

# TAXGUIDE

*Enrich your Knowledge*

27  
Edition

## Selamat Tinggal 2021, Selamat Datang Rezim Baru Pajak Internasional

*Goodbye 2021,  
Welcome to the New  
International Tax  
Regime*





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foto: Zak

Tahun 2021 mendekati titik akhir. Namun, proses panjang transisi global akibat pandemi Covid-19 sepertinya belum juga akan berakhir.

Sudah hampir 22 bulan—sejak diumumkan WHO pada 9 Maret 2020, musim pagebluk menghantam semua lini kehidupan manusia. Selama itu pula, energi kita terkuras habis pada upaya menghadapi serangan virus yang telah mengakibatkan pelbagai krisis: kesehatan, ekonomi, sosial, demokrasi, hingga kemanusiaan.

Temuan antivirus dan program vaksinasi sejauh ini belum mampu mengatasi mutasi virus Corona. Ancaman terbaru muncul dari Afrika Selatan, tempat lahirnya Omicron—varian baru virus Corona yang dikabarkan memiliki daya sebar dan daya rusak lebih hebat dari para pendahulunya.

Pagebluk sejatinya bukan sekedar fenomena kesehatan atau kedokteran belaka. Kehadirannya telah mengubah tatanan normal, memengaruhi individu dan komunitas, serta memaksa perubahan drastis di berbagai bidang kehidupan.

Sektor perpajakan menjadi salah satu lingkup kebijakan yang mengalami perubahan signifikan. Pajak kini tidak hanya sekedar alat negara untuk mengeruk penerimaan sebesar-besarnya. Pajak juga menjadi instrumen stimulus fiskal yang sangat diandalkan di banyak negara untuk menggerakkan kembali perekonomian yang hampir luluh lantah karena pagebluk.

Disepakatinya dua pilar konsensus pajak global menjadi penanda lahirnya era baru sistem perpajakan internasional. Momen yang membuka mata dunia akan pentingnya upaya bersama meredam aksi pengalihan

keuntungan dan erosi basis pajak (*Base Erosion and Profit Shifting/BEPS*) yang semakin masif di era digital.

Sementara di Indonesia, rezim perpajakan mengalami bongkar-pasang kebijakan selama hampir dua tahun terakhir. Berbekal paket undang-undang sapu jagat (*Omnibus Law*), peran pajak mengalami perubahan luar biasa. *Omnibus law* terakhir adalah Undang-Undang Harmonisasi Perpajakan (HPP). Terbit pada medio 2021, UU HPP menjadi penanda transformasi kebijakan perpajakan Indonesia besar-besaran mulai tahun 2022.

TaxGuide edisi ke-27 ini akan mengurai secara detil apa saja reformasi perpajakan yang dilakukan di tingkat nasional maupun global. Kesiapan Indonesia dalam mengadopsi solusi 2 pilar arsitektur global akan menjadi pertanyaan besar.

Apakah harmonisasi peraturan perpajakan sudah mengakomodir konsensus global tersebut? Seberapa kuat UU HPP mampu mengantisipasi berbagai tantangan perpajakan yang semakin kompleks di masa depan?

Termasuk tantangan hukum, yang baru saja menampar keras para perancang *omnibus law*, menyusul putusan Mahkamah Konstitusi yang menyatakan Undang-Undang Cipta Kerja inkonstitusional. Insan pajak sangat perlu untuk mengamati dan mengawal implementasinya.

Akhir kata, selamat tinggal tahun 2021 dengan segala dinamikanya. Dan, selamat datang tahun 2022 dengan segala tantangan yang masih samar di mata.

Wahyu Nuryanto

*The year 2021 will come to an end. However, the long process of global transition due to the Covid-19 pandemic does not seem to be over yet.*

*It has been almost 22 months—since the WHO announced on March 9, 2020, the pandemic season has struck every line of human life.*

*During this period, our energy has been drained of efforts to deal with the virus attack that has resulted in various crises: health, economic, social, democratic, to humanitarian.*

*The findings of antivirals and vaccination programs so far have not been able to overcome corona virus mutations. The latest threat comes from South Africa, the birthplace of Omicron—a new variant of the Corona virus that is rumored to be more dispersed and destructive than its predecessors.*

*Pandemic is not just a mere health or medical phenomenon. Its presence has changed the normal order, affected individuals and communities, and forced drastic changes in many areas of life.*

*The tax sector is one of the scopes of policy that has undergone significant changes. Taxes are no longer merely a tool of the state to generate as much revenue as possible. Taxes are also a very reliable fiscal stimulus instrument in many countries to revive the economy that was almost devastated by the pandemic.*

*The agreement on the two pillars of the global tax consensus marked the birth of a new era of the international taxation system. The moment that opened the*

*world's eyes to the importance of joint efforts to reduce the action of profit diversion and the erosion of the tax base (Base Erosion and Profit Shifting / BEPS) which is increasingly massive in the digital era.*

*Meanwhile in Indonesia, the tax regime has undergone several policy overhauls, over the last two years. Armed with the Omnibus Law, the role of taxes has undergone tremendous changes.*

*The last omnibus law is the Harmonized Tax Law (HPP Law). Published in mid-2021, the HPP Law marks a major transformation of Indonesia's tax policy starting in 2022.*

*This 27th edition of TaxGuide will elaborate in detail what tax reforms that have been carried out at the national and global levels. Indonesia's readiness to adopt the two pillars solution of global tax architecture will be a big question.*

*Has the harmonization of tax regulations accommodated the global consensus? To what extent is the HPP Law capable of anticipating increasingly complex tax challenges in the future?*

*This includes the legal challenge, which has just hit the omnibus law lawmakers hard, following the Constitutional Court's decision that declared the Job Creation Law unconstitutional. Taxpayers really need to observe and monitor its implementation.*

*At last, goodbye 2021 with all its dynamics. And, welcome to 2022 with all the challenges that are still blurry.*

Wahyu Nuryanto

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# Menguji Kesiapan Indonesia Mengadopsi 2 Pilar Arsitektur Pajak Global

*Is Indonesia Ready to Adopt the Two-Pillar of Global Tax Architecture?*



**Zulhanief Matsani**

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Dalam rangka meredam aksi pengalihan keuntungan dan menghindari erosi basis pajak (*Base Erosion and Profit Shifting/BEPS*) sebanyak 134 negara mendukung reformasi pajak internasional. Terutama terkait implementasi dua pilar solusi dalam menghadapi tantangan dan dinamika ekonomi digital mulai tahun 2023.

Konsensus global yang diinisiasi oleh OECD dan G20 tersebut tertuang dalam laporan berjudul *Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalization of the Economy*, yang terbit Oktober 2021.

## Pilar 1: Hak Pemajakan

Ada empat poin kesepakatan global dalam Pilar 1.

Pertama, hak pemajakan bagi yurisdiksi atau negara sumber atau lokasi pemasaran. Dalam hal ini, setiap perusahaan multinasional yang memiliki peredaran usaha secara global di atas 20 miliar euro harus mengalokasikan kembali lebih dari 25% keuntungannya untuk dibagikan kepada yurisdiksi tempat pelanggan atau pengguna jasanya berada.

Kedua, meningkatkan kepastian pajak melalui penyelesaian sengketa secara wajib dan mengikat (*mandatory and binding dispute resolution*) dengan pengaturan pilihan (*an elective regime*) guna mengakomodasi negara berkapasitas rendah.

Ketiga, penghapusan dan penghentian pajak atas jasa digital (*Digital Services Taxes*) dan pajak serupa lainnya yang relevan.

Keempat, penyederhanaan

aturan penerapan prinsip kewajaran dalam keadaan tertentu, terutama berfokus pada negara-negara berkapasitas rendah.

## Pilar 2: Pajak Minimum Global

Kemudian di Pilar 2, ada beberapa poin penting yang disepakati negara-negara G20 dan OECD.

Pertama, menerbitkan aturan *Global Anti-Base Erosion (GloBE)* yang mensyaratkan penerapan pajak penghasilan (PPH) korporasi dengan tarif minimum sebesar 15%. Pajak minimal tersebut menyasar semua perusahaan multinasional dengan peredaran usaha lebih dari 750 juta Euro setahun.

Kedua, mensyaratkan semua yurisdiksi—yang tarif PPh badan atas bunga, royalti, dan pembayaran lain kurang dari 9%—tunduk terhadap peraturan pajak (*Subject to Tax Rule*). Kepatuhan ini harus dituangkan dalam perjanjian bilateral dengan negara berkembang anggota *Inclusive Framework* agar tidak disalahgunakan.

Ketiga, mengakomodasi insentif pajak hanya untuk kegiatan bisnis yang substansial.

## Respons Indonesia

Konsensus global ini merupakan keberhasilan diplomasi multilateral untuk mengatasi praktik BEPS dan perang tarif pajak (*race to the bottom*) yang tak sehat.

Indonesia merupakan salah satu dari 134 negara pendukung yang pastinya terdampak reformasi pajak

*To curb Base Erosion and Profit Shifting (BEPS) actions, as many as 134 countries support international tax reform. The reform is especially related to the implementation of a two-pillar solution in facing the challenges and dynamics of the digital economy starting in 2023.*

*The global consensus initiated by the Organisation for Economic Co-operation and Development (OECD) and the G20 is contained in a report entitled Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalization of the Economy, published in October 2021.*

## Pillar 1: Taxing Rights

*There are four points of a global agreement in Pillar 1.*

*First, the taxation rights for the source jurisdiction or country, or the marketing location. In this case, every multinational company that has a global revenue of more than €20 billion must reallocate more than 25% of its profits to be distributed to the jurisdiction where its customers or service users are located.*

*Second, the increase of tax certainty through mandatory and binding dispute resolution with an elective regime to accommodate low-capacity countries.*

*Third, the abolition and termination of Digital Services Taxes (DST) and other relevant taxes.*

*Fourth, the simplification of the rules for applying the arm's length principle in certain circumstances,*

*especially focusing on low-capacity countries.*

## Pillar 2: Global Minimum Tax

*In Pillar 2, some key points were agreed upon by G20 and OECD countries.*

*First, issuing the Global Anti-Base Erosion (GloBE) regulation which requires the application of corporate income tax (CIT) with a minimum rate of 15%. The minimum tax targets all multinational companies with a revenue of more than €750 million a year.*

*Second, requiring all jurisdictions—where the CIT rate on interest, royalties, and other payments is less than 9%—to be subject to tax rule. To avoid any misuse, the compliance must be outlined in bilateral agreements with developing countries that are the members of the Inclusive Framework.*

*Third, accommodating tax incentives only for substantial business activities.*

## Indonesia's Response

*The global consensus appears as a success of multilateral diplomacy in overcoming the practice of BEPS and an unfair tax rate war (race to the bottom).*

*As one of the 134 countries, Indonesia is certainly affected by global tax reform. All the more, Indonesia is one of the largest markets for goods and services in the world, with the right of tax allocation on the income of*





foto: pexel

internasional ini. Terlebih, Indonesia merupakan salah satu pasar barang dan jasa terbesar di dunia yang mendapatkan hak alokasi pemajakan atas penghasilan perusahaan multinasional.

