

DDTC Newsletter Vol.05 | No.07 | April 2021

Tax, Customs, and Excise Treatment in Special Economic Zones

DDTC
Sets the Standards and Beyond

ABOUT DDTC

DDTC is a research and knowledge based taxation institution and a center of a number of taxation activities units with high standards that serve as main references in the field of taxation.

Our firm consists of consultation services (DDTC Consulting), a center for review and research (DDTC Fiscal Research), taxation journals (DDTC Working Paper), a training center (DDTC Academy), a provider of tax law documents (Perpajakan.id), a library (DDTC Library), and taxation news portal (DDTC News).

ABOUT DDTC Newsletter

Published every two weeks, DDTC Newsletter provides a summary of key tax law changes, both the current modifications and changes in taxation regulations, particularly those pertaining to domestic policies.

Contents

- **Tax, Customs, and Excise Treatment in Special Economic Zones**
- **New Regulation on the VAT Treatment of Exports and Imports of Tangible Taxable Goods**
- **VAT Exemptions on Connection Fees or Installation Charges and Fixed Charges of Clean Water**
- **Recent Stipulation of Institutions Receiving Amil Zakat or Religious Donations**
- **Other Recent Taxation Regulations**

Table of Contents

Tax, Customs, and Excise Treatment in Special Economic Zones	**3**
New Regulation on the VAT Treatment of Exports and Imports of Tangible Taxable Goods	**4**
VAT Exemptions on Connection Fees or Installation Charges and Fixed Charges of Clean Water	**5**
Recent Stipulation of Institutions Receiving Amil Zakat or Religious Donations	**6**
Changes in the Implementation Time of the Organization, Work Procedures, and the Start of Operation of the DGT's Vertical Agencies	**7**
Stipulation of Export Prices for the Calculation of Export Duties	**8**
Latest List of AEoI Participating and Reportable Jurisdictions	**9**
Circulars Announcing the Enactment of Multilateral Instrument	**10**
Administrative Procedures for the Transfer of Taxpayers' Places of Registration	**12**
Adjustment to the Composition of the Tax Court Panel of Judges	**15**
Stipulation of the Tax Court Session Recess in the Context of Eid al-Fitr 1442 H	**15**

Tax, Customs, and Excise Treatment in Special Economic Zones

Meet Our Experts



Ganda Christian Tobing, S.Sos., LL.M. Int. Tax., BKP
Senior Manager of Tax Compliance & Litigation Services
christian@ddtc.co.id



Riyhan Juli Asyir, S.I.A., BKP, ADIT
Assistant Manager of Tax Compliance & Litigation Services
riyhan@ddtc.co.id

Ganda Christian Tobing is Senior Manager of Tax Compliance & Litigation Services at DDTC. He is an experienced practitioner involved in tax dispute resolution projects, where he has represented various multinational companies. He advises a wide range of domestic and international clients across industry sectors and provides tax advice for private client. With a Master's degree in International Tax Law from Vienna University of Economics and Business Administration, Austria, this licensed Tax Attorney and Tax Consultant served as a National reporter at Rust Conference 2018 entitled "Tax Treaty Arbitration," held by the Institute for Austrian and International Tax Law and Vienna University of Economics and Business in 2018 in Rust, Austria. He is also Certified B of Indonesian Tax Consultant Examination and certified in Principles of International Taxation from the Chartered Institute of Taxation, United Kingdom.

Riyhan Juli Asyir is Assistant Manager of Tax Compliance & Litigation Services at DDTC. He has been involved in various projects in the scope of work of tax compliance, tax advisory, tax audit, civil review and dispute resolution procedures, including tax objection and tax litigation (appeal and lawsuit in the tax court) for several multinational companies in various industries. Holding a Bachelor's degree in Fiscal Administration from University of Indonesia, the licensed Tax Attorney and registered Tax Consultant is Certified C of Indonesian Tax Consultant Examination and holds an Advanced Diploma in International Taxation (ADIT) from the Chartered Institute of Taxation, United Kingdom. He has attended a number of international courses and seminars, two most recent of which include "Fundamentals of Singapore Corporate Tax," held by TAKX Solutions (2019) and "WU-TA Advanced Transfer Pricing Programme," held by WU Transfer Pricing Center & Tax Academy of Singapore (2019).

The government has revised provisions on tax, customs and excise treatment in Special Economic Zones (*Kawasan Ekonomi Khusus*/SEZ). The amendments to these provisions are outlined in the Minister of Finance Regulation No. 33/PMK.010/2021 concerning Amendments to the Minister of Finance Regulation No. 237/PMK.010/2020 concerning Tax, Customs, and Excise Treatment in Special Economic Zones (MoF Reg. 33/2021).

The amendments are intended to provide more legal certainty and harmonize tax, customs, and excise provisions with Government Regulation No. 40 of 2021 concerning the Implementation of Special Economic Zones (Gov. Reg. 40/2021). Gov. Reg. 40/2021 includes, among others, changes to the granting of facilities and conveniences in the areas of income tax, Value Added Tax (VAT), Sales Tax on Luxury Goods (STLGs), import duties, taxes on imports (*Pajak Dalam Rangka Impor*/PDRI), and excise to business entities/business players in SEZ.

With regard to the changes in Gov. Reg. 40/2021, through MoF Reg. 33/2021 the government revises 17 articles in the former regulation, i.e. the Minister of Finance Regulation No. 237/PMK.010/2020 concerning Tax, Customs and Excise Treatment in Special Economic Zones (MoF Reg. 237/2020). Moreover, the government also adds 11 new articles.

In summary, the amended and added articles constitute adjustments related to the definition of several nomenclatures, general requirements of business entities eligible for facilities, details of the contents of the decree on the granting of income tax facilities issued by the Head of the Indonesian Investment Coordinating Board for and on behalf of the Minister, objects of VAT facilities, supplies of taxable goods (*Barang Kena Pajak*/BKP) and/or taxable services (*Jasa Kena Pajak*/JKP) by business entities or business players, and BKP expenditures which do not constitute supplies by business players.

On another note, there are adjustments to provisions on locations designated as customs areas for SEZ supervision, provisions on the entry of capital goods for the establishment or development of SEZ, production period, use of Certificate of Origin (*Surat Keterangan Asal*/SKA) for the entry of goods to processing and/or logistics business players; movement of goods between business players in one SEZ, customs declaration, obligations of SEZ business entities and/or business players, and additional customs and excise facilities for business players in tourism SEZ for the entry of capital goods and/or business raw materials for certain activities.

One of the amended nomenclature in terms of the definition is the regional council. A regional council formerly referred to a council established at the provincial level to assist the national council in the administration of SEZ. Now, however, the definition of a regional council has been revised to a council formed at the provincial level or more than one province to assist the national council in the administration of SEZ.

