

Giliran Aturan PPN Ditabrak Omnibus Law Cipta Kerja

*Now It's VAT Law Dragged by
Omnibus Law on Job Creation*

JAKARTA. Undang-Undang Cipta Kerja merombak dan menabrak sejumlah ketentuan perpajakan, termasuk merevisi beberapa klausul dalam Undang-Undang Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan atas Barang Mewah (PPN dan PPnBM).

Pengkreditan Pajak

Berdasarkan draft UU Cipta Kerja, ada empat pasal dari UU PPN dan PPnBM yang mengalami perubahan. Pertama, Pasal 9 yang mengatur tentang pengkreditan pajak masukan atas perolehan barang atau jasa terhadap pajak keluaran yang timbul karena penyerahan barang atau jasa.

Sebelumnya, Pasal 9 ayat (2a) UU PPN & PPnBM menegaskan hanya pengusaha kena pajak yang belum berproduksi yang dapat mengkreditkan pajak masukannya. Namun, berdasarkan ketentuan pasal 112 UU Cipta Kerja, targetnya diubah menjadi pengusaha kena pajak yang belum menyerahkan barang atau jasa dalam rangka ekspor bisa mengkreditkan pajak masukan sepanjang memenuhi ketentuan pengkreditan sesuai dengan Undang-Undang ini.

Pengkreditan pajak itu bisa dilakukan jika dalam waktu tiga tahun perusahaan melakukan penyerahan barang. Sebaliknya, jika tidak ada penyerahan barang/jasa maka pajak masukan tidak bisa dikreditkan. Jangka waktu tersebut bisa lebih lama lagi bagi sektor usaha tertentu.

Faktur Pajak Ritel

Selain itu, UU Cipta Kerja juga mengubah ketentuan mengenai faktur pajak yang sebelumnya diatur di Pasal 13 UU PPN dan PPnBM. Terutama mengenai identitas pembeli barang atau jasa yang harus dicantumkan dalam faktur pajak.

Sebelumnya, faktur pajak hanya wajib mencantumkan nama, alamat dan Nomor Pokok Wajib Pajak (NPWP). Sementara dalam aturan terbaru, NPWP bisa diganti dengan Nomor Induk Kependudukan (NIK) atau nomor paspor bagi subjek pajak luar

JAKARTA. The Job Creation Law overhauled and tore some tax provisions apart, including revising several clauses in the Law on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (PPN and PPnBM).

Tax Credit

Based on the draft of the Job Creation Law, there are four articles of the VAT and Sales Tax on Luxury Goods (SLTG) Law that are amended. First, Article 9 which regulates the input tax credit on the acquisition of goods or services against the output tax arising from the delivery of goods or services.

Previously, Article 9 paragraph (2a) of the VAT & SLTG Law affirmed that only VAT-Registered Persons (PKP) who have not yet produced can credit their input tax. However, based on the provisions of Article 112 of the Job Creation Law, the target is changed to VAT-Registered Persons who have not yet submitted goods or services for export, being able to credit input taxes as long as they meet the crediting requirements according to this Law.

A tax credit can be applied if within three years the company delivers goods. Conversely, if there is no delivery of goods/services then the input tax cannot be credited. This period could be even longer for certain business sectors.

Retail Tax Invoice

The Job Creation Law also changes the provisions regarding tax invoice which was previously regulated in Article 13 of the VAT and SLTG Law. Especially concerning the identity of the buyer of goods or services that must be included in the tax invoice.

Formerly, tax invoices were only required to include the name, address, and Taxpayer Identification Number (NPWP). Meanwhile, in the latest regulation, the NPWP can be replaced with a National Identity Number (NIK) or passport number for an individual Non-Resident Individual Tax Subject or simply a name and address

negeri orang pribadi atau cukup nama dan alamat saja bagi subjek pajak luar negeri badan.

UU Cipta Kerja juga mengakomodir mekanisme pembuatan faktur pajak bagi pedagang eceran atau ritel, yang sebelumnya tidak diatur. Pedagang eceran dapat membuat faktur pajak tanpa mencantumkan identitas pembeli, nama dan tandatangan pejual bila penjualan dilakukan kepada konsumen akhir.

Batu Bara Objek PPN

Perubahan lainnya dalam omnibus law adalah daftar jenis barang yang tidak dikenai PPN. Secara umum, ada empat jenis barang yang tidak dikenai PPN: (1) barang tambang yang diambil langsung dari sumbernya, (2) barang kebutuhan pokok, (3) makanan dan minuman yang disajikan di hotel, restoran, rumah makan, warung dan sejenisnya, serta (4) uang, emas batangan dan surat berharga.

Terkait hal tersebut, UU Cipta Kerja secara spesifik mengeluarkan hasil pertambangan batu bara dari daftar jenis barang tambang yang dikecualikan dari PPN. Dengan demikian, batubara yang diambil langsung dari sumbernya mulai kini akan dikenai PPN. (ASP/AGS)

*Catatan:

Ketentuan ini mengacu pada draft Undang-Undang Cipta Kerja yang naskah resminya masih dalam tahap finalisasi di Badan Legislasi DPR. Semua kebijakan baru yang tertulis di atas masih mungkin berubah mengingat Mahkamah Konstitusi membuka ruang uji materi UU Cipta Kerja.

for the Non-Resident Corporate Tax Subject.

The Job Creation Law also accommodates a mechanism for creating tax invoices for retailers or retail traders, which was not previously regulated. Retailers can make a tax invoice without listing the buyer's identity, seller's name, and signature when the sale is made to the end-user customer.

Coal Becomes The VAT Object

Another change in the Omnibus Law is a list of types of goods that are not subject to VAT. In general, four types of goods are excluded from VAT subject: (1) mining goods taken directly from the source, (2) staple goods, (3) food and beverages served in hotels, restaurants, restaurants, stalls, and the like, as well as (4) money, gold bars, and securities.

Related to this, the Job Creation Law specifically excludes coal mining products from the list of types of mining goods that are exempted from VAT. Thus, coal extracted directly from the source from now on will be subject to VAT. (ASP/AGS)

Disclaimer:?

These provisions refer to the draft of the Job Creation Law the official text of which is still in the finalization process at the House of Representatives (DPR) Legislation Body. All new policies mentioned may still change considering that the Constitutional Court has opened the possibility of review for the Job Creation Law.

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Tax Partner
Sugianto@mucglobal.com

Meydawati
Tax Partner
Meydawati@mucglobal.com