

tax

GUIDE



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Robert Pakpahan
Director General of Taxes

Tugas Terakhir Robert Pakpahan:

Capai Target Pajak Tanpa Gaduh

*Robert Pakpahan's Final Task:
A Quiet End*





Editorial Notes



Assalamualaikum Wr. Wb.

Salam sejahtera untuk kita semua. Saya membuka tajuk ini dengan 2 (dua) kata yang sedang populer saat ini: "digital" dan "milennial". Keduanya adalah produk termutakhir dari perkembangan teknologi dan peradaban. Banyak yang menganggap milenial sebagai generasi yang melek teknologi dan membidani lahirnya digitalisasi. Karenanya, banyak yang mengecap milenial sebagai sang empunya era digital.

Banyak yang beranggapan, kaum milenial berasal dari kalangan muda. Bagi saya, batasan usia dan latar belakang tidak terlalu tepat dijadikan dasar pengelompokan generasi milenial di era digital. Faktanya, kecanggihan teknologi digital saat ini diciptakan dan digunakan tidak hanya oleh manusia berusia muda.

Coba lihat Steve Jobs, Bill Gates, Mark Zuckerberg, Elon Musk, atau Larry Page. Apa mereka semua berasal dari generasi yang sama? Tidak. Apakah mereka mengenyam bangku kuliah hingga selesai? Tidak. Perbedaan generasi dan latar belakang sama sekali tidak membatasi mereka untuk melahirkan teknologi digital yang sedang kita nikmati sekarang.

Realitanya, kaum milenial memiliki keunikannya masing-masing—tanpa harus ada embel-embel generasi tertentu atau dikotakkan sebagai golongan tertentu. Mereka lebih cocok disebut sebagai generasi yang ekspresif dan kreatif.

MUC Consulting memahami itu. Tahun ini, MUC genap berusia 20 tahun. Usia remaja buat ukuran manusia, tetapi tidak bagi sebuah entitas bisnis. Dua dekade bukan masa yang singkat dalam berbisnis dan bukan pula waktu yang cukup dalam berkarya. Menolak untuk berhenti, MUC memilih untuk berselancar di tengah arus perubahan zaman dan mendisrupsi diri dengan cara mendorong inovasi dan kolaborasi lintas generasi. Komitmen itu kami tegaskan kembali dalam Family Gathering MUC Consulting di penghujung Juli 2019.

Pun demikian dalam menyikapi tantangan dan peluang digitalisasi ekonomi yang berkembang pesat. Wajah baru ekonomi ini menarik untuk diperbincangkan karena menciptakan banyak fenomena. Bukan hanya soal pengayaan teknologi yang menghapus banyak profesi, bertumbuhnya ekonomi digital juga menjanjikan potensi penerimaan pajak yang bakal menguap jika pemerintah tidak sigap.

Semua gambaran itu mengemuka dalam seminar "Taxation on Digital Economy" yang diselenggarakan MUC Consulting dan Harian KONTAN di Hotel Ritz Carlton, Jakarta, Rabu (17/7). Itu semua kami sarikan kembali melalui tulisan di Tax Guide edisi terbaru ini. Selain juga menyajikan buah pemikiran konsultan-konsultan muda kami soal perpajakan.

Intinya, bagi mereka yang indra dan akalunya terbuka terhadap arus perubahan yang cepat akan berlari mengejar atau berusaha melampauinya. Sementara yang lain mungkin akan sekedar jadi penikmat teknologi yang cuma onggang-onggang kaki dan berswafoto. Lebih parah lagi jika masih ada yang tidak mengerti teknologi dan tidak mau tahu apa digitalisasi: Bersiaplah untuk mati. MUC Consulting memilih yang pertama karena tak mau tinggal nama.

Akhir kata, selamat membaca gagasan tertulis kami. Semoga tercerahkan. Jangan sungkan untuk menyampaikan kritik dan saran untuk perbaikan kami ke depan.

Wassalamualaikum Wr. Wb.

Jakarta, Oktober 2019

Karsino

Assalamualaikum Wr. Wb.

May peace and prosperity befall upon all of us. I started this section with today's two popular words: "digital" and "millennial". These are sophisticated products of technology development and civilization. Many people consider millennials a tech-savvy generation that gives birth to digitalization. Thus, they label the millennials as the owner of the digital era.

A lot of people assume that millennials come from the youth. For me, the limit of age and background are not the basis of millennials generation grouping in the digital era. The advancement of current digital technology is conducted and used not only by young individuals.

Take Steve Jobs, Bill Gates, Mark Zuckerberg, Elon Musk or Larry Page as examples. Do they come from the same generation? No, they don't. Do they finish their studies in colleges? No, they don't. Generation and background differences do not entirely restrict them to developing digital technologies that we are enjoying now.

In fact, the millennials have their own uniqueness—not considering certain generation or group classification. They are more suitable being called as an expressive and creative generation.

