

IN THIS ISSUE

VALUE ADDED TAX

Number	Date	Regarding	Effective Date
GOVERNMENT REGULATION NUMBER 1 YEAR 2012	3 JANUARY 2012	The implementation of the Law Number 8 Year 1983 regarding VAT on goods and services and Sales Tax on Luxury Goods as amended several times, most recently by Law Number 42 Year 2009 regarding VAT on goods and services and Sales Tax on Luxury Goods.	4 JANUARY 2012

The Government has released the new Government Regulation as the implementation of VAT on goods and services and Sales Tax on Luxury Goods Law. One of the major points which regulated is the further rule of joint responsibility where the buyer of taxable goods/services can be subject to the joint responsibility if the buyer can not prove that the VAT has been paid to the seller or the said VAT and/or Sales Tax on Luxury Goods is able to be paid by the seller. If one of the two conditions can not be fulfilled, the buyer will be subject to VAT and/or Sales Tax on Luxury Goods with the tax assessment letter.

Other issues which regulated are the tax ID numbers, taxable entrepreneur affirmation, the tax bases, VAT and Sales Tax on Luxury Goods calculation, VAT-In crediting, The time and place of the VAT and/or Sales Tax on Luxury Goods payable, the Tax Invoice.

This Government Regulation has revoked the Government Regulation number 144 Year 2000, therefore type and kind of taxable goods/services will be further regulated by the Minister of Finance regulation as the implementation of Article 4A of VAT Law.

Number	Date	Regarding	Effective Date
GOVERNMENT REGULATION NUMBER 10 YEAR 2012	9 JANUARY 2012	Treatments on customs, taxation and excise and control on the entry removal of goods into and from and existing in zones designated as free trade zones and free ports.	9 MARCH 2012

In respect of new issuance of the Government Regulation regarding the free trade zones, the entrepreneurs are encouraged to register themselves to the Free Trade Zone Agency to get the taxation, customs and excise facility at the free trade zone before March 9th 2012.

This Government Regulation further regulated the entry and removal of goods in the free trade and customs zone, where the removal of goods at the free trade zone from the outside customs zone without permission will be considered as the smuggling.

Disclaimer:

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. You should not act upon the information contained in this publication without obtaining specific professional advice.

LIST OF REGULATION JANUARY 2012

NO	REGULATION NUMBER	DATE	EFFECTIVE DATE	REGARDING
1	GOVERNMENT REGULATION NUMBER 1 YEAR 2012	3 JANUARY 2012	4 JANUARY 2012	THE IMPLEMENTATION OF LAW NUMBER 8 YEAR 1983 REGARDING VAT ON GOODS AND SERVICES AND SALES TAX ON LUXURY GOODS AS AMENDED SEVERAL TIMES, MOST RECENTLY BY LAW NUMBER 42 YEAR 2009 REGARDING THE THIRD AMENDMENT ON LAW NUMBER 8 YEAR 1983 REGARDING VAT ON GOODS AND SERVICES AND SALES TAX ON LUXURY GOODS.
2	CIRCULAR LETTER NUMBER : SE-01/PJ/2012	9 JANUARY 2012	9 JANUARY 2012	THE PERFECTION OF APPROWEB SOFTWARE AS THE UTILITY TOOL TO CREATE AND UPDATE THE TAXPAYERS PROFILES.
3	LETTER NUMBER: S-53/PJ.10/2012	13 JANUARY 2012	13 JANUARY 2012	THE FURTHER IMPLEMENTATION OF NEW TAX ID NUMBER DISTRIBUTION FOR DOUBLE TAX ID NUMBER HOLDER
4	GOVERNMENT REGULATION NUMBER 10 YEAR 2012	9 JANUARY 2012	9 MARCH 2012	TREATMENTS ON CUSTOMS, TAXATION AND EXCISE AND CONTROL ON THE ENTRY AND REMOVAL OF GOODS INTO AND FROM AND EXISTING IN ZONES DESIGNATED AS FREE TRADE ZONES AND FREE PORTS
5	MINISTER OF FINANCE REGULATION NUMBER: 07/PMK.011/2012	13 JANUARY 2012	1 FEBRUARY 2012	THE AMENDMENT OF MINISTER OF FINANCE REGULATION NUMBER 85/PMK.03/2011 REGARDING THE PROCEDURE TO WITHHOLD, PAYMENT AND REPORTING THE INCOME TAX ON BOND INTEREST.
6	THE DGT DECISION NUMBER: KEP-26/PJ/2012	30 JANUARY 2012	1 APRIL 2012	THE TAXPAYERS RELOCATION FROM LARGE TAX OFFICE AT REGIONAL LARGE TAX OFFICE, TAX OFFICES AT SPECIAL JAKARTA REGIONAL OFFICE, AND MADYA TAX OFFICES.

TAXATION NEWS

Information of Motor Vehicle Tax on the Website

To get the information of motor vehicle tax for the DKI Jakarta regional is now available on the regional Government official website at http://samsat-pkb.jakarta.go.id/INFO_PKB/. By entering the vehicle police number, the information that will appear are the police number, type of vehicle, year of manufacture, engine volume, vehicle color, market price, tax base for vehicle tax and the due date.