Pertanyaannya, bagaimana Indonesia mengadaptasi arsitektur pajak internasional serta implikasinya terhadap regulasi domestik?

Terkait pilar 1, fokus utama Indonesia adalah menyikapi konsensus pajak digital secara global. Pasa aspek PPN, untuk menciptakan *level of playing field* yang sama antara pelaku usaha domestik dan asing, pajak menasar penyerahan JKP dan BKP tidak berwujud melalui perdagangan melalui sistem elektronik (PMSE) seperti *streaming* musik dan film, *online advertising*, serta *online marketplace*.

Kebijakan PPN digital Indonesia relatif tidak menyalahi konsensus internasional. Sebab, pemungutan PPN hanya menasar barang dan jasa yang dikonsumsi di dalam negeri tanpa melihat dari

mana barang dan/atau jasa tersebut berasal (*destination principle*). Kebijakan ini juga memberikan kesetaraan bagi penyedia BKP tidak berwujud atau JKP dalam negeri yang lebih dahulu dikenakan PPN.

Sementara dari aspek PPh, Indonesia berkomitmen untuk mengenakan pajak atas transaksi elektronik sesuai dengan azas persamaan (*level of playing field*). Namun, implementasinya masih harus menunggu jadwal konsensus global (2023).

Setidaknya, Pemerintah Indonesia telah menyiapkan dua skenario pemajakan atas penghasilan perusahaan digital global untuk disuarakan dalam Pertemuan Presiden G20 tahun 2022.

Skenario pertama adalah jika terjadi konsensus dan panduan teknis pelaksanaan sudah tersedia, Indonesia akan mengikuti pendekatan multilateralisme. Secara teknis, Indonesia akan mengadopsi *best practices* yang dihasilkan oleh konsensus

*multinational companies.*

*The question is, how will Indonesia adapt the international tax architecture, and what are the implications for domestic regulations?*

*Regarding Pillar 1, Indonesia's main focus is to address the digital tax consensus globally.*

*In the Value Added Tax (VAT) aspect, to create an equal level of playing field between domestic and foreign businesses, the tax targets the delivery of intangible taxable services and goods via trade through electronic systems (perdagangan melalui sistem elektronik/PMSE) such as music and films streaming, online advertising, and online marketplaces.*

*Indonesia's digital VAT policy does not breach the international consensus. After all, the collection of VAT only targets goods and services consumed domestically regardless of where the goods and/or services come from (destination principle). This policy also provides equality for providers of domestic*

*intangible taxable goods or services as they are subject to VAT earlier.*

*From the income tax aspect, Indonesia is committed to imposing taxes on electronic transactions in accordance with the level of playing field principle. However, its implementation still has to wait for the global consensus schedule (2023).*

*At least, the Government of Indonesia has prepared two scenarios of taxation on the income of global digital companies to be delivered at the G20 Presidential Meeting in 2022.*

*The first scenario is that once the consensus is reached and the technical guidance on the implementation is available, Indonesia will follow a multilateralism approach. Technically, Indonesia will adopt the best practices resulting from the global consensus.*

*If otherwise occurred, however, a unilateral approach would be an alternative scenario. Under this scenario, Indonesia will unilaterally impose an*

global tersebut.

Namun jika konsensus tidak tercapai, pendekatan *unilateral approach* akan menjadi skenario alternatif pemajakan. Yakni, Indonesia akan mengenakan pajak transaksi elektronik (PTE) secara sepihak menggunakan regulasi domestik yang sudah disiapkan.

OECD sejatinya tetap memberikan ruang bagi setiap otoritas pajak untuk memberlakukan kebijakan unilateral. Misalnya, berdasarkan prinsip kehadiran ekonomi secara signifikan yang diberlakukan Indonesia dan Israel, *diverted profit tax* di Inggris dan Australia, serta *digital service tax* (DST) di Uni Eropa (UE), Kanada, Meksiko, Brazil dan Turki.

Pada perkembangannya, OECD akhirnya menerbitkan *proposal unified approach*—dengan harapan konsensus global dapat dicapai sesegera mungkin—untuk memberikan

otoritas dan hak pemajakan baru bagi negara pasar tanpa berdasar pada keberadaan fisik (*physical presence*).

Terkait pilar 2, pembahasan berfokus pada penurunan tarif PPh Badan Indonesia dari 25% menjadi 22%. Posisi tarif tersebut cukup kompetitif dan masih di atas batas tarif minimum yang disepakati secara global (15%).

Demikian pula dengan *Subject to Tax Rule*, Indonesia tidak dalam posisi yang menerapkan tarif di bawah konsensus. Bahkan, Indonesia juga mulai merevisi Perjanjian Penghindaran Pajak Berganda (P3B) untuk penerapan *Multilateral Instrument on Tax Treaty* (MLI). Antara lain dengan menginisiasi *principal purpose test*, prinsip terbaru yang akan dimasukkan dalam *tax treaty* Indonesia dan UEA serta direncanakan akan diterapkan pada P3B dengan negara lainnya.

Terakhir, agar penerapan Pilar 1 dan 2 dapat berjalan baik, setidaknya terdapat tiga rekomendasi yang harus diperhatikan (N. Altenburg & K.

*electronic transaction tax (pajak transaksi elektronik/PTE) using domestic regulations that have been prepared.*

*The OECD still makes room for any tax authority to enact unilateral policies, indeed. For example, policies based on the principle of significant economic presence imposed by Indonesia and Israel, equalization levy in India, diverted profit tax in the UK and Australia, and DST in the European Union (EU), Canada, Mexico, Brazil, and Turkey.*

*In its development, the OECD finally issued a proposal for a unified approach—with the hope that a global consensus could be reached as soon as possible—to give new taxing authorities and rights to market countries without relying on physical presence.*

*Related to Pillar 2, the discussion focused on reducing the Indonesian CIT rate from 25% to 22%.*

*The rate position is quite competitive and still above the globally agreed minimum rate limit (15%).*

*Similarly with the Subject to Tax Rule, Indonesia is not in a position to apply a rate below the consensus. In fact, Indonesia has started to revise the Tax Treaty (Perjanjian Penghindaran Pajak Berganda/P3B) for the implementation of the Multilateral Instrument on Tax Treaty (MLI). Among other things, the revision starts by initiating a principal purpose test, the latest principle that will be included in the tax treaty of Indonesia and the United Arab Emirates (UAE) and is planned to be applied to tax treaties with other countries.*

*Lastly, for the implementation of Pillars 1 and 2 to work well, there are at least three recommendations that must be considered (N. Altenburg & K. Schlucke, 2021).*

*First, the regulations related to sourcing rules must be clear, as well as applied and documented with the*



Schlucke, 2021).

Pertama, pengaturan terkait *sourcing rules* harus jelas serta diterapkan dan didokumentasikan dengan data identifikasi perusahaan multinasional yang akan dipajaki.

Kedua, risiko pajak berganda harus dikurangi seminimal mungkin dengan aturan yang jelas dan mudah diterapkan wajib pajak maupun fiskus. Misalnya, aturan terkait pemotongan pajak dan penghitungan pendapatan pada lawan transaksi atas jenis penghasilan yang sama.

Ketiga, untuk menciptakan kepastian hukum, diperlukan komitmen yang jelas dari negara peserta terkait proses penyelesaian sengketa pajak di arbitrase internasional yang mudah dan efisien, termasuk komitmen jangka waktu penyelesaian.

Kemudian, G20/OECD menyatakan bahwa *value creation* menggantikan kehadiran fisik (*physical presence*) sebagai *proxy* tautan ekonomi bagi setiap yurisdiksi untuk dapat mengenakan pajak. Namun, bagaimana memastikan prinsip *income inclusion rules* tidak menghambat kedaulatan masing-masing negara dalam memberikan insentif guna menarik investasi dan tetap berfokus pada substansi *value creation*.

Secara umum, penerapan

konsensus global memerlukan komitmen dari setiap negara anggota, dengan batasan waktu implementasi yang ketat sesuai dengan jadwal yang telah disusun. Indonesia tampaknya sudah siap beradaptasi dan mengimplementasikannya.

Terkait pilar 1, Indonesia telah mengadopsi penerapan pajak digital yang akan mengikuti konsensus global. Di sisi lain, Indonesia juga telah mengenakan PPN sesuai dengan prinsip destinasi yang tidak melanggar kesepakatan internasional. Pada aspek PPh, sebagai antisipasi tidak tercapainya konsensus internasional, Indonesia telah menyiapkan aturan terkait Pajak Transaksi Elektronik sejak tahun 2020.

Terkait pilar 2, Indonesia beradaptasi dengan menurunkan tarif PPh menjadi 22% atau masih di atas standar minimum global sebesar 15%. Bahkan dalam UU HPP, Indonesia membatalkan rencana penurunan tarif PPh tahap kedua menjadi 20% mulai tahun 2022.

Tinggal kita tunggu saja implementasinya di lapangan akan seperti apa.