MUC Consulting grasps this issue. This year, MUC turned 20 years. This age may be categorized as adolescent for humans, but not for a business entity. Two decades are not a short period for running a business and not even enough to do an innovation. Refusing to stop, MUC chooses to jump into the current of a changing era and disrupt ourselves by encouraging innovation and cross generation collaboration. We re-affirmed that commitment in Family Gathering of MUC Consulting at the end of July 2019.

It also applies to responding challenges and opportunities for economic digitalization, which has rapidly developed. The new face of the economy is interesting to discuss because it creates phenomena. Not only related to technology enrichment that kills some jobs, the growth of this digital economy also promises a potential for tax revenue, which will vanish if the government is not agile.

All those ideas came up in a seminar of "Taxation on Digital Economy" that was held by MUC Consulting and Harian KONTAN in Ritz Carlton Hotel, Jakarta, on Wednesday (17/7). We summed up these things in an article in this latest edition of Tax Guide. In addition, we also present the pieces of our young consultants on taxation.

In brief, those whose senses and minds are open to fast changing stream will run to catch up or try to surpass it. On the other hand, others may only become slothful technology users who just do nothing and take selfie. It is even worse if there are still individuals who do not understand technology and do not care what the digitalization is: Get ready to vanish. MUC Consulting opts to be the first one because not wanting to be extinct.

In the end, we hope that you enjoy reading our works. Hopefully, it can bring enlightenment. We are also open to any critics and suggestions for our future improvement

Wassalamualaikum Wr. Wb.

Jakarta, Oktober 2019

Karsino



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Rates	
USD/IDR	14.061
JPY/IDR	12,94
*30 October- 5 November 2019	
Inflation	
Month to month	-0,27%
Year on year	3,39%
Year to date	2,20%
*per September 2019	
IHSG	
	6.270
*per 30 October 2019	
BI 7 Days Repo Rate	
	5,00%
*per 24 October 2019	

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Focus

Menanti Gebrakan Pajak Digital Indonesia



Awaiting Indonesia's Breakthrough in Digital Taxation

Fenomena digitalisasi ekonomi saat ini menjadi perhatian global, terutama negara-negara anggota *Organisation for Economic Co-operation and Development (OECD)* dan *Group of 20 (G20)*, karena terkait dengan *Base Erosion and Profit Shifting (BEPS)*. Hal ini tidak terlepas dari adanya ketidakcocokan antara sistem pajak internasional yang selama ini berlaku dengan model bisnis yang mengalami transformasi secara signifikan di era digital.

Dalam pertemuan pemimpin negara-negara anggota G20 di Fukuoka, Jepang pada awal Juli 2019, upaya untuk memajaki transaksi digital masih menjadi topik bahasan utama—selain isu perang dagang Amerika Serikat (AS) dan Cina. Diskusi mengerucut pada 2 (dua) pilar utama yang akan menjadi dasar mekanisme pemajakan atas transaksi digital. Pertama, mengenai nexus atau hak pemajakan suatu negara terhadap pendapatan global perusahaan-perusahaan digital. Kedua, upaya untuk mencegah praktik perencanaan pajak secara agresif (*aggressive tax planning*) oleh korporasi, misalnya dengan menetapkan batas minimum tarif pajak yang harus dibayar oleh perusahaan digital.

Penetapan nexus menjadi isu yang paling krusial, karena menyangkut hak pemajakan dan potensi penerimaan pajak suatu negara. Negosiasi alot pun terjadi dalam forum elite 20 negara dengan perekonomian terbesar di dunia tersebut terutama antara kelompok negara yang selama ini diuntungkan dengan kelompok negara yang potensi penerimaan pajaknya justru semakin tergerus oleh transaksi digital.

The phenomenon of economic digitalization now becomes a global concern, especially for the members of Organisation for Economic Co-operation and Development (OECD) and Group of 20 (G20), as it is related to Base Erosion and Profit Shifting (BEPS). It is still connected with the incompatibility between the international tax system that is currently applicable and the business models that are significantly going through a transformation in the digital era.

In a conference of G20 member leaders in Fukuoka, Japan at the beginning of July 2019, the attempts to tax digital transactions were still the main topics—other than an issue about the trading conflict between the United States (US) and China. The discussion narrowed to 2 (two) main pillars that will be the basis of the taxing mechanisms upon digital transactions. The first is about nexus or a country's taxing right to global incomes of digital companies. The second is an endeavour to prevent the practice of aggressive tax planning of corporates, e.g. by setting a minimum limit on the rate of taxes that should be paid by the digital companies.

The nexus stipulation is becoming the most crucial issue as it is related to a taxing right and tax revenue potential of a country. A lengthy negotiation occurred in the elite forum of 20 countries with the largest economies in the world, particularly between a group of countries that have been benefited and those whose tax revenue potential is eroded by digital transactions.

The trending dynamics of international economy politics



Focus



Foto: Hafidz Al Faruqi

Managing Partner MUC Consulting Sugianto menyerahkan cenderamata kepada Direktur Jenderal Pajak Robert Pakpahan.

