIII Akuntansi Perpajakan, Universitas Trisakti pada Selasa (11/10) lalu.

Direktur MUC Consulting Erry Tri Merryta hadir sebagai salah satu *speaker* utama. Pada kesempatan tersebut, Erry memaparkan bahwa menghadapi fenomena kesenjangan generasi adalah hal yang tidak bisa dihindari oleh generasi Z yang akan memasuki dunia profesional.

Kesejangan generasi ini bisa menimbulkan perbedaan cara berpikir, kebiasaan, ekspektasi, sehingga rentan memicu konflik.

Sebagai informasi, MUC Great Program adalah salah satu program CSR MUC Consulting Group yang dirancang untuk memberikan gambaran kepada para mahasiswa mengenai profesi di bidang perpajakan.

Program ini diharapkan dapat meningkatkan kemampuan teknis dan *soft skill* para mahasiswa sebelum mereka memasuki dunia kerja.



Foto: Zaki

Based on the results of the 2020 population census conducted by Statistics Indonesia (BPS), the majority of Indonesia's population is currently dominated by Generation Z (gen Z) as much as 27.94 percent of the total population or 74.93 million people.

As a generation that has grown up with digitization, there are a number of challenges that must be faced. One of them is related to the generation gap in the workplace.

So how does Generation Z conquer these challenges? This is the big theme in the Webinar entitled “Success Tips for Generation Z Entering the Working World”.

The webinar is part of the MUC Great Program, in the debriefing event for prospective DIII Tax Accounting graduates of Trisakti University on Tuesday (11/10).

MUC Consulting Director Erry Tri Merryta was present as one of the main speakers. On that occasion, Erry explained that facing the generation gap phenomenon is something that cannot be avoided by Generation Z who will enter the professional world. This generation gap can lead to different ways of thinking, habits, expectations, making them vulnerable to conflict.

For information, the MUC GREAT Program is one of the

MUC Consulting Group's CSR programs designed to provide students with an overview of the taxation profession. This program is expected to improve the technical abilities and soft skills of students before they enter the working world.

Event

Pentingnya Memahami Risiko Investasi di Pasar Modal

The Importance of Understanding Investment Risks in the Capital Market

Investasi merupakan salah satu hal penting dalam prinsip pengelolaan keuangan. Dalam perkembangannya, instrumen investasi juga terus bertambah.

Jika dulu pilihannya terbatas pada properti, surat utang atau saham, kini seiring perkembangan teknologi, muncul instrumen lain yang mulai digandrungi seperti mata uang kripto atau *crypto currency* dan *Non Fungible Tokens* (NFT).

Meski demikian, ditengah booming-nya investasi *cryptocurrency* dan NFT, investasi saham masih menjadi instrumen investasi yang banyak dipilih

masyarakat Indonesia. Menurut Kepala Kantor Perwakilan IDX Jakarta, Marco Putra Kawet, jumlah investor saham pada tahun 2021 tercatat tumbuh hingga 136,13% dari tahun 2020 menjadi 1.4 juta investor dari 590 ribu investor.

Sementara jumlah nomor tunggal identitas investor atau Single Investor Identification (SID) yang dikeluarkan hingga akhir 2021 sebanyak 3,4 juta naik 103,6% dari jumlah SID per 31 Desember 2020 yang hanya sebanyak 1,1 juta.

Meski jumlahnya melonjak, Marco menyebut jumlah investor di pasar modal ini

masih sangat kecil jika dibandingkan penduduk Indonesia. Artinya, peluang untuk mengembangkan instrumen yang diperdagangkan di pasar modal masih sangat lebar.

Hal itu ia sampaikan ketika menjadi pembicara dalam webinar di bidang legal dan hukum bisnis bertajuk JUSTISE ini atau Jurist Talk in Series yang diselenggarakan oleh MUC Attorney at Law pada Rabu (21/9) dengan judul Hak dan Kewajiban Investor Pasar Modal Indonesia.

Dalam kesempatan tersebut Senior Associate of MUC Attorney at Law Kiki Amaruly juga mengatakan bahwa

penting bagi setiap orang untuk memahami cara berinvestasi yang tepat di pasar modal.

Sebagai informasi, JUSTISE merupakan acara diskusi yang diampu oleh para pakar dan praktisi hukum bisnis yang kompeten untuk membahas permasalahan hukum dan *legal business* terkini.



Investment is one of the important things in the principle of financial management. Investment instruments are also still developing and expanding.

If in the past the choices were limited to property, debt securities, or stocks, now along with the development of technology, other instruments have started to gain popularity, such as cryptocurrency and Non-Fungible Tokens (NFT).

However, despite the rise of cryptocurrency and NFT investments, stock investments continue to be a popular choice among Indonesians.

According to the Head of the IDX Jakarta Representative Office, Marco Putra Kawet, the number of stock investors in 2021 was recorded to grow by 136.13% from 2020 to 1.4 million investors from 590.000 investors.

Meanwhile, the number of Single Investor Identification (SID) issued until the end of 2021 was 3.4 million, an increase of 103.6% from the number of SIDs as of 31 December 2020, which was only 1.1 million.

Although the figure has increased, Marco said the number of investors in the capital market is still very

small compared to the total population of Indonesia. This means that the opportunity to develop instruments traded in the capital market is still quite large.

He conveyed this in a webinar on legal and business law entitled JUSTISE or Jurist Talk in Series, organized by the MUC Attorney at Law on Wednesday (21/9) titled Rights and Obligations of Indonesian Capital Market Investors.

On that occasion, Senior Associate of MUC Attorney at Law Kiki Amaruly also said that it was important

for everyone to understand how to invest properly in the capital market.

For information, JUSTISE is a discussion event facilitated by competent business law experts and practitioners to discuss the latest legal and business law issues.



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