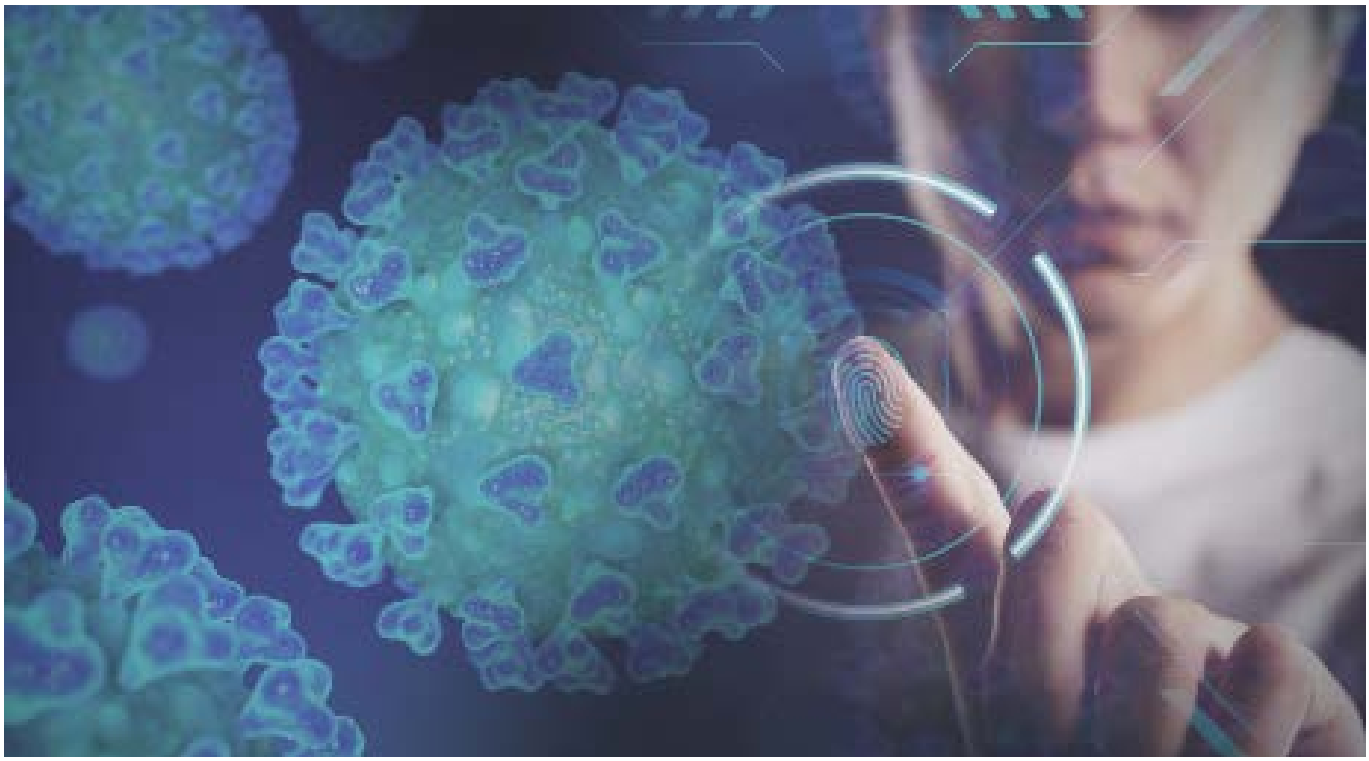
DDTC Newsletter Vol.03 | No.06 | March 2020

The Terms of Service of The DGT and Tax Court Temporary Suspension in Response to COVID-19

Sets the Standards and Beyond



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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.

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The Terms of Service of The DGT and Tax Court Temporary Suspension in Response to COVID-19

Temporary Suspension of Trial Proceedings and Other Services by the Tax Court

The tax court has temporarily suspended trial proceedings and other services from 17 March to 31 March 2020. The temporary suspension of the tax court's operations is aimed at preventing the spread of Corona Virus Disease 2019 (COVID-19) within the tax court environment.

