



In A Glance

What's Hot

- *THE AMMENDMENT OF MINISTER OF FINANCE REGULATION NUMBER 75/PMK.03/2010 REGARDING OTHER VALUE AS THE TAX BASE.*
- *THE OBLIGATION TO COLLECT AND/OR WITHOLD THE INCOME TAX WHICH PAYABLE TO OTHER PARTY BY THE COMPANY THAT BINDED WITH PRODUCT SHARING CONTRACT, WORKING CONTRACT OR MINING BUSINESS WORKING AGREEMENT*

What's New

- Ideally RI have 200.000 tax officers.
- Taxation and infrastructure will be the homework for the next elected Minister of Finance.
- The tax provision is protested by the entrepreneurs.
- Taxation on suspicious transactions

TAX ALERT

Edition of February 2013

In this edition, SSA Tax Alert focused on updated tax regulation such as other value and income tax on working contract. Also the latest tax news such as tax officers number, tax on suspicious transaction, etc.

What's Hot

THE AMMENDMENT OF MINISTER OF FINANCE REGULATION NUMBER 75/PMK.03/2010 REGARDING OTHER VALUE AS THE TAX BASE - 38/PMK.011/2013.

The new provision for the other value is:

- 1 *for the gold jewelry transaction including the repairing service and modification service and also other service which related with gold jewelry, conducted by the gold jewelry producers is 20%*
- 2 *for the freight forwarding service where the invoice is included with the freight charges is 10% from the payable.*

THE OBLIGATION TO COLLECT AND/OR WITHOLD THE INCOME TAX WHICH PAYABLE TO OTHER PARTY BY THE COMPANY THAT BINDED WITH PRODUCT SHARING CONTRACT, WORKING CONTRACT OR MINING BUSINESS WORKING AGREEMENT- 39/PMK.011/2013

The tax collecting and/or withholding for the taxpayers that are binded with the product sharing contract, working contract or mining business working agreement is in accordance with the prevailing income tax law at the time the tax withholding is conducted



WHAT'S NEW

Ideally RI have 200.000 tax officers.

The Directorate General of Taxation admits that the current number of tax officers is not suitable enough to maintain the tax potentials of the existing taxpayers. Ideally we need 200.000 tax officers to serve, guide, audit and supervise the taxpayers.

The current number of tax officers is 31.000 officers.

Taxation and infrastructure will be the homework for the next elected Minister of Finance.

The current Minister of Finance has been selected as Governor of Bank of Indonesia which succeeded Darmin Nasution. Whoever will be selected as the Minister of Finance, must have the capability to relocate the non productive budget to infrastructure sector that can boost the taxation revenue and create job opportunities.

The tax provision is protested by the entrepreneurs.

One year after the implementation of Government Regulation Number 74 Year 2011 regarding procedure for the implementation and the tax obligation fulfillment, also the Government Regulation Number 1 Year 2012 regarding the VAT, have raised protests from business entrepreneurs of Indonesian Chambers of Commerce.

Taxation on suspicious transactions

The PPATK has reported 32 analysis data to the DGT from suspicious transactions in billion of rupiahs. The DGT will further investigate the whether the said transactions have been taxed or not.

You are most welcome to contact us at:

Susy Suryani - Partner
(susy.suryani@ssas.co.id)
(susys@indosat.net.id)

Fathur Rahman - Head of Tax
(fathur.rahman@ssas.co.id)

Pittor Saragih - Head of Customs
(pittor.saragih@ssas.co.id)

Faozan Efendi - Tax Senior Manager
(faozan.efendi@ssas.co.id)

Ronny Ilham - Tax Manager
(ronny@ssas.co.id)

Brilliant Budiman - Tax Manager
(brilliant@ssas.co.id)

Ruky Rukmantara - Training & Knowledge
(rukya@ssas.co.id)

Suryani Suyanto & Associates
Equity Tower, 25th Floor Suite C & D
Jl. Jend. Sudirman Kav. 52 - 53
Jakarta 12920
T (62-21) 29035889
F (62-21) 29035888
Website: <http://www.ssas.co.id>

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