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TAX JOURNAL

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PMK NO. 28: Fasilitas PPN dan PPH terkait COVID-19/

*Minister of Finance Regulation NO. 28: Value Added Tax and
Income Tax Facilities Related to COVID-19*

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Hadori Sugiarto Adi & Rekan

ADVISORY AND ACCOUNTING

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Foreword

Selamat datang di edisi pertama bulan Juli 2020 dari Inspired!

Setelah sekian lama, kami ingin mengumumkan bahwa kami kembali menerbitkan berbagai edisi yang berfokus pada pembaruan dalam peraturan pajak, standar audit, peraturan pemerintah, dan lainnya yang dianggap relevan dan praktis bagi pelaku bisnis dan bidang keuangan di Indonesia. Karena kami bertujuan agar jurnal tersebut serelevan mungkin dengan kebutuhan bisnis anda, kami berharap dapat mendengar masukan anda pada setiap edisi.

Untuk edisi ini, kami membahas PMK No. 28 tentang pemberian fasilitas pajak terhadap barang dan jasa yang diperlukan dalam rangka penanganan pandemi corona virus disease 2019 (COVID-19). Peraturan ini sendiri mulai berlaku pada tanggal yang ditentukan yakni 6 April 2020.

Jika anda ingin kami menulis artikel tentang topik yang relevandengan kebutuhan bisnis anda, silakan kirim email kepada kami. Rincian kontak disediakan di bagian terakhir jurnal ini.

Welcome to the July 2020's first issue of Inspired!

After a while, we would like to announce that we are back to publish various editions which focus on the updates in the tax regulations, government regulations, etc. in Indonesia which are considered relevant and practical to the entity's business and financials. Since we aim that the journal to be as relevant as possible to your business' needs, we look forward to hearing your inputs on each issue.

For this edition, we would like to update you on Minister of Finance Regulation No. 28 which is about granting tax facilities to goods and services necessary in order to handle the pandemic corona virus disease 2019 (COVID-19). This regulation was effective on April 6, 2020.

If you wish us to write an article on topics relevant to your business needs, please e-mail us. Contact details are furnished at the last part of this journal.



Adi Wirawan

Senior Partner

July 2020

PMK No.28: Pemberian Fasilitas Pajak Terhadap Barang Dan Jasa Yang Diperlukan Dalam Rangka Penanganan Pandemi Corona Virus Disease 2019 (COVID-19)

Definisi

Sebagai respon pada Pandemi Corona Virus Disease 2019 (COVID-19) yang menjadi masalah saat ini, Pemerintah Indonesia membuat keputusan dengan mengeluarkan Peraturan Menteri Keuangan Nomor 28/PMK.03/2020. Peraturan ini secara spesifik mengatur mengenai pemberian fasilitas pajak untuk mendukung ketersediaan obat-obatan, alat kesehatan, dan alat pendukung lainnya serta jasa yang diperlukan dalam rangka penanganan pandemi COVID-19.

Fasilitas dan Pihak yang menerima

Fasilitas pajak yang diberikan adalah:

- 1) Pajak Pertambahan Nilai (PPN)
- 2) Pajak Penghasilan (PPH):
 - a. PPh Pasal 21
 - b. PPh Pasal 22
 - c. PPh Pasal 23

Pihak yang menerima fasilitas ini antara lain:

- 1) Badan/Instansi Pemerintah yang ditugaskan berdasarkan surat keputusan tentang gugus tugas percepatan penanganan COVID-19 dan terdapat anggaran penugasan penanganan COVID-19;
- 2) Rumah Sakit yang ditunjuk sebagai rumah sakit rujukan untuk penanganan pasien pandemi COVID-19; dan
- 3) Pihak Lain yang ditunjuk oleh Badan/Instansi Pemerintah atau Rumah Sakit untuk membantu penanganan pandemic COVID-19.

Adapun pihak lain yang dapat memanfaatkan fasilitas ini, yaitu pihak yang bertransaksi dengan Badan/Instansi Pemerintah, Rumah Sakit atau Pihak Lain untuk penanganan pandemi COVID-19 atau dapat disebut Pihak Ketiga.

