

## Wabah Covid-19 Meluas, Penerima Insentif Pajak Ditambah Hingga UMKM

*Covid-19 Spreading Escalates,  
the Recipient of Tax Incentive  
Widened to MSMEs*

Pemerintah menambah 18 sektor, dengan 749 Klasifikasi Lapangan Usaha (KLU), penerima paket insentif pajak menyusul semakin luasnya dampak pandemi Corona Virus Disease 2019 (COVID-19). Selain itu, pemerintah juga memberikan fasilitas baru yang diperuntukan bagi pelaku Usaha Mikro, Kecil dan Menengah (UMKM), yakni dengan menanggung Pajak Penghasilan (PPH) untuk masa pajak April sampai dengan September 2020.

Perluasan insentif perpajakan ini tertuang dalam Peraturan Menteri Keuangan (PMK) Nomor 44/PMK.03/2020 tentang Insentif Pajak Untuk Wajib Pajak Terdampak Pandemi Corona Virus Disease 2019, yang efektif berlaku sejak diundangkan pada 27 April 2020.

Beleid ini merupakan revisi sekaligus mencabut PMK Nomor 23/PMK.03/2020, yang sebelumnya mengatur pemberian insentif pajak berupa Pajak Penghasilan (PPH) Pasal 21 Ditanggung Pemerintah (DTP), pembebasan PPh Pasal 22, pengurangan 30% angsuran PPh Pasal 25, dan percepatan restitusi PPN.

Dengan terbitnya PMK Nomor 44/PMK.03/2020 maka jenis insentif pajak dan wajib pajak penerimanya diperluas menjadi sebagai berikut:

### **Insentif PPh Pasal 21**

Penerima insentif PPh Pasal 21 DTP adalah karyawan yang bekerja pada perusahaan yang bergerak di salah satu dari 1.062 bidang industri tertentu (KLU), perusahaan yang mendapatkan fasilitas Kemudahan Impor Tujuan Ekspor (KITE), dan perusahaan di Kawasan Berikat. Penghasilan karyawan yang PPh-nya ditanggung pemerintah dibatasi nilainya tidak lebih dari Rp200 juta

*The government adds 18 sectors, with 749 Certain Business Classifications (Klasifikasi Lapangan Usaha/KLU), recipients of tax incentive package following the increasingly widespread impact of the 2019 Corona Virus Disease pandemic (COVID-19). In addition, the government also provides new facility intended for Micro, Small and Medium Enterprises (MSMEs), by bearing Income Tax (PPH) for the April tax period to September 2020.*

*The expansion of this tax incentive is stipulated in the Minister of Finance Regulation (Peraturan Menteri Keuangan/PMK) Number 44 / PMK.03 / 2020 concerning Tax Incentives for Taxpayers Affected by the Corona Virus Disease 2019 Pandemic, which is effective from enactment on 27 April, 2020.*

*This regulation is a revision as well as repealing PMK Number 23 / PMK.03 / 2020, which previously governed the provision of tax incentives in the form of Income Tax Article (ITA) 21 borne by the government (DTP), exemption of ITA 22, reduction of ITA 25 by 30% and the acceleration of VAT refunds.*

*With the issuance of PMK Number 44 / PMK.03 / 2020, the types of tax incentives and taxpayers who receive the incentives are expanded to be as follows:*

### **Incentive of ITA 21**

*Recipients of ITA 21 borne by the government incentive are employees who work in companies engaged in one of 1,062 KLU, companies that obtain Import Facility of for Export Purpose (KITE) and companies in Bonded Zone. The income of employee whose income tax is borne by the Government is limited to a value of no more than IDR 200 million per year and only for tax period*

setahun dan hanya untuk masa pajak April hingga September 2020.

Melalui PMK tersebut, Menteri Keuangan Sri Mulyani Indrawati menegaskan perusahaan yang masuk dalam daftar KLU penerima fasilitas PPh 21 DTP wajib memberikan secara tunai pajak karyawan yang ditanggung pemerintah. Dengan demikian, selama enam bulan ke depan karyawan berhak atas penghasilan penuh yang tidak dipotong pajak. Selanjutnya, perusahaan selaku pemberi kerja wajib menyampaikan laporan bulanan realisasi PPh 21 DTP.