Dinamika politik-ekonomi internasional yang menghambat tersebut diceritakan kembali oleh Direktur Jenderal Pajak Robert Pakpahan ketika menjadi pembicara kunci dalam seminar bertajuk *Taxation on Digital Economy*, yang diselenggarakan MUC Consulting dan Harian KONTAN di Hotel Ritz Carlton, Jakarta, 17 Juli 2019. Seminar tersebut juga menghadirkan pembicara yaitu Managing Partner MUC Consulting Sugianto; Direktur Perpajakan Internasional Direktorat Jenderal Pajak (DJP) John Poltak Maruli Hutagaol; Direktur Eksekutif MUC Tax Research Institute Wahyu Nuryanto; Ketua Bidang Pajak, Infrastruktur & Cyber Security - Asosiasi E-Commerce Indonesia (idEA) Bima Laga; dan Chief Executive Officer (CEO) Gramedia Digital Nusantara Adi Ekatama.

"Isu *digital economy*, khususnya (transaksi) lintas negara, bukanlah hal yang mudah ditangani," kata Robert.

Sejatinya, OECD dan G20—dengan melibatkan negara-negara non anggota—tengah mencari solusi bersama dalam menghadapi tantangan perpajakan ekonomi digital dengan merancang *Inclusive Framework*. Dalam proposalnya, topik-topik yang menjadi diskursus antara lain mengenai kebijakan hak pemajakan dan pengalokasian penghasilan yang lebih adil dan penerapan instrumen pencegahan penggerusan basis pajak (global anti base erosion proposal).

Solusi Sementara

Meskipun belum ada kata mufakat di forum global, sejumlah negara justru mengambil inisiatif kebijakan sendiri-sendiri untuk bisa memajaki transaksi digital. Inggris, misalnya, mengenakan pajak sebesar 25% atas keuntungan yang dialihkan oleh perusahaan-perusahaan digital multinasional (*diverted profit tax*). Demikian juga dengan Pemerintah India, yang memperkenalkan jenis pajak baru berupa pengenaan *equalization levy* sebesar 6%

were retold by the Director General of Taxes Robert Pakpahan when he became the key speaker in a seminar entitled Taxation on Digital Economy, which was held by MUC Consulting and Harian KONTAN in Ritz Carlton Hotel, Jakarta, on 17 July 2019. The seminar also presented the speakers i.e. the Managing Partner of MUC Consulting Sugianto; the International Taxation Director of the Directorate General of Taxes (DGT) John Poltak Maruli Hutagaol; the Executive Director of MUC Tax Research Institute Wahyu Nuryanto; the Head of Taxes, Infrastructures and Cyber Security Section - Indonesian E-Commerce Association (idEA) Bima Laga; and the Chief Executive Officer (CEO) of Gramedia Digital Nusantara Adi Ekatama.

"The digital economy issue, notably the cross-country (transaction), is not an issue that can be easily handled," Robert said.

Ideally, OECD and G20—by involving non-member countries—are jointly looking for a solution to facing challenges of digital economy taxation by designing an Inclusive Framework. In the proposal, the topics being the discourse are, among others, those related to the policies on the taxing right and the fairer income allocation as well as the implementation of the prevention instruments of tax basis erosion (the global anti base erosion proposal).

Temporary Solution

Although there has not been any consensus in the global forum, a number of countries have undertaken initiatives in their own policies to be able to tax digital transactions. The United Kingdom (UK), for instance, imposes 25% tax on the profits that are transferred by multinational digital companies (diverted profit tax). It also applies to the Indian Government, that introduces a new tax type in the form of imposition of 6% equalization levy on the incomes derived from certain internet

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atas penghasilan dari transaksi layanan internet tertentu, seperti dari iklan *online*. Baru-baru ini Prancis juga menerapkan kebijakan perpajakan serupa, yaitu mengenakan pajak 3% atas penghasilan perusahaan berbasis digital antara lain dari *digital advertising* dengan batasan jumlah penghasilan tertentu.

Sementara Indonesia tampaknya memilih untuk merelakan potensi pajaknya hilang sambil menunggu konsensus global yang diramalkan lahir pada penghujung tahun 2020. Meskipun sebenarnya, Indonesia bisa meniru Inggris, Prancis, atau India dengan memodifikasi kebijakan pajaknya agar tidak melanggar *tax treaty*.

Direktur Perpajakan Internasional DJP John Hutagaol menjelaskan sejumlah negara mengusulkan bentuk nexus baru untuk bisa memajaki transaksi digital, dengan mengganti konsep Bentuk Usaha Tetap (BUT) yang selama ini terlalu menitikberatkan pada kehadiran fisik. Prancis, misalnya, mengusulkan agar penentuan hak pemajakan berdasarkan kontribusi dan jumlah pengguna (*user participation*). Hal ini terkait dengan penciptaan nilai (*value creation*) atas *platform digital*.

Lalu AS, mengusulkan agar pemajakan atas transaksi

service transactions, e.g. those from online advertisements. Lately, France has also employed a similar taxation policy, by imposing 3% tax on the incomes of the digital-based companies, among others, those from digital advertising with certain income limits.

On the other hand, Indonesia seems to let its tax potential go while awaiting the global consensus, which is predicted to exist at the end of 2020. Indonesia can actually copy the UK, France, or India by modifying its tax policy so that it does not break the tax treaty.

