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Assalamualaikum Wr. Wb. May peace and prosperity befall upon all of us. All praise and thanks be to Allah for the issuance of MUC Tax Guide.

The main subject in Tax Guide October 2017 edition is about post-tax amnesty policy. It is particularly in relation to the issuance of Government Regulation Number 36 Year 2017 regarding Final Income Tax imposition upon certain income in the form of net asset that is unreported yet or underreported by Taxpayer, either in Asset Declaration or Annual Tax Return.

Furthermore, we also highlight the government's plan in the issuance of special regulation to optimize tax revenue in the field of e-commerce. This is related to the size of e-commerce market potential in Indonesia, which contributes to tax revenue that is still very low.

We have shared many information and ideas to readers, even though they are still far from perfect. Therefore, suggestions and critics are very welcomed to improve the quality of our Tax Guide.

Finally, thank you for your attention and willingness to read Tax Guide. We hope that our commitment to sharing information and ideas in the field of taxation will be always maintained. Enjoy reading. Wassalamualaikum, Wr. WB.

Jakarta, September 2017

Ika Fithriyadi



Tax Reform Direction

Collecting
without
uproar

Reform is not only a phrase repeatedly spoken when it comes to policy change. It is rather a mandatory to be able to adapt with social demands. It is like a taxation system in Indonesia, which is far from perfect, despite its frequent refinement.

Like a relay race, the baton of tax reform should not stop. This is a commitment to maintain and to do across generations. This is also reaffirmed by **Minister of Finance's Special Staff for Tax Compliance as well as Chairman of Taxation Reform Team, Suryo Utomo** in a seminar celebrating 71st Hari Oeang (Indonesian Banknote Day). The excerpt of his full statement is as follows:

How is the development of taxation reform?

Reform is not something that can be done at a time. Because, tax reform is something that runs over time. Like us human who always improves each day. The same applies to tax institution that always needs improvement. With a better institution, there will come a better interaction with the taxpayers, which in the end will give us revenue.

If we have collaborated with Directorate General of Customs and Excise (DGCE), as well as with other ministries or institutions, in my opinion tax revenue is not something impossible to improve. But now, how can we collaborate? We respect the rights of each party to perform their respective duties and functions. We have the responsibility to collect state revenue by not creating any uproar, by providing the best service to taxpayers to comply with tax obligations.

What shall be prepared to make the tax reform successful?

Let's have a little flashback to year 2016 and 2017. In the latest two years, there has been something moving and dynamic regarding taxation policy. Firstly, there was a tax amnesty program, in which we made reconciliation between state institution and taxpayers by issuing Tax Amnesty Law, which was ongoing for 9 (nine) months and ended in March 2017. The result deserves appreciation. That, things undetected have gone visible. It is indeed the spirit of Tax Amnesty Law. So, we reconciled, together we showed that we started from a common ground.

This Tax Amnesty Law aims to reform taxation administration system that is more equitable. By reconciliation, we have given trust to taxpayers to go hand in hand in the future in complying

with tax obligations. So, the ground zero is Tax Amnesty Law.

At the end of 2016, there was Taxation Reform Team focusing on several matters such as human resources, business processes, and administration system and regulations. (They) map which parts that should be adjusted, improved. The purpose is, as I said, to position Tax Amnesty as the basis for taxation obligations. In addition, we should improve the management.

Next is how we obtain information access through Law No.9 Year 2017 on Financial Information Access for Taxation Purpose as well as the implementation of Tax Amnesty Law, Government Regulation Number 36 Year 2017. It is a package of policy that is implemented since 2016. So, it is closely related with how we perform our activities in the future. How we seriously strengthen the organization, provide better service to taxpayers and conduct better supervision to taxpayers in accordance with the rules of game of the prevailing tax regulations. Thus, approximately for the last two years we have been trying to make a preview of what is happening.

Are the organization and the human resources ready to be reformed?

We try to see that the organization, particularly Directorate General of Taxes (DGT), that is related to Taxpayer is Tax Office. We have four Large Tax Offices, 28 Middle Tax Offices, and 309 Small Tax Offices. Have the existing tax offices been effective? Honestly, in the context of reform, we try to review it.

Organization and human resources are two inseparable things, if we want to build an organization that is accountable. In principle, the essence of reform is how to make an institution that is strong

and accountable. Clearly, when we talk about accountability, what we do should be functional and equitable. This is because, as I said, the essence of reform is aiming for a functional and equitable system. How we can account for our work to all stakeholders.