This policy is implemented with due regard to the World Health Organization's (WHO) official statement declaring COVID-19 as a global pandemic. Moreover, President of the Republic of Indonesia, Joko Widodo, has declared COVID-19 as a non-natural national disaster thereby requiring measures to mitigate and anticipate the spread of COVID-19 in the tax court.

The policies on the temporary suspension of tax court operations are outlined in the Chairperson of the Republic of Indonesia Tax Court Circular Number SE-01/PP/2020 concerning Court Service Policies to Prevent the Spread of Corona Virus Disease (COVID-19) in the Tax Court Environment (SE-01/PP/2020).

In further detail, five services below are temporarily suspended by the tax court.

1. Trial proceedings scheduled between 17 March 2020 to 31 March 2020 are postponed until further notice.
2. Services of receiving appeal and/or claim request letters.
3. Services of receiving judicial review request letters.
4. Services through the helpdesk other than appeal/lawsuit and judicial review requests.
5. Services of sending copies of tax court decisions and copies of judicial review decisions.

The temporary suspension of tax court services will not be taken into account in the calculation of the period of audits, filing an appeal and/or lawsuit, submission of judicial review requests, and sending copies of court decisions as regulated in Law Number 14 of 2002 concerning Tax Courts (Tax Court Law).

Further, between 17 March 2020 to 31 March 2020, helpdesk services will be replaced by online services. The services can be accessed via email informasipp@kemenkeu.go.id or through the Tax Court Secretariat's official website www.setpp.kemenkeu.go.id.

Despite its two-day implementation, the circular promulgated on 16 March 2020 has been revised based on the evaluation results of the ongoing implementation of the tax court service policy. The Chairperson of the Tax Court revises these provisions in the Chairperson of the Tax Court Circular Number SE-02/PP/2020 concerning the Amendment to SE-01/PP/2020 concerning Court Service Policies to Prevent the Spread of Corona Virus Disease (COVID-19) in the Tax Court Environment (SE-02/PP/2020).

Under the latest regulation, the period of temporary suspension of tax court trial proceedings and services originally set to 31 March 2020 is extended to 3 April 2020. Moreover, this regulation emphasizes that the policy of temporary suspension of tax court operations is subject to periodic evaluation in accordance with the Central Government/Regional Governments' instructions and policies in addressing COVID-19.

Exemption from Ethyl Alcohol Excise for Antiseptic Materials

The Directorate General of Customs and Excise (DGCE) provides an excise exemption facility for ethyl alcohol used to produce hand sanitizers, surface sanitizers, antiseptics, and the like as a follow-up measure to prevent the spread of Corona virus, both in the form of raw materials and supporting materials.

This exemption is outlined in the DGCE Circular Number SE-04/BC/2020 concerning the Exemption of Ethyl Alcohol Excise as a Follow-up Measure to Prevent the Spread of Corona Virus Disease (COVID-19) (SE-04/BC/2020).

The scope of the regulation includes the implementation of ethyl alcohol excise exemption for social purposes. This social objective is intended for the process of providing raw materials or supporting materials in the production of final products that are not goods subject to excise in the context of COVID-19 prevention and control.

The regulatory scheme will refer to the Director General of Customs and Excise Regulation No. 43/BC/2017 concerning the Procedures for Granting and Revoking the Decree on Excise Exemption of Ethyl Alcohol and Beverage Containing Ethyl Alcohol (DGCE Reg. No.43/BC/2017).

Further, this regulation sets forth that business actors, i.e. manufacturers or ethyl alcohol storage business owners may be given an exemption from excise duty for social purposes. Such business players, however, must submit requests for exemption based on orders from government agencies and non-governmental agencies related to the prevention of the spread of Corona virus.

The request for exemptions must be attached with a statement from the head of the government agency stating that the ethyl alcohol is only used for the prevention and control of COVID-19. Additionally, in the event that the request for exemptions is based on an order from a non-governmental organization, the documents must be attached with a letter of recommendation from the government agency that handles disaster management.

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Promulgated on 17 March 2020, this regulation has come into force thereof until further policy or statement.

DGT's Valuation of Taxpayers' Transactions and Data

The Director General of Taxes has released a circular stipulating transactions or data requiring valuation from the Directorate General of Taxes' (DGT) valuation team. Valuation is a series of activities carried out by the DGT on taxpayers to determine a certain value of a valuation object at a certain time.

