

“We would like to announce that Mr. Edi Wicaksono A.R., M.Si. is now Joining in MMStax as a Tax Manager, effectively starting 1 November 2011. He was a Tax Auditor for Directorate General of Tax (“DGT”) with the last position as a Supervisor of Tax Auditor of KPP Pratama Banjarmasin. With his 17 years career as a DGT’s Tax Auditor and combining with his educational background, Graduated from Indonesian State College of Accountancy (Sekolah Tinggi Akuntansi Negara-STAN) and later obtained a Master of Tax Policy from University of Indonesia, he will strengthen our Tax Disputes and Litigation Department.”

IN THIS ISSUE

INCOME TAX

Number	Date	Regarding	Effective Date
149/PMK.03/2011	12 September 2011	National Tax Census	12 September 2011

On September 12th 2011 the Minister of Finance has released the regulation concerning the national tax census.

Period of implementation

Period of national tax census implementation is effective since September 12th 2011 until December 31st 2012.

The background.

- The national tax census is an improvement of the previous program which is well known as the canvassing.
- The tax receivable target in the 2011 revised state budget is IDR 878,7 trillion meanwhile for the 2012 fiscal year target is 1.165,3 trillion.
- The national tax census purpose is to enhance the tax ratio by expanding the taxation database due to the taxpayer compliance is still low in fulfilling the tax obligations.

National tax census organizer.

The national tax census is conducted by The Directorate General of Taxation in cooperation with other related institutions.

National tax census method.

The national tax census implementation is conducted by visiting the taxpayers at their location using questionnaire.

Scope of national tax census issue:

The Individual taxpayer will be confirmed with:

1. Taxpayer identification (name, address, place and date of birth, phone number, PLN number, tax id number, tax returns submission).
2. Location (residence, business location, income tax on lease)
3. Business condition (dependent, source of income, monthly gross income)

The corporate taxpayer will be confirmed with:

1. Taxpayer identification (name, address, number and date of company certificate, phone number, PLN number, tax id number, board of directors, tax returns submission)
2. Location (business location, income tax on lease)
3. Business condition (business line, omzet, employees, office hour, bookkeeping, equipments, business group)

National tax census officer

The officer will be equipped with identification badge and assignment letter.

Post National Tax Census event.

The collected data from national tax census event will be further processed in accordance with the tax provisions.

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 SEPTEMBER 2011

NO	REGULATION NUMBER	DATE	EFFECTIVE DATE	REGARDING
1	SE-77/PJ/2011	29 September 2011	29 September 2011	THE FEEDING PROGRAM
2	SE-75/PJ/2011	27 September 2011	27 September 2011	THE SUBMISSION OF MINISTER OF FINANCE REGULATION NUMBER 149/PMK.03/2011 REGARDING NATIONAL TAX CENSUS AND DGT REGULATION NUMBER PER-30/PJ/2011 REGARDING TECHNICAL GUIDANCE ON NATIONAL TAX CENSUS.
3	PER-30/PJ/2011	27 September 2011	27 September 2011	TECHNICAL GUIDANCE ON NATIONAL TAX CENSUS
4	SE-71/PJ/2011	19 September 2011	19 September 2011	THE SUBMISSION OF DGT REGULATION NUMBER PER-27/PJ/2011 REGARDING THE SECOND AMENDMENT OF DGT REGULATION NUMBER PER-10/PJ/2011 REGARDING THE CERTAIN DOCUMENTS WHICH EQUALIZED WITH TAX INVOICE
5	PER-27/PJ/2011	19 September 2011	19 September 2011	SECOND AMENDMENT OF DGT REGULATION NUMBER PER-10/PJ/2011 REGARDING THE CERTAIN DOCUMENTS WHICH EQUALIZED WITH TAX INVOICE
6	PER-28/PJ/2011	19 September 2011	19 September 2011	THE FORM AND CONTENT OF ANNUAL INCOME TAX RETURN FOR TAXPAYER THAT ENGAGING IN OIL AND GAS UPSTREAM BUSINESS
7	PER-29/PJ/2011	19 September 2011	19 September 2011	THE PROCEDURE IN ISSUING THE TAX DECISION LETTER OF INCOME TAX PAYMENT OF OIL AND GAS AND TEMPORARY STATEMENT LETTER OF INCOME TAX PAYMENT OF OIL AND GAS

8	155/PMK.011/2011	19 September 2011	1 Januari 2011	INCOME TAX BORNED BY THE GOVERNMENT ON INTEREST OR BENEFIT OF STATE COMMERCIAL PAPER WHICH TRADED IN INTERNATIONAL MARKET AND THIRD PARTY INCOME ON DELIVERED SERVICE TO THE GOVERNMENT IN ISSUING THE STATE COMMERCIAL PAPER IN INTERNATIONAL MARKET FOR 2011 FISCAL YEAR
9	149/PMK.03/2011	12 September 2011	12 September 2011	NATIONAL TAX CENSUS
10	148/PMK.04/2011	7 September 2011	7 Oktober 2011	AMENDMENT ON MINISTER OF FINANCE REGULATION NUMBER 145/PMK.04/2007 REGARDING CUSTOMS PROVISIONS ON EXPORT ACTIVITY
11	147/PMK.04/2011	6 September 2011	1 Januari 2012	BONDED ZONE

TAXATION NEWS

The Government intends to increase the VAT on blackberry.

The Government will create a regulation concerning goods that produced in overseas but consumed in Indonesia by increasing the VAT imposition in purpose to boost the investment in Indonesia.