The International Taxation Director of DGT John Hutagaol explained that several countries have proposed a new form of nexus to be able to tax digital transactions, by replacing the Permanent Establishment (PE) concept, which now heavily focuses on the physical presence. France, for instance, offers an idea that the determination of the taxing right is based on the contribution and the number of users (user participation). These issues are related to the value creation of digital platform.

Next is the US, that proposes that the taxing of digital transactions uses the marketing intangibles approach. Thus, each country has the taxing right on such transactions if there



Foto: Kontan

Direktur Perpajakan Internasional DJP John Hutagaol (*tengah*) diapit panelis lainnya (*ri-ka*) Redaktur Eksekutif Kontan Titis Nurdiana, Ketua Bidang Pajak, Infrastruktur & Cyber Security idEA Bima Laga; CEO Gramedia Digital Nusantara Adi Ekatama, dan Direktur Eksekutif MUC Tax Research Institute Wahyu Nuryanto.



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digital menggunakan pendekatan *marketing intangibles*. Dengan demikian, setiap negara memiliki hak pemajakan atas transaksi digital jika ada pasar barang dan/atau jasa tak berwujud (*intangibles market*).

Konsep nexus terakhir datang dari beberapa negara—termasuk Indonesia dan India, yang menekankan pada kehadiran ekonomi secara signifikan (*Significant Economic Present*). Dengan demikian ada atau tidaknya hak pemajakan tergantung manfaat yang timbul secara ekonomi dari setiap transaksi digital.

Ketiga usulan nexus tersebut sampai saat ini masih menjadi kajian OECD, yang diharapkan mengerucut menjadi konsensus global yang bisa diimplementasi oleh seluruh yurisdiksi pajak pada akhir tahun 2020.

"Sekarang masalahnya adalah membunyikan konsep-konsep tersebut agar bisa diimplementasikan," ujar John Hutagaol.

Pasar Indonesia

Indonesia merupakan salah satu pasar ekonomi digital terbesar di dunia. Itu tercermin dari jumlah pengguna inter-

are intangible goods and/or service(s) markets (*Intangibles market*).

The latest nexus concept comes from some countries—including Indonesia and India, that accentuate the significant economic presence. Thus, whether or not the taxing right exists depends on the benefits that may economically arise from each digital transaction.

Those nexus ideas are still on the OECD review to date, which are expected to become the global consensus that can be implemented by all tax jurisdictions at the end of 2020.

"Now the problem is to resonate those concepts to be implemented," John Hutagaol said.

Indonesian Market

Indonesia is one of the biggest digital economy markets in the world. It is reflected in the number of internet users that have reached 171 million persons or 64.8% of the total Indonesian population (APJII, 2018).

The scale of Indonesian digital market is also seen from the electronic-based economy transactions whose amount has hit trillion rupiahs, e.g. e-commerce, financial technology (Fintech), startup financing, and a valuation of national

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net yang mencapai kisaran 171 juta orang atau 64,8% dari total populasi penduduk Indonesia (APJII, 2018).

Besarnya pasar digital Indonesia terlihat pula dari transaksi ekonomi berbasis elektronik yang jumlahnya mencapai ratusan triliun rupiah, seperti e-commerce, *financial technology (Fintech)*, pembiayaan startup, dan valuasi nilai pasar games nasional.

Booming ekonomi digital nasional, yang mengikuti tren global, menjadi tantangan sekaligus peluang bagi Indonesia untuk bisa menghimpun penerimaan perpajakan yang lebih besar lagi.

John Hutagaol menilai Indonesia bisa saja mengikuti jejak Prancis, dengan mengeluarkan kebijakan sementara sebelum konsensus terjadi, paling tidak untuk jenis pajak pertambahan nilai (PPN), *goods and service tax (GST)* atau *sales tax*. Penerapan jenis pajak tersebut untuk transaksi digital bahkan dianjurkan oleh G-20, karena tidak terkait dengan hak pemajakan negara lain seperti halnya pajak penghasilan (PPH). Pokok masalahnya mungkin lebih pada mekanisme pemungutannya.

Menanggapi wacana tersebut, Direktur Eksekutif MUC Tax Research Institute Wahyu Nuryanto menyoroti kesiapan dan kesanggupan otoritas pajak Indonesia untuk bisa memetakan dan memajaki transaksi-transaksi ekonomi digital. Pasalnya, ketentuan perpajakan internasional saat ini hanya memunculkan pengenaan pajak atas penghasilan *non-resident* yang bersumber di Indonesia jika *non-resident* tersebut memiliki *physical presence* di Indonesia sehingga timbul BUT.

"Di era digital saat ini, yang didominasi oleh GAFA (Google-Amazon-Facebook-Amazon), kehadiran fisik sudah tidak relevan lagi. Perusahaan-perusahaan raksasa digital (*over the top*) bisa meraup keuntungan signifikan di Indonesia tanpa harus hadir di Indonesia secara fisik" tuturnya.