Minister of Finance Regulation No. 28: Grant of Tax Facilities on Goods and Services Necessary in the Context of Handling Corona Virus Disease 2019 (COVID-19)

Definition

In response to the 2019 Corona Virus Disease (COVID-19) Pandemic which poses the problem at the moment, the Government of the Republic of Indonesia made a decision by issuing Minister of Finance Regulation No. 28 / PMK.03 / 2020. This regulation specifically regulates the grant of tax facilities to support the availability of medicines, medical equipments, and other supporting tools and services necessary in the context of handling the COVID-19 pandemic.

Facilities and qualified parties

The tax facilities provided include:

- 1) *Value Added Tax (VAT)*
- 2) *Income Tax:*
 - a. *Income Tax Art 21*
 - b. *Income Tax Art 22*
 - c. *Income Tax Art 23*

The parties qualified on this facility include:

- 1) *Government Agencies / Institutions assigned based on a decree on the task force to accelerate the handling of COVID-19 and a budget is allocated on assignments on COVID-19 handling;*
- 2) *Hospital designated as a referral hospital for handling COVID-19 pandemic patients; and*
- 3) *Other parties appointed by the Government Agencies/Institutions or Hospitals to assist in handling the COVID-19 pandemic.*

As to the other parties which can take advantage of this facility, i.e., parties dealing with Government Agencies / Institutions, Hospitals or Other Parties on the handling of the COVID-19 pandemic or can be referred as Third Party.

Barang dan Jasa yang mendapat fasilitas pajak

Barang dan jasa yang diklasifikasikan sebagai barang dan jasa yang diperlukan dalam rangka penanganan COVID-19 meliputi:

Barang Kena Pajak	Jasa Kena Pajak
Obat-obatan	Jasa Konstruksi
Vaksin	Jasa Konsultasi, Manajemen
Peralatan Laboratorium	Jasa Teknik
Peralatan Pendeteksi	Jasa Persewaan
Peralatan Pelindung Diri	Jasa Pendukung Lainnya
Peralatan untuk Perawatan Pasien	
Peratan Pendukung Lainnya	

Fasilitas pajak yang didapat dari barang dan jasa tersebut antara lain:

-) PPN yang terhutang atas impor barang dimaksud tidak dipungut;
-) PPN yang terhutang atas penyerahan barang dimaksud ditanggung pemerintah; dan
-) PPN yang terhutang atas pemanfaatan jasa dimaksud ditanggung pemerintah.

Goods and services qualified on the tax facilities

Goods and services classified as goods and services necessary in handling COVID-19 include:

Taxable Goods	Taxable services
Medicines	Construction services
Vaccine	Consulting and Management Services
Laboratory Equipment	Engineering Services
Detection Equipment	Rental Services
Personal Protective Equipment	Other Support Services
Equipment for Patient Treatment	
Other Supporting Equipments	

Tax Facilities obtained from the above-mentioned goods and services include:

-) VAT payable on imported goods is not withheld;
-) The VAT payable on the delivery of the said goods borne by the government; and
-) VAT payable on the utilization of referred services to be borne by the government.

Syarat PPh

PPh 21

1. Wajib Pajak Orang Pribadi Dalam Negeri (WPOP DN) yang memperoleh imbalan dari pihak tertentu atas penyerahan jasa yang diperlukan dalam rangka penanganan pandemi COVID-19, selain jasa yang telah dipotong dalam Pasal 4 ayat (2) Undang-Undang PPh.
2. Tanpa melalui SKB.
3. Pihak Tertentu membuat Laporan Realisasi Pembebasan PPh atas setiap transaksi pembayaran kepada WPOP DN yang memperoleh fasilitas

PPh 22

1. Pihak Tertentu yang melakukan pembelian barang dan Pihak Ketiga yang melakukan penjualan Barang kepada Pihak Tertentu.
2. PPh 22 Melalui SKB
3. Pihak Tertentu atau Pihak Ketiga menyampaikan Laporan Realisasi Pembebasan PPh atas pembelian atau penjualan Barang yang memanfaatkan fasilitas pembebasan.

