

Indonesia Pangkas Tarif PPh Badan dan Resmi Terapkan Pajak Digital

Indonesia Cuts Tarrif on Corporate Income Tax and Officially Applies Digital Tax

Pemerintah Indonesia mempercepat pemangkasan tarif PPh Badan menjadi 22% untuk tahun 2020-2021 dan turun kembali menjadi 20% mulai tahun 2022. Sementara bagi Wajib Pajak dalam negeri berbentuk Perseroan Terbuka (PT) dengan jumlah saham yang diperdagangkan di bursa efek minimal 40% dan memenuhi persyaratan tertentu, dapat memperoleh diskon tambahan 3% lebih rendah dari tarif PPh baru tersebut.

Kebijakan tersebut resmi berlaku per 31 Maret 2020 menyusul terbitnya Peraturan Pemerintah Pengganti Undang-Undang (Perppu) Nomor 1 Tahun 2020 tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan untuk Penanganan Pandemi Corona Virus Disease 2019 (Covid-19) dan/atau Dalam Rangka Menghadapi Ancaman yang Membahayakan Perekonomian Nasional dan/atau Stabilitas Sistem Keuangan. Sebelumnya, kebijakan ini baru akan diberlakukan mulai tahun 2021 dan seterusnya, yang merupakan bagian dari amandemen sejumlah klausul di paket undang-undang perpajakan melalui skema omnibus law.

Penyesuaian tarif PPh Badan merupakan tambahan insentif di bidang perpajakan sebagai upaya pemerintah memulihkan perekonomian nasional dari dampak negative pandemi corona (Covid-19). Dengan demikian, paket insentif perpajakan terkait penanggulangan wabah corona menjadi sebagai berikut:

1. PPH 21 pekerja sektor industri pengolahan dengan penghasilan maksimal 200 juta setahun ditanggung pemerintah 100 %.
2. Pembebasan PPH Impor untuk 19 sektor tertentu, Wajib Pajak Kemudahan Impor Tujuan Ekspor (KITE) dan wajib Pajak KITE Industri Kecil Menengah.
3. Pengurangan PPH 25 sebesar 30% untuk sektor tertentu Kemudahan Impor Tujuan Ekspor (KITE) dan wajib Pajak KITE Industri Kecil Menengah.
4. Restitusi PPN dipercepat bagi 19 sektor tertentu untuk menjaga likuiditas pelaku usaha.

The government has lowered tariff for Corporate Income Tax to 22% for 2020-2021 and 20% for 2022 onwards. Previously, the tariff was 25%. Meanwhile, publicly traded companies that have met certain requirements and are listed on the Indonesia Stock Exchange with at least 40% tradable shares, can get an additional 3% tariff reduction from the new income tax rate.

The policy is effective since March 31, 2020 following the issuance of regulation in lieu of law (Perppu) No. 1 Year 2020 on State Financial and Financial System Stability Policy to Manage Corona Virus Disease 2019 (COVID-19) Pandemic and/or to Anticipate Threats that Will Endanger National Economy and/or Financial System Stability.

The adjustment of Corporate Income Tax rate is an additional incentive in the field of taxation as the government's effort to restore the national economy from the negative impact of the corona pandemic (Covid-19). Thus, the tax incentive package related to overcoming corona outbreaks becomes as follows:

1. Income Tax Article (ITA) 22 for workers in the manufacturing sector with a maximum income of IDR 200 million a year are borne by the government of 100%.
2. Exemption from import tax (PPh impor) for 19 specific sectors, Import Facility for Export Purposes (Kemudahan Impor Tujuan Ekspor/KITE) taxpayer and KITE tax payers for Small-Medium enterprises (SMEs).
3. Reduction of ITA 25 by 30% for specific sectors of KITE and taxpayer of the KITE taxpayers of Small and Medium Enterprises (SMEs/Industri Kecil Menengah/IKM).
4. VAT refund is accelerated for 19 specific sectors to maintain business liquidity.
5. Reduction in Corporate Income Tax rates to 22% for 2020 and 2021 and drops to 20% starting in 2022.

5. Penurunan tarif PPh Badan menjadi 22% untuk tahun 2020 dan 2021 serta menjadi 20% mulai tahun 2022.
6. Perpanjangan jangka waktu permohonan/penyelesaian administrasi perpajakan.