Selain PPh, tantangan dan peluang lain adalah di bidang PPN. Apabila pemerintah akan mengambil langkah sementara—sambil menunggu konsensus global—dengan menyasar PPN pada transaksi digital maka tantangan utamanya adalah pengawasan. Pengawasan ini terkait dengan monitoring lalu-lintas barang, terutama di pintu-pintu masuk utama seperti bandara dan pelabuhan. Tujuannya tentu saja untuk mengoptimalkan penarikan pajak sesuai dengan ketentuan yang berlaku.

Namun, pengawasan perpajakan bukan perkara mudah dilakukan terutama untuk transaksi digital yang produknya bisa diunduh langsung oleh konsumen di Indonesia. Karenanya, masalah yang sangat krusial ini harus segera dicarikan solusi oleh pemerintah dengan merancang sistem pajak yang





games market value.

The booming of national digital economy, following the global trend, becomes a challenge as well as an opportunity for Indonesia to collect bigger tax revenue.

John Hutagaol considered that Indonesia may follow what France has been doing, by issuing a temporary policy before the consensus, at least for the types of value added tax (VAT), goods and service tax (GST) or sales tax. The application of these tax types for digital transactions is even recommended by G-20 because it is not related to the taxing right of other countries, like income taxes. The main issue may be about the collection mechanism.

Responding to this issue, the Executive Director of MUC Tax Research Institute Wahyu Nuryanto highlighted the readiness and the capabilities of the Indonesian tax authority to map and tax digital economy transactions, as the current international tax provisions only allow the tax imposition on non-residents' incomes derived from Indonesia if they have physical presence in Indonesia so that it results in a PE.

"In the digital era nowadays, which is dominated by GAFAM (Google-Amazon-Facebook-Amazon), the physical presence has been irrelevant. The giant digital (over the top) companies can earn profits in Indonesia without having to be present physically in Indonesia," he said.

Other than the income taxes, other challenges and opportunities are those in the VAT sector. If the government will take temporary steps—while awaiting the global consensus—by targeting VAT on digital transactions, the major challenge is the monitoring. Such monitoring relates to monitoring goods flows, especially at the main entrances e.g. airports and ports. The purpose is surely to optimize the tax collection pursuant to the applicable provisions.

However, the taxation monitoring is not easy to conduct especially for the digital transactions whose products can directly be downloaded by customers in Indonesia. Thus, the government should immediately find a solution for this serious matter by creating a tax system that is more adaptive and soluble for Taxpayers.

"DGT should be able to change the paradigm of the tax service, which was previously 'forcing' to 'encouraging' by establishing an administration system that eases the Taxpayers," he said.

Based on the research of idEA, the utilization of the information technology has increased 80% sales of the Micro, Small, and Medium Enterprises (MSMEs), adding to the employment up to 150%, and is predicted to create 26 million new employment in 2022.

Based on the results of the research, Bima Laga considered that the development of the economy digital in Indonesia requires the government's support to continuously grow and compete. Thus, each taxation policy in the

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lebih adaptif dan solutif bagi Wajib Pajak.

"DJP harus dapat mengubah paradigma pelayanan pajak, dari yang sifatnya memaksa menjadi mengajak dengan membangun sistem administrasi yang memudahkan Wajib Pajak," tuturnya.

Berdasarkan riset idEA, pemanfaatan teknologi informasi telah meningkatkan 80% penjualan Usaha Mikro, Kecil dan Menengah (UMKM), menambah lapangan kerja hingga 150%, dan diprediksi bakal menciptakan 26 juta lapangan kerja baru pada tahun 2022.

Berangkat dari hasil riset tersebut, Bima Laga menilai perkembangan digital ekonomi di Indonesia membutuhkan dukungan pemerintah untuk bisa terus bertumbuh dan bersaing. Karenanya, setiap kebijakan perpajakan ke depan diharapkan sejalan dengan peta jalan (*road map*) pengembangan industri digital. Intinya, jangan sampai kebijakan perpajakan mengancam kelangsungan usaha!

“ DGT should be able to change the paradigm of the tax service, which was previously 'forcing' to 'encouraging' by establishing an administration system that eases the Taxpayers. ”

future is forecasted in line with the road map of digital industry development. In brief, don't let the taxation policy threaten the business continuity!



Manajemen MUC Consulting dan para pembicara berfoto Bersama usai seminar. (ki-ka) Direktur Marketing MUC Consulting Ika Fithriyadi, Tax Partner MUC Consulting Karsino, Redaktur Eksekutif Kontan Titis Nurdiana, Ketua Bidang Pajak, Infrastruktur & Cyber Security idEA Bima Laga; CEO Gramedia Digital Nusantara Adi Ekatama, Managing Partner MUC Consulting Sugianto Direktur Eksekutif MUC Tax Research Institute Wahyu NUryanto; dan Tax Partner MUC Consulting Meydawati.