Therefore, we cannot work independently. Not just for institution, but how we deliver to taxpayers is mandatory for us. Engagement between us and the agents shall be tightened. We have to synchronize, not only with DGCE, but with all stakeholders.

What is the priority to be performed soon?

In principle, to obtain institution in the context of being capable of optimizing the state revenue, there are several things that should be improved: organization, human resource, business process, IT system. The database should also be improved, because we talk about a system without strong and accurate data, we cannot perform supervision to taxpayers accurately.

One more thing is the legislation. We also commit to reducing the multi-interpretation on the implementation of laws. By doing simplification and all matters to ease taxpayers in doing their activities.

Can you explain the process?

In doing tax reform, we divide it into two big groups. First group, how we develop institution, what we expect in 2020 is a really strong, accountable and credible organization established that can cover the entire geographical area of Indonesia, covering all economic potentials and providing services. That is our big hope, there. Now we try to start redesigning the organization. So, we are now talking about how this organization will become in 2020.

So we actually walk in two corridors. The corridor how we prepare or develop a better institution from the current institution, in the context of service and its details. Then, this is where we perform the activities of how we formulate the organization, and formulate the taxpayers inside the organization itself.

We cannot separate the organization from the taxpayers, and also how we run our business process according to its tasks and functions. We should avoid making the person in charge, for example, in audit work beyond his capability and capacity. Or, otherwise, one who never conducted an audit is instructed to conduct an audit.

One of the institution tasks is conducting law enforcement through tax audit. This is how we arrange the management of human resources according to the context of organization we will establish. How we process someone's journey from one point to another. As time goes by, we talk about the mutation pattern,

career pattern, and remuneration pattern. Then, how we develop our talents, to back up the organization that we really hope for. So, it is something inseparable between organization and human resources, we see that dimension.

Other than organization and human resource enhancement, what else?

In the future, the era will go into digitalization, electrification, and automation that have gone inevitable and necessary. How we address that issue? We will try to develop. We have the existing information system, to capture all information owned in terms of conducting the activities of DGT functional tasks.

During its development, we will change the information system existing since 15 years ago. For what? It is not only for our internal interests, but it is also the part of our tasks to deliver to Taxpayers. How we develop wider channel service through a new information system, how to ease taxpayers, for example, by not requiring them to submit the Tax Return manually. But with the tax withholding slip, for example employees, with the Income Tax Withholding Slip, there will be annual notice for the related employees systemically into the system. So we will reduce tasks that can be done through information system. For now the activities conducted by taxpayers are not provided yet with full service from the existing information system.

This includes the database that will be improved. We have principle to migrate into the new system. This is the previous internal activity.

How about the regulation?

To be honest, if we are talking about regulation, [for] the interaction between authority and taxpayer or customs and excise payer, the basis is the regulation. It is impossible if we make interaction without regulation basis. We currently have been discussing the revision of tax general provisions law. It has been almost 2 (two) years. Other tax regulations have been arranged and discussed in internal Ministry of Finance. So our hope is, if there is tax law that still does not reflect equitability, convenience, and legal certainty, let's try to discuss it. The Income Tax Law, for example, and the VAT Law, what should be improved?

Here we try to eliminate provisions that are possibly, for society and taxpayers, not clear enough or raising multi-interpretation, [or] sometimes overlapping each other.

In the context of what we did during 2017, we try to make consolidation. At first we try to map, then we make consolidation. How





we can synchronize the regulations with purpose to ease [taxpayers], but [the regulations] are overlapping. We will do simplification or synchronization together. We commit to creating regulation that is easy to read, understand and implement together. But we do not eliminate the rights and the obligations to pay tax or customs to the state. That is more or less our overview for year 2020.

What benefits can we enjoy in short time?

We want to give a little update about the events in 2017. There are several things, firstly, how we increase the quality of service to Taxpayers by regulation. Also, how we open new automated networks for Taxpayers to report to us. For example, the approach of online-based Tax Return. This is already open. We have also applied electronic withholding slip. How we ease the withholder to submit Tax Return. Then, how [we] allow taxpayers to participate, register easily, perform their obligations easily. So, the payment is expected to be easy as well.

After that, taxation inclusion, we really hope that the understanding of taxation is not only obtained by Taxpayers that are obliged to pay tax. We try to make ourselves inclusive for taxpayer candidates in the next 20 years. We have started to include primary and secondary school students. We also promoted "pajak bertutur" program [tax introduction program held by the government for students in Indonesia], we told stories to community. In 2017, some of this agenda has been running.