Melalui Perpu Nomor 1 Tahun 2020, pemerintah juga menerapkan kebijakan perpanjangan waktu pelaksanaan hak dan pemenuhan kewajiban perpajakan, serta memberikan kewenangan kepada Menteri Keuangan untuk memberikan fasilitas kepabeanan berupa pembebasan atau keringanan bea masuk dalam rangka penanganan kondisi darurat serta pemulihan dan penguatan ekonomi nasional.

Significant Economic Presence

Tidak hanya pemangkasan tarif PPh bagi Wajib Pajak Badan dalam negeri dan bentuk usaha tetap (BUT), pemerintah melalui Perpu Nomor 1 tahun 2020 juga memberikan perlakuan perpajakan secara khusus atas kegiatan Perdagangan Melalui Sistem Elektronik (PMSE). Model bisnis PMSE yang dimaksud antara lain *marketplace* atau penyedia platform atau wadah pedagang atau penyedia jasa luar negeri bertransaksi. Adapun perlakuan perpajakan yang dimaksud meliputi:

1. Pengenaan Pajak Pertambahan Nilai (PPN) atas pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari luar Daerah Pabean di dalam Daerah Pabean melalui sistem elektronik;
2. Pengenaan PPh atau pajak transaksi elektronik atas transaksi perdagangan online yang dilakukan oleh subjek pajak luar negeri yang memenuhi ketentuan kehadiran ekonomi signifikan.

Pajak Transaksi Elektronik

Lebih lanjut dijelaskan dalam Perpu, pedagang luar negeri, penyedia jasa luar negeri, dan/atau penyelenggara PMSE luar negeri yang memenuhi ketentuan kehadiran ekonomi signifikan dapat diperlakukan sebagai bentuk usaha tetap (BUT) dan dikenakan PPh.

Kriteria Wajib Pajak yang dianggap memenuhi ketentuan kehadiran ekonomi signifikan adalah sebagai berikut:

1. Peredaran bruto konsolidasi grup usaha sampai dengan jumlah tertentu;
2. Penjualan di Indonesia sampai dengan jumlah tertentu; dan/atau
3. Pengguna aktif media digital di Indonesia sampai dengan jumlah tertentu.

6. *Extension of the application period / tax administration settlement*

Through Perppu Number 1 of 2020, the Government also implemented an extension policy for the implementation of rights and fulfillment of tax obligations, as well as giving the Ministry of Finance the authority to provide customs facilities in the form of exemption or Import duty relief in order to handling emergency conditions and also recovering and strengthening of the national economy.

Significant Economic Presence

Not only lowering the tariff of Corporate Income tax for resident taxpayers and permanent establishment (Badan Usaha Tetap/BUT), the government through PERPU number 1 year 2020 also provide special tax treatment of Electronic Commerce (E-commerce/ Perdagangan Melalui Sistem Elektronik (PSME). The E-Commerce business Model intended includes a marketplace or platform provider or merchant's place or a foreign service provider to transact. The tax treatment includes:

1. *Imposition of Value Added Tax (VAT) on utilization Intangible Taxable Income and/or Services from outside Customs Area inside Customs Area using an electronic system.*
2. *Imposition of Income Tax or electronic transaction tax on online trade transactions conducted by foreign tax subjects who meet the provisions of significant economic presence.*

Electronic Transaction Tax

Further explained in the Perppu, foreign merchants, foreign service providers, and / or overseas E-commerce providers who meet the provisions of significant economic presence can be treated as a permanent establishment (BUT) and are subject to income tax.

The Criteria for taxpayers who are deemed to meet the significant economic presence requirements are as follows:

1. *Gross circulation of Business group consolidation up to a certain amount;*
2. *Sales in Indonesia up to a certain amount; and/or*
Active users of digital media in Indonesia up to a certain amount.
3. *certain amount.*

In terms of the determination of permanent establishment is contrary to the application of Tax Treaty (Perjanjian Penghindaran Pajak Berganda/P3B), foreign digital companies that meet

Dalam hal penetapan BUT bertentangan dengan penerapan Perjanjian Penghindaran Pajak Berganda (P3B) maka perusahaan digital asing yang memenuhi ketentuan kehadiran ekonomi signifikan dapat dikenakan pajak transaksi elektronik.

Pajak transaksi elektronik dikenakan atas transaksi penjualan barang dan/atau jasa dari luar Indonesia secara online kepada pembeli atau pengguna di Indonesia yang dilakukan oleh subjek pajak luar negeri, baik secara langsung maupun melalui perusahaan penyedia jasa e-commerce luar negeri.