### **Pembebasan PPh Pasal 22 Impor**

Insentif ini diberikan bagi wajib pajak badan yang bergerak di salah satu dari 431 bidang industri tertentu, perusahaan KITE, dan perusahaan di Kawasan Berikat. Fasilitas ini sebelumnya hanya diberikan kepada 102 bidang industri dan perusahaan KITE.

### **Pengurangan 30% Angsuran PPh Pasal 25**

Berkaitan dengan insentif ini, sektor usaha wajib pajak yang berhak mendapatkan pengurangan 30% angsuran PPh Pasal 25 diperluas menjadi 846 bidang industri tertentu, perusahaan KITE, dan perusahaan di kawasan berikat. Sebelumnya, fasilitas ini hanya diperuntukan bagi wajib pajak yang bergerak di 102 bidang industri dan perusahaan KITE.

### **Percepatan Restitusi PPN**

Percepatan restitusi PPN diberikan bagi wajib pajak yang bergerak di salah satu dari 431 bidang industri tertentu, perusahaan KITE, perusahaan di kawasan berikat, dan ditetapkan sebagai Pengusaha Kena Pajak (PKP) berisiko rendah.

Fasilitas restitusi yang dipercepat ini dibatasi nilai lebih bayarnya paling banyak Rp5 miliar, tanpa persyaratan melakukan kegiatan tertentu seperti melakukan ekspor barang atau jasa kena pajak, penyerahan kepada pemungut PPN, atau penyerahan yang tidak dipungut PPN. Fasilitas ini sebelumnya hanya diberikan kepada 102 bidang industri dan perusahaan KITE.

### **PPh Final UMKM Ditanggung Pemerintah**

Insentif pajak baru ini diperuntukan bagi pelaku UMKM yang mendapatkan fasilitas PPh final 0,5% sebagaimana diatur dalam Peraturan Pemerintah Nomor. 23/2018. Dengan demikian wajib pajak UMKM tidak perlu melakukan setoran pajak, sedangkan lawan transaksi UMKM tidak melakukan pemotongan atau pemungutan pajak pada saat melakukan pembayaran kepada UMKM. Namun, UMKM terlebih dahulu mendapatkan Surat Keterangan PP 23 serta wajib membuat laporan realisasi PPh Final DTP setiap masa pajak.

### **Pengajuan Online**

Untuk mendapatkan insentif fiskal di atas, wajib pajak harus mengajukan permohonan secara online dengan terlebih dahulu login melalui situs pajak.go.id. Setelah masuk sistem, klik fitur "Layanan" dan pilih "Info KSWP". Selanjutnya, wajib pajak akan diarahkan ke fitur "Profil Pemenuhan Kewajiban Saya", sebelum kemudian

from April to September 2020.

*Through the PMK, Minister of Finance Sri Mulyani Indrawati emphasized that companies included in the KLU list of recipients of ITA 21 borne by the government facility are obliged to provide employee tax borne by the government in cash. Thus, for the next six months the employee is entitled to full income with no tax deductible. Furthermore, the company as the employer is required to submit monthly reports on the realization of ITA 21 borne by the government.*

### **Exemption of ITA 22 on Import**

*This incentive is given to corporate taxpayers engaged in one of 431 certain industrial fields, KITE companies, and companies in Bonded Zone. This facility was previously only given to 102 industry sectors and KITE companies.*

### **Reduction of ITA 25 by 30%**

*Related to this incentive, the taxpayer business sector which is entitled to a 30% reduction in installments of ITA 25 is extended to 846 specific industrial sectors, KITE companies, and companies in bonded zones. Formerly, this facility was only intended for taxpayers engaged in 102 industrial fields and KITE companies.*

### **Acceleration of VAT Restitution**

*The acceleration of VAT refund is given to taxpayers operating in one of the 431 specific industry sectors, KITE companies, companies in bonded zones, and determined as low risk VAT- Registered Persons (Pengusaha Kena Pajak/PKP).*