*\*Artikel ini telah terbit di Kumparan, 25 Oktober 2021*

*identification data of multinational companies to be taxed.*

*Second, the risk of double taxation must be reduced to a minimum with clear and easy-to-implement rules for taxpayers and tax authorities. For example, rules regarding withholding taxes and calculating income on counterparties on the same type of income.*

*Third, to create legal certainty, a clear commitment from participating countries is needed regarding an easy and efficient process of resolving tax disputes in international arbitration, including a commitment period for settlement.*

*Then, the G20/OECD stated that value creation replaces physical presence as a proxy for economic links for each jurisdiction to be able to impose taxes. The issue, however, is how to ensure that the principle of income inclusion rules does not hinder the sovereignty of each country in providing incentives to attract investment and staying focused on the substance of value creation.*

*In general, the implementation of global consensus requires commitment from each country member, with a*

*strict implementation time limit according to the schedule that has been prepared. For this, Indonesia seems ready to adapt and implement it.*

*Regarding Pillar 1, Indonesia has adopted the application of a digital tax that will follow the global consensus. On the other hand, Indonesia has also imposed a VAT according to the destination principle that does not violate international agreements. For the income tax aspect, as anticipation that the international consensus cannot be achieved, Indonesia has prepared regulations related to PTE since 2020.*

*Regarding Pillar 2, Indonesia has adapted by lowering the income tax rate to 22% or still above the global minimum standard of 15%. More so, in the Harmonized Tax Law (HPP Law), Indonesia will cancel the planned reduction of the second phase of Income tax rates to 20% starting in 2022.*

*We just have to wait and see how the implementation will look like in reality.*

*\*The article was published in Kumparan, on 25 October 2021*

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We are a registered tax consultant (C), providing alternative solutions in tax administration and planning. Since 2008, as a Tax Consultant in Surabaya, we have contributed to improving our clients' competitive advantages by focusing their efforts on key businesses. "Growing with clients" becomes our desire and objective in providing the best solution as well as making better tax compliance in Indonesia. We strive to be consultants who uphold the ethical value in business by complying with the regulations set by the government. This is what we aspire to in handling all clients in doing their businesses and fulfilling their obligations as taxpayers. Providing a one-stop-service in taxation and finance is our priority. Thus, we hire professionals as consultants for the best quality so as to provide the best solution for clients in solving their taxation problems

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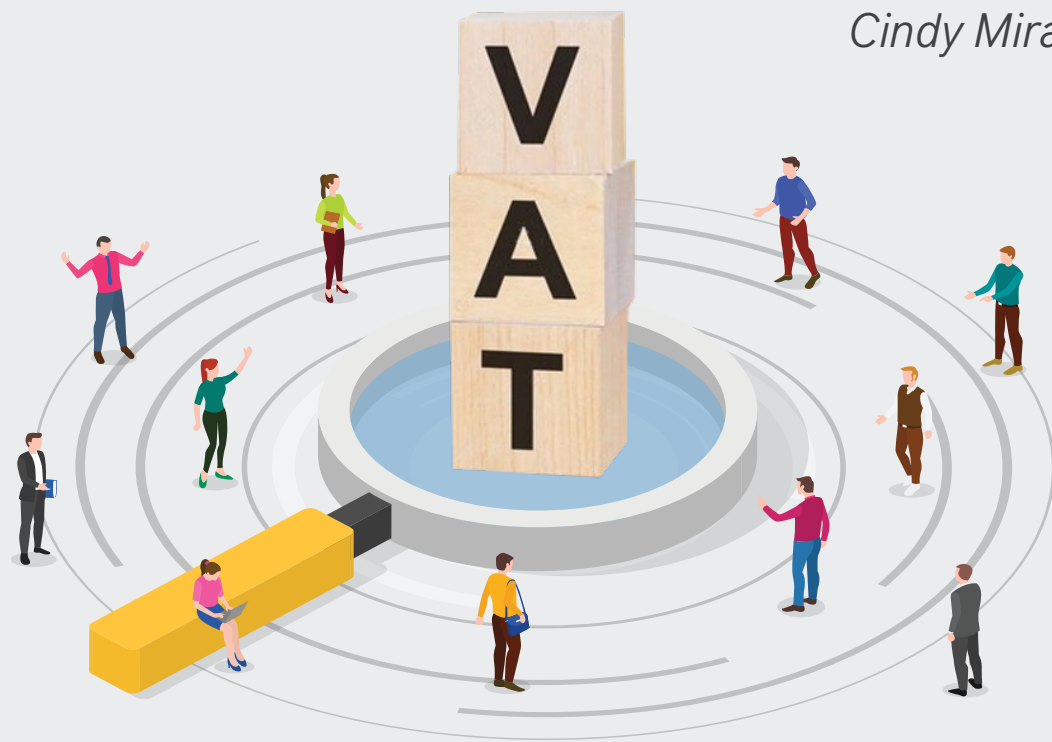


# Potensi Masalah di Balik Perluasan Objek PPN

## Potential Problems Behind the Expansion of the VAT Object



Cindy Miranti



Wajib pajak harus hati-hati dengan perluasan objek pajak pertambahan nilai (PPN). Sebab, ada potensi masalah di balik kebijakan ini. Terutama dengan berubahnya kriteria barang dan jasa yang selama ini "tidak terutang" pajak menjadi barang/jasa strategis

yang "dibebaskan" pajak. Pemerintah melalui Undang-Undang Harmonisasi Peraturan Perpajakan menghapus sejumlah barang dan jasa dari *negative list* atau daftar tidak terutang Pajak

*Taxpayers need to be cautious with the expansion of the object of Value Added Tax (VAT). Because there are potential problems behind the policy. Particularly with the change in the criteria for goods and services that have been "not*

*payable" to become strategic goods/services that are "exempt" from taxes. The government through the Harmonized Tax Law (HPP Law) removed a number of goods and services from the*

Pertambahan Nilai (PPN). Tujuannya adalah memperluas basis pemajakan atau meningkatkan penerimaan pajak.

Ada 13 item di Pasal 4A UU PPN yang dicoret dari *negative list* berdasarkan UU HPP, yaitu: Meskipun dihapus, beberapa item seperti kebutuhan pokok, jasa keuangan, jasa asuransi, jasa kesehatan, dan jasa pendidikan dikategorikan ulang sebagai barang dan jasa strategis yang direncanakan mendapatkan fasilitas pembebasan PPN.

Menjadi ambigu karena secara substansi sebenarnya hampir sama. Barang dan jasa yang berubah status dari "tidak

terutang" menjadi "dibebaskan" toh sama-sama tetap tidak dikenakan PPN.

Meskipun substansinya hampir sama, tetapi secara administrasi justru berpotensi semakin merepotkan wajib pajak maupun otoritas pajak. Potensi permasalahan itu mengemuka dalam *Focus Group Discussion* (FGD) yang diselenggarakan MUC Consulting secara daring, Senin (18/10/2021).

### Faktur Pajak

Antara lain terkait kewajiban menerbitkan faktur pajak bagi pelaku usaha yang selama ini produk barang atau jasanya masuk dalam *negative list* atau tidak

*negative list or the list of VAT not payable. The goal is to expand the tax base or increase tax revenue.*

*There are 13 items in Article 4A of the VAT Law that were omitted from the negative list based on the HPP Law, namely:*

*Although omitted, some items such as staple goods, financial services, insurance services, health services, and educational services are re-categorized as strategic goods and services that are planned to get VAT exemption facilities.*

*That may be ambiguous*

*because the substance is practically the same. Goods and services that change status from "not payable" to "exempt" are equally not subject to VAT.*

*Although the substance is quite similar, administratively it has the potential to be more troublesome for taxpayers and tax authorities.*

*These potential problems surfaced in a Focus Group Discussion (FGD) organized by MUC Consulting online, Monday (18/10/2021).*

### Tax Invoice

*Among other things, related to*

1.	barang hasil pertambangan atau hasil pengeboran yang diambil langsung dari sumbernya;
2.	barang kebutuhan pokok yang sangat dibutuhkan oleh rakyat banyak;
3.	jasa pelayanan kesehatan medis;
4.	jasa pelayanan sosial;
5.	jasa pengiriman surat dengan perangko;
6.	jasa keuangan;
7.	jasa asuransi;
8.	jasa pendidikan;
9.	jasa penyiaran yang tidak bersifat iklan;
10.	jasa angkutan umum di darat dan di air serta jasa angkutan udara dalam negeri yang menjadi bagian yang tidak terpisahkan dari jasa angkutan udara luar negeri;
11.	jasa tenaga kerja;
12.	jasa telepon umum dengan menggunakan uang logam; dan
	jasa pengiriman uang dengan wesel pos.

1.	<i>mining products or drilling products taken directly from the source;</i>
2.	<i>staple goods that are needed by many people;</i>
3.	<i>medical health services;</i>
4.	<i>social services;</i>
5.	<i>mail delivery service with stamp ;</i>
6.	<i>financial services;</i>
7.	<i>insurance services;</i>
8.	<i>educational services;</i>
9.	<i>non-advertising broadcasting services;</i>
10.	<i>public transportation services on land and in water as well as domestic air transportation services which are an inseparable part of foreign air transportation services;</i>
11.	<i>labor services;</i>
12.	<i>public telephone services using coins; and</i>
	<i>money remittance service by postal money order.</i>



terutang PPN. Dengan dihapusnya *negative list* dan berubahnya status menjadi barang kena pajak (BKP) atau jasa kena pajak (JKP) maka ada kewajiban memungut PPN dan menerbitkan faktur pajak.

Implikasi secara administratif ini akan menjadi "pekerjaan rumah" yang harus diantisipasi oleh Pengusaha Kena Pajak (PKP), terutama yang produk barang atau jasanya dicoret dari *negative list*. Seperti produsen barang kebutuhan pokok, penyedia jasa pelayanan medis, jasa pelayanan sosial, jasa keuangan, jasa pendidikan, jasa asuransi, dan jasa tenaga kerja.

Selama ini wajib pajak di sektor usaha tersebut hanya perlu menyampaikan total nilai penyerahan yang tidak terutang pajak di SPT PPN. Dengan berlaku UU HPP maka ke depannya wajib pajak harus menerbitkan faktur pajak.

Ini akan menjadi beban kepatuhan baru bagi wajib pajak dan berdampak cukup serius terhadap iklim kemudahan berusaha di Indonesia. Sebab, membuat dan menerbitkan faktur pajak untuk transaksi yang tak sedikit membutuhkan waktu dan ketelitian yang tinggi.

Selain tidak boleh telat menerbitkan faktur pajak, kode faktur juga tidak boleh keliru. Otoritas pajak menetapkan kode faktur yang berbeda untuk transaksi penyerahan barang/jasa yang mendapatkan fasilitas dibebaskan (faktur 08) dan yang tidak atau normal (faktur 01). Atas keterlambatan atau kesalahan menerbitkan faktur pajak ada sanksi denda 1% dari harga jual.

## Selama ini wajib pajak di sektor usaha tersebut hanya perlu menyampaikan total nilai penyerahan yang tidak terutang pajak di SPT PPN. Dengan berlaku UU HPP maka ke depannya wajib pajak harus menerbitkan faktur pajak.

Kecuali, pemerintah memutuskan lain nanti, misalnya, dengan tidak mewajibkan faktur pajak bagi pengusaha kena pajak (PKP) yang produk barang dan jasanya "dibebaskan" PPN.

### Pengkreditan Pajak

Sebenarnya ada satu jenis fasilitas lagi terkait kebijakan PPN, yakni "tidak dipungut" pajak. Fasilitas ini memang tidak masuk dalam revisi peraturan perpajakan dalam UU HPP.

Dengan demikian, ada tiga pendekatan dalam rezim PPN Indonesia, yakni "tidak terutang", "tidak dipungut", dan "dibebaskan" pajak.