Next, business entities in SEZ wishing to obtain tax facilities must now be designated as business entities to establish and/or manage SEZ by the national council, provincial regional governments, regency/municipal governments, ministries/non-ministerial government agencies as per their respective authority. This provision slightly differs from the former one which

required that the permit be issued by the provincial government, regency/municipal government, or ministries/ non-ministerial government agencies as per their respective authority, or the Free Trade Zone and Free Port Council (*Kawasan Perdagangan Bebas dan Pelabuhan Bebas*/KPBPB), or SEZ administrators based on the delegation of authority.

Further, currently, to obtain tax facilities, other than income tax, the activities of importing, moving, and releasing goods by business entities or business players in SEZ must be carried out through the SEZ application system. This is different from the former provisions in which all of the aforementioned activities were performed through the Indonesia National Single Window System (SINSW) which is connected to the DGCE system.

Moreover, changes to the production period are related to the obligation to utilize an information technology-based inventory system (IT inventory) that can depict each business activity. The IT inventory must be used by business players with businesses in more than one category. Information obtained from business players' IT inventory may be used for customs and/or excise monitoring and evaluation, tax, customs, and/or excise audits, and/or intermittent audits.

In addition, MoF Reg. 33/2021 adds one annex concerning the data elements of the Customs Declaration for Special Economic Zones (*Pemberitahuan Pabean Kawasan Ekonomi Khusus*/PPKEK). Promulgated starting 1 April 2021, MoF Reg. 33/2021 has taken effect thereafter.

New Regulation on the VAT Treatment of Exports and Imports of Tangible Taxable Goods

Meet Our Expert

DDTC Consulting
Indonesian Tax Firm, Worldwide Knowledge

The Director General of Taxes has released a regulation on the Value Added Tax (VAT) treatment on businesses in the exports and imports of tangible taxable goods (*Barang Kena Pajak*/BKP). The policy is outlined in the Director General of Taxes Regulation No. PER-07/PJ/2021 concerning the Value Added Tax Treatment on Businesses in the Export and Import Sectors of Intangible Taxable Goods (PER-07/2021). This regulation has been issued to provide legal certainty and ease of administration in the exercise of tax rights and fulfillment of tax obligations in connection with exports of tangible BKP.

Article 2 PER-07/2021 asserts that VAT is imposed on exports of tangible BKP by Taxable Persons for VAT Purposes (*Pengusaha Kena Pajak*/PKP) and imports of BKP. Export Declaration (*Pemberitahuan Ekspor Barang*/PEB) and Import Declaration (*Pemberitahuan Impor Barang*/PIB) of exports and imports of tangible BKP are reported in the Periodic VAT Returns. The crediting of input VAT on imports of intangible BKP, as confirmed in Article 2 paragraph (5) of PER-07/2021, shall be carried out by the PKP as the owner of the goods as per statutory provisions in the field of taxation.

PEB is prepared by the exporter as per the statutory provisions in the customs sector. PEB attached with an export service note (*Nota Pelayanan Ekspor*/NPE), and bill of lading, or airway bill, constitutes a certain document equivalent to a tax invoice as per statutory provisions in the field of taxation.

Next, as per the provisions under Article 9 of PER-07/2021, PIB is prepared by the importer as per the statutory provisions in the customs sector. PIB constitutes a certain document equivalent to a tax invoice as per the statutory provisions in the field of taxation. PIB must, however, include the identity of the owner of the goods in the form of the name, address, and Taxpayer Identification Number (*Nomor Pokok Wajib Pajak*/NPWP), and is attached with the tax payment slip, customs, excise, and tax payment slips, and/or withholding tax receipt by the Directorate General of Customs and Excise (DGCE).

The aforementioned exporters/importers constitute the owners of the goods or other parties that supply services of export/import management to the owners of the goods. Goods owners (PKP) or parties conducting exports/imports using export/import management services (PKP) are required to report PEB/PIB in the Periodic VAT Returns. Supplies of export/import management services constitute supplies of JKP subject to VAT. The party supplying export/import management services as per the provisions constitutes a PKP, is required to collect payable VAT and prepare tax invoices, remit payable VAT, and report payable VAT in Periodic VAT Returns.

The exporter/importer, as the party supplying export/import management services to the owner of the goods, cannot state his identity as the owner of the goods in

the PEB/PIB. VAT becomes payable on intangible BKP exports by PKP on the date of PEB registration, i.e. the date the export approval is granted by the competent authority of the Directorate General of Customs and Excise. The PEB registration date is the reporting date of tangible BKP exports in the Periodic VAT Returns.

VAT shall not be imposed on exports of tangible BKP in the form of packaged goods exports for which the DGCE has been notified that the packaged goods are intended to be re-imported as per the statutory provisions in the customs sector. Re-imports of packaged goods are not subject to VAT and are not reported in the Periodic VAT Returns by the PKP as the owner of the packaged goods insofar as the exports of packaged goods satisfy one or two of the following requirements. *First*, the packaged goods are recorded as the assets of PKP that owns the packaged goods. *Second*, there is an agreement elucidating that the packaged goods must be returned by the buyer outside the customs area to the PKP as the owner of the packaged goods.

Next, VAT shall not be imposed on imports of BKP in the form of imports of packaged goods for which temporary import permits have been obtained as per statutory provisions in the customs sector as well. Re-exports of packaged goods are not reported in the Periodic VAT Returns by PKP insofar as the imports of packaged goods satisfy one or two of the following provisions. *First*, the packaged goods are not recorded as the PKP's assets. *Second*, there is an agreement that states that the packaged goods must be returned by PKP to the seller outside the customs area.

With the enactment of PER-07/2021 on 26 March 26, 2021, PER-13/PJ/2019 concerning Certain Documents Equivalent to Tax Invoices shall remain valid, except in terms of PIB in the form of a Decree on the Payment of Import Duties, Excise, or Taxes (*Surat Penetapan Pembayaran Bea Masuk, Cukai, atau Pajak*/SPPBMCP) for consignment goods and the formal requirements of PEB.

VAT Exemptions on Connection Fees or Installation Charges and Fixed Charges of Clean Water

Meet Our Experts



Khisi Armaya Dhora, S.I.A., ADIT., BKP
Expert Consultant
khisi@ddtc.co.id

Khisi Armaya Dhora is an Expert Consultant at DDTC. She is a practitioner with expertise and experience in international tax and value added tax (VAT). She is particularly involved in tax advisory projects, where she has received outstanding feedback from clients and peers alike for providing noteworthy tax advice. She has represented several multinational companies in dispute resolution procedures, including tax objections, tax appeals, lawsuits, and litigation at the tax court. In the past, she has attended a number of international courses and seminars, two most recent of which include "Fundamentals of Singapore Corporate Tax," held by TAKX Solutions, in Singapore (2018) and "Global Tax: Driving the Future," held by Harvard Kennedy School & Irish Tax Institute, in Dublin, Ireland (2019). This licensed tax consultant is Certified B of Indonesian Tax Consultant Examination and holds an Advanced Diploma in International Taxation (ADIT) from Chartered Institute of Taxation, United Kingdom.