Then, in 2017 we conduct a development program of enhancement supervision and enforcement of law. We make guidelines of interaction with taxpayers, particularly in performing audit. Our audit model has changed. The audit has to be supported by good database and analysis, the audit should not be performed outside the office. Even so, there is still the possibility of checking the taxpayer's place to obtain an overview of the taxpayer's business process.

For business process, the supervision is also similar, by using the data we own. Then, how we deliver it to taxpayers and [how it] should be supported by complete data.

Anything else?

Then, how do we synergize with other parties. DGT cannot perform independently. Thus, there is financial access law. How we increase the coordination with many parties, among others with DGCE. If previously the user of customs service has Customs Identification Number, now the user has Tax Identification Number (Nomor Pokok Wajib Pajak/NPWP). In other words, the members of DGCE are the members of DGT. We have made a joint program, single identity, joint analysis, and joint operation. We, together with DGCE, run a check to customs area, ports. We also perform joint documentation, for example DGT perform the documentation of documents arranged by DGCE.

One last thing, this is what we will do in the future to increase compliance. Particularly we have arranged a concept of VAT compliance improvement. Not only VAT, but also Income Tax. We have prepared the activities that will be conducted in 2018. That is overview of reform activities running in DGT, we are not alone because we are supported by many parties.



NEW CHAPTER OF POST-TAX AMNESTY POLICY

Tax Amnesty program has ended on 31 March 2017, which is 9 (nine) months since it was released in the mid of last year. However, the side effects are still experienced by taxpayers until now and even until the following political years.

We should admit that the post-tax amnesty policy has resulted in new outcries among taxpayers. Government Regulation Number 36 Year 2017 is the igniter. This regulation emphasizes the imposition of final Income Tax on certain income in the form of net assets that have not been reported or under-reported by taxpayers, both in Asset Declaration Letter (*Surat Pernyataan Harta/SPH*) and Annual Income Tax Return.

There are some types of net assets that become the objects of this regulation. First, additional net assets as a result of failure of fulfilling domestic assets repatriation or investment commitment for 3 (three) years at minimum. Second, net assets that have not been completely disclosed or under-disclosed in Asset Declaration Letter related to Tax Amnesty program. Third, net assets for acquisition period from 1 January 1985 – 31 December 2015 that

have not been reported in Annual Income Tax Return. These assets may be revealed through Tax Authority's findings or based on correction letter to Tax Amnesty Certificate (*Surat Keterangan Pengampunan Pajak/SKPP*).

Taxpayer's assets that have not been reported or under-reported will be subject to final Income Tax with rate of 30% for individual taxpayer; 25% for corporate taxpayer; and 12.5% for certain taxpayer. The certain taxpayer as stated in Government Regulation Number 36 Year 2017 constitutes entrepreneur or independent worker with revenue of IDR4.8 billion at maximum per year or taxpayer receiving income of IDR632 million at maximum other than from business or independent job.

In other words, by the prevalence of this Government Regulation,



Tax Amnesty participants are not totally free from tax sanction if in fact, the assets other than cash are under-declared or do not match the Directorate General of Taxes (DGT)'s assessment result. Moreover, if there are assets that have not been reported, surely it will be processed further.

Law Consequences

At least there are 3 (three) conditions regulated in this Government Regulation with different legal consequences. First, for Tax Amnesty participants whose assets are discovered undeclared in the future in Asset Declaration Letter. If it is proven, the related person is subject to final Income Tax plus administration sanction of 200%.

Second, for Tax Amnesty participants failed to fulfill domestic repatriation or investment commitment of 3 (three) years at minimum. As a consequence, the additional net assets that are disclosed in Asset Declaration Letter are deemed as income for

fiscal year 2016 and will be subject to Income Tax as well as sanction pursuant to the prevailing regulations (2% per month).

Third, for taxpayers who did not sign up for Tax Amnesty and whose assets are discovered undisclosed in Annual Income Tax Return. As a consequence, the net assets discovered are deemed as income at the time of the finding and will be subject to Income Tax as well as sanction pursuant to the prevailing regulations (2% per month).

Inconsistency

Referring to the previous provision, the issuance of Government Regulation Number 36 Year 2017 is the mandate of Article 18 paragraph (1) of Law Number 11 Year 2016 on tax treatment upon additional income in the form of net assets that have not been disclosed or under-disclosed by taxpayer in Asset Declaration Letter.