Sekilas ketiga frasa tersebut sama saja: tidak kena PPN. Namun, bagi wajib pajak masing-masing frasa memiliki

*the obligation to issue tax invoices for business actors whose goods or services have been included in the negative list or are not payable VAT.*

*By eliminating the negative list and changing the status to taxable goods (BKP) or taxable services (JKP), there is an obligation to collect VAT and issue tax invoices. This administrative implication will be "homework" that must be anticipated by the VAT-Registered Persons (PKP), especially those whose goods or services are omitted from the negative list. Such as producers of staple goods, providers of medical services, social services, financial services, educational services, insurance services, and labor services.*

*So far, taxpayers in the business sector only need to submit the total value of transfer that is not tax payable in the VAT return. With the enactment of the HPP Law, in the future taxpayers must issue tax invoices.*

*This will be a new compliance burden for taxpayers and have a serious impact on the ease of doing business in Indonesia. Because, making and issuing tax invoices for transactions that are not small in number, requires time and high accuracy.*

*In addition to not being late in issuing a tax invoice, the invoice code should also not be false either. The tax authority sets a different invoice code for goods/services transfer transactions that get exemption facilities (invoice 08) and those that are not or normal (invoice*

## So far, taxpayers in the business sector only need to submit the total value of transfer that is not tax payable in the VAT return. With the enactment of the HPP Law, in the future taxpayers must issue tax invoices.

*01). For delays or errors in issuing tax invoices, there is a penalty of 1% of the selling price.*

*Unless, the government decides otherwise, for example, by not requiring tax invoices for VAT-Registered Persons whose goods and services are "exempt" from VAT.*

### Tax Credit

*Actually, there is one more type of facility related to the VAT policy, that is "not-collected tax". This facility is not included in the revision of tax regulations in the HPP Law. Thus, there are three approaches in Indonesia's VAT regime, those are "not payable", "not collected", and "exempt" taxes.*

implikasi yang berbeda. Terutama menyangkut kewajiban menerbitkan faktur pajak dan pengkreditan pajak masukan.

"Tidak terutang" dalam rezim PPN Indonesia berarti tidak kena pajak dan tidak diwajibkan membuat faktur pajak. Dalam hal ini, wajib pajak tidak dapat mengkreditkan pajak masukannya.

Sementara itu, PPN "tidak dipungut" dan "dibebaskan" adalah fasilitas dari pemerintah yang sama-sama tidak mengenakan pajak atas barang atau jasa yang seharusnya terutang PPN. Namun, pengusaha kena pajak (PKP) yang menerima kedua fasilitas tersebut diwajibkan menerbitkan faktur pajak setiap melakukan penyerahan barang atau jasa.

Bedanya, PKP penerima fasilitas "tidak dipungut" PPN dapat mengkreditkan pajak masukan. Sedangkan, PKP penerima fasilitas "dibebaskan" PPN tidak dapat mengkreditkan pajak masukan.

Dengan tidak dapat dikreditkannya pajak masukan,

maka harga jual produk atau jasa berpotensi naik. Lazimnya, pengusaha cenderung akan melimpahkan beban pajak ini ke konsumen.

Dengan demikian, penyesuaian objek PPN dapat berimplikasi ganda. Pertama, PKP dituntut menerbitkan faktur pajak, yang jika tidak patuh atau terlambat menunaikan akan dikenakan sanksi administratif berupa denda 1% dari harga jual.

Kedua, beban ekonomi konsumen berpotensi bertambah akibat pajak masukan yang tidak dapat dikreditkan atas penyerahan barang/jasa yang "dibebaskan" PPN.

Jadi, wajib pajak harus hati-hati dengan perluasan objek PPN karena ada implikasi serius yang akan menyertai. Terutama dengan berubahnya kriteria barang dan jasa yang selama ini "tidak terutang" pajak menjadi barang/jasa strategis yang "dibebaskan" pajak.

*\*\*)* *Versi singkat tulisan ini telah terbit di Kompas.com, 1 November 2021.*

*At first glance, these three phrases look similar: not subject to VAT. However, for taxpayers each phrase has different implications. Primarily regarding the obligation to issue tax invoices and input tax credits.*

*"Not payable" in the Indonesian VAT regime means that it is not taxable and is not required to make a tax invoice. In this case, the taxpayer cannot credit the input tax.*

*Meanwhile, "not collected" and "exempt" VAT are facilities from the government that both do not impose taxes on goods or services that should be subject to VAT. However, VAT-registered persons who receive these two facilities are obliged to issue a tax invoice every time they do goods or services transfers.*

*The difference is that VAT-Registered Persons who receive the "not collected" VAT facility can credit the input tax. Meanwhile, those who are recipients of VAT "exempt" facilities cannot credit input tax.*

*If the input tax cannot be credited, the selling price of*

*the product or service has the potential to rise. Typically, employers tend to pass on this tax burden to consumers.*

*Thus, the adjustment of the VAT object can have two implications. First, VAT-Registered Persons are required to issue a tax invoice, which if they do not comply or are late in fulfilling it will be subject to administrative sanctions in the form of a fine of 1% of the selling price.*

*Second, the consumer's economic burden has the potential to increase due to input taxes that cannot be credited on the transfer of goods/services that are VAT "exempt".*

*So, taxpayers must be careful with the expansion of the VAT object because there are serious implications that will go along with it. Especially with the change in the criteria for goods and services that have been "not payable" to become strategic goods/services that are "exempt" from taxes.*

*\*\*)* *A short version of the article was published in Kompas.com, on 1 November 2021.*



# POIN PENTING HARMONISASI PERATURAN PERPAJAKAN

## Key Points of The Harmonized Tax Law

Pemerintah dan legislatif menuntaskan pembahasan amandemen paket Undang-Undang Perpajakan dengan mengesahkan Undang-Undang Harmonisasi Peraturan Perpajakan (HPP) dalam Rapat Paripurna DPR, Kamis (7/10/2021).

Amandemen dan harmonisasi melalui skema Omnibus Law ini menyangkut UU Ketentuan Umum dan Tata Cara Perpajakan (KUP); UU Pajak Penghasilan (PPh); UU Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah (PPN & PPnBM); serta UU Cukai.

Berikut poin-poin penting UU HPP:

### 1. Single Identity Number, NIK Gantikan NPWP

Salah satu inisiatif baru adalah difungsikannya Nomor Induk Kependudukan (NIK) sebagai Nomor Pokok Wajib Pajak (NPWP) bagi pembayar pajak orang pribadi dalam negeri.

### 2. Tarif PPN Naik, Tarif Khusus Menyusul

Tarif umum PPN akan naik bertahap mulai tahun depan, dari 10% menjadi 12%. Tahap pertama, tarif PPN naik menjadi 11% per April 2022, lalu kembali naik jadi 12% paling lambat Januari 2025.

### 3. 13 Barang & Jasa Tak Lagi Bebas Pajak

Pemerintah dan DPR juga sepakat untuk menghapus jenis barang dan jasa tertentu yang selama ini tidak dikenakan PPN, antara lain barang kebutuhan pokok, jasa kesehatan, jasa keuangan, dan jasa pendidikan. Dengan penghapusan tersebut maka semakin menambah jenis barang dan jasa yang dapat dipajaki pemerintah.

### 4. PPh Badan Batal Turun ke 20%

Pemerintah dan DPR membatalkan rencana penurunan tarif PPh badan dari 22% menjadi 20% mulai tahun 2022.

*The government and the House of Representatives completed the discussion on amendments to the General Provisions and Taxation Procedures Law by ratifying the Harmonized Tax Law (HPP) in the House Plenary Meeting, Thursday (7/10/2021).*

*The amendment and harmonization through the Omnibus Law scheme target the Law on Taxation General Provisions and Procedures (KUP); Income Tax Law (PPh); Law on Value Added Tax and Sales Tax on Luxury Goods (PPN & STL); and the Excise Law.*

*Here are the key points of the Harmonized Tax Law:*

### 1. Single Identity Number (NIK) Replaces Tax ID Number (NPWP)

*One of the new initiatives is the functioning of the Single Identity Number as the Taxpayer Identification Number (NPWP) for domestic individual taxpayers.*

### 2. VAT Rate to Rise, Special Rates Will Follow

*The general VAT rate will increase gradually starting next year, from 10% to 12%. In the first stage, the VAT rate will increase to 11% as of April 2022, then rise to 12% no later than January 2025.*

### 3. 13 Goods & Services are No Longer Tax-Free

*In addition, the government and the House also agreed to abolish certain types of goods and services that have not been subject to VAT, including basic necessities, health services, financial services, and educational services. With the abolition, it will increase the types of goods and services that can be taxed by the government.*

### 4. A 20% Cut for Corporate Income Tax Rate is Cancelled

*The government and the DPR canceled the plan to reduce the corporate income tax rate from 22% to 20% starting in 2022.*

### 5. Lapisan Tarif PPh Ditambah

Apabila selama ini berlaku empat lapisan tarif dan pendapatan kena pajak penghasilan (PPh), dengan disahkannya UU HPP maka jumlahnya bertambah menjadi lima.

Dalam UU HPP, lapisan pendapatan tertinggi dinaikan menjadi lebih dari Rp5 miliar setahun, dengan tarif PPh ditetapkan 35%.

### 6. Tax Amnesty Jilid II

Pemerintah akan mengulang kebijakan pengampunan pajak (tax amnesty) selama enam bulan (1 Januari-30 Juni 2022), dengan label baru Program Pengungkapan Sukarela atau Voluntary Disclosure Program (VDP).

### 7. Peredaran Usaha Bebas Pajak Dipatok Rp500 juta

UU HPP menetapkan batas peredaran usaha tidak kena pajak sebesar Rp500 juta. Dengan demikian, orang pribadi pengusaha yang menghitung PPh dengan tarif final 0,5% dan memiliki peredaran bruto sampai Rp500 juta setahun tidak dikenai PPh.

### 8. Pajak Karbon

Pemerintah juga mendapatkan restu untuk mulai memungut pajak karbon mulai tahun 2022.

Adapun tarif pajak karbon ditetapkan sebesar Rp30 per kilogram CO2 ekuivalen (Co2e) atau lebih rendah dari usulan pemerintah Rp75 per Co2e.

### 5. Income Tax Rate Layer is Added

*If so far there are four layers of income tax rates for taxable income, with the enactment of the Harmonized Tax Law then the number increases to five. In the Harmonized Tax Law, the highest income layer is increased to more than IDR 5 billion a year, with the income tax rate set at 35%.*

### 6. Tax Amnesty Volume II

*The government will repeat the tax amnesty policy for six months (1 January-30 June 2022), with a new label named the Voluntary Disclosure Program (VDP).*

### 7. Tax-Free Revenue is Pegged at IDR 500 million

*The Harmonized Tax Law stipulates the limit of non-taxable revenue of IDR 500 million. Thus, individual entrepreneurs who calculate income tax with a final rate of 0.5% and have a revenue of up to IDR 500 million a year are not subject to income tax.*

### 8. Carbon Tax

*The government also has the approval to start collecting carbon taxes starting in 2022.*

*The carbon tax rate is set at IDR 30 per kilogram of CO2 equivalent (Co2e) or lower than the government's proposal of IDR 75 per Co2e.*



# LINDUNGI PRODUSEN LOKAL, PAKAIAN IMPOR DIKENAI BEA MASUK TAMBAHAN

*Protecting Local Manufacturers, Imported Clothes are Subject to Additional Import Duties*

Pemerintah akan mengenakan bea masuk tambahan sebagai tindakan pengamanan atau *safeguard* atas impor produk pakaian dan aksesorinya selama tiga tahun, sejak November 2021.