Valuation under this regulation is performed to implement the legislative provisions in the field of taxation, including arm's length analyses, which are carried out objectively and professionally. Taxpayers, thereby, should be cognizant of what specific values may be assessed by the DGT with regard to taxation objectives.

The description of data or transactions requiring valuation is outlined in the Director General of Taxes Circular Number SE-05/PJ/2020 concerning Procedures for Valuation for Taxation Purposes (SE-05/PJ/2020). This regulation was issued to optimize the valuation for taxation purposes.

Under this regulation, transactions that require valuation are those that, according to tax statutory regulations, are required to use a certain value. In further detail, 6 transactions require a valuation, as below.

1. Transactions of which the value is based on the amount that should be paid or received in the case of purchase and sale of assets between related parties as stipulated in Article 10 paragraph (1) of the Income Tax Law.
2. Transactions that must be based on the market price, in terms of;
    a. the replacement of assets as regulated in Article 10 paragraph (2) of Income Tax Law; and/or
    b. acquisition or transfer of assets in the case of liquidation, merger, split-up, spin-off, spin-off, split-off, or taking over of a business, unless otherwise determined by the Minister of Finance as stipulated in Article 10 paragraph (3) of the Income Tax Law.
3. Transactions of which the value must be based on market value, in terms of:
    a. transfer of assets as referred to in Article 10 paragraph (4) of the Income Tax Law, i.e. the transfer of gifts that does not meet the requirements set forth in Article 4 paragraph (3) subparagraph a of the Income Tax Law;
    b. transfer of assets as referred to in Article 10 paragraph (5) of the Income Tax Law, i.e. the transfer of assets received by an entity in exchange for shares or capital contribution as outlined in Article 4 paragraph (3) subparagraph c of the Income Tax Law.
4. Transactions of which the value must be based on arm's length market prices. In the case of the supply of Taxable Goods or Taxable Services between related parties, the provisions will refer to Article 2 paragraph (1) of the Value Added Tax (VAT Law).
5. Transactions of which the value is based on the limit price as stated in Regulation of the Minister of Finance Number 24/PMK.03/2008 concerning the Procedures for Tax Collection with Distress Warrant and Immediate Tax Collection (MoF Reg. No. 24/2008) as amended by Minister of Finance Regulation Number 85/PMK.03/2010 (MoF Reg. No. 85/2010).
6. Transactions of which the value is based on the results of the valuation conducted by the DGT, among others, the calculation of the value of net assets other than cash to implement Law Number 11 of 2016 concerning Tax Amnesty.

Further, the regulation outlines that three other data may indicate non-arm's length dealings thereby the DGT may conduct a valuation of the dealings in question. *First,* data indicating a non-arm's length acquisition price or the remaining of the book value of tangible assets affecting the depreciation costs referred to in Article 11 of the Income Tax Law.

Second, data indicating non-arm's length acquisition price or the remaining of the book value of intangible assets affecting the amortization costs referred to in Article 11A of the Income Tax Law.

Third, data indicating non-arm's length income from asset transfer transactions of land and/or buildings, construction service businesses, real estate businesses, and leasing of land and/or buildings subject to Article 4 paragraph (2) subparagraph d of the Income Tax Law final withholding tax.

The regulation also sets forth that the valuation may be carried out if there are taxable objects for land and building tax for the sectors of mining, plantation, and forestry that require field valuation.

In addition, this regulation specifies the triggers for valuation on transactions and data. These triggers are classified based on work units and consist of three work units thereof, i.e. the Tax Office (*Kantor Pelayanan Pajak*/ KPP), the Regional Office of the Directorate General of Taxes, and the Directorate of Extensification and Valuation.

Triggers within each work unit differ. In summary, the types of triggers of the valuation by each work unit can be seen in Table 1.

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DSPPn refers to the list of valuation priority targets. The DSPPn Drafting Team is segmented into two, namely DSPPn Drafting Team at the central level and the DSPPn Drafting Team at the DGT Regional Office level.

Moreover, the DSPPn Drafting Team at the central level is set forth by the Director of Extensification and Valuation. The DSPPn Drafting Team at the DGT Regional Office level, however, is set forth by the Head of the DGT Regional Office. The DSPPn Drafting Team is responsible for analyzing taxation data and information to prepare DSPPn.