Government Regulation Number 36 Year 2017

Article 2 paragraph (1) letter b:

Net Assets that have not been disclosed or under-disclosed in Asset Declaration Letter as stated in Article 18 paragraph (1) of Tax Amnesty Law;

Article 5 paragraph (1) letter b:

Net Assets as stated in Article 2 paragraph (1) letter b are the same amount of Net Assets that have not been disclosed or under-disclosed in Asset Declaration Letter;

Article 5 paragraph (2):

The Assets value to calculate the amount of Net Assets value as stated in paragraph (1) letter b and letter c is determined as follows:

- a. Assets in the form of cash based on nominal value; or
- b. Assets other than cash based on value of assessment result conducted by DGT pursuant to condition and circumstance of the Assets other than cash, at the end of the last fiscal year.

From the article above, the phrase of "...under-disclosed..." potentially triggers new problem. Because it may create space for the tax authority to reassess the conformity of assets amount or value disclosed by Tax Amnesty participants. There is a risk of misinterpretation that may give rise to dispute between Tax Authority and taxpayer.

This phrase is emphasized through DGT Instruction Letter Number INS-05/PJ/2017: *"In terms of exploration of tax revenue potential, the summons for taxpayer who has participated in Tax Amnesty program may only be performed by the Head of DGT Regional Office."*

No matter how high the Tax Authority level is, it obviously contradict the spirit of Tax Amnesty that gives Taxpayers right to determine their own assets fair value. The Elucidation of Article 6 paragraph (4) of Law Number 11 Year 2016 states that: *"...The 'fair value' as stated is the value that describes the condition and circumstance of the similar or equivalent assets based on taxpayer's assessment."*

As an illustration, if an individual taxpayer has saving account in a bank amounting to IDR1.2 billion but the amount that is disclosed or reported to the Tax Authority is only IDR1 billion, the discrepancy of IDR200 million is deemed as additional income that will be subject to final Income Tax of 30%.

So, how if the assets that have not been disclosed are non-current assets such as land or building? For example, from the total land area of 5 hectare owned, taxpayer only reports the land possession of 1 hectare with market value estimation of IDR1 billion. So that, the discrepancy of assets that has not been reported is deemed as additional assets that may be subject to final Income Tax based on assessment result of DGT.

Or, for example the taxpayer possesses 10 kilos gold but only reports it as 1 kilo gold. So, the 9 kilos will be deemed as additional

income in which the value determination is conducted ex officio by DGT.

The next question, how is the conformity of additional assets value to which assessment may be conducted by DGT? Is it price base or quantity base?

If DGT assesses the discrepancy of quantity of assets that have not been reported by taxpayer, it is surely acceptable because it is their domain to audit any non-compliant taxpayers. However, if the value of Tax Amnesty assets that has been assessed and reported by Taxpayer is questioned, it is inconsistent. Because Tax Amnesty Law has explicitly given right to taxpayer to determine their own fair value of assets, but does not authorize DGT to reassess the assets that have been reported by taxpayer.

This case is not something impossible to occur. It maybe because of multi-interpretation, or deliberate act of Tax Authority to achieve high target of revenue. If the non-compliant taxpayer is targeted, it is not a big deal. What if the compliant Taxpayer becomes the target? it will become a bad precedence for DGT.

There has been affirmation from DGT Higher Level Officer that the asset value that has been reported by Tax Amnesty participant will not be argued. Still, how valid the statement is to guarantee that the outcries do not occur in the field?

For taxpayer, surely there is no option other than to comply with the tax provision. Incomprehension of taxation regulation, which currently becomes an issue for taxpayer, is our "homework."