Besarnya tarif, dasar pengenaan, dan tata cara penghitungan PPh dan pajak transaksi elektronik akan diatur lebih lanjut melalui Peraturan Pemerintah dan Peraturan Menteri Keuangan (PMK).

Bagi pedagang, penyedia jasa, penyelenggara PMSE asing maupun domestik yang melanggar ketentuan terancam dikenakan sanksi administratif sesuai dengan Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan dan pemutusan akses komunikasi digital setelah diberi teguran.

Perpanjangan Waktu

Melalui Perpu Nomor 1 Tahun 2020, pemerintah juga memperpanjang waktu hingga enam bulan pelaksanaan hak dan pemenuhan kewajiban perpajakan yang jatuh tempo penerbitan surat ketetapan atau surat keputusan berakhir dalam periode keadaan kahar akibat pandemi Corona. Adapun pelaksanaan hak dan kewajiban yang dimaksud meliputi:

1. Perpanjangan hingga enam bulan jatuh tempo pengajuan keberatan Wajib Pajak,
2. Perpanjangan hingga satu bulan masa pengembalian kelebihan pembayaran pajak (restitusi)

Selain itu, pemerintah juga memperpanjang paling lama enam bulan penerbitan surat ketetapan atau surat keputusan yang terkait dengan:

1. Permohonan pengembalian kelebihan pembayaran pajak.
2. Pengajuan surat keberatan.
3. Permohonan pengurangan atau penghapusan sanksi administrasi.
4. Permohonan pengurangan atau pembatalan ketetapan pajak yang tidak benar.
5. Permohonan pembatalan hasil pemeriksaan.

Adapun penetapan periode waktu keadaan kahar akibat pandemi Covid-19 mengacu kepada penetapan Pemerintah melalui Kepala Badan Nasional Penanggulangan Bencana (BNPB). Penetapan tersebut sudah dilakukan BNPB dengan mengeluarkan Surat Keputusan Kepala BNPB Nomor 9.A. Tahun 2020 tentang Penetapan Status Keadaan Tertentu Darurat Bencana Wabah Penyakit akibat Virus Corona di Indonesia yang berlaku selama 32 hari terhitung sejak tanggal 28 Januari - 28 Februari 2020. Diperpanjang dengan Surat Keputusan Kepala BNPB Nomor 13.A tahun 2020 tentang Perpanjangan Status Keadaan Tertentu Darurat Bencana Wabah Penyakit akibat Virus Corona di

the provisions of significant economic presence may be subject to electronic transaction tax.

Electronic transaction tax is levied on transactions for the sales of goods and/or services from outside Indonesia via online to buyers or users in Indonesia carried out by foreign tax subjects, either directly and through overseas e-commerce service provider companies.

The tariff rate, the basis for imposition and procedures for calculating income tax and electronic transaction tax will be further regulated through Government Regulation (Peraturan Pemerintah/PP) and Minister of Finance Regulation (Peraturan Menteri Keuangan/PMK).

For merchants, service providers, foreign and domestic PMSE/E-commerce operators who violate the provisions are threatened with administrative sanctions in accordance with the General Tax Provisions and Procedures Law (Undang-Undang Ketentuan Umum dan Tata Cara Perpajakan /UU KUP) and termination of digital communication access after being given a warning.

Extra time

Through Perpu No. 1 of 2020, the government has also extended the period of up to six months of the implementation of rights and fulfillment of tax obligations which are due to issuance of a decree ending in a period of force majeure due to the Corona pandemic. The implementation of the rights and obligations are as follows :

1. An extension of up to six months is due for filing a Taxpayer's objection.
2. An extension of up to one month the period of returning tax overpayment (restitution)

In addition, the government also extended a maximum of six months concerning the issuance of the decree letter relating to:

1. Request for a refund of tax overpayment
2. File an objection letter,
3. Request for reducing or eliminating administrative sanctions,
4. Request for reduction or cancellation of incorrect tax assessment, and
5. Request to cancel the tax audit result

The determination of the period of force majeure due to the Covid-19 pandemic refers to the determination of the Government through the Head of the National Agency for Disaster Countermeasure (Badan Nasional Penanggulangan Bencana/BNPB). This provision has been carried out by BNPB by issuing Decree of the Head of BNPB Number 9.A. of 2020 on the Determination of Status of the Certain Disaster Emergency Conditions Due to the Coronavirus Pandemic in Indonesia that is valid for 32 days from 28 January - 28 February 2020. Extended by Decree

Indonesia yang berlaku selama 91 hari terhitung sejak tanggal 29 Februari – 29 Mei 2020.

