



*i*nspired

PERATURAN KEMENTERIAN
PERDAGANGAN NO. 25 Tahun 2020
"PENYAMPAIAN LAPORAN KEUANGAN
TAHUNAN PERUSAHAAN"

REGULATION FROM THE MINISTRY OF
TRADE NO. 25 Year 2020 "SUBMISSION OF
THE COMPANY'S ANNUAL FINANCIAL
STATEMENTS"

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TOGETHER WE MAKE IT HAPPEN

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Foreword

Selamat datang di edisi ketiga Inspired!

Untuk mengoptimalkan pemanfaatan informasi keuangan perusahaan serta memudahkan pelaku usaha dalam memenuhi kewajibannya dalam penyampaian laporan keuangan tahunan perusahaan, Kementerian Perdagangan telah mengatur kembali peraturan ini sesuai dengan PERMENDAG Nomor 25 Tahun 2020. Adapun sanksi yang dikenakan pada Perusahaan yang tidak mematuhi peraturan tersebut dapat dilakukan pencabutan izin usaha. Jurnal ini bertujuan untuk dapat memberikan informasi sesuai dengan kebutuhan bisnis anda, kami berharap dapat mendengar masukan anda pada setiap edisi.

Untuk edisi ini, kami membahas peraturan baru dari Kementerian Perdagangan RI No.25 Tahun 2020 yang mengharuskan pelaku bisnis untuk melaporkan laporan keuangan yang telah diaudit. Peraturan ini berlaku pada tanggal yang ditentukan yakni tanggal 19 Maret 2020.

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

Welcome to the third issue of Inspired!

In order to optimize the use of the company's financial information and make it easier for businessmen to fulfill their obligations by submitting the annual financial statements, the Ministry of Trade had reinstated this regulation in accordance with PERMENDAG No. 25 of Year 2020. As for the sanctions imposed on companies that do not comply with this regulation, business licenses may be revoked. This journal aims to provide information according to business needs, we hope to hear input you on each issue.

For this edition, we discuss new regulation from the Ministry of Trade of the Republic of Indonesia No.25 of Year 2020 which require businessmen to report the audited financial statements. This regulation became effective on March 19, 2020.

If you want us to write articles on topics that are relevant to your business needs, please send us an email. Contact details are provided in the last section of this journal.



Adi Wirawan
Senior Partner

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Laporan keuangan merupakan salah satu hal yang sangat krusial dalam suatu bisnis karena laporan keuangan dapat mencatat dan merangkum semua transaksi keuangan yang dilakukan dalam sebuah bisnis pada periode tertentu. Sehingga dapat disimpulkan bahwa salah satu fungsi dari pembuatan laporan keuangan adalah memberikan informasi keuangan perusahaan kepada pemangku kepentingan.

Financial statements represent one of the very crucial matters in a business because the financial statements can record and summarize all financial transactions carried out in a business in a certain period. As such, it can be concluded that one of the functions of preparing financial statements is to provide corporate financial information to the stakeholders.

Adapun peraturan baru yang di bentuk dari Kementerian Perdagangan RI No. 25 Tahun 2020 yang bertujuan untuk membantu mengoptimalkan manfaat informasi keuangan perusahaan dalam memenuhi kewajiban penyampaian Laporan Keuangan Tahunan Perusahaan yang mana telah diatur sebelumnya pada Keputusan Menteri Perindustrian dan Perdagangan Nomor 121/MPP/KEP/2/2002 tentang Ketentuan Penyampaian Laporan Keuangan Tahunan Perusahaan sesuai dengan kebutuhan dan perkembangan usaha saat ini.

The new regulation formulated by the Ministry of Trade of the Republic of Indonesia No. 25 Year 2020 which aims to help optimize the benefits of corporate financial information in fulfilling the obligations of submitting the Company's Annual Financial Statements which has been previously stipulated in the Decree of the Minister of Industry and Trade of Republic Indonesia Number 121/MPP/KEP/2/2002 concerning the Requirements for Submitting of the Company's Annual Financial Statements in accordance with the business needs and current business development.

Informasi keuangan Perusahaan yang bersumber dari Laporan Keuangan Tahunan Perusahaan (“LKTP”) yang disampaikan oleh Perusahaan kepada Direktur Jenderal bersifat terbuka bagi masyarakat sesuai dengan ketentuan peraturan perundang-undangan. Dimana Kementerian dan/ atau lembaga keuangan negara yang berkepentingan dapat memperoleh informasi keuangan perusahaan dengan menyampaikan permohonan kepada Menteri Perdagangan.

The Company's financial information gathered from the Company's Annual Financial Statements which are submitted by the Company to the Directorate General is accessible to the public in accordance with the provisions of the laws and regulations. Wherein the Ministries and/ or interested government financial institutions can obtain company financial information by submitting a request to the Minister of Trade.