National tax census.

National tax census activity is an upgraded of previous program with the purpose to obtain tax potentials overview at every tax office unit. The national tax census is conducted with a priority scale such as business center, high rise building and elite residential area. The activities are data collecting, taxpayer compliance supervision, and also tax database expansion in Indonesia.



Disincentive proposal for import product.

Minister of Industrial proposed to disincentive the import products with the purpose to strengthen the domestic industry. First, Sales Tax on Luxury Goods or additional tax imposition on CBU laptop and HP importation. Second, fiscal incentive imposition for domestic 4 wheels vehicle which environmental friendly. Third, VAT exemption for shipyard sector in buying the spare parts. Fifth, the change of age limit for used vessel importation from 20 years to become 15 years.

The Directorate General of Taxation complained on the bank confidential regulation.

The DGT complained the bank confidential regulation that obstructs the individual taxpayer data collection. The most accurate data of somebody financial condition is banking data. The DGT asked the necessity for taxation to access the banking data but in accordance with the regulations.

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Tax Exchange Rate

Based on Minister of Finance regulation
No. 1010/KM.1/2011 dated 26 Agustus 2011
For the period : 29 Agustus 2011 - 18 September 2011

Currency	Unit	Value
Dollar Amerika Serikat [USD]	1	8554.00
Dolar Australia [AUD]	1	8948.20
Dolar Canada [CAD]	1	8653.19
Kroner Denmark [DKK]	1	1653.82
Dolar Hongkong [HKD]	1	1097.02
Ringgit Malaysia [MYR]	1	2874.10
Dolar Selandia Baru [NZD]	1	7086.58
Kroner Norwegia [NOK]	1	1572.66
Poundsterling Inggris [GBP]	1	14054.49
Dolar Singapura [SGD]	1	7089.60
Kroner Swedia [SEK]	1	1349.71
Franc Swiss [CHF]	1	10799.56
Yen Jepang [JPY]	100	11140.67
Kyat Burma [BUK]	1	1329.17
Rupee India [INR]	1	186.89
Dinar Kuwait [KWD]	1	31407.28
Rupee Pakistan [PKR]	1	98.39
Peso Philipina [PHP]	1	201.50
Riyad Saudi Arabia [SAR]	1	2280.66
Rupee Srilanka [LKR]	1	77.78
Baht Thailand [THB]	1	286.09
Dolar Brunei D. [BND]	1	7093.57
EURO [EUR]	1	12320.10
Yuan China [CNY]	1	1337.54
Won Korea [KRW]	1	7.90

Based on Minister of Finance regulation
No. 1058/KM.1/2011 dated 16 September 2011
For the period: 19 September 2011 - 25 September 2011

Currency	Unit	Value
Dollar Amerika Serikat [USD]	1	8741.00
Dolar Australia [AUD]	1	9015.47
Dolar Canada [CAD]	1	8852.72
Kroner Denmark [DKK]	1	1615.75
Dolar Hongkong [HKD]	1	1121.02
Ringgit Malaysia [MYR]	1	2847.79
Dolar Selandia Baru [NZD]	1	7192.79
Kroner Norwegia [NOK]	1	1558.74
Poundsterling Inggris [GBP]	1	13809.56
Dolar Singapura [SGD]	1	7041.70
Kroner Swedia [SEK]	1	1314.57
Franc Swiss [CHF]	1	9984.47
Yen Jepang [JPY]	100	11372.92
Kyat Burma [BUK]	1	1358.31
Rupee India [INR]	1	183.99
Dinar Kuwait [KWD]	1	31726.33
Rupee Pakistan [PKR]	1	99.83
Peso Philipina [PHP]	1	202.62
Riyad Saudi Arabia [SAR]	1	2330.50
Rupee Srilanka [LKR]	1	79.42
Baht Thailand [THB]	1	288.81
Dolar Brunei D. [BND]	1	7040.79
EURO [EUR]	1	12034.61
Yuan China [CNY]	1	1366.22
Won Korea [KRW]	1	7.91

Based on Minister of Finance regulation
 No. 1069/KM.1/2011 dated 23 September 2011
 For the period : 26 September 2011 - 2 Oktober 2011

Currency	Unit	Value
Dollar Amerika Serikat [USD]	1	8973.00
Dolar Australia [AUD]	1	9025.62
Dolar Canada [CAD]	1	8908.36
Kroner Denmark [DKK]	1	1641.10
Dolar Hongkong [HKD]	1	1151.04
Ringgit Malaysia [MYR]	1	2860.93
Dolar Selandia Baru [NZD]	1	7225.55
Kroner Norwegia [NOK]	1	1563.57
Poundsterling Inggris [GBP]	1	13967.13
Dolar Singapura [SGD]	1	7009.22
Kroner Swedia [SEK]	1	1328.04
Franc Swiss [CHF]	1	10019.09
Yen Jepang [JPY]	100	11742.27
Kyat Burma [BUK]	1	1394.61
Ruppee India [INR]	1	185.20
Dinar Kuwait [KWD]	1	32495.81
Ruppee Pakistan [PKR]	1	102.35
Peso Philipina [PHP]	1	205.81
Riyad Saudi Arabia [SAR]	1	2392.38
Ruppee Srilanka [LKR]	1	81.46
Baht Thailand [THB]	1	293.05
Dolar Brunei D. [BND]	1	7001.67
EURO [EUR]	1	12220.37
Yuan China [CNY]	1	1405.23
Won Korea [KRW]	1	7.73