President Joko Widodo has officially exempted Value Added Tax (VAT) on the connection fees or installation charges and fixed charges of clean water. The exemption is outlined in Government Regulation No. 58 of 2021 concerning Amendments to Government Regulation No. 40 of 2015 concerning Supplies of Clean Water which are Exempted from Value Added Tax (Gov. Reg. 58/2021).

Clean water connection fees or installation charges refer to the connection fees or installation charges that are billed by the entrepreneur to the customer for the activity of connecting the entrepreneur's water installation to the customer's water installation. In contrast, fixed charges of clean water refer to the fees charged by the entrepreneur to the customer, the amount of which is not affected by the volume of water usage.

VAT exemptions on clean water connection fees or installation charges and fixed charges revise provisions formerly outlined under Government Regulation No. 40 of 2015 concerning Supplies of Clean Water which are Exempted from Value Added Tax (Gov. Reg. 40/2015).

Formerly, the VAT exemptions were only granted for supplies of clean water by entrepreneurs, either not ready to drink or ready to drink clean water. Under the new regulation, VAT exemptions are currently given for supplies of clean water that is not ready to drink and/or ready to drink, including clean water connection fees or installation charges and fixed charges.

Similar to the previous provisions, however, the VAT exemptions on ready-to-drink clean water are not granted for bottled drinking water. Bottled drinking water refers to water that has been subject to special treatment and is packaged in bottles or other packages and meets the requirements for drinking water (refill drinking water).

Promulgated on 7 April 2021, Gov. Reg. 58/2021 has come into force thereafter. Objects exempted from VAT have been expanded because clean water constitutes one of the basic needs in life. As such, VAT exemptions are given to ensure the availability of clean water.

Recent Stipulation of Institutions Receiving Amil Zakat or Religious Donations

Meet Our Experts



Rinan Auvi Metally, S.I.A., BKP
Manager of Tax Compliance & Litigation Services
auvi@ddtc.co.id

Rinan Auvi Metally is the Manager of Tax Compliance & Litigation Services at DDTC. She is an experienced practitioner involved in various tax advisory and tax disputes resolution projects, where she has represented multinational companies in heavy equipment, coal mining and leather industries. She holds a Bachelor's degree in Fiscal Administration from University of Indonesia. This Licensed Tax Attorney is also a Certified C of Indonesian Tax Consultant Examination and Certified in Principles of International Taxation from the Chartered Institute of Taxation, United Kingdom.

The Directorate General of Taxes (DGT) has officially increased the number of bodies/institutions designated as the recipients of mandatory amil zakat or religious donations which are deductible from gross income. The stipulation is outlined in the Director General of Taxes Regulation No. PER-08/PJ/2021 concerning Entities/Institutions Established or Legalized by the Government and Stipulated as the Recipients of Mandatory Amil Zakat or Religious Donations that are Deductible from Gross Income (PER-08/2021).

Enacted on 6 April 2021, this regulation simultaneously revokes the former provision, PER-15/PJ/2020. As per Article 1 of PER-08/2021, mandatory amil zakat or religious donations can be deducted from gross income on the condition that they are paid through bodies/institutions receiving mandatory amil zakat or religious donations established or legalized by the government.

Details of the bodies/institutions receiving amil zakat or religious donations are outlined in the Annex of PER-08/2021. In the Annex, there are 3 Amil Zakat National Agencies (*Badan Amil Zakat Nasional*/Baznas), 30 national Amil Zakat Institutions (*Lembaga Amil Zakat*/LAZ), 2 Amil Zakat, Infaq, and Shodaqoh Institutions (*Lembaga Amil Zakat, Infaq, dan Shodaqoh*/Lazis), 21 provincial LAZ, and 30 regency/city LAZ. Further, the Annex also lists 3 institutions as the recipients of Christian religious donations, 1 institution as the recipient of Catholic religious donations, 6 institutions that manage Buddhist socio-religious funds, and 1 institution as the recipient of Hindu religious donations.

The number of LAZ on the national scale has increased from 28 to 30. The number of provincial-scale LAZ has also risen from 17 to 21, while regency/municipal-scale LAZ has increased from 29 to 30. The number of institutions managing Buddhist socio-religious funds has also increased from 5 institutions to 6 institutions. The complete list of institutions stipulated as the recipients of amil zakat or religious donations is outlined in the Annex of PER-08/2021.

Changes in the Implementation Time of the Organization, Work Procedures, and the Start of Operation of the DGT's Vertical Agencies

Meet Our Experts



B. Bawono Kristiaji, S.E., M.S.E., M.Sc. IBT., ADIT
Partner of Tax Research & Training Services
kristiaji@ddtc.co.id



Denny Vissaro, S.E., M.S.E., M.A.
Manager of DDTC Fiscal Research
denny@ddtc.co.id

Bawono Kristiaji is the Partner of Tax Research & Training Services at DDTC. He is an experienced practitioner in public finance, tax policy, and transfer pricing. He is a regular speaker in topics regarding transfer pricing and tax policy in various seminars,trainings, and group discussions held by DDTC, private institutions, educational institutions, and government agencies.

Holding a Master's degree in International Business Tax and Economics (MSc. IBT) from School of Economics and Management, Tilburg University, the Netherlands, he attended an international course entitled "Comparative Tax Policy & Administration," held by Harvard Kennedy School, Harvard University, USA (2018). Moreover, he holds an Advanced Diploma in International Taxation (ADIT) from Chartered Institute of Taxation, United Kingdom. He was conferred the CFE Award Albert J. Rädler Medal 2015 for the best thesis on European Taxation by the Confédération Fiscale Européenne (CFE) entitled "Incentives and Disincentives of Profit Shifting in Developing Countries" in academic year 2014/2015 at School of Economics and Management, Tilburg University, the Netherlands.

Denny Vissaro is the Manager of DDTC Fiscal Research at DDTC. His research coverage consists of fiscal policy, international taxation, tax administration, public finance and fiscal decentralization. Most of his research projects are related to the works of Directorate General of Taxes and Fiscal Policy Agency. He is also responsible as the Chief Editor for the Indonesia Taxation Quarterly Report. He holds a Master's degree in Economics of Development from Erasmus Universiteit Rotterdam. In 2017, he was appointed as a national reporter and speaker at Rust Conference, in Austria. Additionally, he is Certified in Principles of International Taxation and Transfer Pricing from the Chartered Institute of Taxation, United Kingdom.

The Director General of Taxes has postponed the implementation of the organization, work procedures, and the start of operation of the Directorate General of Taxes' (DGT) vertical agencies which are subject to the reorganization to 24 May 2021.

The time change is stated in the Director General of Taxes Decree No. KEP-146/PJ/2021 concerning Amendments to the Director General of Taxes Decree No. KEP-28/PJ/2021 concerning the Implementation of the Organization, Work Procedures, and Start of Operation of the Directorate General of Taxes' Vertical Agencies as stipulated in the Minister of Finance Regulation No. 184/PMK.01/2020 concerning Amendments to the Minister of Finance Regulation No. 210/PMK.01/2017 concerning the Organization and Work Procedure of the Directorate General of Taxes' Vertical Agencies (KEP-146/2021).