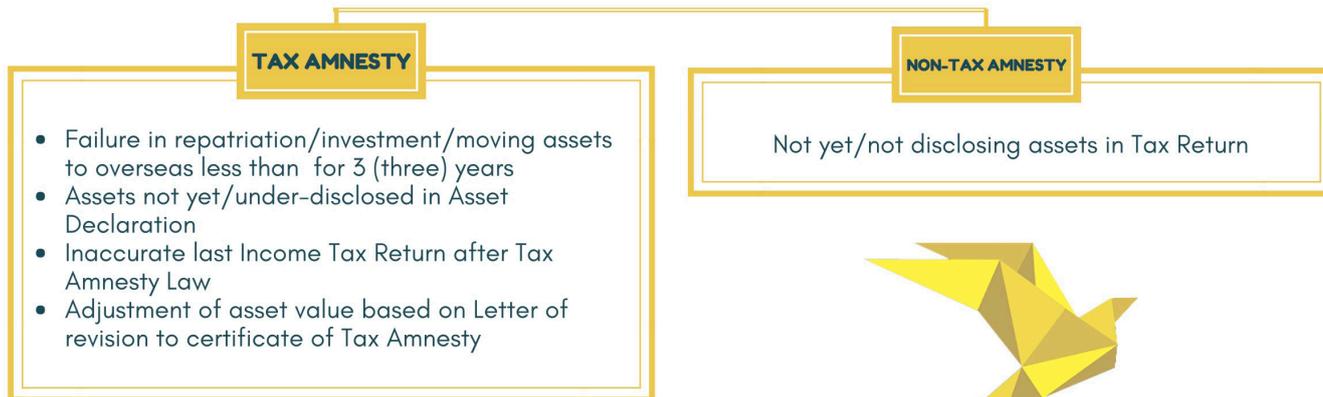
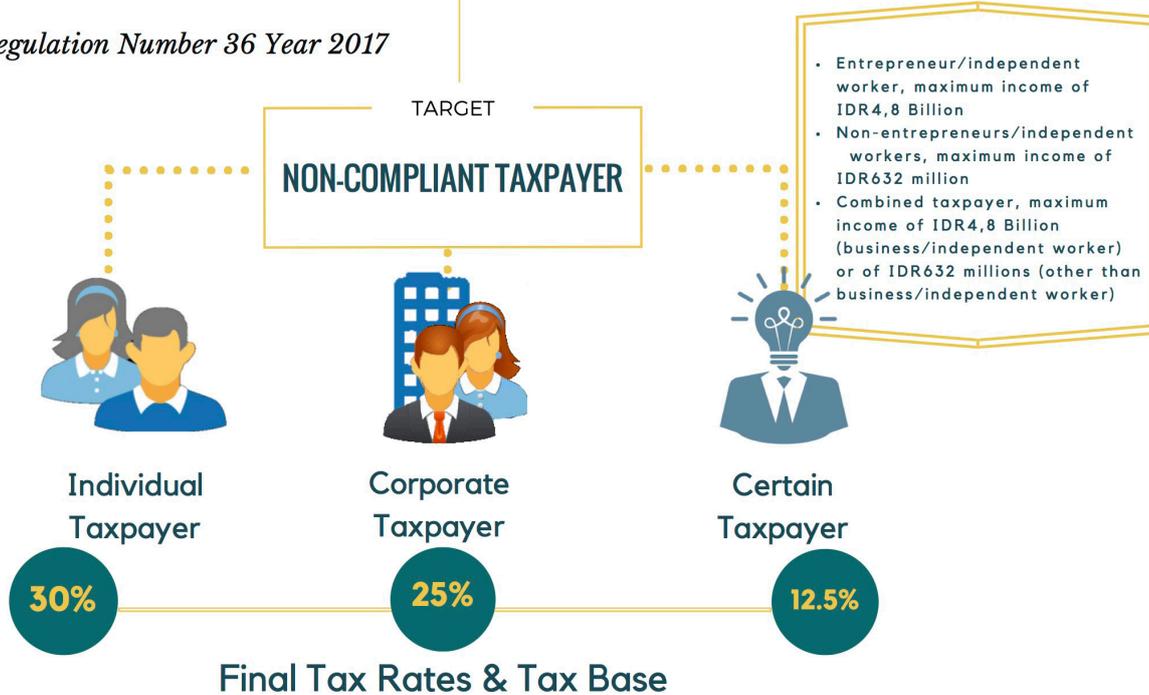
Last, the author hopes that the tax may re-function as a means of development and the people's welfare in which the imposition procedure is simple and is not burdensome.