Further, this regulation stipulates that the valuation is carried out by a valuation team consisting of one tax assessor as chairman and concurrently a member and a minimum of one member.

The valuation may be carried out by a team or by one appraiser in the event that the valuation is carried out to test whether the transfer value of land and/or buildings and the costs incurred to build the taxpayer's own building are arm's length and to determine the sales value of land and building taxable object.

Additionally, valuation on taxpayers, which was previously based on job requirements, is now based on valuation order. The regulation has come into force as of its promulgation date on 27 February 2020.

The enactment of this regulation concurrently revokes Director General of Taxes Circular Number SE-61/PJ/2015 concerning the Optimization of Valuation for Extracting Tax Potentials and Other Taxation Purposes (SE-61/PJ/2015) and the provisions in subparagraph F points 3, 4, and 5 in Director General of Tax Circular Number SE-54/PJ/2016 concerning the Technical Instructions for Property Valuation, Business Valuation, and Intangible Assets Valuation for Taxation Purposes (SE-54/PJ/2016).

Table 1 - Triggers for the Valuation on the Taxpayers' Transactions and Data in the DGT's Work Units

Number	Work Units		
	Tax office	DGT Regional Office	Directorate of Extensification and Valuation
1	Based on Valuation Priority Targets (*Daftar Sasaran Prioritas Penilaian*/ DSPPn) resulting from analyses by the DSPPn Drafting Team at the Central Level and/or the DSPPn Drafting Team at the DGT Regional Office level.	Based on DSPPn resulting from analyses by the DSPPn Drafting Team at the Central Level and/or the DSPPn Drafting Team at the DGT Regional Office level.	Based on DSPPn resulting from analyses by the DSPPn Drafting Team at the Central Level.
2	Based on the request for Tax Appraiser assistance as an Expert in Audits.	Based on the request for valuation assistance from the Tax Office.	Based on the request for valuation assistance from the DGT Regional Office.
3	Based on the request for valuation assistance from other Sections in the Tax Office.	Based on the request for Tax Appraiser assistance as an Expert in Audits.	Based on the request for Tax Appraiser assistance as an Expert in Audits from the Director of Tax Audit and Collection.
4	Based on the request for valuation assistance from (an)other Tax Office(s) for material reviews.	Based on the request for Tax Appraiser assistance as an Expert in Preliminary Investigation.	Based on the request for Tax Appraiser assistance as an Expert in Preliminary Investigation from the Director of Law Enforcement.
5	Based on the list of valuation objects resulting from data analyses on the information system (risk engine).	Based on the request for Tax Appraiser assistance as an Expert in Preliminary Investigation.	Based on the request for Tax Appraiser assistance as an expert in investigation from the Director of Law Enforcement.
6		Based on requests for valuation assistance from other divisions within the DGT Regional Office.	Based on requests for valuation assistance from other Echelon II Units within the DGT Head Office.
7		Based on the list of valuation objects resulting from data analyses on the information system (risk engine).	Based on the list of valuation objects resulting from data analyses on the information system (risk engine).

Source: Director General of Taxes Circular Number SE-05/PJ/2020

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The DGT's Terms of Service in the Response to COVID-19

Following up on the Minister of Finance Circular concerning follow-up guidelines to prevent the spread of the Corona virus in the Ministry of Finance, the Director General of Taxes has issued a similar circular for regulation at the DGT level concerning DGT services for Taxpayers over the next two weeks. This is outlined in the Director General of Taxes Circular Number SE-13/PJ/2020 concerning Guidelines for Task Implementation During the Prevention Period of the Spread of Corona Virus Disease 2019 (Covid-19) within the Directorate General of Taxes (SE-13/PJ/2020)

Under the regulation, prevention of the spread of the Corona virus (COVID-19) is set from 16 March 2020 to 5 April 2020. During this period, the DGT will make adjustments to the implementation of tasks, functions, and services to ensure effective and efficient implementation of the institution's tasks, functions, and services.

The following are some details of the implementation of tasks, functions, and services during this prevention period.