Secara spesifik, penenaan bea masuk tambahan tersebut hanya berlaku terhadap impor pakaian yang termasuk ke dalam 134 kode *Harmonized System* (HS) sebagaimana diatur di dalam Peraturan Menteri Keuangan (PMK) Nomor 142/PMK.010/2021.

Daftar pakaian dan aksesoris yang dikenai tambahan bea masuk tersebut meliputi jenis pakaian atasan kasual, atasan formal seperti jas, *blazer*, kardigan, kemeja hingga pakaian rajut. Selain itu, beleid berlaku juga untuk pakaian bawahan, mantel, jaket, *jersey*, pakaian bayi dan lainnya.

Besaran tambahan bea masuk ditetapkan berbeda untuk masing-masing barang serta periode pelaksanaan impornya, sebagaimana yang tertuang di dalam Peraturan Menteri Keuangan nomor 142/PMK.010/2021 dan lampirannya.

Namun demikian, tidak semua impor produk pakaian dan aksesoris akan dikenakan bea masuk tindakan pengamanan.

Sebab, dalam beleid tersebut pemerintah memberikan pengecualian terhadap impor produk *headwear* dan *neckwear* yang berasal dari 122 negara.

Agar, tidak dikenai bea masuk tambahan impor barang-barang tersebut, importir harus menyampaikan Surat Keterangan Asal atau *Certificate of Origin*.

*The government will impose additional import duties as a safeguard measure on imports of clothing products and accessories for three years, starting from November 2021.*

*Specifically, the imposition of additional import duties only applies to imports of clothing that are included in the 134 Harmonized System (HS) code as regulated in the Minister of Finance Regulation (PMK) Number 142/PMK.010/21.*

*The list of clothes and accessories subject to additional import duties includes types of casual tops, formal tops such as suits, blazers, cardigans, shirts to knitwear. In addition, the policy also applies to bottoms, coats, jackets, jerseys, baby clothes and others.*

*The additional amount of import duty is set differently for each item and the period of implementation of the import, as stated in the Minister of Finance Regulation number 142/PMK.010/21 and its attachments.*

*However, not all imports of clothing products and accessories will be subject to safeguard measure import duty (BMTP).*

*Because the government provides an exception for the import of headwear and neckwear products from 122 countries.*

*To avoid being subject to additional import duties on the import of these goods, the importer must submit a Certificate of Origin*

# HANYA WAJIB PAJAK TERTENTU BERHAK PUNGUT BEA METERAI, INI KRITERIANYA!

*Only Certain Taxpayers are Entitled to Collect Stamp Duty, Here are The Criteria*

Pemerintah menegaskan, hanya wajib pajak tertentu yang boleh memungut, menyetor dan melaporkan pembayaran bea meterai atau pajak atas dokumen terutang.

Wajib pajak tersebut harus memenuhi kriteria yang ditetapkan pemerintah dalam Peraturan Menteri Keuangan (PMK) Nomor 151/PMK.03/2021 yang terbit dan mulai berlaku pada 27 Oktober 2021.

Ada dua kriteria yang ditetapkan di dalam beleid tersebut. Pertama, wajib pajak yang memfasilitasi penerbitan surat berharga seperti cek dan bilyet giro.

Kedua, wajib pajak yang menerbitkan atau yang memfasilitasi penerbitan dokumen transaksi surat berharga termasuk kontrak berjangka, surat keterangan, surat pernyataan dan sejenisnya, serta dokumen yang menyatakan nilai nominal di atas Rp 5 juta yang jumlahnya lebih dari 1.000 dokumen per bulan.

Setiap wajib pajak yang memenuhi kriteria akan ditetapkan sebagai pemungut bea meterai oleh pejabat yang ditunjuk Direktur Jenderal Pajak.

Apabila ada wajib pajak yang memenuhi kriteria tetapi belum ditetapkan, dapat menyampaikan pemberitahuan melalui *email*, aplikasi atau sistem yang disediakan DJP, untuk ditetapkan sebagai pemungut bea meterai.

*The government has stressed that only certain taxpayers are allowed to collect, pay and report payment of stamp duty or tax imposed on certain type of documents.*

*The taxpayer must meet the criteria set by the government in the Minister of Finance Regulation (PMK) Number 151/PMK.03/2021 which was issued and came into effect on 27 October 2021.*

*There are two criteria set forth in the regulation. First, taxpayers facilitate the issuance of securities such as checks and bilyet giro (demand deposit).*

*Second, taxpayers who issue or facilitate the issuance of documents evidencing transaction of securities including futures contracts, certificates, statement letters and other similar letters, as well as documents stating a nominal value of more than IDR 5 million, which amounts to more than 1,000 documents per month.*

*Any taxpayer who meets the criteria will be designated as a stamp duty collector by an official appointed by the Director General of Taxes.*

*If there are taxpayers who meet the criteria but have not yet been determined, they can submit a notification via email, application or system provided by the DGT, to be designated as a stamp duty collector.*





# Mencoba Keluar dari Bayang-Bayang Pandemi

*Attempt to Step Out of the Shadow of The Pandemic*



foto: freepik.com



Asep M. Zatznika

Kinerja perpajakan pada tahun 2021, sempat terkoreksi cukup dalam pada tiga bulan pertama. Namun, perlahan-lahan keluar dari tekanan dan tumbuh positif, walaupun belum kembali ke level normal sebelum pandemi.

Memasuki tahun kedua pandemi Covid-19, peran pajak sebagai *countercyclical* ekonomi semakin diperluas dengan menambahkan beberapa insentif baru. Antara lain, pemerintah menanggung Pajak Pertambahan Nilai (PPN) atas pembelian properti tertentu dan sewa toko bagi pedagang eceran, serta Pajak Penjualan atas Barang Mewah (PPnBM) atas pembelian mobil baru jenis tertentu.

Ketiga fasilitas tersebut melengkapi ragam stimulus fiskal yang masih berlanjut

sejak tahun 2020. Total pagu anggaran stimulus fiskal untuk tahun 2021 mencapai Rp 62,83 triliun.

Konsekuensi dari perluasan insentif fiskal adalah potensi tergerusnya penerimaan negara akan semakin besar.

Dalam Anggaran Pendapatan dan Belanja Negara (APBN) 2021, target penerimaan pajak ditetapkan sebesar Rp 1.229,6 triliun atau tumbuh 14,6% dari realisasi tahun 2020 yang sebesar Rp 1.072,1 triliun. Sedangkan penerimaan bea dan cukai ditargetkan tumbuh 0,93% menjadi Rp 215 triliun.

Mengawali tahun 2021, penerimaan pajak melanjutkan kinerja negatif pada triwulan pertama. Pada Januari, setoran pajak yang masuk ke kas negara anjlok 15,32% dibandingkan periode

*The tax performance in 2021, was corrected quite deeply in the first three months. However, it is slowly escaping the pressure and growing positive, although it has not returned to normal levels as before the pandemic.*

*As we enter the second year of the Covid-19 pandemic, the role of taxes as a countercyclical economy has been further expanded by adding several new incentives. Among other things, the government bears the Value Added Tax (VAT) on the purchase of certain properties and store rent for retailers, as well as the Sales Tax on Luxury Goods (STLG) on the purchase of certain types of new cars.*

*Those three facilities complement the various fiscal stimulus measures that have continued since 2020. The total fiscal stimulus budget ceiling for 2021 reached IDR 62.83 trillion.*

*The consequence for expanding fiscal incentives is that the potential to erode state revenues will be even greater.*

*In the 2021 State Revenue (APBN), the tax revenue target is set at IDR 1,229.6 trillion, or a 14.6% growth from the 2020 realization of IDR 1,072.1 trillion. Meanwhile, customs and excise revenues are targeted to grow 0.93% to IDR 215 trillion.*

*Kicking off 2021, tax revenues continued the*

## Paket Stimulus Fiskal 2020-2021

- Pajak Penghasilan (PPh) Pasal 21 ditanggung pemerintah
- PPh final ditanggung pemerintah
- Pembebasan PPh Pasal 22 Impor
- Pengurangan angsuran PPh Pasal 25
- Kemudahan pengajuan restitusi PPN
- Penurunan tarif PPh Badan dari 25% menjadi 22%
- Bea Masuk ditanggung pemerintah untuk barang

## Fiscal Stimulus Package 2020-2021

- Government-borne Income Tax Article (ITA) 21
- Government-borne final income tax
- Exemption of ITA 22 on import
- Reduction in ITA 25 installments
- Ease of submitting VAT refunds
- Reduction of the Corporate Income Tax rate from 25% to 22%
- Government-borne import duties for certain goods

yang sama tahun sebelumnya. Koreksi berlanjut pada Februari dan Maret, yang masing-masing minus 4,84% dan 5,58% (year on year).

Kontraksi terjadi karena basis pembandingnya di kuartal I 2020 belum terlalu terpengaruh wabah virus Corona—yang baru ditetapkan sebagai pandemi pada awal Maret 2020.

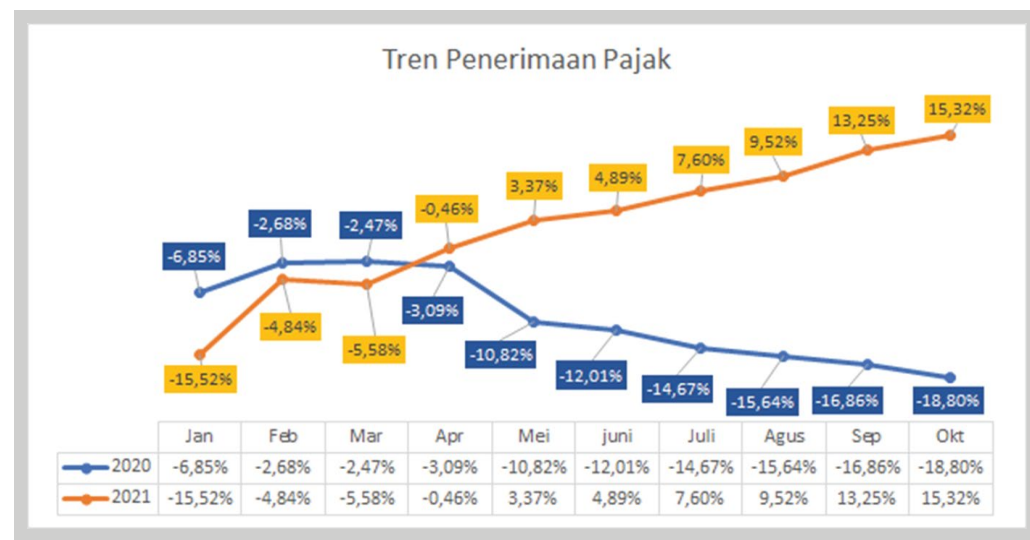
**Titik Balik**

Memasuki kuartal kedua, kinerja perpajakan berangsur membaik seiring dengan melandainya kasus harian Covid-19, yang diikuti dengan mulai bergeraknya aktivitas sosial-ekonomi masyarakat meski terbatas.

