

Respons Corona, Paket Stimulus Pajak Resmi Berlaku

*Responding Corona, Tax
Stimulus Package is Officially
Valid*

Pemerintah Indonesia resmi menggelontorkan paket stimulus pajak guna meminimalkan dampak pandemi virus Corona (Covid-19) terhadap daya beli masyarakat dan pertumbuhan ekonomi nasional. Kepastian dan rincian insentif fiskal tersebut tertuang dalam Peraturan Menteri Keuangan (PMK) Nomor 23/PMK.03/2020, yang terbit pada 23 Maret 2020 dan efektif berlaku per 1 April 2020 hingga 30 September 2020 (enam bulan).

Terdapat beberapa jenis insentif pajak yang disiapkan pemerintah, yakni Pajak Penghasilan (PPH) Pasal 21 ditanggung pemerintah; pembebasan PPh Pasal 22 impor, pengurangan PPh Pasal 25, percepatan restitusi Pajak Pertambahan Nilai (PPN), dan pemangkasan tarif PPh Badan bertahap.

Paket stimulus ini diperuntukan bagi pekerja dan pengusaha yang bergerak di industri manufaktur dengan Klasifikasi Lapangan Usaha (KLU) tertentu, serta perusahaan dan Industri Kecil menengah (IKM) yang mendapatkan fasilitas Kemudahan Impor Untuk Tujuan Ekspor (KITE).

PPH Pasal 21 Ditanggung Pemerintah

Untuk menjaga daya beli masyarakat, pemerintah selama enam bulan kedepan akan menanggung kewajiban PPh Pasal 21 bagi kelompok pekerja di industri manufaktur. Namun, hanya pekerja yang memenuhi kriteria berikut yang berhak memperoleh fasilitas tersebut.

The Indonesian government officially released a tax stimulus package to minimize the impact of the Corona-virus pandemic (Covid-19) on the people's purchasing power and national economic growth. The certainty and details of the fiscal incentive are contained in the Minister of Finance Regulation Number 23/PMK. 03/2020, which was published on 23 March 2020 and effective from 1 April 2020 to 30 September 2020 (six months).

There are several types of tax incentives prepared by the government, namely Income Tax Article (ITA) borne by the government, exemption from ITA 22 on import, reduction of ITA 25, acceleration of Value Added Tax (VAT) refund, and gradual cuts on corporate income tax.

The stimulus package is intended for workers and employers engaged in the manufacturing industry with certain Business Classifications (Klasifikasi Lapangan Usaha/KLU), as well as companies and Small and Medium Enterprises (SMEs) who obtain facilities for Import Facility for Export Purposes (Kemudahan Impor Untuk Tujuan Ekspor/KITE).

ITA 21 Borne by the Government

To maintain the people's purchasing power, for the next six months, the government will bear the obligation of ITA 21 for workers in the manufacturing industry. However, only workers who meet the following criteria are eligible to obtain the facility:

Pekerja tersebut yaitu:

1. Penghasilan bruto tidak lebih dari Rp200 juta setahun.
2. Memiliki NPWP.
3. Pemberi kerja (pengusaha) bergerak di **440 KLU** industri manufaktur, serta perusahaan KITE dan IKM KITE.

Pemerintah menegaskan PPh Pasal 21 yang ditanggung pemerintah **harus dibayarkan secara tunai oleh pemberi kerja** pada saat pembayaran penghasilan kepada Pegawai. Dengan demikian, karyawan di industri manufaktur akan menerima penghasilan penuh tanpa dipotong pajak setiap bulannya sejak April hingga September 2020.

Untuk dapat memanfaatkan fasilitas ini, pemberi kerja harus memenuhi ketentuan berikut:

1. Menyampaikan pemberitahuan secara tertulis kepada Kepala KPP terdaftar.
2. Melampirkan Keputusan Menteri Keuangan mengenai penetapan Perusahaan yang mendapat fasilitas KITE (khusus Wajib Pajak KITE).
3. Membuat Laporan Realisasi PPh Pasal 21 DTP kepada Kepala KPP terdaftar.
4. Membuat Surat Setoran pajak (SSP) atau cetakan kode billing dan melampirkannya pada Laporan Realisasi PPh Pasal 21 DTP.
5. Menyampaikan laporan beserta lampirannya paling lambat 20 Juli 2020 untuk Masa Pajak April-Juni 2020 dan 20 Oktober 2020 untuk Masa Pajak Juli-September 2020.

Pembebasan PPh Pasal 22 Impor

Fasilitas berikutnya adalah pembebasan PPh Pasal 22 Impor bagi pelaku usaha di sektor manufaktur tertentu (**102 KLU**) serta pengusaha dan IKM yang mendapatkan fasilitas KITE. Stimulus ini diberikan dalam rangka mempertahankan laju impor yang menunjang kegiatan produksi. Namun, hanya pengusaha yang memenuhi kriteria dan ketentuan berikut yang dapat menggunakan fasilitas ini:

1. The gross income is less than IDR 200 million per year,
2. The workers have Tax ID Number (Nomor Pokok Wajib Pajak/NPWP).
3. The employers (the entrepreneur) are engaged in one of the **440 KLU**s in the manufacturing industry, as well as KITE companies and SMEs KITE.