Formerly, the implementation time and the start of operation of the DGT's vertical agencies subject to reorganization was set to start on 3 May 2021 as per the Director General of Taxes Decree No. KEP-28/PJ/2021 concerning the Implementation of Organization, Work Procedures, and Start of Operation of the Directorate General of Taxes' Vertical Agencies as Stipulated in the Minister of Finance Regulation No. 184/PMK.01/2020 concerning Amendments to the Minister of Finance Regulation No. 210/PMK.01/2017 concerning the Organization and Work Procedures of the Directorate General of Taxes' Vertical Agencies (KEP-28/2021).

The postponement of the implementation and operation constitutes an effort to prevent and break the circuit of the Covid-19 spread which may increase due to the people's commute during the pandemic. Moreover, employees of the State Civil Apparatus are prohibited from interregional traveling from 6 May 2021 to 17 May 2021. This restriction is in accordance with the provisions under the Minister of Empowerment of State Apparatus and Bureaucratic Reforms Circular No. 08 of 2021 concerning the Restrictions of Interregional Travel and/or Homecoming and/or Leave for State Civil Apparatus Employees during the Corona Virus Disease 2019 (Covid-19) Pandemic.

Changes in the timing of implementation and operation imply that the implementation of duties, functions, and/or organizational structures of the DGT's new vertical agencies, both at Tax Offices (*Kantor Pelayanan Pajak*/KPP) and Tax Services, Dissemination, and Consultation Offices (*Kantor Pelayanan, Penyuluhan, dan Konsultasi Perpajakan*/KP2KP) will begin on 24 May 2021. Changes in duties, functions, and/or organizational structures were formerly stipulated under the Minister of Finance Regulation No. 184/PMK.01/2020 concerning Amendments to the Minister of Finance Regulation No. 210/PMK.01/2017 concerning the Organization and Work Procedures of the Directorate General of Taxes' Vertical Agencies (MoF Reg. 184/2020).

Further, 24 May 2021 is also stipulated as the start of operation of the DGT's vertical agencies whose nomenclature, work area, and types of KPP have changed. The Minister of Finance, through MoF Reg. 184/2020, has changed the nomenclature of 1 DGT

Regional Office, 11 KPP, and 3 KP2KP. Through MoF Reg. 184/2020, the Minister of Finance has also revised the work areas of 27 KPP and 1 KP2KP and changed 18 Small Tax Offices into Medium Tax Offices. The start of operation for all DGT's vertical agencies with changes in nomenclature, work areas, and types of KPP was initially set on 3 May 2021.

Stipulation of Export Prices for the Calculation of Export Duties

Meet Our Experts



Riyhan Juli Asyir, S.I.A., BKP, ADIT
Assistant Manager of Tax Compliance & Litigation Services
riyhan@ddtc.co.id

Riyhan Juli Asyir is Assistant Manager of Tax Compliance & Litigation Services at DDTC. He has been involved in various projects in the scope of work of tax compliance, tax advisory, tax audit, civil review and dispute resolution procedures, including tax objection and tax litigation (appeal and lawsuit in the tax court) for several multinational companies in various industries. Holding a Bachelor's degree in Fiscal Administration from University of Indonesia, the licensed Tax Attorney and registered Tax Consultant is Certified C of Indonesian Tax Consultant Examination and holds an Advanced Diploma in International Taxation (ADIT) from the Chartered Institute of Taxation, United Kingdom. He has attended a number of international courses and seminars, two most recent of which include "Fundamentals of Singapore Corporate Tax," held by TAKX Solutions (2019) and "WU-TA Advanced Transfer Pricing Programme," held by WU Transfer Pricing Center & Tax Academy of Singapore (2019)

The Minister of Finance has stipulated export prices for several commodities for the period between 1 April 2021 and 30 April 2021. The export price stipulation is outlined in the Minister of Finance Decree No. 11/KM.4/2021 concerning the Stipulation of Export Prices for the Calculation of Export Duties (MoF Decree 11/2021).

The export prices are required for the calculation of export duties of several commodities whose exports are subject to export duties. Through the decree signed on 31 March 2021, the Minister of Finance sets export prices for the calculation of export duties on three types of commodities.

First, export prices for the calculation of export duties on exported goods in the form of wood and leather. Details of export prices for wood and leather are listed in Annex A of MoF Decree 11/2021. Referring to the annex, export goods in the form of leather are segmented into three groups, i.e. hides and rawhides from animals, hides and pickled hides from animals, and tanned hides from animals.

In contrast, export goods in the form of wood are segmented into three groups, i.e. veneer, wood chips, and processed wood. The export price of veneer wood is set starting from USD400/m^3 to USD800/m^3 depending on the type. Furthermore, wood chips, both in the form of chips/shards and in the form of wood, are set at USD61/ton. Next, the export price of processed wood is set at USD300/m^3 to USD3,500/m^3, depending on the type.

Second, the export price for the calculation of export duties on exported goods in the form of cocoa beans. Details of export prices of cocoa beans are listed in Annex B of MoF Decree 11/2021. Referring to the annex, the export price of cocoa beans included under the HS Code 1801.00.00 is set at USD2,276/MT.

Third, the export prices for the calculation of export duties on exported goods in the form of metal mineral processing products and metal mineral products of certain criteria. Details of export prices of metal mineral processing products and metal mineral products of certain criteria are listed in Annex C of MoF Decree 11/2021.

In addition to stipulating export prices, MoF Decree 11/2021 sets forth that the reference price set by the minister of trade for two types of commodities. *First,* the reference price for palm oil, Crude Palm Oil (CPO), and its derivative products, as well as mixed products from CPO and its derivatives is USD1,093.83/MT. *Second,* the reference price for cocoa beans is set at USD2,565.00/MT.

The minister of finance, through this decree, also emphasizes the types of export goods subject to export duties and the amount of export duty tariffs as stated in Annex II of the Minister of Finance Regulation No. 166/PMK.010/2020 concerning the Second Amendment to the Minister of Finance Regulation No. 13/PMK.010/2017 concerning the Stipulation of Export Goods Subject to Export Duties and Export Duty Tariffs (MoF Reg. 166/2020).

MoF Decree 11/2021 comes into force from 1 March 2021 to 31 March 2021. However, in the event that the export prices set under MoF Decree 11/2021 have expired and the new export prices have not

been stipulated, the export prices set under MoF Decree 11/2021 will remain in effect as the basis for calculating export duties until new export prices are set.