The Government is Urged to Optimize the taxation of Mining Sector

The Government has been urged to increase the taxation of mining sector. In 2011 fiscal year, the tax revenue realization for taxation of mining sector reached IDR 14,5 trillion.

The Indonesia Tax Allowance is Lack of Socialization

The Government has admitted that the tax allowance facility on certain sectors is not quite attracted the investors in term of lack of socialization. Other probably factor is the investors with certain reasons do not need that kind of tax facilities.



The 2012 Tax Revenue Target is IDR 1.032 Trillion.

The DGT said that the 2012 tax revenue target is the highest in Indonesian taxation history. To anticipate the target, the DGT has prepared several strategic movements, such as the perfection of VAT administration system, the intensive supervision for certain sectors which have significant contribution, tax facility for small and medium enterprises, tax laws enforcement and the perfection of tax payables with on-line system.

The Taxpayers

The DGT said that 2011 National Tax Census has succeed to increase the number of the new taxpayers as much 3,2 million. For the 2012 National Tax Census target is 2,5 million new taxpayers. At this time being, the total number of Individual taxpayers is 19,8 million taxpayers.

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Tax Exchange Rate

Based on Minister of Finance decision
No. 1529/KM.1/2011 dated 23 December 2011
For the period : 26 December 2011 - 1 January 2012

Currency	Unit	Value
Dollar Amerika Serikat [USD]	1	9069.00
Dolar Australia [AUD]	1	9134.48
Dolar Canada [CAD]	1	8831.61
Kroner Denmark [DKK]	1	1592.87
Dolar Hongkong [HKD]	1	1165.32
Ringgit Malaysia [MYR]	1	2860.74
Dolar Selandia Baru [NZD]	1	6972.79
Kroner Norwegia [NOK]	1	1529.24
Poundsterling Inggris [GBP]	1	14187.54
Dolar Singapura [SGD]	1	6991.32
Kroner Swedia [SEK]	1	1318.83
Franc Swiss [CHF]	1	9702.79
Yen Jepang [JPY]	100	11624.84
Kyat Burma [BUK]	1	1409.33
Rupiah India [INR]	1	171.93
Dinar Kuwait [KWD]	1	32580.40
Rupiah Pakistan [PKR]	1	100.91
Peso Philipina [PHP]	1	207.40
Riyad Saudi Arabia [SAR]	1	2418.27
Rupiah Srilanka [LKR]	1	79.66
Baht Thailand [THB]	1	290.00
Dolar Brunei D. [BND]	1	6989.06
EURO [EUR]	1	11840.49
Yuan China [CNY]	1	1430.31
Won Korea [KRW]	1	7.83

Based on Minister of Finance decision
No. 1571/KM.1/2011 dated 2 January 2012
For the period : 2 January 2012 - 8 January 2012

Currency	Unit	Value
Dollar Amerika Serikat [USD]	1	9076.00
Dolar Australia [AUD]	1	9208.83
Dolar Canada [CAD]	1	8896.60
Kroner Denmark [DKK]	1	1588.86
Dolar Hongkong [HKD]	1	1167.21
Ringgit Malaysia [MYR]	1	2866.53
Dolar Selandia Baru [NZD]	1	7014.89
Kroner Norwegia [NOK]	1	1517.43
Poundsterling Inggris [GBP]	1	14113.47
Dolar Singapura [SGD]	1	6994.90
Kroner Swedia [SEK]	1	1318.78
Franc Swiss [CHF]	1	9682.09
Yen Jepang [JPY]	100	11662.90
Kyat Burma [BUK]	1	1410.84
Rupiah India [INR]	1	171.36
Dinar Kuwait [KWD]	1	32594.16
Rupiah Pakistan [PKR]	1	101.06
Peso Philipina [PHP]	1	207.16
Riyad Saudi Arabia [SAR]	1	2420.05
Rupiah Srilanka [LKR]	1	79.44
Baht Thailand [THB]	1	287.60
Dolar Brunei D. [BND]	1	6992.31
EURO [EUR]	1	11811.89
Yuan China [CNY]	1	1435.87
Won Korea [KRW]	1	7.86

Based on Minister of Finance decision
 No. 6/KM.1/2012 dated 9 January 2012
 For the period : 9 January 2012 - 15 January 2012

Currency	Unit	Value
Dollar Amerika Serikat [USD]	1	9136.00
Dolar Australia [AUD]	1	9389.73
Dolar Canada [CAD]	1	8985.88
Kroner Denmark [DKK]	1	1587.74
Dolar Hongkong [HKD]	1	1176.16
Ringgit Malaysia [MYR]	1	2899.32
Dolar Selandia Baru [NZD]	1	7152.47
Kroner Norwegia [NOK]	1	1530.08
Poundsterling Inggris [GBP]	1	14207.74
Dolar Singapura [SGD]	1	7074.80
Kroner Swedia [SEK]	1	1328.16
Franc Swiss [CHF]	1	9695.61
Yen Jepang [JPY]	100	11884.53
Kyat Burma [BUK]	1	1420.76
Rupiah India [INR]	1	171.96
Dinar Kuwait [KWD]	1	32822.48
Rupiah Pakistan [PKR]	1	101.19
Peso Philipina [PHP]	1	208.09
Riyad Saudi Arabia [SAR]	1	2435.98
Rupiah Srilanka [LKR]	1	80.20
Baht Thailand [THB]	1	289.55
Dolar Brunei D. [BND]	1	7076.99
EURO [EUR]	1	11806.04
Yuan China [CNY]	1	1450.39
Won Korea [KRW]	1	7.92