Inspiration

Tugas Terakhir Robert Pakpahan: Capai Target Pajak Tanpa Gaduh

Robert Pakpahan's Final Task: A Quiet End

Robert Pakpahan genap berusia 60 tahun bulan ini. Pria kelahiran Tanjung Balai, 20 Oktober 1959 itu mau tidak mau harus melepaskan jabatannya sebagai Direktur Jenderal Pajak karena memasuki masa pensiun. Jabatan paling strategis yang diembannya sejak Desember 2017, setelah sebelumnya dipercaya sebagai Direktur Jenderal Pengelolaan Pembiayaan dan Risiko, Kementerian Keuangan.

Sebelum mengakhiri jabatannya, MUC Tax Guide berkesempatan untuk berbincang-bincang dengan Robert di ruang kerjanya.

Robert Pakpahan turns 60 this month. Born in Tanjung Balai, 20 October 1959, he will complete his term as the Director General of Taxes as he enters retirement. Appointed in December 2017, the position is the most strategic one he occupied after serving as the Director General of Budget Financing and Risk Management at the Ministry of Finance.

Before the end of his term, MUC Tax Guide had an opportunity to sit down and talk with Robert at his office.





Inspiration

Ditanya soal calon penggantinya, dia menolak untuk melangkahi kewenangan Menteri Keuangan Sri Mulyani Indrawati dan Presiden Joko Widodo sebagai atasannya. Diskusi yang mengalir pun lebih banyak membahas soal tantangan perpajakan yang cukup berat di tahun terakhirnya. Selain target penerimaan pajak yang naik signifikan, faktor tahun politik juga menjadi perhatian serius. Berikut ini nukilan dialognya:

Bagaimana bapak melihat target penerimaan pajak di tahun terakhir masa jabatan (2019)?

Cukup menantang, apalagi melihat angka pertumbuhannya 20%. Tapi pada zaman Direktur Jenderal Pajak Pak Darmin Nasution pernah penerimaan pajak tumbuhnya mencapai 28%, hanya sekali. Itu karena *Sunset Policy*. Tahun 2017 dengan kebijakan *Tax Amnesty* pertumbuhan penerimaan pajak hanya 4,5%. Sehingga *tax buoyancy* (elastisitas pajak) berada di level 1, terkadang di bawah 1. Baru pada tahun 2018 pertumbuhan pajaknya lebih dari 14% sehingga *tax buoyancy*-nya lebih dari 1 lagi. Padahal pertumbuhan alamiahnya hanya 8,3% (pertumbuhan ekonomi ditambah inflasi). Kalau pertumbuhan pajak lebih dari 14% artinya elastisitasnya sudah lebih dari 1. Setelah tahun 2008, pertumbuhan pajak tertinggi itu sebetulnya tahun 2012 sebesar 12,5%, tahun lalu 14,1%.

Nah, tantangan ke 2019 adalah mempertahankan agar bisa *tax buoyancy* di atas 1. Ekonominya kan membaik sedikit karena target pertumbuhannya 5,3% dan inflasi 3,5%. Jadi pertumbuhan alamiah pajaknya masih di kisaran 8,5% secara nominal. Itu sangat *challenging* karena target penerimaan pajak di APBN naik 20,1% kalau dibandingkan dengan realisasi tahun 2018. Berarti harus ada pertumbuhan dari reformasi administratif. Tapi kalau kami bisa mempertahankan elastisitas di atas 1, mudah-mudahan masih double digit pertumbuhan pajaknya.

Bagaimana peluangnya?

Harusnya *opportunity*-nya lebih tinggi dari 2018. Ada dua hal: pertama pertumbuhan ekonomi lebih tinggi di 2019. Dan, sudah ada reformasi yang dilakukan. Mudah-mudahan itu membantu kami untuk berakselerasi di tahun 2019. Itu saja sih peluangnya. Tetapi kadang-kadang kami menyadari pertumbuhan 20,1% itu cukup tinggilah.

Tapi Bapak masih optimis target itu bisa tercapai?

Kami usahakan saja. Yang paling *fair* untuk menilai sebetulnya adalah pertumbuhan dan bagaimana caranya memperoleh penerimaan. Tidak *fair* juga kalau ekonominya hanya tumbuh 5%, pajak tumbuhnya 20%. Artinya pajak telah menyedot uang dari sektor *private* cukup besar.

He refused to answer when asked about his successor, saying that it was the area of the Finance Minister Sri Mulyani Indrawati and the President Joko Widodo as his leaders. The discussion goes on further on some big challenges in taxation at the end of his term. Besides tax revenue target that has increased significantly, the political year also becomes a serious focus. Here is the dialogue:

How do you see the tax revenue target at your final term (2019)?

It is quite challenging considering its growth rate, which is 20%. However, in the era of Director General of Taxes Darmin Nasution, the tax revenue reached 28%, only once. It was because of Sunset Policy. In 2017 with Tax Amnesty policy, the rate of tax revenue was only 4.5%. Thus, the tax buoyancy (tax elasticity) was in level 1, sometimes below 1. Meanwhile, in 2018 the tax growth was more than 14% so its tax buoyancy was more than 1 again. Besides, its natural growth was only 8.3% (economic growth was added with inflation). If the tax progress is more than 14%, it means that its elasticity has been more than 1. After 2008, the highest tax growth was in 2012, which was 12.5%, while last year, it was 14.1%.