Latest List of AEoI Participating and Reportable Jurisdictions

Meet Our Experts



Denny Vissaro, S.E., M.S.E., M.A.
Manager of DDTC Fiscal Research
denny@ddtc.co.id



Hamida Amri Safarina, SH
Researcher of Tax Reseach & Training Services
hamida@ddtc.co.id

Denny Vissaro is the Manager of DDTC Fiscal Research at DDTC. His research coverage consists of fiscal policy, international taxation, tax administration, public finance and fiscal decentralization. Most of his research projects are related to the works of Directorate General of Taxes and Fiscal Policy Agency. He is also responsible as the Chief Editor for the Indonesia Taxation Quarterly Report. He holds a Master's degree in Economics of Development from Erasmus Universiteit Rotterdam. In 2017, he was appointed as a national reporter and speaker at Rust Conference, in Austria. Additionally, he is Certified in Principles of International Taxation and Transfer Pricing from the Chartered Institute of Taxation, United Kingdom.

Hamida Amri Safarina is a Researcher at DDTC whose coverage consists of fiscal policy, international taxation, tax administration, tax law, and tax dispute. The holder of a Bachelor's degree in Law from Gadjah Mada University is also a certified PKPA from the Indonesian Advocates Association (PERADI).

Currently, the number of jurisdictions performing automatic exchange of financial account information with Indonesia continues to rise. This is announced through Announcement No. PENG-2/PJ/2021 concerning the List of Participating Jurisdictions and Reportable Jurisdictions in the Context of Automatic Exchange of Financial Account Information (AEoI) (PENG-2/2021). This announcement was enacted in Jakarta on 9 April 2021.

The issuance of this announcement is mandated by Article 16 paragraphs a and b of the Minister of Finance Regulation No. 70/PMK.03/2017 concerning Technical Instructions on Access to Financial Account Information for Taxation Purposes as amended by the Minister of Finance Regulation No. 19/PMK.03/2018.

The DGT, under the article, is obliged to announce the list of participating jurisdictions and reportable jurisdictions through the DGT or the Ministry of Finance's website. On a side note, AEoI refers to an exchange of taxpayer information carried out en masse by the country of origin to the country where the taxpayer is registered as a tax resident.

The exchanged financial information includes several types of income, ranging from dividends, interest, royalties, salaries, to pension funds. Information concerning, *inter alia*, ownership of immovable property, change of residence, and other information is also exchanged through AEoI.

The announcement contains an addition to the list of participating jurisdictions. Participating jurisdictions refer to foreign jurisdictions that are bound with the Government of Indonesia in international agreements and obliged to automatically convey financial information. Formerly, 103 jurisdictions were included on the list of participating jurisdictions. As per PENG-2/2021, there is an addition of five participating jurisdictions to 108 jurisdictions. The five new jurisdictions on the list include New Caledonia, Nigeria, Niue, Peru, and Morocco.

The number of reportable jurisdictions has also increased. A reportable jurisdiction refers to a participating jurisdiction that constitutes the Indonesian government's destination in carrying out the obligation to automatically submit financial information. There were formerly 85 jurisdictions in the list of reportable jurisdictions. Currently, as per PENG-2/2021, the number of reportable jurisdictions has increased by two jurisdictions to 87 jurisdictions. The two additional reportable jurisdictions include Brunei Darussalam and Peru.

Circulars Announcing the Enactment of Multilateral Instrument

Meet Our Experts



Yusuf Wangko Ngantung, LL.B., LL.M Int. Tax., ADIT., BKP
Associate Partner of Transfer Pricing Services
yusuf@ddtc.co.id



Veronica Kusumawardani, S.Sos., M.Ak., BKP
Manager of Transfer Pricing & International Tax Dispute Services
veronica@ddtc.co.id

Yusuf Wangko Ngantung is Associate Partner of Transfer Pricing Services at DDTC. He is an experienced practitioner

involved in international tax, disputes resolution and transfer pricing projects Subsequently, he has also done some of clients' APA and MAP. He holds a Bachelor's degree in Tax Law from Universiteit Leiden, the Netherlands and a Master's degree in International Tax Law from Vienna University of Economics and Business Administration, Austria. The licensed Tax Attorney and Tax Consultant is also Certified B of Indonesian Tax Consultant Examination and holds an Advanced Diploma in International Taxation (ADIT) from Chartered Institute of Taxation, United Kingdom. He was conferred the WTS Tax Award for the best master thesis entitled "Tax Treaties and Developing Countries" in academic year 2013/2014 at Vienna University of Economics and Business Administration, Austria. He has been asked to speak in international events, such as the 22nd Annual International Wealth Transfer Practice Conference, in London and Rust Conference 2019 entitled "Controlled Foreign Company Legislation," held by Institute for Austrian and International Tax Law and Vienna University of Economics and Business, 4-6 July 2019, in Rust, Austria.

Veronica Kusumawardani is a Manager of Transfer Pricing Services at DDTC. She is an experienced practitioner with particular expertise in transfer pricing advisory, audit defense and litigation services for clients involved in palm oil, automotive, heavy equipment, consumer goods, pulp and paper, electronic, and mining industries. Other than holding a Bachelor's degree in Fiscal Administration and Master's degree in Magister Accounting from University of Indonesia, she is a Certified C of Indonesian Tax Consultant Examination and also holds a Certificate in Transfer Pricing from the Chartered Institute of Taxation, United Kingdom.

The Directorate General of Taxes (DGT) has issued several circulars related to the implementation of the multilateral convention to implement tax treaty related measures to prevent base erosion and profit shifting (multilateral instrument/MLI) on the tax treaties (*Perjanjian Penghindaran Pajak Berganda*/P3B) between Indonesia and several partner countries.

The circulars have been released in connection with the completion of the procedures of ratification and submission of the MLI ratification instrument by the Government of Indonesia and several partner countries. These circulars are aimed at informing all units within the DGT concerning when MLI comes into force, becomes effective, and the points of regulation in MLI that apply to the tax treaties between Indonesia and several partner countries. As such, the implementation of the provisions under the MLI that apply to the tax treaties between Indonesia and partner countries is expected to run accordingly.

The scope of each circular outlines four matters. *First*, the enactment of the tax treaties between Indonesia and partner countries. *Second,* the process of signing and enforcing MLI by the Government of Indonesia and the governments of partner countries. *Third*, when MLI comes into force and becomes effective for the tax treaties between Indonesia and partner countries. *Fourth*, the points of regulation under MLI that apply to the tax treaties between Indonesia and partner countries.

Moreover, each circular is attached by a synthesis text of the MLI and the tax treaties between Indonesia and partner countries. The synthesis text is a modified draft of the tax treaties between Indonesia and partner countries resulting from the enactment of MLI.

The synthesis text is only intended to assist in understanding the application of MLI to the tax treaties between Indonesia and partner countries. The synthesis text cannot be used as a source of law. Each circular also emphasizes that the original text of MLI and the tax treaties between Indonesia and partner countries remain the applicable legal basis.

Each circular also outlines that the provisions under the MLI adopted by the Government of Indonesia and the governments of partner countries are implemented simultaneously with the application of the provisions under the tax treaties between Indonesia and partner countries. The list of provisions in the MLI adopted by the Government of Indonesia and the governments of partner countries can be accessed online on the OECD MLI Matching Database webpage.