The government emphasizes that the ITA 21 borne by the government **must be paid in cash by the employers** at the time of the payment of income to employees. Thus, employees in the manufacturing industry will receive full income without any tax deduction every month from April to September 2020.

To be able to use the facility, the employer must meet the following conditions:

1. Submit a written notice to the Head of the registered Tax Office.
2. Attach the Decree of the Minister of Finance regarding the determination of the company that obtain KITE facilities (specific for KITE Taxpayers).
3. Submit the Realization Report of ITA 21 DTP (Ditanggung Pemerintah/Borne by the Government) to the Head of the registered Tax Office.
4. Make a Tax Payment Slip (Surat Setoran Pajak/SSP) or printed billing code and attach it to the Realization Report of ITA 21 DTP.
5. Submit Reports and the attachments no later than 20 July 2020 for the April-June 2020 Tax Period and 20 October 2020 for the July-September 2020 Tax Period.

Exemption from ITA 22 on Import

The next facility is the exemption of ITA 22 on import for businesses in certain manufacturing sectors (**102 KLU**s) as well as entrepreneurs and SMEs who obtain KITE facilities. The stimulus is given in order to maintain the pace of imports that support production activities. However, only entrepreneurs who meet the following criteria and conditions can use this facility:

Ketentuan:

1. Wajib Pajak yang memiliki kode KLU yang telah ditetapkan dan/atau telah ditetapkan sebagai Perusahaan KITE.
2. Mengajukan Permohonan Surat Keterangan Bebas (SKB) secara tertulis kepada Kepala KPP tempat Wajib Pajak terdaftar.
3. Melampirkan Keputusan Menkeu mengenai penetapan Perusahaan yang mendapat fasilitas KITE (khusus WP KITE).
4. Membuat Laporan Realisasi Pembebasan PPh Pasal 22 Impor setiap 3 bulan kepada Kepala KPP.
5. Menyampaikan laporan beserta lampirannya paling lambat tanggal 20 Juli 2020 untuk Masa Pajak April-Juni 2020 dan 20 Oktober 2020 untuk Masa Pajak Juli-September 2020.

Pengurangan 30% PPh Pasal 25

Untuk menjaga stabilitas pertumbuhan ekonomi sekaligus meningkatkan kinerja ekspor, pemerintah juga menyiapkan insentif pengurangan PPh Pasal 25 sebesar 30% bagi pelaku usaha di sektor manufaktur tertentu (**102 KLU**) serta pengusaha dan IKM yang mendapatkan fasilitas KITE. Syarat dan ketentuannya hampir sama dengan kebijakan pembebasan PPh Pasal 22 Impor, yakni sebagai berikut:

1. Wajib Pajak yang memiliki kode KLU yang telah ditetapkan dan/atau telah ditetapkan sebagai Perusahaan KITE.
2. Menyampaikan pemberitahuan pengurangan sebesar 30% dari angsuran PPh Pasal 25 yang seharusnya terutang.
3. Menyampaikan pemberitahuan secara tertulis kepada Kepala KPP terdaftar.
4. Membuat Laporan Realisasi Pengurangan Besarnya Angsuran PPh Pasal 25 setiap 3 bulan kepada Kepala KPP.
5. Menyampaikan laporan paling lambat tanggal 20 Juli 2020 untuk Masa Pajak April-Juni 2020 dan 20 Oktober 2020 untuk Masa Pajak Juli-September 2020.

Restitusi PPN Dipercepat

Fasilitas terakhir yang disiapkan pemerintah guna mengantisipasi memitigasi ekonomi akibat pandemi

The criteria and conditions:

1. Have a specified KLU code and/or have been designated as a KITE company.
2. File a Notice of Tax Exemption (Surat Keterangan Bebas/SKB) in a written form to the Head of the Tax Office where the Taxpayer is registered.
3. Attach the Decree of the Minister of Finance regarding the determination of the company that obtain KITE facilities (specific for KITE taxpayer).
4. Submit Realization Reports of the Exemption of ITA 22 on Import every three months to the Head of the Tax Office.
5. Submit Reports and the attachments no later than 20 July 2020 for the April-June 2020 Tax Period and 20 October 2020 for the July-September 2020 Tax Period.

30% Reduction of ITA 25

To maintain the stability of economic growth while increasing export performance, the government is also preparing incentives to reduce the ITA 25 by 30% for businesses in certain manufacturing sectors (**102 KLUs**) as well as entrepreneurs and SMEs who obtain KITE facilities. The terms and conditions are nearly the same as the policy of ITA 22 exemption, as follows:

1. Have a specified KLU code and/or have been designated as a KITE company.
2. File a notice of reduction of 30% from the installments of ITA 25 that should be payable.
3. Submit a written notice to the Head of the registered Tax Office.
4. Submit a Realization Report of ITA 25 Installment Reduction every three months to the Head of Tax Office.
5. Submit Reports no later than 20 July 2020 for the April-June 2020 Tax Period and 20 October 2020 for the July-September 2020 Tax Period.