Sayangnya, euforia pelanggaran aktivitas masyarakat harus dibayar mahal dengan kembali melonjaknya kasus positif Covid-19 pasca-libur lebaran 2021. Pemberlakuan Pembatasan Kegiatan Masyarakat (PPKM) pun kembali diperketat sebagai upaya meredam sebaran Covid-19 yang semakin menggila.

Gelombang kedua pandemi ini sempat menghambat laju penerimaan pajak di penghujung paruh pertama 2021. Hal ini membuat kinerja positif ekonomi dan perpajakan Indonesia belum bisa kembali ke level normalnya sebelum pandemi.

Statistik menunjukkan bahwa kinerja perpajakan dua tahun



Sumber: Kemenkeu

terakhir sangat dipengaruhi oleh perkembangan kasus pandemi Covid-19. Ketika kasus mulai mereda dan kegiatan ekonomi mulai berjalan maka daya beli masyarakat berangsur pulih dan penerimaan pajak juga meningkat.

Kebijakan stimulus pemerintah harus diakui berdampak positif terhadap pemulihan ekonomi, terutama daya beli masyarakat serta aktivitas bisnis dan industri.

Masih dominannya konsumsi masyarakat dalam perekonomian nasional kembali menjadi penyelamat pemerintah—yang kewalahan menggali sumber penerimaan pajak baru di kala krisis. Terlebih di tengah sulitnya mengejar setoran pajak melalui penegakan hukum yang terkendala social distancing.

Direktorat Jenderal Pajak

negative performance in the first quarter. In January, tax payment going into the state treasury plunged 15.32% compared to the same period a year earlier. The correction continued in February and March, which were minus 4.84% and 5.58% (year on year), respectively.

The contraction occurred because the comparison base in the first quarter of 2020 has not been too impacted by the Coronavirus outbreak – which was only designated as a pandemic in early March 2020.

**Turning Point**

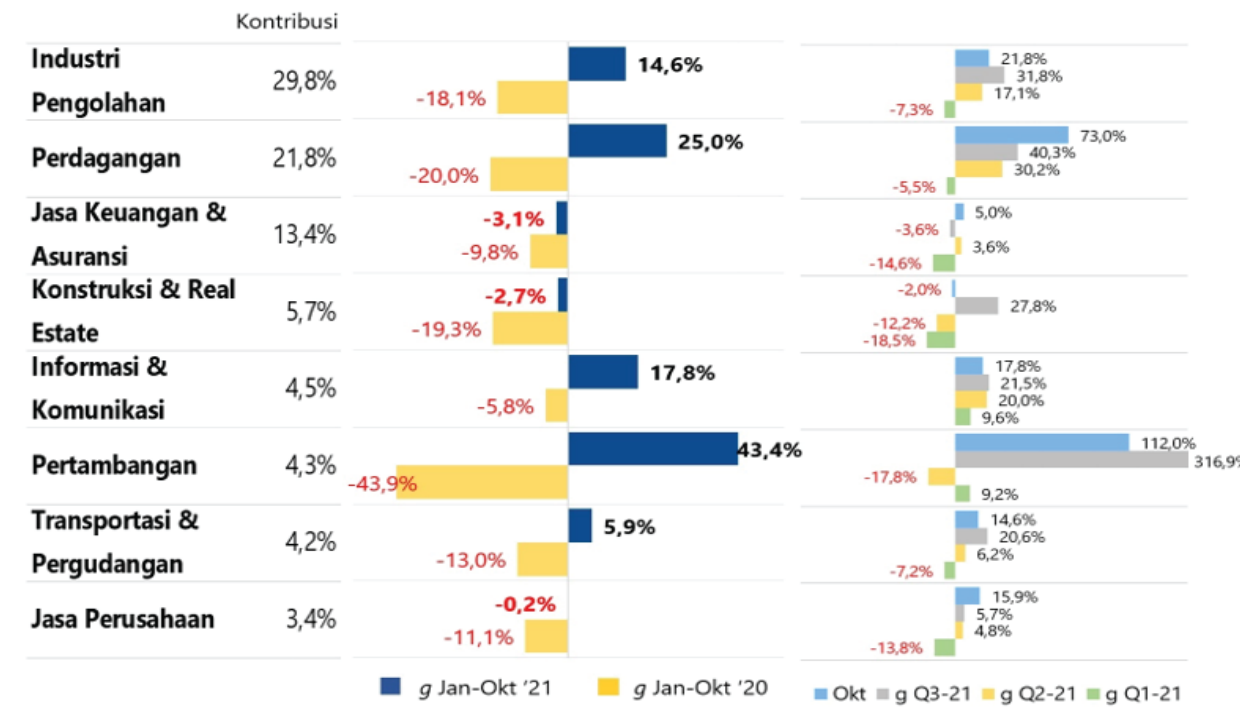
Getting into the second quarter, the tax performance gradually improved along with the gradual decline in the daily cases of Covid-19, which was followed by the start of social-economic activities of the community,

although still limited.

Unfortunately, the euphoria of easing community activities must be paid a high price as the positive cases of Covid-19 have soared again after the Eid holiday in 2021. The implementation of Public Activity Restrictions (PPKM) has also been tightened again as an effort to reduce the spread of Covid-19 which is increasingly rampant.

The second wave of this pandemic had hampered the pace of tax revenues by the end of the first half of 2021. This makes Indonesia's positive economic and taxation performance have not been able to return to its normal pre-pandemic levels.

Statistics show that the tax performance of the last two years was greatly affected by the development of Covid-19 pandemic cases.



Sumber: Kemenkeu

(DJP) mencatat penyumbang terbesar penerimaan pajak selama Januari-Oktober 2021 adalah PPN dalam negeri (24,82%) dan PPN Impor (15,69%), yang masing-masing tumbuh 13,3% dan 32,3%.

Sementara berdasarkan data sektoral, setoran pajak paling besar datang dari industri pengolahan dan sektor perdagangan, yang masing-masing menyumbang 29,8% dan 21,8%.

Hal ini mencerminkan membaiknya konsumsi

masyarakat dan aktivitas bisnis, serta kembali meningkatnya permintaan global menjadi motor penggerak ekonomi dan kinerja pajak nasional.

**Harmonisasi Peraturan Perpajakan**

Apabila mengamati neraca keuangan negara, pandemi Covid-19 dan berbagai upaya untuk menanggulainya telah menggerus penerimaan perpajakan dan menciptakan defisit fiskal yang sangat besar.

**Poin Penting UU HPP**

- Nomor Induk Kependudukan (NIK) menggantikan fungsi Nomor Pokok Wajib Pajak (NPWP)
- Tarif umum PPN naik bertahap mulai 2021, dari 10% menjadi 12%
- 13 jenis barang dan jasa dihapus dari daftar non-objek PPN
- Penambahan lapisan tarif PPh dan pendapatan kena pajak
- Penerapan pajak karbon
- Program Pengungkapan Sukarela (tax amnesty II)

When cases begin to subside and economic activity begins to run, people's purchasing power gradually rebounds and tax revenues also increase.

The government's stimulus policy must be recognized as having a positive impact on economic recovery, particularly people's purchasing power as well as business and industrial activities.

The continued dominance of public consumption in the national economy has again

become a savior for the government—which is overwhelmed to explore new sources of tax revenue in times of crisis. Particularly amidst the difficulty of pursuing tax payments through law enforcement which is constrained by social distancing.

The Directorate General of Taxes (DGT) recorded that the largest contributors to tax revenue during January-October 2021 were domestic VAT (24.82%) and Import VAT (15.69%), which grew by

**Key Points of The HPP Law**

- Single Identity Number (NIK) Replaces Tax ID Number (NPWP)
- VAT rate increases from 10% to 12%, starting in 2021
- 13 Goods & Services are No Longer Tax-Free
- Additional layers of income tax rates and taxable income
- The implementation of carbon tax
- Voluntary disclosure program (Tax Amnesty vol. II)



Dalam Undang-Undang Keuangan Negara, defisit APBN dibatasi maksimal 3% dari PDB. Akibat pagebluk, batasan defisit tersebut dibongkar guna memenuhi kebutuhan pembiayaan anggaran yang melonjak drastis. Alhasil, defisit APBN melonjak hingga menembus kisaran 6% PDB.

Untuk mengembalikan defisit ke level idealnya, serta menjawab tantangan perpajakan yang semakin kompleks, pemerintah dan DPR bermufakat merombak sejumlah ketentuan di bidang perpajakan.

Konsep *omnibus law* kembali digunakan untuk melahirkan Undang-Undang Harmonisasi Peraturan Perpajakan. Beleid ini merevisi sejumlah klausul dalam UU Ketentuan Umum dan Tata cara Perpajakan (KUP), UU PPh, UU PPN dan PPhBM, serta UU Cukai.

Secara normatif pemerintah beralasan, harmonisasi ketentuan perpajakan dilakukan guna meningkatkan kepatuhan dan memperluas basis pajak atau meningkatkan penerimaan di masa depan.

Untuk beberapa kebijakan, komitmen dan konsistensi pemerintah dipertanyakan. Terutama dengan kembali diabolnya amnesti pajak, yang kali ini dengan label berbeda—Program Pengungkapan Sukarela. Padahal, jika melihat kebijakan sebelumnya, *tax amnesty* jilid I terbukti kurang efektif meningkatkan kepatuhan dan

setoran pajak. Banyak kalangan menilai amnesti pajak justru mencederai kepatuhan wajib pajak.

Begitu pula dengan dibatalkannya pemangkasan tarif PPh badan menjadi 20% pada tahun 2022, seperti yang diskenariokan dalam UU Nomor 2 Tahun 2020. Kasus ini menunjukkan pemerintah seperti gagal membaca arah kebijakan pajak dalam jangka panjang. Indonesia terkesan terburu-buru menurunkan tarif pajak di tengah kecenderungan negara-negara lain yang justru mulai meninggalkan rezim pajak rendah.

#### Konsensus Global

Pada tahun 2021, atas inisiasi OECD dan G20, Indonesia bersama dengan 164 negara lain yang tergabung di dalam *Inclusive Framework* menyepakati dua pilar ketentuan pajak internasional.

Pilar 1 konsensus global menyepakati ketentuan hak pemajakan atas penghasilan yang diterima perusahaan multinasional kepada negara pasar. Sedangkan pilar 2 menekankan pemberlakuan tarif pajak minimum 15% atas penghasilan perusahaan multinasional yang memenuhi kriteria tertentu.