Director of Tax Dissemination, Service, and Public Relations, Neilmaldrin Noor, reveals that the DGT has issued 21 circulars containing the Announcement of the Enactment of the MLI on the Tax Treaties (*Perjanjian Penghindaran Pajak Berganda*/P3B) between Indonesia and several partner countries. Details of these circulars are indicated in Table 1.

Administrative Procedures for the Transfer of Taxpayers' Places of Registration

Meet Our Experts



David Hamzah Damian, S.Sos., ADIT., BKP
Partner of Tax Compliance & Litigation Services
david@ddtc.co.id



Dwi Wahyuni, Amd.Pjk
Senior Specialist of Tax Compliance & Litigation Services
dwi.wahyuni@ddtc.co.id

David Hamzah Damian is the Partner of Tax Compliance & Litigation Services at DDTC. He is an experienced practitioner in transfer pricing, customs, and all aspects of Indonesian taxation. He is a co-author of the Indonesian chapter in the 3rd and 7th edition book entitled "The Tax Disputes and Litigation Review", published by Law Business Research. This licensed Tax Consultant and Tax Attorney is a Certified C of Indonesian Tax Consultant Examination and holds an Advanced Diploma in International Taxation

Table 1 List of Circulars concerning the Announcement of the Enactment of MLI for Tax Treaties between Indonesia and Partner Countries

No	Regulation	Concerning
1	Circular No. SE-5/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of Australia**
2	Circular No. SE-6/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of Japan**
3	Circular No. SE-7/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of Canada** and the Protocol
4	Circular No. SE-8/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of the Republic of Finland**
5	Circular No. SE-9/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of the Kingdom of Belgium**
6	Circular No. SE-10/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of the Kingdom of Denmark**
7	Circular No. SE-11/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty Between the Government of the Republic of Indonesia and **the Government of the Republic of France**
8	Circular No. SE-12/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty Between the Government of the Republic of Indonesia and **the Government of the United Kingdom of Great Britain and Northern Ireland**
9	Circular No. SE-13/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty Between the Government of the Republic of Indonesia and **the Government of the Russian Federation**
10	Circular No. SE-14/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty Between the Government of the Republic of Indonesia and **the Government of the Republic of Poland**
11	Circular No. SE-15/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty Between the Government of the Republic of Indonesia and t**he Government of Portuguese Republic**
12	Circular No. SE-16/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of the Kingdom of the Netherlands and the Protocol**
13	Circular No. SE-17/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of the Republic of India**
14	Circular No. SE-18/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of the United Arab Emirates**
15	Circular No. SE-19/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of Qatar**
16	Circular No. SE-20/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of New Zealand**
17	Circular No. SE-21/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of the Republic of Singapore**
18	Circular No. SE-22/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of the Grand Duchy of Luxembourg**

19	Circular No. SE-23/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of Slovak Republic**
20	Circular No. SE-24/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of the Republic of Korea**
21	Circular No. SE-25/PJ/2021	Announcement of the Enactment of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting for the Tax Treaty between the Government of the Republic of Indonesia and **the Government of the Republic of Serbia**

(ADIT) from Chartered Institute of Taxation, United Kingdom. He has been named one of the World's Leading Tax Controversy Advisers 2021 by International Tax Review, United Kingdom. He has attended a number of international courses and seminars, two most recent of which include "Global E-Commerce Conference," held by World Customs Organization, in Beijing, China (2018) and "WU-TA Advanced Transfer Pricing Programme," held by WU Transfer Pricing Center & Tax Academy of Singapore, in Singapore (2019).

Dwi Wahyuni is a Senior Specialist of Tax Compliance & Litigation Services at DDTC. This holder of Diploma's degree in Tax Administration from University of Indonesia attended an international course "Zero Rating of International Services: Correctly Applying Zero-rating Treatment on Services," held by Wolters Kluwer, in Singapore (2017). In addition to being a licensed tax attorney and consultant, she is also Certified A of Indonesian Tax Consultant Examination and Certified in Principles of International Taxation and Principles of Corporate & International Taxation (Singapore option) from the Chartered Institute of Taxation, United Kingdom.

The Ministry of Finance has issued a policy concerning the administrative procedures for the transfer of taxpayers' places of registration and/or places of business reporting for Taxable Persons for VAT Purposes (*Pengusaha Kena Pajak*/PKP). The policy is stipulated under the Director General of Taxes Regulation No. PER-06/PJ/2021 concerning the Administrative Procedures for the Transfer of Taxpayers' Places of Registration and/or Places of Business Reporting for Taxable Persons for VAT Purposes in the Context of Reorganization of the Directorate General of Taxes' Vertical Agencies (PER-06/2021). This regulation was enacted on 17 March 2021.

This regulation has been issued to implement the provisions of Article II paragraph 4 of the Minister of Finance Regulation No. 184/PMK.01/2020 concerning Amendments to the Minister of Finance Regulation No. 210/PMK.01/2017 concerning the Organization and Work Procedures of the Directorate General of Taxes' Vertical Agencies (MoF Reg. 184/2020). In light of the reorganization, the Director General of Taxes has moved taxpayers' places of registration and/or places of business reporting of Taxable Persons for VAT Purposes (*Pengusaha Kena Pajak*/PKP) from the old Small Tax Offices (*Kantor Pelayanan Pajak*/KPP) to the new Small Tax Offices as per the transfer of work areas.

Moreover, the Director General of Taxes has moved the taxpayers' places of registration and/or PKP's places of business reporting for certain taxpayers that are assigned to a Medium Tax Office.

In the course of the reorganization, the old Small Tax Office notifies the taxpayer and/or PKP of the transfer of the taxpayer's place of registration and/or PKP's place of business reporting. Next, the new Small Tax Office and Medium Tax Office issue a new Taxpayer Identification Number (*Nomor Pokok Wajib Pajak*/NPWP) Card and the new NPWP along with the change of a taxpayer's place of registration shall be notified to the taxpayer no later than 10 working days upon registration. The taxpayer and/or PKP transferred to a new Small Tax Office or Medium Tax Office must exercise their rights and fulfill tax obligations to the new Small Tax Office or Medium Tax Office from the time they are registered.

As per Article 2 of PER-06/2021, the DGT's vertical reorganization covers three aspects. *First*, changes to the nomenclature of regional offices (*Kantor Wilayah*/Kanwil), KPP, and Tax Service, Counseling and Consulting Offices (*Kantor Pelayanan, Penyuluhan, dan Konsultasi Perpajakan*/KP2KP). *Second*, changes to the work areas of KPP and KP2KP. *Third,* changes to the types of KPP. The details of the reorganization of the three aspects are as follows.

Adjustment to the Composition of the Tax Court Panel of Judges

Meet Our Experts



Erika, S.E., BKP
Assistant Manager of Tax Compliance & Litigation Services
erika@ddtc.co.id

The Chairperson of the Tax Court amends the composition of the tax court panel of judges. These amendments are due to the fact that a tax court judge has been honorably dismissed from his position as he has reached the age of 67 and to support and accelerate dispute resolution.