In fact, the challenge in 2019 is to maintain the tax buoyancy above 1. The economy is slightly recovered since the development target is 5.3% and the inflation is 3.5%. Thus, its natural tax growth is still nominally in the range of 8.5%. It is very challenging because the target of tax revenue in State Budget rises by 20.1% compared to the realization of 2018. In other words, there should be improvement of administrative reform. However, if we can keep the elasticity above 1, hopefully the tax progress remains double digit.

How about the chance?

The opportunity should be higher than that in 2018. There are two things: the first is that the economic growth is higher in 2019. And, there have been reforms carried out. Hopefully it helps us accelerate in 2019. That's all the chance. But occasionally we realize that the progress of 20.1% is quite high.

However, are you optimistic that the target can be met?

We will try. The fairest way to assess is from the growth and



Inspiration

Kebanyakan mengambil uang dari *private* juga kan bisa menyerang balik ekonomi. Tiba-tiba ekonomi berhenti karena tidak punya uang. Kalau *tax buoyancy* 2 sih sudah *excellent* banget.

Berdasarkan sektor usaha bagaimana potensi penerimaan 2019?

Ada tiga atau empat sektor yang akan dominan. Manufaktur tentunya masih terus unggul karena 30% Produk Domestik Bruto (PDB) Indonesia dari sektor ini. Begitu pula untuk penerimaan pajak, 30% itu sumbangan dari sektor manufaktur. Tahun lalu juga pertumbuhan penerimaan dari sektor manufaktur double digit atau hampir 11%.

Kedua, sektor perdagangan. Di banyak negara sektor perdagangan ini sektor unggulan. Sedangkan di Indonesia, penerimaan pajak itu 20%-nya dari sektor perdagangan.

Ketiga, yang cukup bagus tahun lalu itu sektor keuangan. Tahun lalu sektor keuangan tumbuh 13,5%. Kalau melihat trennya 2019 masih bagus juga. Pertumbuhan kreditnya juga membaik. Tapi kami tidak tahu karena kondisi perekonomian kan suka gonjang-ganjing.

Apakah ada tantangan khusus di tahun politik?

Ya banyak juga. Pertama, kami harus mengumpulkan penerimaan pajak tetapi tidak boleh gaduh. Kami kerja hati-hati saja, menonjolkan pelayanan dan edukasi, mengurangi kegaduhan karena pemeriksaan karena bisa membuat orang *nervous*. Itu sih kami harusnya oke-oke saja. Topik pajak juga sudah menjadi topik-topik yang disebut-sebut (dalam kampanye politik). Ini bukan hanya di Indonesia. Di mana pun pajak selalu disebut (di tahun politik). Ada yang mau menurunkan pajak, selalu itu. Di AS juga itu yang disebut, pajak ketenagakerjaan, dan sebagainya. Ya sudah kami terima saja.

Bagaimana dengan polemik Tax Ratio?

Kan selalu isunya *tax ratio* kerendahan. Tapi di satu sisi, banyak yang menuntut tarif pajak turun. Artinya untuk jangka pendek *tax ratio*nya akan semakin turun (kalau tarif pajaknya juga diturunkan). Jadi memang harus hati-hati kalau mau menurunkan tarif. Mau menurunkan tarif pajak tetapi pada saat yang sama menambah basis pajak, itu bukan sesuatu yang bisa dilakukan pada periode yang sama. Tapi *over all*, *tax ratio* kami sudah naik, dari kemarin sudah nambah 6 poin jadi 12% lebih. Pertumbuhan penerimaan pajak sudah bisa di atas 14% kan itu baik juga.

Karena kalau mau menaikkan *tax ratio* secara *immediately*, sekali lagi saya katakan, itu menyedot uang dari ekonomi. Kan PDB kami sekitar Rp15.000 triliun, penerimaan pajak saja sudah sekitar Rp1.500 triliun. Belum lagi penerimaan bea cukai yang sekamir Rp200 triliun

how to obtain the revenue. It is unfair if the economy only grows by 5% while the tax is 20%. It means that the tax has absorbed income from private sector in quite large amount. Too much income gained from the private may strike back the economy. The economy will suddenly be stagnant as (we) have no money. If the tax buoyancy is 2, it has been very excellent.

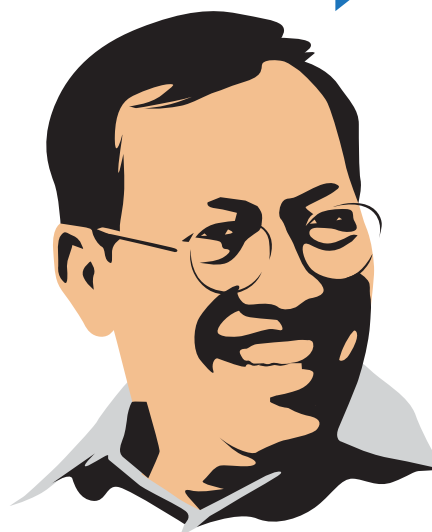
Based on the business sector, how is the potential of 2019 revenue?