Konsensus global ini memberi harapan bagi negara berkembang seperti Indonesia—yang menjadi pasar bagi perusahaan digital—untuk bisa memajakinya.

Namun, *International*

*13.3% and 32.3%, respectively.*

*Meanwhile, based on sectoral data, the largest tax payment came from the processing industry and the trade sector, which accounted for 29.8% and 21.8% respectively.*

*This reflects improving public consumption and business activity, as well as rising global demand to drive the economy and national tax performance.*

#### Harmonization of Tax Regulations

*When looking at the national balance sheet, the Covid-19 pandemic and various efforts to overcome it have eroded tax revenues and created a huge fiscal deficit.*

*In the State Finance Law, the state budget deficit is limited to a maximum of 3% of GDP.*

*As a result of the pandemic, the deficit limit was dismantled in order to meet the drastic increase in budget financing needs. As a result, the state budget deficit soared to penetrate the range of 6% of GDP.*

*To bring the deficit back to its ideal level, as well as to respond to increasingly complex tax challenges, the government and the House of Representatives have agreed to reconstruct a number of provisions in the taxation sector.*

*The concept of omnibus law was again used to produce the Harmonized Tax Law. This*

*regulation revised a number of clauses in the Law on General Provisions and Tax Procedures (KUP), the Income Tax Law, the VAT and STLG Law, as well as the Excise Law.*

*Normatively the government reasoned that the harmonization of tax provisions is done to increase compliance and expand the tax base or increase future revenues.*

*For some policies, the government's commitment and consistency is questionable. Especially with the return of the tax amnesty, this time with a different label—the Voluntary Disclosure Program. In fact, if we look at the previous policy, tax amnesty volume I has proven to be less effective in increasing compliance and tax payment. Many people believe that tax amnesty actually hurts taxpayer compliance.*

*Similarly, the cancellation of the corporate income tax rate cut to 20% in 2022, as planned in Law No. 2 of 2020. This case shows that the government has failed to read the direction of tax policy in the long run. Indonesia seems to be in a hurry to lower tax rates amid the tendency of other countries that actually start to leave the low tax regime.*

#### Global Consensus

*In 2021, at the initiative of the OECD and the G20, Indonesia together with 164 other countries that are members of the Inclusive Framework*

*Monetary Fund (IMF) mengingatkan agar Indonesia dan negara-negara berkembang jangan berharap terlalu banyak dari kesepakatan global ini. Sebab, potensi pajaknya tidak terlalu besar, mengingat jumlah perusahaan yang memenuhi kriteria untuk dipajaki tidak banyak.*

Oleh karena itu, berkaca pada perkembangan penerimaan perpajakan di tahun 2021, ada beberapa hal yang harus menjadi fokus utama pemerintah dalam menghadapi tantangan di masa mendatang. Antara lain menjaga kesinambungan pertumbuhan ekonomi, mengoptimalkan upaya ektra peningkatan kepatuhan wajib pajak, serta memperluas basis pemajakan.

Setidaknya pandemi mengajarkan bangsa ini untuk melek teknologi dan cepat beradaptasi dengan perkembangan yang pesat. Begitupun dengan otoritas pajak, dituntut lebih cekatan dalam merespons dinamika yang terjadi melalui reformasi perpajakan nyata berbasis teknologi—bukan hanya sebatas umbar kata-kata dan obral amnesti.

*agreed on two pillars of international tax provisions.*

*Pillar 1 of the global consensus agrees on the provision of taxation rights on income received by multinational companies to market countries. While Pillar 2 emphasizes the imposition of a minimum tax rate of 15% on the income of multinational companies that meet certain criteria.*

*This global consensus offers hope for developing countries like Indonesia – a market for digital companies – to tax it.*

*However, the International Monetary Fund (IMF) warned that Indonesia and developing countries should not expect too much from this global agreement.*

*This is because the tax potential is not too significant, given the fact that there are not many companies that meet the criteria to be taxed.*

*Therefore, reflecting on the development of tax revenues in 2021, there are several things that should be the main focus of the government in facing future challenges. These include maintaining sustainable economic growth, optimizing extra efforts to increase taxpayer compliance, and expanding the tax base.*

*At least pandemic teach the nation to be technologically literate and quickly adapt to rapid development. Likewise, the tax authorities are demanded to be more deftly in responding to the dynamics that occur through real technology-based tax reforms – not just giving a bunch of empty rhetoric and abundant forgiveness through amnesty.*



# Berakhirnya Era LIBOR dan Dampaknya Terhadap Transaksi Afiliasi

*The End of the LIBOR Era and Its Impact on Affiliated Transactions*



Tigor M. Dalimunte

Otoritas keuangan global bersepakat menghentikan penggunaan *London Interbank Offered Rate* (LIBOR) sebagai acuan suku bunga pinjaman antar-bank pada akhir tahun 2021. Dunia usaha perlu mengantisipasinya, terutama dampaknya terhadap transaksi keuangan antar-perusahaan terafiliasi.

Keputusan ini diambil Dewan Stabilitas Keuangan bentukan G20, *Financial Stability Board* (FSB), menyusul terbongkarnya skandal manipulasi suku bunga LIBOR yang dilakukan Barclays hampir satu dekade silam.

Bank terbesar keempat dunia tersebut terbukti memanipulasi suku bunga acuan agar menguntungkannya. Parahnya, praktik kotor tersebut dilakukan saat dunia tengah dilanda krisis keuangan hebat (2007-2009).

Atas kesalahan tersebut, Barclays didenda US\$450 juta. Skandal ini juga membuat Marcus Agius dipecat dari jabatannya sebagai *Chairman* dan memaksa Bob Diamond mengundurkan diri dari posisi CEO.

LIBOR merupakan tingkat suku bunga pinjaman antar-bank di pasar uang London, yang telah menjadi acuan transaksi keuangan global hampir empat dekade. Tepatnya,

LIBOR telah dijadikan acuan suku bunga pinjaman antarbank secara resmi sejak tahun 1986.

Referensi kurs harian ini dipublikasikan oleh *International Exchange Benchmark Administrator* (IBA)—atas pengawasan Asosiasi Bankir Inggris—berdasarkan hasil analisa tingkat suku bunga pinjaman yang dilaporkan 16 bank raksasa, seperti Barclays, Citibank, JP Morgan, HSBC, dan UBS.

Setiap hari IBA mengumumkan angka LIBOR untuk 7 jenis pinjaman yang dibedakan menurut jangka waktu pengembalian (*tenor*)—dari pinjaman satu hari (*overnight*) sampai satu tahun—dan meliputi berbagai jenis mata uang utama dunia seperti dollar AS, euro, poundsterling, yen, dan Swiss Franc.

## Suku Bunga Alternatif

Berangkat dari skandal Barclays tersebut, FSB menganggap LIBOR tak lagi kredibel untuk dijadikan referensi kurs harian karena rentan terhadap praktik manipulasi.

Alasannya, selama lebih dari satu dekade terakhir penetapan LIBOR tidak lagi mengacu pada pasar aktif (*active underlying market*), melainkan hanya ditopang oleh persepsi atau "pertimbangan ahli" saja.

Krisis kepercayaan terhadap LIBOR juga membuat sejumlah otoritas moneter membuat suku

*Global financial authorities have agreed to stop using the London Interbank Offered Rate (LIBOR) as a benchmark interbank lending rate by the end of 2021. The business world needs to anticipate the matter, especially its impact on financial transactions between affiliated companies.*

*This decision was taken by the Financial Stability Board (FSB) formed by the G20, the FSB, following the expose of the LIBOR interest rate manipulation scandal carried out by Barclays almost a decade ago.*

*The world's fourth-largest bank has been proven to manipulate its benchmark interest rate for its own benefit.*

*Worst of all, this deceptive practice was carried out when the world was hit by a severe financial crisis (2007-2009).*

*For the misconduct, Barclays was fined USD450 million. This scandal also made Marcus Agius fired from his position as Chairman and forced Bob Diamond to resign from the CEO position.*

*LIBOR is the interbank lending rate on the London money market, which has been a benchmark for global financial transactions for nearly four decades. To be precise, LIBOR has been the official benchmark for interbank lending rates since 1986.*

*This daily reference rate is published by the International Exchange Benchmark Administrator (IBA)—under the supervision of the British Bankers Association—based on the analysis of lending rates reported by 16 giant banks, such as Barclays, Citibank, JP Morgan, HSBC, and UBS.*

*Every day, IBA announces LIBOR figures for seven types of loans distinguished by the period of return (*tenor*)—from overnight to one-year loans—and covers various types of the world's major currencies, such as the US dollar, euro, pound sterling, yen, and Swiss franc.*

## Alternative Interest Rate

*Learning from the Barclays scandal, FSB considers LIBOR is no longer credible to be used as a daily rate reference since it is vulnerable to manipulation practices.*

*The reason is, for more than a decade, the determination of LIBOR no longer refers to the active underlying market, but is only supported by perceptions or "expert judgments".*

*The crisis of trust in LIBOR also led several monetary authorities to set alternative benchmark interest rates.*

*Some that have been introduced to the public include Secured Overnight Financing Rate (SOFR) for USD, Sterling Overnight Index Average (SONIA) specifically for pound sterling, Euro Short Term Rate (€STR) for euro money, Swiss Average Rate Overnight (SARON) for Swiss franc, and Tokyo*



bunga acuan alternatif.

Beberapa yang sudah diperkenalkan ke publik antara lain *Secured Overnight Financing Rate* (SOFR) untuk USD, *Sterling Overnight Index Average* (SONIA) khusus pounsterling, *Euro Short Term Rate* (€STR) untuk uang euro, *Swiss Average Rate Overnight* (SARON) untuk Swiss Franc, dan *Tokyo Overnight Average Rate* (TONAR) khusus yen Jepang.

Bank Indonesia juga memperkenalkan *Indonesia Overnight Index Average* (IndoNia) sebagai *benchmark rate* pasar uang nasional sejak 2018.

Momen penggantian dari LIBOR menuju suku bunga acuan alternatif akan membuat dunia usaha menghadapi transisi yang signifikan, khususnya terkait transaksi keuangan.

#### Perjanjian Intragrup

Dalam konteks kebijakan *transfer pricing*, grup usaha dan perusahaan afliasinya perlu mempertimbangkan dampak yang mungkin timbul dari transisi pergantian suku bunga LIBOR ini. Terutama terkait dengan perjanjian intragrup yang terdampak penghentian LIBOR.

Sebagai langkah awal, perusahaan dapat memulai identifikasi atas transaksi berbasis LIBOR serta melakukan revisi terhadap perjanjian terdampak guna menyelaraskan ketentuan

kontrak dengan kondisi aktualnya.