First, the vertical units within the DGT continue to operate, but activities in taxation service points that require direct contact with taxpayers are temporarily suspended. Some of these places are Integrated Service Units (*Tempat Pelayanan Terpadu*/TPT), Off-Site Services (*Layanan di Luar Kantor*/LDK), Integrated One-Stop Services such as Public Service Malls (*Mal Pelayanan Publik*/MPP), and other places.

Second, the temporary suspension does not apply to direct services at the Airport Value Added Tax Refund Implementing Unit (*Unit Pelaksana Restitusi Pajak Pertambahan Nilai Bandar Udara*/UPRPPN Bandara). The service commonly referred to as the VAT Refund remains open.

Third, the Tax Office (KPP) and the Tax Services, Dissemination, and Consultation Office (*Kantor Pelayanan, Penyuluhan, dan Konsultasi Perpajakan*/KP2KP) are instructed to post announcements of temporary suspension of taxation services that are carried out directly (face to face) that also include contactable communication media such as telephone numbers, Whatsapp, email addresses, and other online channels.

The list of communication media is sent by the local KPP and KP2KP to the Directorate of Dissemination, Services, and Public Relations via e-mail address: hubungan.internal@pajak.go.id which will subsequently be published on the DGT's official website.

Fourth, taxation services for taxpayers are implemented through the optimization of available electronic facilities. In the event that the electronic facilities are not yet available, taxpayers may use postal services.

Fifth, the payment and filing of the annual personal income tax returns for the 2019 tax year are extended to no later than 30 April 2020 without penalties on late filing.

Sixth, the filing of periodic withholding tax returns for the February 2020 tax period may be carried out until 30 April 2020 without penalties on late filing. The time limit for deposits, however, remains in accordance with applicable regulations.

Seventh, requests for tax administration services such as VAT Exemption Certificate (*Surat Keterangan Bebas*/SKB), overbooking, Certificate of Uncollected Tax (*Surat Keterangan Tidak Dipungut/ SKTD*), and others – which have been submitted by taxpayers prior to the issuance of the Director General of Taxes Circular – are addressed according to applicable provisions without direct contact with taxpayers.

Eighth, the activities of supervision, audits, collections, law enforcement and settlement of objections are to the fullest extent conducted through correspondence, telephone, email, chat, video conferencing, and other online channels. Moreover, activities that are approaching maturity are prioritized.

Ninth, active collection is temporarily suspended except for tax arrears that are approaching collection expiration.

Tenth, attending appeals and lawsuits in the tax court, general court, and state administrative court will continue to be carried out with due regard to health protocols for the prevention of the spread of COVID-19 issued by the Presidential Staff Office.

Eleventh, activities of technical guidance, outreach, coordination meetings, consignment, monitoring, evaluation, and similar activities, which are carried out directly, are suspended. These activities are to be optimized using telecommunications facilities such as telephone, email, chat, video conferencing, and other online channels.

Twelfth, study visits, fieldwork, internships, and research conducted by pupils/university students in the DGT are temporarily suspended.

Thirteenth, the procedures for receiving physical files in the DGT area take into account the provisions on the prevention of the spread of COVID-19.

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Implementing Regulation for Investment Allowance in Labour-intensive Industry

The government has issued a regulation relating to net income reduction facilities for the labour-intensive sector. The policy is outlined in Minister of Finance Regulation Number 16/PMK.010/2020 concerning the Provision of Net Income Reduction Facility for New Investments or Business Expansion in Certain Business Fields that are Labour-Intensive Industries (MoF Reg. No. 16/2020) promulgated on 9 March 2020. This regulation is the implementing regulation of Government Regulation No. 45 of 2019.

The investment allowance regulation stipulates that investments in labour-intensive industry are entitled to incentives in the form of net income reduction of 60% of the total investments in the form of tangible fixed assets, including land used for main business activities. The incentives are provided within 6 years starting from the tax year upon the commencement of commercial at 10% per year.

A labour-intensive industry is entitled to this tax facility if three conditions are met. *First,* it is a resident corporate taxpayer. *Second,* conducting Main Business Activities (*Kegiatan Usaha Utama*/KUU) in accordance with 45 labour-intensive industrial sectors in the attachment of MoF Reg. No. 16/2020. *Third*, employing an average of 300 Indonesian workers within one tax year.