Laporan Keuangan Tahunan Perusahaan (LKTP) dalam peraturan ini adalah laporan keuangan perusahaan yang telah diaudit oleh Akuntan Publik atau lembaga tinggi negara sesuai ketentuan peraturan perundang-undangan.

The Company's Annual Financial Statements (LKTP) mentioned in this regulation is the company's financial statements which have been audited by a Public Accountant or a higher state of government in accordance with the provisions of the laws and regulations.

Setiap perusahaan wajib menyampaikan LKTP kepada Menteri Perdagangan melalui Direktur Jenderal Perdagangan Dalam Negeri, Kementerian Perdagangan Republik Indonesia.

Every company must submit LKTP to the Minister of Trade through the Directorate General of Domestic Trade, Ministry of Trade of the Republic of Indonesia.

Kriteria Perusahaan yang harus mengikuti peraturan adalah sebagai berikut:	Criteria for Company which must abide the regulation are as follows:
<ol style="list-style-type: none"> 1. Perseroan Terbatas yang telah memenuhi salah satu dari kriteria berikut ini; <ol style="list-style-type: none"> a. Merupakan Perseroan Terbuka, b. Bidang usahanya berkaitan dengan pengerahan dana masyarakat; c. Mengeluarkan surat pengakuan hutang; d. Memiliki jumlah aset paling sedikit Rp 25M; atau e. Merupakan debitur yang laporan keuangan tahunannya diwajibkan oleh bank untuk diaudit. 2. Perusahaan Asing yang bertempat dan menjalankan usahanya di wilayah Negara Republik Indonesia baik berupa kantor cabang, kantor pembantu, agen dan sebagainya yang memiliki kewenangan mengadakan perjanjian. 3. Perusahaan Perseroan (PERSERO), Perusahaan Umum (PERUM), dan Perusahaan Daerah. 	<ol style="list-style-type: none"> 1. <i>Limited Company that has fulfilled one of the following criteria:</i> <ol style="list-style-type: none"> a. <i>Represents a Publicly-listed Company,</i> b. <i>Business activity relates to management of public funds;</i> c. <i>Issue a debt acknowledgment letter;</i> d. <i>It has a total assets at least Rp 25 billion; or</i> e. <i>Represents a debtor which annual financial statements are required by the bank to be audited.</i> 2. <i>Foreign companies domiciled and conduct business in the territory of the Republic of Indonesia in the form of branch offices, sub-offices, agents and so on which have the authority to enter into agreements.</i> 3. <i>State-owned companies (PERSERO), Statutory public-benefit corporation with no shareholders (PERUM), and Regional Companies.</i>

Adapun bentuk dan susunan LKTP sesuai dengan standar akuntansi keuangan yang ditetapkan oleh organisasi profesi akuntan Indonesia dengan penyampaian paling lambat 6 (enam) bulan setelah tahun buku berakhir.

The form and composition of LKTP are in accordance with the financial accounting standards established by the Indonesian professional accountant organization, with a submission not later than 6 (six) months after the end of the financial year.

Jika suatu perusahaan sudah menyampaikan LKTP kepada Menteri Perdagangan, maka perusahaan akan mendapatkan Surat Tanda Penyampaian Laporan Keuangan Tahunan Perusahaan yang selanjutnya disebut dengan "STP-LKTP", dimana STP-LKTP tersebut dapat dilampirkan sebagai dokumen pendukung bagi Kantor Akuntan Publik dalam menyampaikan laporan kegiatan usaha kepada Kementerian Keuangan Republik Indonesia.

If a company has submitted LKTP to the Minister of Trade, the company will obtain a Letter of Submission of the Company's Annual Financial Statements, herein after referred to as "STP-LKTP", where the STP-LKTP can be attached as a supporting document for the Public Accountant Office in submitting a business activity report to the Ministry of Finance of the Republic of Indonesia.