Sebelum berakhirnya tahun 2021, grup usaha dan perusahaan afliasinya perlu segera mengidentifikasi transaksi-transaksi keuangan berbasis LIBOR yang memiliki periode jatuh tempo setelah tahun 2021.

Selanjutnya, para pihak harus merevisi ketentuan kontrak atas transaksi tersebut untuk merespon dan menyelaraskan dengan *actual conduct* terbaru, (misal: suku bunga terbaru, tabel pembayaran, dan lain-lain).

Dalam merespon masa transisi ini, beberapa asosiasi keuangan internasional juga telah menyiapkan rancangan teks standar (*fallback texts*) yang mungkin dapat digunakan oleh perusahaan dalam kontrak revisiannya.

#### Analisis Kewajaran

Grup usaha dan perusahaan afliasinya juga perlu mempertimbangkan dampak transisi ini terhadap analisis kewajaran atas transaksi keuangannya. Termasuk pula bagaimana penetapan tingkat suku bunga wajar setelah tahun pajak 2021 berakhir.

Perlu menjadi catatan bahwa antara LIBOR dan suku bunga acuan alternatif memiliki perbedaan karakteristik yang signifikan dalam hal tenor, jaminan, dan perspektif waktu penetapan.

Dalam hal tenor, misalnya, LIBOR menerbitkan



foto: Unsplash.com

*Overnight Average Rate (TONAR) specifically for Japanese yen.*

*Bank Indonesia has also introduced the Indonesia Overnight Index Average (IndoNia) as the benchmark rate for the national money market since 2018.*

*The moment of shifting from LIBOR to an alternative benchmark interest rate will make the business world face a significant transition, especially regarding financial transactions.*

#### Intercompany Agreements

*In the context of transfer pricing policies, business groups and their affiliated companies need to consider the impact that may arise from the LIBOR rate change transition, especially related to intercompany agreements affected by the termination of LIBOR.*

*As the first measure, companies can begin to identify LIBOR-based transactions and revise affected agreements to align contract terms with actual conditions.*

*By the end of 2021, the business groups and their affiliated companies need to immediately identify LIBOR-based financial transactions with a maturity period beyond 2021.*

*Furthermore, the parties shall revise the terms of the contract on the transaction to respond and align with the latest actual conduct, (e.g., the latest interest rate, payment table, etc.)*

*In response to this transition period, several international financial associations have also prepared a draft of fallback texts that may be used by companies in their revised contracts.*

publikasinya ke dalam 7 jenis tenor, sedangkan suku bunga acuan alternatif hanya menerbitkan publikasi tenor dalam periode *overnight* saja.

Perbedaan-perbedaan kesebandingan tersebut menggambarkan bahwa antara LIBOR dan suku bunga acuan alternatif tidak identik, sehingga tidak bisa secara langsung disubstitusikan.

Konsekuensinya, analisis kewajaran atas transaksi keuangan setelah tahun 2021 harus dievaluasi ulang demi menghasilkan perhitungan suku bunga wajar yang konsisten dengan prinsip kewajaran dan kelaziman usaha.

Evaluasi ulang atas analisis kewajaran dan kebijakan *transfer pricing* harus tetap memperhatikan ketentuan domestik. Agar tetap sejalan

dengan ketentuan *transfer pricing* di Indonesia, grup usaha dan perusahaan afliasinya harus memastikan revisi atas pengaturan transaksi keuangan bersifat *contemporaneous* dan tetap memperhatikan pengujian atas eksistensi, substansi pinjaman, serta aturan khusus terkait *thin capitalization*.

Tahapan perencanaan perusahaan dalam menghadapi transisi ini diharapkan dapat memitigasi risiko *transfer pricing* di masa depan, serta memastikan peralihan yang baik ke suku bunga acuan pengganti atau variabel pengganti lainnya.

*\*Artikel ini telah terbit di Kumparan, 13 Oktober 2021*

#### Arm's Length Principle Analysis

*The business groups and their affiliated companies also need to consider the impact of this transition on the analysis of the arm's length nature of their financial transactions, including the determination of the arm's length interest rate when the fiscal year 2021 ends.*

*It should be noted that LIBOR and alternative benchmark interest rates have significant characteristic differences in terms of tenor, guarantee, and time of determination perspective.*

*In terms of tenors, for example, LIBOR publishes its issuances into seven types of tenors, while the alternative benchmark interest rates only publish tenor issuance in the overnight period.*

*These comparability differences illustrate that LIBOR and alternative benchmark interest rates are not identical, so they cannot be directly substituted.*

*Consequently, the analysis of arm's length nature of financial transactions beyond 2021 must be re-evaluated in order to produce an arm's length interest rate calculations that are consistent with the arm's length principles.*

*Re-evaluation of the analysis of the arm's length nature and transfer pricing policy must take account of domestic regulations.*

*In order to stay in line with the transfer pricing provisions in Indonesia, business groups and their affiliated companies*

*must ensure that the revisions to financial transaction arrangements are contemporaneous and still keep an eye to the test on the existence, the substance of loans, and special rules related to thin capitalization.*

*Any company's planning measures in facing this transition are expected to mitigate transfer pricing risks in the future, and ensure a good transition to substitute benchmark interest rates or other substitute variables.*

*\*The article was published in Kumparan.com, on*



# Webinar MUC-UOB Indonesia: Memahami Kewajiban dan Risiko Kepabeanan

*MUC-UOB Indonesia Webinar: Understanding Customs Obligations and Risks*

JAKARTA. Setiap perusahaan yang bergerak di bidang ekspor-impor, wajib memahami ketentuan terkait kepabeanan.

Sebab, bila keliru dalam menjalankan prosedur pabean akan berdampak serius pada perusahaan. Selain terhambatnya, proses pengiriman barang perusahaan juga terancam denda dari otoritas kepabeanan.

Untuk memberikan pemahaman hal tersebut, MUC Consulting berkolaborasi dengan UOB Indonesia menggelar webinar dengan

tema "Kenali Kewajiban Serta Risiko-risiko Pabean dalam Impor Barang dan Langkah Antisipasinya".

Webinar yang berlangsung pada Senin (27/9) ini dihadiri oleh puluhan nasabah korporat UOB Indonesia. Sementara materi disampaikan langsung oleh Direktur MUC Consulting Bambang Sabur.

Webinar ini juga menjadi media konsultasi antara pelaku usaha dengan pembicara terkait masalah di bidang kepabeanan yang sering muncul.

*Every company operating in the export-import sector must understand the provisions related to customs.*

*Because, if the customs procedures are not properly carried out, this will have a serious impact on the company. Apart from delays, the company's shipping process is also threatened with fines from the customs authorities.*

*To provide an understanding of the issue, MUC Consulting in collaboration with UOB Indonesia held a webinar with*

*the theme "Recognizing Customs Obligations and Risks in the Import of Goods and the Anticipated Steps".*

*The webinar which took place on Monday (27/9) was attended by UOB Indonesia's corporate customers. Meanwhile, the material was presented directly by the Director of MUC Consulting, Bambang Sabur.*

*This webinar is also a medium for consultation between business actors and speakers related to issues in the customs sector that often arise.*

# Bekerjasama dengan PT Suryacipta Swadaya, MUC Consulting Sosialisasikan UU HPP

*In collaboration with PT Suryacipta Swadaya, MUC Consulting Promotes HPP Law*

Pemerintah baru saja mengesahkan Undang-undang (UU) Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan (HPP). UU HPP ini resmi diundangkan pada tanggal 29 Oktober 2021.

Dalam UU terbaru ini, sejumlah aturan di bidang perpajakan mengalami banyak perubahan. UU HPP mengubah sederet aturan dalam UU PPh, UU PPN dan UU KUP.

Harapannya, keberadaan UU HPP dapat mendorong pertumbuhan ekonomi melalui strategi fiskal yang berfokus pada perbaikan defisit anggaran di satu sisi dan peningkatan *tax ratio* di sisi lainnya.

Agar tepat sasaran, sejumlah perubahan aturan tersebut perlu disosialisasikan pada publik, termasuk para pelaku usaha. Untuk itu, MUC Consulting bekerjasama

dengan PT Suryacipta menggelar webinar terkait UU HPP pada Rabu (17/11) lalu.

Webinar yang digelar secara *offline* dan *online* tersebut menghadirkan tiga pembicara, yaitu Managing Partner MUC Consulting Sugianto, Tax Compliance Manager MUC Consulting Lucky Hernandito dan Tax Compliance Supervisor MUC Consulting Rischo Genio Septianto.

Senior Marketing Manager PT Suryacipta Swadaya Indra Wicaksana menambahkan, pihaknya berharap acara webinar kali ini bisa memberikan informasi serta pemahaman yang konkrit terkait pemberlakuan UU HPP. "Sehingga harapannya, ini akan menunjang aktivitas usaha para peserta webinar di masa sekarang dan di masa depan," tambahnya.

*The government recently passed Law (UU) Number 7 of 2021 concerning Harmonization of Tax Regulations (HPP). The HPP Law was officially promulgated on 29 October 2021.*

*In the latest law, a number of regulations in the field of taxation have undergone many changes. The HPP Law changes a series of rules in the Income Tax Law, the VAT Law, and the KUP Law. Through the HPP Law, it is expected to encourage economic growth through a fiscal strategy focused on improving the budget deficit on the one hand and increasing the tax ratio on the other.*

*In order not to be misdirected, a number of changes to these regulations need to be disseminated to the public, including business actors. To*

*that end, MUC Consulting in collaboration with PT Suryacipta held a webinar related to the HPP Law on Wednesday (17/11).*

*The webinar, which was held offline and online, presented three speakers, namely Managing Partner of MUC Consulting Sugianto, Tax Compliance Manager of MUC Consulting Lucky Hernandito and Tax Compliance Supervisor of MUC Consulting Rischo Genio Septianto.*

*Senior Marketing Manager of PT Suryacipta Swadaya Indra Wicaksana added that his party hopes this webinar can provide concrete information and understanding regarding the implementation of the HPP Law. "So hopefully, this will support the business activities of webinar participants in the present and in the future," he added.*





# Tax Dispute Resolution



**Karsino**  
Partner

**Sugianto**  
Managing Partner

**Imam Subekti**  
Partner



**Shinta Marvianti**  
Director



**Yudhayani E.**  
Director



**Wila**  
Manager



**Suwarjono**  
Manager



**Melly Fauziah**  
Manager

MUC's Tax Dispute Resolution division comprise of experienced consultants who own variety of license such as Registered Tax Consultant (Brevet C), Registered Tax Attorney, Registered Financial Planner, and Certified Management Accountant (CMA) from the Institute of Certified Management Accountant Australia. This division is aimed to assist clients in handling tax dispute resolution.

- Tax Audit Assistance
- Tax Objection Assistance
- Tax Appeal Assistance
- Judicial Review
- Tax Refund
- Tax Dispute Advisory

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