Changes in the composition of the tax court panel

Table 1 Changes to the Nomenclature of Regional Offices, KPP, and KP2KP

Nomenclature of the Old Regional Offices, KPP, and KP2KP	Nomenclature of the New Regional Offices, KPP, and KP2KP
DGT's Regional Office Papua and Maluku	DGT's Regional Office Papua, West Papua, and Maluku
Small Tax Office Tanjung Karang	Small Tax Office Bandar Lampung One
Small Tax Office Kedaton	Small Tax Office Bandar Lampung Two
Small Tax Office Argamakmur	Small Tax Office Bengkulu One
Small Tax Office Bengkulu	Small Tax Office Bengkulu Two
Small Tax Office Jakarta Tamansari One	Small Tax Office Jakarta Tamansari
Small Tax Office Jakarta Cakung One	Small Tax Office Jakarta Cakung
Small Tax Office Karawang Cakung One	Small Tax Office Jakarta Cakung
Small Tax Office Karawang Cakung One	Small Tax Office Jakarta Cakung
Small Tax Office Karawang Utara	Small Tax Office Karawang
Small Tax Office Central Semarang Two	Small Tax Office Central Semarang
Small Tax Office North Banjarmasin	Small Tax Office Banjarmasin
Small Tax Office Mempawah	Small Tax Office Kubu Raya
KP2KP Tual, Small Tax Office Ambon	KP2KP Langgur, Small Tax Office Ambon
KP2KP Tebing Tinggi, Small Tax Office Lahat	KP2KP Empat Lawang, Small Tax Office Lahat
KP2KP Martapura, Small Tax Office Baturaja	KP2KP Ogan Komering Ulu Timur, Small Tax Office Baturaja

Table 2 Changes to the Work Areas of KPP and KP2KP

Sub-districts (*Kelurahan*/Kel.)/Districts (*Kecamatan*/Kec.)/Regencies (*Kabupaten*/Kab.)	Old Work Areas	New Work Areas
Kec. Medan Kota, Kec. Medan Area, Kec. Medan Amplas, and Kec. Medan Denai	Small Tax Office Medan Kota	Small Tax Office West Medan
Kec. West Telukbetung, Kec. South Telukbetung, Kec. East Telukbetung, and Kec. North Telukbetung	Small Tax Office Teluk Betung	Small Tax Office Bandar Lampung One
Kec. Bumi Waras and Kec. Panjang	Small Tax Office Teluk Betung	Small Tax Office Bandar Lampung Two
Kec. Ratu Samban, Kec. Teluk Segara, Kec. Muara Bangkahulu, and Kec. Sungai Serut	Small Tax Office Bengkulu	Small Tax Office Bengkulu One
Kel. Kebon Kelapa	Small Tax Office Jakarta Gambir Four	Small Tax Office Jakarta Gambir One
Kel. Krukut, Kel. Keagungan, Kel. Glodok, and Kel. Pinangsia	Small Tax Office Jakarta Tamansari Two	Small Tax Office Jakarta Tamansari
Kel. East Kuningan	Small Tax Office Jakarta Setiabudi Four	Small Tax Office Jakarta Setiabudi Three
Kel. Rawa Barat and Kel. Selong	Small Tax Office Jakarta Kebayoran Baru Four	Small Tax Office Jakarta Kebayoran Baru One
Kel. Petogogan and Kel. Gunung	Small Tax Office Jakarta Kebayoran Baru Three	Small Tax Office Jakarta Kebayoran Baru One
Kel. Melawai	Small Tax Office Jakarta Kebayoran Baru Three	Small Tax Office Jakarta Kebayoran Baru Two
Kel. Pulogebang, Kel. Ujung Menteng, Kel. East Cakung, and Kel. West Cakung	Small Tax Office Jakarta Cakung Two	Small Tax Office Jakarta Cakung
Kel. Sunter Agung, Kel. Papanggo, Kel. Sunter Jaya, and Kel. Sungai Bambu	Small Tax Office Jakarta Sunter	Small Tax Office Jakarta Tanjung Priok

Kec. Cikupa, Kec. Cisauk, Kec. Curug, Kec. Jambe, Kec. Kelapa Two, Kec. Legok, Kec. Pagedangan, and Kec. Panongan	Small Tax Office Cikupa	Small Tax Office Tigaraksa
Kec. Mekar Baru, Kec. Gunung Kaler, Kec. Kronjo, Kec. Kresek, and Kec. Sukamulya	Small Tax Office Tigaraksa	Small Tax Office Kosambi
Kec. Regal, Kec. Lengkong, Kec. Batununggal, and Kec. Bandung Kidul	Small Tax Office Bandung Karees	Small Tax Office Bandung Tegallega
Kec. Kiaracondong	Small Tax Office Bandung Karees	Small Tax Office Bandung Cicadas
Kec. Tempuran, Kec. Cilamaya Kulon, Kec. Cilamaya Wetan, Kec. Talagasari, Kec. Lemahabang, Kec. Banyusari, Kec. Klari, Kec. Tirtamulya, Kec. Jatisari, Kec. Kotabaru, Kec. Ciampel, Kec. Cikampek, Kec. Pangkalan, Kec. Tegalwaru, and Kec. Purwasari	Small Tax Office South Karawang	Small Tax Office Karawang
Kec. Rawa Lumbu and Kec. Mustikajaya	Small Tax Office South Bekasi	Small Tax Office Bekasi Utara
Kec. South Bekasi	Small Tax Office South Bekasi	Small Tax Office Bekasi Barat
Kec. Bantar Gebang	Small Tax Office South Bekasi	Small Tax Office Pondok Gede
Kec. Babakan Madang and Kec. Sukaraja	Small Tax Office Cibinong	Small Tax Office Ciawi
Kec. Ciseeng, Kec. Parung Panjang, Kec. Rancabungur, and Kec. Rumpin	Small Tax Office Ciawi	Small Tax Office Cibinong
Kel. Miroto, Kel. Jagalan, Kel. Brumbungan, Kel. Karangkidul, Kel. Pendrikan Kidul, Kel. Pekunden, and Kel. Sekayu,	Small Tax Office Central Semarang One	Small Tax Office Central Semarang
Kab. Purworejo	Small Tax Office Purworejo	Small Tax Office Kebumen
Kec. Simokerto and Kec. Semampir	Small Tax Office Surabaya Simokerto	Small Tax Office Surabaya Mulyorejo
Kec. Gresik, Kec. Manyar, Kec. Kebomas, Kec. Duduk Sampeyan, Kec. Bungah, Kec. Sidayu, Kec. Panceng, Kec. Ujung Pangkah, Kec. Sangkapura, Kec. Tambak, and Kec. Dukun	Small Tax Office North Gresik	Small Tax Office Gresik
Kec. Central Banjarmasin, Kec. South Banjarmasin, and Kec. East Banjarmasin	Small Tax Office South Banjarmasin	Small Tax Office Banjarmasin
Kab. South Buru	-	KP2KP Namlea