**Short version of this article has been published in Daily Bisnis Indonesia, Thursday, November 9, 2017.*

POST-TAX AMNESTY CONSEQUENCES

Government Regulation Number 36 Year 2017

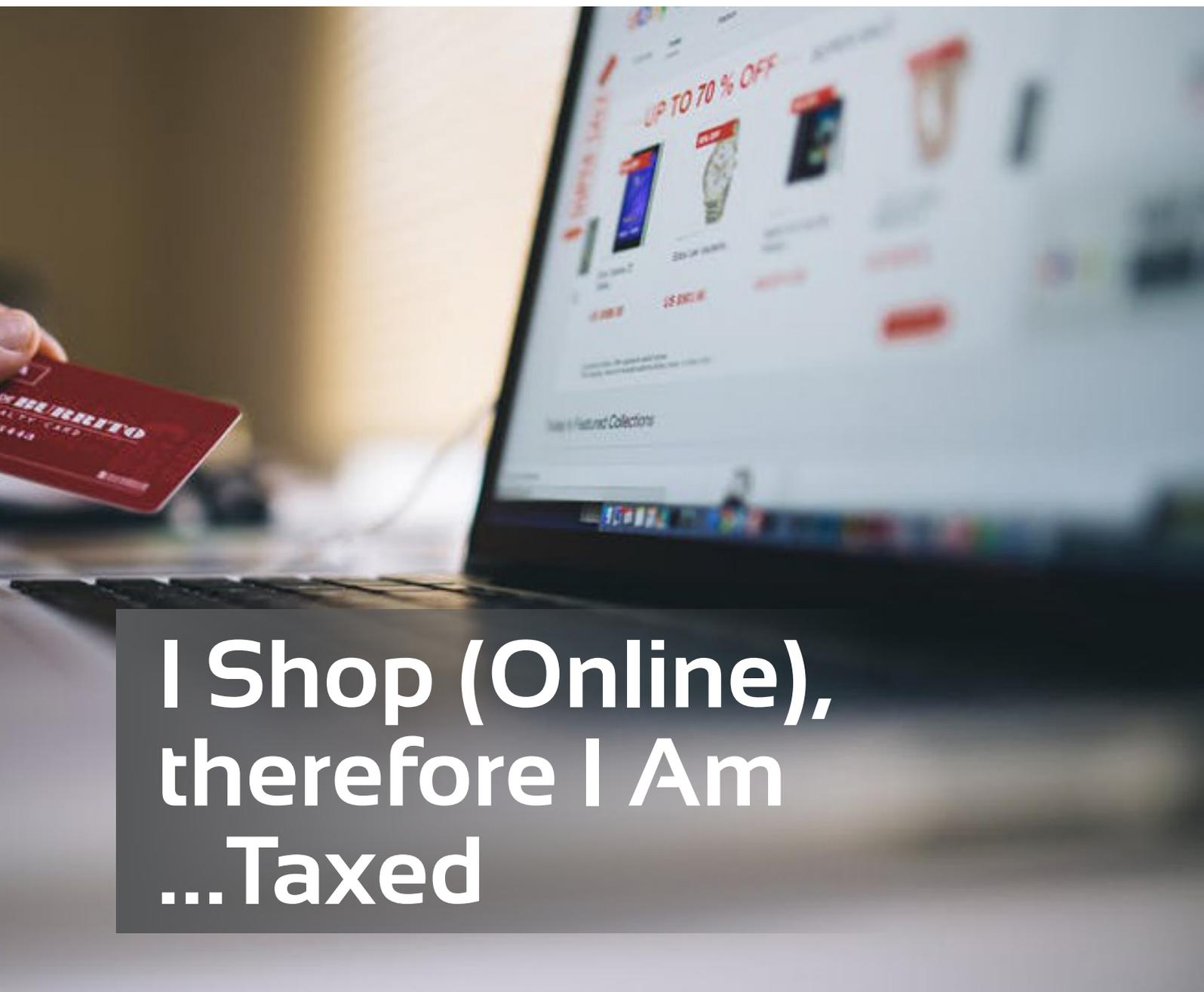
The Government affirms law enforcement after Tax Amnesty period ended, especially concerning the final tax provision on net asset of taxpayer, either those participating tax amnesty program



Flow of Supervision Process



* The flow of taxpayer supervision process based on Circular of DGT No. SE-20 / PJ / 2017



I Shop (Online), therefore I Am ...Taxed

"Cogito ergo sum. I think, therefore I am." That classical philosophy is resulted from a self-debate of Rene Descartes, a French philosopher and mathematician, as he hesitated all matters and looked for absolute certainty in 15th century. 'Mind', for Descartes, is a certain matter as the manifestation of human self-existence.

However, the development of human lifestyle seems to disprove Descartes' proverb. Shopping, for instance. For some people, particularly upper middle class, shopping is considered as a form of real self-existence in modern communication. Not only for fulfilling the needs of clothing, eating, and housing, shopping now becomes one of social interaction symbols.