Sementara itu, Direktur Jenderal Pajak melalui Surat Edaran Nomor SE-21/PJ/2020 memperpanjang masa pencegahan penyebaran Covid-19 di lingkungan Direktorat Jenderal Pajak (DJP), dari sebelumnya 16 maret 2020 hingga 5 April 2020 menjadi 16 maret 2020 hingga 21 April 2020.

Fasilitas Kepabeanan

Presiden melalui Perpu juga memberikan kewenangan kepada Menteri Keuangan untuk memberikan fasilitas kepabeanan berupa pembebasan atau keringanan bea masuk dalam rangka penanganan kondisi darurat serta pemulihan dan penguatan ekonomi nasional.

Beberapa kebijakan kepabeanan yang telah diambil Menteri Keuangan terkait dengan penanggulangan wabah corona antara lain:

1. Penyederhanaan/pengurangan jumlah lartas aktivitas impor untuk meningkatkan kelancaran dan ketersediaan bahan baku;
2. Pengurangan jumlah lartas impor, untuk perusahaan yang berstatus produsen (tahap awal akan diterapkan pada produk besi baja, baja paduan, dan produk turunannya)
3. Simplifikasi peraturan yang diatur lebih dari satu K/L (duplikasi) berupa hortikultura, hewan dan produk hewan, serta obat, bahan obat, dan makanan
4. Pengurangan jumlah lartas impor untuk produk pangan strategis yang digunakan dalam industri manufaktur, seperti garam industri, gula, tepung, jagung, daging, kentang, dll

Sebelumnya, pemerintah telah membebaskan cukai etil alkohol yang akan digunakan sebagai bahan baku atau bahan penolong pembuatan hand sanitizer, surface sanitizer dan antiseptik.

Number 13A of 2020 on the Extension of Status of the Certain Disaster Emergency Conditions Due to the Coronavirus Pandemic in Indonesia which takes effect for 91 days from 29 February - 29 May 2020.

Meanwhile, the Director General of Taxes (DGT) issued a circular letter (Surat Edaran/SE) number SE-21/PJ/2020, which extends the periode of preventing the spread of Covid-19 in the Directorate General of Taxes (DGT), from the previous 16 March 2020 to 5 April 2020 to 16 March 2020 to 21 April 2020.

Customs Facilities

In this Perppu, the President also authorizes the Minister of Finance to provide customs facilities in the form of exemption or relief of import duties in the context of handling emergency conditions and recovering and also strengthening the national economy.

Several customs policies that have been taken by the Minister of Finance related to the prevention of corona outbreaks are:

1. *Simplification / reduction of the number of trade restrictions and prohibitions (larangan dan pembatasan/lartas) of import activities in order to improve the smoothness and availability of raw materials;*
2. *Reduction in the amount of lartas for import especially for companies with the producer status (the initial stage will be applied to steel products, alloy steel, and its derivative products)*
3. *Simplification of rules regulated by more than one Ministiries (Kementerian/Lembaga/K/L) (duplication) in the form of horticulture, animal and animal products, as well as drugs, medicinal ingredients, and food.*
4. *Reduction of the number of lartas for import spesifically for strategic food products used in the manufacturing industry, such as industrial salt, sugar, flour, corn, meat, potatoes, etc.*

Previously, the government had freed ethyl alcohol excise which would be used as raw material or auxiliary material for making hand sanitizer, surface sanitizer and antiseptic.

Need our services?

MUC's Transfer Pricing (TP) division has solid team that capable of maintaining excellent and satisfying TP services for clients. Our TP consultants obtained their Transfer Pricing Certification and Advanced Diploma of International Taxation from the CIOT (the Chartered Institute of Taxation) and have a wide knowledge of transfer pricing practices in Indonesia.



Wahyu Nuryanto
Tax Partner
wahyu.nuryanto@mucglobal.com

Karsino
Tax Partner
karsino@mucglobal.com

TAX BLITZ is a publication of MUC Consulting to provide our clients, contact, and business relations with information of tax news and latest tax regulation. The materials within are limited to the purpose of providing information and should not be treated similarly as professional advice or basis in formulating strategic business decisions. For subscription of TAX BLITZ, please send your request by email to publishing@mucglobal.com. For more information about MUC Consulting, please visit www.mucglobal.com



Follow us @muconsulting
www.mucglobal.com