PPh 22 (Impor)

1. Pihak tertentu yang melakukan impor barang.
2. Tidak perlu melalui SKB (dilakukan oleh Direktorat Jenderal Bea dan Cukai).
3. Pihak Tertentu menyampaikan Laporan Realisasi Pembebasan PPh Impor atas impor barang yang memanfaatkan fasilitas.

Income Tax Article Requirements

Income Tax 21

1. *Domestic Personal Taxpayer who obtain compensation from certain parties, for the delivery of services necessary in the context of handling the COVID-19 pandemic, other than services that have been withheld in Article 4 paragraph (2) of the Income Tax Law.*
2. *Without the exemption certificate.*
3. *Certain parties must prepare an Income Tax Exemption Report for each payment transaction to the domestic taxpayer who receives the tax facility.*

Income Tax 22

1. *Parties who purchase goods and third parties which sell goods to specific parties.*
2. *Income Tax 22 with the exemption certificate*
3. *Certain Parties or Third Parties must submit Income Tax Exemption Report for the purchase or sale of goods that avail of the tax exemption facility.*

Income Tax 22 (Import)

1. *Certain parties which import goods.*
2. *Without the exemption certificate (carried out by the Directorate General of Customs and Excise).*
3. *Certain parties must submit Income Tax Exemption Realization Report on the import of goods which avail of the tax exemption facilities.*

PPh 23

1. Wajib Pajak badan dalam negeri dan bentuk usaha tetap yang memperoleh imbalan dari Pihak Tertentu sehubungan dengan jasa yang telah dipotong PPh sebagaimana diperlukan dalam rangka penanganan pandemi COVID-19, selain jasa sebagaimana dimaksud dalam Pasal 21 Undang-Undang PPh.
2. Melalui SKB.
3. Wajib Pajak menyampaikan Laporan Realisasi Pembebasan PPh atas penyerahan jasa yang memanfaatkan fasilitas pajak pembebasan.

Tanggal Berlaku

Pelaksanaan ketentuan-ketentuan sebagaimana diatur dalam PMK-28/PMK.03/2020 yang mulai berlaku sejak tanggal PMK tersebut diundangkan yaitu tgl 6 April 2020.

Income Tax

1. *Domestic corporate taxpayers and permanent establishments which obtain compensation from parties in connection with the services rendered necessary in the context of handling the COVID-19 pandemic which income tax has been withheld, in addition to the services referred to in Article 21 of the Income Tax Law.*
2. *With the exemption certificate.*
3. *The taxpayer must submit Income Tax Exemption Realization Report on the services rendered which avail of the tax exemption facility.*

Effective Date

The implementation of the provisions as stipulated in Government Regulation No. 28 which are effective since the date of the Government Regulation was enacted on April 6, 2020.

Key Contacts

Should you need further clarification on the information included in this issue, or would require any assistance in the implementation of the new accounting standards, taxation, regulation, and any other inquiries on our advisory services, kindly send us an email at info@hlbjakarta.com or call us at **+62-21-5761667** or **+62-31-878-58821**.

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Hadori & Rekan is a registered public accounting and business advisers firm. We have been established since 1973, with offices located in Jakarta, Surabaya, Yogyakarta and Semarang. The firm represents a group of specialist providing business advices and services to a wide range of business organizations, including private, public, state-owned enterprises and not-for-profit organizations.

Since 1988, Hadori & Rekan joined HLB International, a worldwide accounting firms and business advisers. Having this membership each member firm has the right to use HLB in their name to present a blend of international and local name. It emphasizes the strength of both the international organization and the local firm whilst, at the same time, demonstrating the close bond between the two. Accordingly, the brand name Hadori & Rekan change to Hadori & Rekan (currently Hadori Sugiarto Adi & Rekan). Such change has been approved by the Ministry of Finance.

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