Table 2 - Labor-intensive Industrial Sectors Entitled to Investment Allowance Facilities

Sectors that are Entitled to Investment Allowance Facility Under MoF Reg. no. 16/2020					
1	Ground meat and surimi industry.	16	Clothing from leather industry.	31	Nails, nuts, and bolts industry.
2	Canned fish and aquatic biota (non shrimp) processing and preservation industry.	17	Knitted apparel industry.	32	Computer equipment industry.
3	Canned shrimp processing and preservation industry.	18	Leather tanning industry.	33	Television and/or television assembly industry.
4	Other frozen aquatic biota industry.	19	Goods from leather and artificial leather for personal use industry.	34	Audio and video recording, receiver, and multiplier equipment industry, not the television industry.
5	Processing and preservation industry for other aquatic biota.	20	Goods from leather and artificial leather for engineering/industrial purposes industry.	35	Other electronic audio and video equipment industry.
6	Canned fruit and vegetable processing and preservation industry.	21	Footwear for daily use industry.	36	Transformator, rectifier, and voltage stabilizer industry.
7	Fresh milk and cream processing industry.	22	Sports shoes industry.	37	Electricity control and distribution equipment industry.
8	Cereal food industry.	23	Paper and board wave paper industry.	38	Household electrical equipment industry.
9	Bread and cake products industry.	24	Packaging and boxes from paper and cardboard manufacturing industry.	39	Stove industry.
10	Food from chocolate and confectionery industry.	25	Tissue paper industry.	40	Other pumps, compressors, faucets, and valves industry.
11	Coffee processing industry.	26	Other goods from rubber industry that cannot be classified elsewhere.	41	Agriculture and forestry machinery industry.
12	Coconut products industry.	27	Plastic goods for buildings manufacturing industry.	42	Wooden furniture industry.
13	Yarn spinning industry.	28	Other non-metallic mining and quarrying industry that cannot be classified elsewhere.	43	Rattan and/or bamboo furniture industry.
14	Batik industry.	29	Metal tableware industry.	44	Jewelry from precious metals for personal use industry.
15	Clothing from textiles industry.	30	Nails, nuts, and bolts industry.	45	Children's toys industry.

Source: MoF Reg. No. 16/2020.

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The labour-intensive industrial sectors that are entitled to the investment allowance facility are listed in Table 2.

Tax facilities for tangible fixed assets including land will be provided if three conditions are met. *First,* the assets are acquired by taxpayers in new condition, except if the acquisition is a complete relocation as one package of investment from another country.

Second, listed in principle permit, investment permit, capital investment registration, which has been issued by Indonesian Investment Coordinating Board or Provincial Department of Investment and Integrated One Stop Services or Regency/City Department of Investment and Integrated One Stop Services or business permit issued by Online Single Submission Institution (OSS) as the basis for income tax facility provision. *Third*, owned and used for main business activities.

On the other hand, tangible fixed assets other than land must meet these three conditions and be acquired after the principle permit, investment permit, capital investment registration, and/or business permit are issued by the OSS Institution.

The regulation emphasizes that tangible fixed assets eligible for income tax facilities in the form of a net income reduction of 60% of the total investment are prohibited from being used other than for the purpose of providing facilities. Further, this facility will also be revoked if the tangible fixed assets are transferred before the end of the 6 year period.

The prohibition, however, is excluded if the tangible fixed assets entitled to the investment allowance facilities are replaced with new tangible fixed assets. The replacement of tangible fixed assets must fulfil a number of requirements.

First, the value as the basis for the income tax facility is the lower value between the value of the tangible fixed assets that are to be replaced with replacement tangible fixed asset values.

Second, if the acquisition value of replacement tangible fixed assets is lower than the acquisition value of the replacement tangible fixed assets, the income tax facility may be utilized until the end of the remaining utilization period with the acquisition value of replacement tangible fixed assets. On the other hand, if the acquisition value of the replacement tangible fixed assets is higher than the acquisition value of the replaced tangible fixed assets, the income tax facility may be utilized until the expiration of the remaining utilization period with the acquisition value of the replaced tangible fixed assets.