Table 3 Changes to the Types of KPP

Old KPP	New KPP
Small Tax Office Medan Kota	Medium Tax Office Two Medan
Small Tax Office Teluk Betung	Medium Tax Office Bandar Lampung
Small Tax Office Jakarta Gambir Four	Medium Tax Office Two Central Jakarta Pusat
Small Tax Office Jakarta Tamansari Two	Medium Tax Office Two West Jakarta
Small Tax Office Jakarta Setiabudi Four	Medium Tax Office Two South Jakarta I
Small Tax Office Jakarta Kebayoran Baru Four	Medium Tax Office South Jakarta II
Small Tax Office Jakarta Kebayoran Baru Three	Medium Tax Office Two South Jakarta II
Small Tax Office Jakarta Cakung Two	Medium Tax Office Two East Jakarta
Small Tax Office Jakarta Sunter	Medium Tax Office Two North Jakarta
Small Tax Office Cikupa	Medium Tax Office Two Tangerang
Small Tax Office Bandung Karees	Medium Tax Office Two Bandung
Small Tax Office South Karawang	Medium Tax Office Karawang
Small Tax Office South Bekasi	Medium Tax Office Bekasi City
Small Tax Office Central Semarang One	Medium Tax Office Two Semarang
Small Tax Office Purworejo	Medium Tax Office Surakarta
Small Tax Office Surabaya Simokerto	Medium Tax Office Two Surabaya
Small Tax Office North Gresik	Medium Tax Office Gresik
Small Tax Office South Banjarmasin	Medium Tax Office Banjarmasin

Erika is the Assistant Manager of Tax Compliance & Litigation Services at DDTC. Holding a Bachelor's degree in Accounting from Atma Jaya University, she has been involved in various tax compliance, tax advisory, due diligence and tax diagnostic review projects for several companies.

Fakry is Assistant Manager of Tax Compliance & Litigation Services at DDTC. His expertise is Corporate Income Tax (CIT) and preparation of CIT Return for various industries. He has also been involved in tax compliance, tax advisory, tax audit, tax objection, tax litigation (appeal & lawsuit) in the tax court, and tax judicial review in the supreme court for clients in various industries. The licensed Tax Attorney and Tax Consultant holds a Bachelor's degree in Accounting from Indonesian College of Economics and a Diploma's degree in Accounting from State Polytechnic of Jakarta. Moreover, he is Certified B of Indonesian Tax Consultant Examination. He also attended "ITC Leiden South-East Asia (SEA) Program in International Tax Law," held by International Tax Center (ITC) Leiden, in Depok, Indonesia (2017).

of judges are outlined in the Chairperson of the Tax Court Decree No. KEP-007/PP/2021 concerning the Second Amendment to the Chairperson of the Tax Court Decree No. KEP-003/PP/2021 concerning the Composition of the Panel of Judges and Single Judges to Examine and Decide Tax Disputes at the Tax Court (KEP-007/2021).

KEP-007/2021 comes into force on 20 April 2021. Through this decree, the Chairperson of the Tax Court amends Annex I, Annex III, and Annex IV of the Chairperson of the Tax Court Decree No. KEP-003/PP/2021 concerning the Composition of the Panel of Judges and Single Judges to Examine and Decide Tax Disputes at the Tax Court (KEP-003/2021).

Annex I contains a list of the panel of judges, the composition of the panel of judges, and the day of trials of each panel of judges. Further, Annex II contains a list of tax court judges appointed as the chief judge of the panel and single judges. Finally, Annex IV contains a list of the names of judges at the tax court who are assigned additional permanent duties.

Stipulation of the Tax Court Session Recess in the Context of Eid al-Fitr 1442 H

Meet Our Experts



Riyhan Juli Asyir, S.I.A., BKP, ADIT
Assistant Manager of Tax Compliance & Litigation Services
riyhan@ddtc.co.id



Niken Ayu Permandarani, SE
Senior Specialist of Tax Compliance & Litigation Services
niken@ddtc.co.id

Riyhan Juli Asyir is Assistant Manager of Tax Compliance & Litigation Services at DDTC. He has been involved in various projects in the scope of work of tax compliance, tax advisory, tax audit, civil review and dispute resolution procedures, including tax objection and tax litigation (appeal and lawsuit in the tax court) for several multinational companies in various industries. Holding a Bachelor's degree in Fiscal Administration from University of Indonesia, the licensed Tax Attorney and registered Tax Consultant is Certified C of Indonesian Tax Consultant Examination and holds an Advanced Diploma in International Taxation (ADIT) from the Chartered Institute of Taxation, United Kingdom. He has attended a number of international courses and seminars, two most recent of which include "Fundamentals of Singapore Corporate Tax," held by TAKX Solutions (2019) and "WU-TA Advanced Transfer Pricing Programme," held by WU Transfer Pricing Center & Tax Academy of Singapore (2019).

Niken Ayu Permandarani is a Senior Specialist of Tax Compliance & Litigation Services at DDTC. She has been involved in various project such as tax compliance, tax advisory and dispute resolution procedures, including tax objection, tax appeal and litigation at the tax court. She is also involved in preparing the academic review of Tax Accounting Standard in Indonesia. The holder of Bachelor's degree in Accounting from University of Indonesia attended "Zero Rating of International Services: Correctly Applying Zero-rating Treatment on International Services," held by Wolters Kluwer in Singapore (2017). The Licensed Tax Attorney and Consultant is also Certified B of Indonesian Tax Consultant Examination.

The Chairperson of the Tax Court, Tri Hidayat Wahyudi, stipulates the session recess at the Tax Court in connection with Eid al-Fitr 1442 H.

The stipulation of the recess is outlined in the Chairperson of the Tax Court Circular No. SE-05/PP/2021 concerning the Stipulation of the Tax Court Session Recess in the Context of Eid al-Fitr 1442 H (SE-05/2021).

Signed on 29 March 2021, the circular states that the session recess at the Tax Court in the context of Eid al-Fitr 1442 H is set from Wednesday, 5 May 2021 to Tuesday, 25 May 2021. Trials are to resume on Thursday, 27 May 2021.

However, in the event of a case that must be resolved immediately as the due date is closing, the trial may continue to be held at working hours and working days during the recess. The circular also states that the recess may be used optimally to prepare files for the next trials and prioritize further handling of files that are sufficient for trial.

Latest taxation news and regulations, visit:

news.ddtc.co.id & perpajakan.id

CONNECT WITH US:
With just one click

MENARA DDTC

Jl. Raya Boulevard Barat Blok XC 5-6 No. B
Kelapa Gading Barat, Kelapa Gading
Jakarta Utara 14240 - Indonesia

Phone: +6221 2938 2700, Fax: +6221 2938 2699

The information herein is for general purposes only and is not intended to address the circumstances of any particular individual or entity. This content should not be used as reference for consultation without professional advisors.