

## Kuota Dihapus, Pengusaha Kena Pajak Boleh Minta Nomor Faktur Sesuai Kebutuhan

*Quota Abolished, VAT-Registered Persons May Request Invoice Numbers as Needed*

Direktorat Jenderal Pajak (DJP) merelaksasi ketentuan permintaan Nomor Seri Faktur Pajak (NSFP), sebanyak yang diperlukan Wajib Pajak tanpa batasan jumlah. Ketentuan ini berlaku bagi Wajib Pajak yang baru dikukuhkan sebagai Pengusaha Kena Pajak (PKP), PKP yang telah melakukan pemusatan tempat Pajak Pertambahan Nilai (PPN) terutang, dan PKP yang mengalami peningkatan usaha.

Selama ini, maksimal hanya 75 faktur yang bisa diminta oleh Wajib Pajak (WP) baru atau Pengusaha Kena Pajak (PKP) yang belum pernah menerbitkan faktur, serta WP yang dalam tiga masa pajak hanya menerbitkan maksimal 75 faktur. Sementara bagi WP yang dalam tiga masa pajak terakhir menerbitkan lebih dari 75 faktur, boleh mengajukan permintaan NSFP lebih dari 75 faktur hingga maksimal 120% dari jumlah faktur yang diterbitkan dalam masa tersebut.

Ketentuan ini diatur melalui Surat Edaran Direktur Jenderal Pajak Nomor SE-08/PJ/2020, yang terbit dan berlaku pada tanggal 27 Februari 2020. Beleid ini menggantikan SE-20/PJ/2014 Tentang Tata Cara Permohonan Kode Aktivasi dan Password, Permintaan Aktivasi Akun PKP dan Sertifikat Elektronik, serta Permintaan, Pengembalian, dan Pengawasan NSFP.

Bagi WP yang baru dikukuhkan sebagai PKP, bisa mengajukan permohonan NSFP dengan jumlah tertentu jika permohonan diajukan paling lambat hingga tiga masa pajak sejak dikukuhkan. Sementara untuk PKP yang memusatkan PPN terutangnya, permohonan bisa diajukan paling lambat pada tiga masa pajak setelah pemusatan dilakukan.

### Situasional

Terkait PKP yang mengalami peningkatan usaha, permohonan jumlah NSFP tertentu dilakukan secara situasional atau untuk masa pajak ketika kondisi tersebut terjadi. Sementara pada masa pajak berikutnya, PKP kembali mengajukan permohonan NSFP dengan jumlah seperti kondisi normal (lihat tabel 1).

*The Directorate General of Taxes (DGT) relaxed the requirements for requesting a Tax Invoice Serial Number (Nomor Seri Faktur Pajak/NSFP) as many as required by the Taxpayer without limitation. This provision applies to Taxpayers who have just been confirmed as VAT-Registered Persons (Pengusaha Kena Pajak/PKP), PKPs who have centralized the location of the Value Added Tax (VAT) payable, and PKPs that have increased their businesses.*

*So far, only a maximum of 75 invoices that can be requested by new Taxpayers or PKPs who have never issued any invoice, as well as Taxpayers who, in three tax periods, have only issued a maximum of 75 invoices. Meanwhile, Taxpayers who have issued more than 75 invoices in the last three tax periods may request for NSFPs of more than 75 invoices up to a maximum of 120% of the number of invoices issued during the period.*

*This provision is regulated under DGT Circular Number SE-08/PJ/2020, issued and took effect on 27 February 2020. This regulation replaces SE-20/PJ/2014 concerning Procedures for Requesting an Activation Code and Password, Request for PKP Account Activation and Electronic Certificates, as well as NSFP Requests, Returns, and Oversight.*

*Taxpayers who have just been confirmed as PKPs can apply for a certain amount of NSFP if the application is submitted no later than three tax periods after being confirmed. Meanwhile, for PKPs centralizing their VAT payable, the application can be submitted no later than three tax periods after the centralization is done.*

### Situasional

*Regarding PKPs expanding their businesses, the request for a certain amount of NSFP is done situationally or for the tax period when such conditions occur. In the next tax period, the PKPs must resubmit the application for NSFP with the amount as in normal conditions (see table 1).*

*To be able to use this facility, there are several requirements that*

Untuk dapat menikmati fasilitas ini, ada beberapa persyaratan yang harus dipenuhi. Pertama, memiliki kode aktivasi dan password. Kedua, telah mengaktifasi akun PKP. Ketiga, telah melaporkan SPT Masa PPN untuk tiga masa pajak terakhir yang jatuh temponya bersamaan dengan tanggal pengajuan NSFP.

Berbeda dengan cara pengajuan permohonan NSFP reguler, permohonan jumlah tertentu hanya bisa diajukan kepada Kepala KPP atau Kantor Pelayanan Penyuluhan dan Konsultasi (KP2KP) beserta persyaratan. Permohonan tersebut akan diterima dan diteliti baru setelah itu diputuskan, apakah permohonan disetujui atau tidak.

Permohonan NSFP umumnya dilakukan bisa dengan dua cara: secara online melalui website resmi DJP atau langsung ke KPP dan KP2KP (lihat tabel 2).

*must be fulfilled. The first is having an activation code and password. Secondly, the PKP account has been activated. The third, the Periodic VAT Returns for the last three tax periods have been reported, the due date of which is the same as the filing date of the NSFP application.*

*Unlike the procedure in filing regular NSFP applications, certain amount requests can only be submitted to the Head of Tax Office (Kantor Pelayanan Pajak/ KPP) or the Office of Counseling and Consultation Services (Kantor Pelayanan Penyuluhan dan Konsultasi/KP2KP) along with the requirements. The request will be accepted and examined, then decided whether the application is approved.*

*NSFP applications are generally done in two ways: online through the DGT official website or directly to the KPP and KP2KP (see table 2).*

Table 1: Provisions for a certain amount of NSFP applications:

Taxpayer	Description	Time
A PKP who has just been confirmed	Submitted maximum in 3 tax period	The NSFP is published on the date when the file is completely received
A PKP who centralizes the VAT payable	Submitted maximum in 3 tax periods	The NSFP is published on the date when the file is completely received
A PKP who has its business increases	Situational, only when there is an increase in business	The NSFP is published on the date when the file is completely received

Table 2: Normal amount of NSFP applications

Taxpayers	Description	Time	
		Online	Offline
New PKPs or have never submitted any NSFP	A maximum of 75 NSFPs	Downloaded on the same day	Received on the same working day
PKPs who, for three tax periods, have issued ≤75 invoices	A maximum of 75 NSFPs	Downloaded on the same day	Received on the same working day
PKPs who, for three tax periods, have issued ≥75 invoices	75 NSFP-250% NSFP	Downloaded on the same day	Received on the same working day

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