Third, taxpayers are obliged to submit written notification to the Director General of Taxes prior to exchanging tangible fixed assets. Taxpayers that have received other tax incentives such as tax allowance, tax holidays, and income tax facilities in special economic zones (*kawasan ekonomi khusus*/KEK) are no longer eligible for these facilities.

Changes in Goods Classification and Stipulation of Import Duties for the Means of Transport Industry

The Minister of Finance has released a regulation concerning amendments in import regulations, the classification system of goods, and the imposition of import duties on the means of transport industry. The amendments are aimed at attracting investments and supporting the development of motor vehicle production.

The amendments to the provisions on imports, classification, and imposition of import duties are outlined in the Minister of Finance Regulation Number 17/PMK.010/2020 concerning the Third Amendment to the Minister of Finance Regulation Number 6/PMK.010/2017 concerning the Stipulation of Goods Classification System and Imposition of Import Duty Tariff upon Imported Goods (MoF Reg. No.17/2020).

Through the regulation promulgated on 11 March 2020, the Minister of Finance has amended the notes of Chapter 98 regarding Special Provisions listed in Attachment II of the Minister of Finance Regulation Number 6/PMK.010/2017 concerning the Stipulation of Goods Classification System and Imposition of Import Duty Tariff upon Imported Goods (MoF Reg. No.6/2017)

Under MoF Reg. No.17/2020, the title of Chapter 98 of MoF Reg. No. 6/2017 has been amended to Special Provisions for the Means of Transport Industry. Under the previous regulation, Chapter 98 outlined the provisions on the imports of goods under HS codes 98.01, 98.02 and 98.03. In contrast, Chapter 98 of the new regulation outlines the provisions on the import of goods under HS codes 98.01 and 98.02. This also implies that the provisions for HS code 98.03 still refer to the old regulation.

In this current regulation, imported goods under HS code 98.01 are defined as goods in the form of incompletely knocked down motor vehicles or chassis with incompletely knocked down machines. Furthermore, motor vehicles under HS code 98.01 also include vehicles with subheadings 8701.20, 87.02, 87.03, and 87.04.

The term 'Completely Knocked Down' in Subheading 8701.20, HS code 87.02, 87.03, and 87.04 only applies to vehicles approved by an official appointed by the Minister in charge of the industry and vehicles that meet the requirements stipulated in Minister of Industry Regulation No. 5 of 2018 concerning Amendment to the Minister of Industry Regulation Number 34/MIND/PER/9/2017 concerning Four-Wheeled or More Motor Vehicles Industry (Permenperin No.5/2018).

In further detail, Chapter 98 in MoF Reg. No.17/2020 sets forth that the goods under HS code 98.01 only include motor vehicles that meet the following three criteria:

a. imported by four-wheeled or more motor vehicle manufacturing companies;

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b. approved by the official appointed by the Minister in charge of industrial affairs; and

c. fulfill the requirements stipulated in Permenperin No.5/2018.

In contrast, imported goods under HS code 98.02 refer to goods in the form of incompletely knocked down motor vehicles. The goods under HS code 98.02 only include motor vehicle components that are imported by component manufacturing companies and meet the requirements stipulated in the Minister of Industry Regulation Number 59/M-IND/PER/5/2010 concerning the Motor Vehicle Industry (Permenperin No.59/2010)

Moreover, Chapter 98 affirms that the requirements for the import of goods under HS code 98.01 must comply with the provisions stipulated in Permenperin No.5/2018. The provisions concerning the import requirements for goods under HS code 98.02 must refer to the provisions stipulated in the Minister of Industry Regulation No.59/2010. The affirmation of the import requirements is a new provision not stipulated in the previous regulation.

In addition to changing the provisions in Chapter 98, through MoF Reg. No.17/2020, the Minister of Finance has also revised the structure of the goods classification and the imposition of import duty tariffs on imported goods for the means of transport industry. Amendments to the classification and imposition of import duty tariffs are outlined in Attachment II of MoF Reg. No. 17/2020. Three import duty tariffs are imposed, i.e. 0%, 2.5%, and 7.5%.

The new import duty tariffs shall be imposed after MoF Reg. 17/2020 officially comes into force. The MoF Reg. will be valid 14 days as of its promulgation date. This means that the provisions, classification, and the new import duty tariffs will take effect starting 25 March 2020.

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