Accelerated VAT Refunds

The last facility provided by the government in anticipating and mitigating the economic decrease due to the Covid-19 pandemic is the acceleration of VAT refunds for exporters and non-exporters in certain manufacturing sectors (**102 KLUs**), as well as entrepreneurs and SMEs

Corona adalah percepatan restitusi PPN bagi pengusaha eksportir maupun non-eksportir di sektor manufaktur tertentu (**102 KLU**), serta pengusaha dan IKM yang mendapatkan fasilitas KITE. Bagi eksportir tidak ada batasan nilai restitusi, sedangkan bagi pengusaha non-eksportir nilai restitusinya paling banyak Rp5 miliar. Seperti halnya fasilitas yang lain, ada sejumlah ketentuan dan persyaratan berikut yang wajib dipenuhi oleh Wajib Pajak:

1. Memiliki kode KLU yang telah ditetapkan dan/atau telah ditetapkan sebagai Perusahaan KITE.
2. Menyampaikan SPT Masa PPN Lebih Bayar (LB) restitusi dengan jumlah LB paling banyak Rp5 miliar.

Wajib Pajak yang memenuhi kriteria dan persyaratan di atas dapat diberikan restitusi dan secara otomatis ditetapkan sebagai Pengusaha Kena Pajak (PKP) berisiko rendah. Dengan demikian, Wajib pajak tidak perlu lagi mengajukan permohonan penetapan PKP berisiko rendah dan Dirjen Pajak tidak perlu lagi menetapkan secara jabatan. Selain itu, PKP berisiko rendah juga dipermudah dengan meniadakan persyaratan untuk melakukan kegiatan tertentu seperti melakukan dalam melakukan ekspor barang dan jasa kena pajak, serta penyerahan kepada pemungut maupun yang tidak dipungut PPN.

Pemangkasan Tarif PPh Badan Bertahap

Pemerintah memangkas tarif PPh Badan menjadi 22% untuk tahun 2020-2021 dan turun kembali menjadi 20% mulai tahun 2022, dari sebelumnya 25%. Sementara bagi Wajib Pajak dalam negeri berbentuk Perseroan Terbuka (PT) dengan jumlah saham yang diperdagangkan di bursa efek minimal 40% dan memenuhi persyaratan tertentu, dapat memperoleh diskon tambahan 3% lebih rendah dari tarif PPh baru tersebut.

Kebijakan tersebut resmi berlaku per 31 Maret 2020 menyusul terbitnya Peraturan Pemerintah Pengganti Undang-Undang (Perpu) Nomor 1 Tahun 2020 tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan untuk Penanganan Pandemi Corona Virus Disease 2019 (Covid-19) dan/atau Dalam Rangka Menghadapi Ancaman yang Membahayakan Perekonomian Nasional dan/atau Stabilitas Sistem Keuangan.

who obtain KITE facilities. For the exporters, there is no limit on the value of restitution, while for non-exporters, the value of the restitution is IDR5 billion at maximum. Similar to the other facilities, there are a number of conditions and requirements that must be fulfilled by Taxpayers, as follows:

1. Have a specified KLU code and/or have been designated as a KITE company.
2. Submit a refund of Periodic VAT Overpayment Return with a maximum amount of overpayment of IDR5 billion.

Taxpayers who meet the criteria and requirements will be granted a refund and automatically determined as a low-risk VAT-Registered Person (Pengusaha Kena Pajak/PKP). Thus, Taxpayers are no longer need to submit applications for the determination of low-risk VAT-Registered Persons and the Director General of Taxes no longer need to decide ex-officio. In addition, low-risk VAT Registered Persons are also facilitated by the elimination of the requirements to carry out certain activities such as exporting taxable goods and services, as well as transfers to collectors or transfers that are not subject to VAT.

Gradual Cuts on Corporate Income Tax

The government cuts the Corporate Income Tax (Pajak Penghasilan/PPH Badan) tariff to 22% for the year 2020-2021 and dropped back to 20% starting in 2022, from the previous rate of 25%. While for the resident taxpayers in the form of publicly traded companies (Perseroan Terbuka/PT) with the number of shares traded on the stock exchange at least 40% and meet certain requirements, can obtain an additional discount 3% lower than the new PPh tariff.

The policy is officially effective as of 31 March, 2020 following the issuance of Government Regulation in Lieu of Law (Peraturan Pemerintah Pengganti Undang-Undang/Perppu) Number 1 of 2020 concerning State Financial Policies and Financial System Stability for Handling Pandemic Corona Virus Disease 2019 (Covid-19) and / or In the Context of Facing Threats which endangers the National Economy and / or Financial System Stability.

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