*This accelerated restitution facility is limited to an overpaid VAT of up to IDR 5 billion, without the requirement to carry out certain activities such as export of taxable goods or services, submission to VAT collector, or submission that is not subject to VAT collection. This facility was previously only given to 102 industry sectors and KITE companies.*

### **MSMEs Final Income Tax Borne by the Government**

*This new tax incentive is intended for MSMEs who get 0.5% final income tax facility as stipulated in Government Regulation (Peraturan Pemerintah/PP) Number. 23/2018. Therefore, MSME taxpayer does not need to make a tax payment, while the MSMEs transaction counterpart does not make tax deduction or collection when making payment to MSMEs. However, MSMEs must first obtain a Certificate of PP 23 and must report the realization of the Final Income Tax borne by the government in every tax period.*

### **Online Submission**

*To get the above fiscal incentives, taxpayer must submit an online application by first logging in through the website [www.pajak.go.id](http://www.pajak.go.id). After entering the system, click feature "Layanan (Service)" feature and select "Info KSWP". Next, taxpayer will be directed to feature "Profil Pemenuhan Kewajiban Saya (My Obligation Compliance Profile)", before then given the choice of tax facilities to be utilized.*

Tabel 1:

Jenis Insentif	Penerima Insentif	Penerima Sebelumnya
PPH Pasal 21 DTP	Pekerja di 1.062 KLU	Pekerja di 440 KLU
Pembebasan PPh Pasal 22 Impor	Wajib pajak di 431 bidang industri tertentu, perusahaan KITE dan Kawasan Berikat	Wajib pajak di 102 bidang industri dan perusahaan KITE
Pengurangan 30% Angsuran PPh Pasal 25	Wajib pajak di 846 bidang industri tertentu, perusahaan KITE dan Kawasan Berikat	Wajib pajak di 102 bidang industri tertentu dan perusahaan KITE
Restitusi PPN Dipercepat	Wajib pajak di 431 bidang industri tertentu, perusahaan KITE dan Kawasan Berikat	Wajib pajak di 102 bidang industri tertentu dan perusahaan KITE
PPH Final 0,5% Ditanggung Pemerintah	Wajib pajak UMKM	-

Table 1:

Types of Incentive	Incentive Recipient	Penerima Sebelumnya
ITA 21 Borne by The Government	Workers in 1062 KLU	Workers in 440 KLU
Exemption of ITA 22 on Import	Taxpayers in 431 specific industries, KITE companies and Bonded Zones	Taxpayers in 102 industries and KITE companies
Reduction of ITA 25 Installment by 30%	Taxpayers in 846 specific industries, KITE companies and bonded zones	Taxpayers in 102 specific industry sectors and KITE companies
Acceleration of VAT Refunds	Taxpayers in 431 specific industries, KITE companies and Bonded Zones	Taxpayers in 102 specific industry sectors and KITE companies
Final Income Tax of 0,5% Borne by The Government	MSME Taxpayers	-

diberikan pilihan fasilitas pajak yang ingin dimanfaatkan.

Melalui keterangan resminya, Direktorat Jenderal Pajak (DJP) mengambil kebijakan bahwa pemberitahuan pemanfaatan insentif PPh Pasal 21 DTP dan/atau pengurangan 30% angsuran PPh Pasal 25 yang disampaikan sampai dengan 31 Mei 2020 tetap berlaku untuk masa pajak April 2020. Kebijakan ini akan dituangkan dalam Surat Edaran Direktur Jenderal Pajak yang akan menyusul terbit.

Untuk lebih jelasnya, wajib pajak dapat mengunduh PMK Nomor 44/PMK.03/2020 dan daftar KLU penerima insentif pajak dapat dilihat di lampiran beleid tersebut.

*Through its official statement, the Directorate General of Taxes (DGT) adopted a policy that the notification of the utilization of the incentives of ITA 21 borne by the government and / or a 30% reduction in ITA 25 installments delivered up to 31 May, 2020 remains in effect for the April 2020 tax period. This policy will be set forth in a Director General of Taxes Circular Letter which will follow to be published.*

*For more details, taxpayers can download PMK Number 44 / PMK.03 / 2020 and a list of KLU recipients of tax incentives can be seen in the appendix to the regulation.*

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