Cara Penyampaian LKTP	Procedures on the Submission of LKTP
<p>Adapun cara pelaksanaan penyampaian LKTP yaitu:</p> <ol style="list-style-type: none"> 1. Perusahaan menyampaikan LKTP kepada Direktur Jenderal melalui Portal SIPT (http://sipt.kemendag.go.id); 2. Perusahaan harus memiliki Nomor Izin Bangunan; 3. Perusahaan menggunakan <i>Username</i> dan <i>Password</i> yang diperoleh saat aktivasi akun OSS (<i>Online Single Submission</i>) untuk masuk ke SIPT (<i>Sistem Informasi Pelayanan Terpadu</i>); 4. Perusahaan dapat mengunggah LKTP berbentuk PDF sesuai aslinya dan mengisi format isian profil perusahaan pada portal SIPT; dan 5. Perusahaan akan mendapatkan STP-LKTP paling lama 5 (lima) hari kerja. 	<p><i>The procedures to submit the LKTP are as follows:</i></p> <ol style="list-style-type: none"> 1. <i>The company submits LKTP to the Directorate General through the SIPT Portal (http://sipt.kemendag.go.id);</i> 2. <i>The company must possess a Building Permit Number;</i> 3. <i>The company uses the Username and Password which were obtained upon activation of an OSS (Online Single Submission) account to enter the SIPT (Integrated Service Information System);</i> 4. <i>The company can upload LKTP in the form of PDF similar to the original and fill in the format of the company's profile in the SIPT portal; and</i> 5. <i>The company will receive the STP-LKTP not later than 5 (five) working days.</i>

Sanksi Jika Tidak Menyampaikan LKTP	The Sanctions for Non-submission of LKTP
<p>Perusahaan yang tidak menyampaikan LKTP sesuai dengan PERMENDAG No. 25 Tahun 2020 atau tidak menyampaikan sampai batas yang telah ditentukan, maka perusahaan tersebut dikenai sanksi administratif berupa:</p> <ol style="list-style-type: none"> a. Peringatan tertulis sebanyak 3 (tiga) kali dengan jangka waktu masing-masing paling lama 14 (empat belas) hari; dan b. Pencabutan izin usaha dan/ atau izin operasional/ komersial sesuai dengan peraturan perundang-undangan jika perusahaan tetap tidak melakukan penyampaian. 	<p><i>The company which fails to submit LKTP according to PERMENDAG No. 25 Year 2020 or not submitting on a specified deadline, the company will be imposed with administrative sanctions in the form of:</i></p> <ol style="list-style-type: none"> a. <i>3 (three) times written warning with a maximum period of 14 (fourteen) days each; and</i> b. <i>Revocation of business license and/ or operational/ commercial permit in accordance with the statutory regulations if the company still does perform submission.</i>

Setiap perusahaan diharapkan dapat menyampaikan LKTP sesuai dengan ketentuan yang telah diatur oleh PERMENDAG No. 25 Tahun 2020. Jika penyampaian LKTP tidak sesuai maka perusahaan akan dikenai sanksi administratif berupa;

- a. Peringatan tertulis sebanyak 3 (tiga) kali dengan jangka waktu masing-masing paling lama 14 (empat belas) hari;
- b. Pencabutan STP-LKTP, jika perusahaan tetap tidak menyampaikan pada waktu yang telah ditentukan; dan

Every company is expected to be able to submit LKTP in accordance with the provisions stipulated by PERMENDAG No. 25 Year 2020. If the submission of LKTP is not appropriate, then, the company will be imposed with administrative sanctions in the form of:

- a. *3 (three) times written warning with a maximum period of 14 (fourteen) days each;*
- b. *Revocation of STP-LKTP, if the company still does not submit at the specified time; and*

c. Pencabutan izin usaha dan/ atau izin operasional/ komersial sesuai dengan peraturan perundang-undangan jika perusahaan masih tetap tidak menyampaikan LKTPnya.

c. *Revocation of business license and/ or operational/ commercial permit in accordance with statutory regulations if the company still does not submit the LKTP.*

Tanggal Berlaku

Peraturan Menteri ini berlaku pada tanggal 19 Maret 2020. Pada saat itu Keputusan Menteri Perindustrian dan Perdagangan Nomor 121/MPP/KEP/2/2002 tentang Ketentuan Penyampaian Laporan Keuangan Tahunan Perusahaan, dicabut dan dinyatakan tidak berlaku.

Effective Date

This Ministerial Regulation became effective on March 19, 2020. Consequentially, the Minister of Industry and Trade Decree Number 121/MPP/KEP/2/2002 concerning Provisions for Submission of the Company's Annual Financial Statements, was revoked and declared not applicable.

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 **+62-31-87858821**

Adi Wirawan
Senior Partner
adiwirawan@hlbjakarta.com

Feny Indah Sary
Partner
fenyindah@hlbsurabaya.com

Riza Manalo Paguio
Senior Technical Advisor
riza@hlbjakarta.com

Emery Ellen Narvaez
Technical Advisor
emery@hlbsurabaya.com

Yulianti Sugiarta
Partner
yuli@hlbsurabaya.com

Yudianto Prawiro Silianto
Partner
yudiantoprawiro@hlbsurabaya.com

Hawa Mizorah
Associate Manager
hawa.mizorah@hlbsurabaya.net

Contributors:

Hawa Mizorah hawa.mizorah@hlbsurabaya.net
Shiva Dwi Khuza shiva@hlbsurabaya.net

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