Shopping also becomes an economic cycle considered as a form of people's welfare. As the representation of a state, a government uses tax to gain the economic benefit of people's interaction pattern in trading.

In line with technology development, the change of interaction pattern in market has caused problems. One of which is an online

shopping trend that creates a new style of trading in digital era. Sellers and buyers only need to touch buttons on their phone screen or merely move their mouse and type on their keyboard, as well as connect to banking wireless service network, to transfer goods and money in an instant. It is called as 'e-commerce', which makes buy-and-sell transactions easier and more efficient since face-to-face meeting is no longer required for the buyers and the sellers.

E-commerce market potential is enormous. Indonesia is even called as the largest e-commerce market in ASEAN region. It is supported by its demographic benefit (its huge number of population) in addition to its high consumptive behaviour. Hence, it is not surprising when household or private consumption

always becomes the major sources of national Gross Domestic Product (GDP).

The Ministry of Finance mentioned that transaction value of e-commerce in Indonesia in 2014 has reached the range of USD1.1 billion. Its growth is quite significant from year to year, following the rapid growth of internet usage trend.

Based on survey of Indonesian Internet Service Users Association (*Asosiasi Pengguna Jasa Internet Indonesia/APJII*) in 2016, the number of internet users in Indonesia amounted to 132.7 million people or 51.8% from the total population of 256.2 million people. The interesting fact is that around 62% of the users (82.2 million people) are browsing just for online shopping.

This digital phenomenon does not only make Indonesia an interesting online market for investors, both local and global, but also a new target for the Tax Authority to boost the state revenue. Furthermore, the emergence of digital start-ups and the presence of several global giant digital players, such as eBay, Alibaba, and Jingdong has turned Indonesia to be an online shopping paradise amid taxation system that is still left behind by the digital development.

So far, there are four types of e-commerce transactions recognized by the government. First, the activity of providing business place like internet mall, which provides place for online marketplace merchant to conduct its sales. Second, list of classified ads business models. Third, product promo or discount offering services in specific period of time (daily deals). Fourth, online retail.

Cross Border

However, Indonesian Tax Authority shall not be lulled by the great potential of e-commerce market in Indonesia if they have not supported by tools to dig it up. Instead of economic and tax potential, we consider this phenomenon as a big challenge for the Tax Authority to be able to tax it.

Moreover, there is barely any border or barrier in trading transaction in digital era. The buyers and the sellers can be in Indonesia, but the counter party is in any country in which physical presence is hard to detect. Meanwhile, money and goods or services can be transferred in a blink of an eye passing country border without being tracked by current conventional tax system.

Indonesian government has long noticed this potential and challenge. Within short time, related Authority will issue special regulations—Minister of Finance Regulation (*Peraturan Menteri Keuangan/PMK*)—to impose tax on income and profit derived by taxpayers from e-commerce market.

The PMK will only regulate the procedure in collecting tax on e-commerce transaction, without adding types or number of tax subject or object. During the process, the Directorate General of Taxes (DGT) will involve third party as the tax withholder, i.e. parties facilitating the e-commerce transaction, like online shop or courier service provider.

Several people consider e-commerce as a new potential economic sector that creates new start-ups, notably dominated by Micro, Small, and Medium Enterprises (MSME). They assume that overly aggressive tax approach will become stumbling block for the start-ups in expanding its e-commerce business.

Whereas, we should not forget that e-commerce also becomes an attraction for the global giant digital players, like eBay, Alibaba, and Jingdong, which have exercised their controls in Indonesia. It is not something impossible—even very possible—that e-commerce market in Indonesia is controlled by the small number of those giant digital players. Without any tax imposition, the concern about competition imbalance between local and global digital players may

really happen.

Prof. Jan J. P. de Goede, an expert in European and International Taxation Law from Lodz University, Poland, considered that Indonesian taxation regulations shall be adjusted in line with the digital development.

So far, the taxation basis refers to two classic models. First, it is based on sourced theory, where from the offering perspective, a company revenue is derived from the utilization of physical production equipment. Second, it is based on benefit theory, where a state can collect tax upon benefit or profit earned from utilization of goods and public services.

Besides, in digital world, the tax object is dynamic and the transaction is unseen, that flexible policy is required to tax it. This new digital business model, according to Jan, effectively reduces the taxation rights of the state. It is because the business model omits the physical presence of the company in earning its revenue. Hence, the taxation systems under those two classic theories shall be updated and adjusted keeping up with current and future conditions.