Based on Minister of Finance decision
 No. 28/KM.1/2012 dated 16 January 2012
 For the period : 16 January 2012 - 22 January 2012

Currency	Unit	Value
Dollar Amerika Serikat [USD]	1	9177.00
Dolar Australia [AUD]	1	9447.26
Dolar Canada [CAD]	1	8994.33
Kroner Denmark [DKK]	1	1575.97
Dolar Hongkong [HKD]	1	1181.48
Ringgit Malaysia [MYR]	1	2921.07
Dolar Selandia Baru [NZD]	1	7267.00
Kroner Norwegia [NOK]	1	1525.69
Poundsterling Inggris [GBP]	1	14115.38
Dolar Singapura [SGD]	1	7106.28
Kroner Swedia [SEK]	1	1325.92
Franc Swiss [CHF]	1	9669.74
Yen Jepang [JPY]	100	11945.07
Kyat Burma [BUK]	1	1429.72
Rupiah India [INR]	1	176.72
Dinar Kuwait [KWD]	1	32852.81
Rupiah Pakistan [PKR]	1	101.71
Peso Philipina [PHP]	1	208.66
Riyad Saudi Arabia [SAR]	1	2446.84
Rupiah Srilanka [LKR]	1	80.60
Baht Thailand [THB]	1	289.42
Dolar Brunei D. [BND]	1	7102.43
EURO [EUR]	1	11719.84
Yuan China [CNY]	1	1452.91
Won Korea [KRW]	1	7.92

Based on Minister of Finance decision
No. 33/KM.1/2012 dated 20 January 2012
For the period : 23 January 2012 - 29 January 2012

Currency	Unit	Value
Dollar Amerika Serikat [USD]	1	9060.00
Dolar Australia [AUD]	1	9413.78
Dolar Canada [CAD]	1	8939.06
Kroner Denmark [DKK]	1	1563.99
Dolar Hongkong [HKD]	1	1167.01
Ringgit Malaysia [MYR]	1	2906.38
Dolar Selandia Baru [NZD]	1	7253.88
Kroner Norwegia [NOK]	1	1515.83
Poundsterling Inggris [GBP]	1	13963.85
Dolar Singapura [SGD]	1	7079.38
Kroner Swedia [SEK]	1	1322.10
Franc Swiss [CHF]	1	9620.66
Yen Jepang [JPY]	100	11774.37
Kyat Burma [BUK]	1	1408.76
Rupiah India [INR]	1	178.72
Dinar Kuwait [KWD]	1	32453.38
Rupiah Pakistan [PKR]	1	100.39
Peso Philipina [PHP]	1	208.08
Riyad Saudi Arabia [SAR]	1	2415.64
Rupiah Srilanka [LKR]	1	79.57
Baht Thailand [THB]	1	285.76
Dolar Brunei D. [BND]	1	7078.50
EURO [EUR]	1	11630.20
Yuan China [CNY]	1	1434.65
Won Korea [KRW]	1	7.93

Based on Minister of Finance decision
No. 54/KM.1/2012 dated 30 January 2012
For the period : 30 January 2012 - 5 February 2012

Currency	Unit	Value
Dollar Amerika Serikat [USD]	1	8952.00
Dolar Australia [AUD]	1	9463.45
Dolar Canada [CAD]	1	8904.41
Kroner Denmark [DKK]	1	1573.99
Dolar Hongkong [HKD]	1	1153.69
Ringgit Malaysia [MYR]	1	2917.79
Dolar Selandia Baru [NZD]	1	7306.12
Kroner Norwegia [NOK]	1	1529.30
Poundsterling Inggris [GBP]	1	14003.52
Dolar Singapura [SGD]	1	7088.47
Kroner Swedia [SEK]	1	1323.70
Franc Swiss [CHF]	1	9690.19
Yen Jepang [JPY]	100	11555.52
Kyat Burma [BUK]	1	1391.42
Rupiah India [INR]	1	178.72
Dinar Kuwait [KWD]	1	32148.54
Rupiah Pakistan [PKR]	1	99.25
Peso Philipina [PHP]	1	207.87
Riyad Saudi Arabia [SAR]	1	2386.92
Rupiah Srilanka [LKR]	1	78.60
Baht Thailand [THB]	1	285.56
Dolar Brunei D. [BND]	1	7089.59
EURO [EUR]	1	11702.25
Yuan China [CNY]	1	1417.59
Won Korea [KRW]	1	7.95