Nevertheless, he reminded, digital economic potential not only covers e-commerce. The transaction types relatively diverse, like app stores, online advertisement, cloud computing, participative networking platforms, and high speed trading payment services.

A Professor of Taxation in University of Indonesia, Prof. Dr. Gunadi, M. Sc., Ak. considers that the change of conventional consumption pattern into digital one actually brings up opportunity for the DGT to make the taxation process for business more efficient. However, that additional value is now still untapped by the Authority due to lack of preparation.

To be able to tax e-commerce transaction, the DGT is expected to develop a digital-based taxation system. Thus, every transaction made will be automatically recorded through tax payment and reporting system. Also, during a tax audit, the Tax Authority will easily track the online shopping transaction. It is because all e-commerce transactions will be recorded in the digital database.

Hence, establishing taxation system that is integrated with National Payment Gateway is a must. It can only be implemented if access to taxpayers' financial statements is no longer forbidden for the Tax Authority.

Self-assessment Dilemma

Since the implementation of taxation reform part I in 1983, the taxation system in Indonesia has given full rights to the taxpayers to calculate, pay, and report their tax obligations (self-assessment) to the Tax Authority. Previously, the tax payable amount stipulation was the sole right of the Tax Authority (official assessment).

The change in taxation system indirectly reduces the role of tax officers. Like a football formation, the attacking strategy seems to change into a defensive one.

Gunadi perceives this method to be useless in facing the dynamic digital transaction pattern and that maybe only small number of transactions are recorded in the banking system. Thus, the Tax Authority shall be more active in strengthening its defensive line, to be at least in line with the taxpayers when the transaction takes place.

It means, notably for e-commerce transaction, the self-assessment taxation system shall be adjusted to give considerable discretion for the Tax Authority, without reducing the rights of the taxpayers. Hence, any additional economic value arising from the transactions (including e-commerce) will no longer slip from tax.



MUC and Toray Group Held a Taxation Seminar

MUC Consulting Group enhanced its collaboration with PT Toray Industries Indonesia (Toray Group) by reorganizing a taxation seminar at Bidakara Hotel, Jakarta, on Tuesday, 17 October 2017.

This seminar discussed the current taxation policies, by presenting practitioners and experts in taxation from MUC.

The policies discussed were, among others: Certificate of Domicile preparation procedure, exemption from interest administration sanction, until the provision of stipulation of deemed dividend for foreign companies' shareholders (CFC Rule), financial information access for taxation purpose, and post-tax amnesty policy.

Transfer Pricing Documentation Is Still A Hot Issue

The application of new Transfer Pricing Documentation (TP Doc) format is still a problem for some Taxpayers. Until now, not all companies conducting related party transactions can apply the reporting obligation for Local File, Master File, and Country by Country Report appropriately.

Thus, MUC Consulting Group reorganized a special seminar to discuss the best implementation practices of Minister of Finance (MoF) Regulation Number 213 Year 2017.

The seminar was held in Bidakara Hotel, South Jakarta on Tuesday, 24 October 2017, led by MUC's experts in international taxation. This seminar was in accordance with MUC's mission to offer the best values for stakeholders, as well as to contribute in the socialization of Directorate General of Taxes (DGT)'s policies.



Trisakti University Students Visited MUC

Dozens of diploma students from Tax Accounting of Trisakti University visited MUC Consulting Group's office on Monday, 31 October 2017. Wearing alma mater varsity jacket, they entered office rooms of consultants in almost each floor, before it was closed by a long discussion.

This visit of Trisakti University students was not for demonstration, but for digging information regarding taxation and understanding the dynamics of professional world that will be faced later by them.

After the office tour, all students incorporated in the community of D'Generation of Tax (D'GTAX) were challenged to sharpen their knowledge on current taxation issues. The discussion led by MUC's two young professionals run interactively, so that it could stimulate active participation of almost all participants.

This activity was the continuance of GREAT Program—one of MUC's CSR activities—that was previously held on 5 October 2017 in Campus Diploma Degree of Tax Accounting of Trisakti University in the form of Briefing for Graduates of Even Semester 2016/2017. The theme brought at that time was "Future Leader", by presenting the speakers of HRD Manager and tax consultants from MUC Consulting Group, as well as Corruption Eradication Commission's officials.