There are three or four sectors that will dominate. Manufacture is certainly still superior as 30% of Indonesia's gross domestic product (GDP) comes from this sector. It also applies to the tax revenue, in which 30% of such contribution result from manufacture sector. The revenue progress of manufacture sector last year is also double digit or almost 11%.

The second is the trading sector. In many countries, this sector is the leading sector. Meanwhile, in Indonesia, the tax revenue of 20% is derived from trading sector.

Third, the thing that is good last year was financial sector. Last year, this sector grew by 13,5%. Therefore, the trend in 2019 is still positive. The growth of the credit is also getting better.

“Last year, this sector grew by 13.5%.”





Inspiration

dan PNBP hampir Rp200 triliun.

Untuk itu kami harus melihat dari sisi lain. (*Tax ratio* rendah) ini memberi kesempatan kepada *private sector* untuk memakainya lebih professional. Coba *tax ratio* kami 20%, penerimaan pajaknya berarti sekitar Rp3.000 triliun. Bayangkan uang sebesar itu tiba-tiba tidak bisa dipakai oleh swasta.

Cara pandangnya bisa juga begitu. Ada juga, ini kan masalah siapa yang memakai ekonominya, kan. Apakah *public* (pemerintah) atau *private* (swasta).

Apa terobosan kebijakan DJP untuk mengoptimalkan penerimaan pajak di tahun 2019?

Secara kebijakan banyak. Di sektor properti, misalnya, ada kajian mengenai ketentuan PPnBM dan PPh Pasal 22 properti. Niatnya membuat sektor properti lebih menggejalat, karena kami menyadari bahwa sektor tersebut penting. Kemudian di sektor hulu migas juga sedang dikaji kebijakan perpajakannya.

Sementara itu, dari segi administrasi pajak juga banyak yang akan diperbaiki. Misalnya, kami mengeluarkan regulasi mengenai Surat Keterangan Fiskal (SKF) online. Surat Keterangan Fiskal itu seperti *tax clearance*. Selama ini kami harus datang ke KPP, kasih surat, sekarang ini cukup mengajukan permohonan secara *online*. Nanti sistem *back office* kami akan memeriksa apakah orang tersebut sudah cukup patuh, kalau patuh maka kami akan *approval* secara *online*.

Lalu kalau dulu ada masalah *tax treaty*, yang setiap ada transaksi membutuhkan Surat Keterangan Domisili (SKD). Dalam satu tahun bisa meminta SKD 12 kali, pusing kantor pajak. Apalagi transaksinya terkait bunga obligasi. Masa setiap dapat bunga obligasi harus seperti ini. Sekarang sekali setahun saja dan bisa dilakukan secara *online*, nanti kami yang bekerja. Pelaksanaannya mulai Januari.

Bagaimana kebijakan pemeriksaan? Apakah ada simplifikasi?

Masih banyak yang akan disederhanakan. Perencanaan pemeriksaan kan sudah kami rapikan. Surat Perintah Pemeriksaan itu keluaranya satu titik, setelah melalui komite di kantor pusat. Kalau dulu surat perintah pemeriksaan itu bisa terbit atas usulan KPP, masuk kanwil, disetujui, baru terbit surat pemeriksaan.

Kebijakan di kantor pusat juga demikian, setelah dianalisis keluar surat pemeriksaan yang ruang lingkupnya untuk seluruh wilayah Indonesia. Kalau dulu tidak seragam standarnya. Sekarang kalau mau ada pemeriksaan, silakan KPP mengusulkan daftar WP-nya ke Kantor Wilayah untuk disaring dan kemudian dikirimkan ke kantor pusat. Nanti berapa pun daftar WP yang diterima kantor pusat akan masuk ke Komite Pemeriksaan untuk dicek kembali usulannya. Lalu akan disepakati, untuk tahun ini yang mau diperiksa yang bagaimana. Apakah yang datanya meny-

Though, we don't know for sure because the economic condition is unpredictable.

Is there any particular challenge in the political year?

Yes, it is. First, we should collect tax revenue, but not making any noise. We just work carefully, show the service and education, reduce any alarm caused by audits as it can make people nervous. We should be fine. The tax topics are also mentioned (in political campaigns). It does not only occur in Indonesia. Tax is always mentioned (in political year). There are candidates who plan to decrease tax, always about it. Like in the United States, manpower tax, etc., are always mentioned. But we cannot complain.

How about the polemic of Tax Ratio?

The issue is always about the tax ratio that is too low. On the other hand, many people demand a decreasing tax rate. In other words, for short term the tax ratio will be becoming lower (if the tax rate is also reduced). So, (we) should be careful in reducing the rate. Reducing the tax rate and adding the tax basis at the same time are unlikely performed in the same period. Yet overall, our tax ratio has increased, in which 6 points have been gained to reach more than 12%. The growth of tax revenue has reached more than 14%, and it is good.

Because if wanting to improve the tax ratio immediately, I said again that it absorbs money from the economy. Our GDP is around IDR15,000 trillion, while the tax revenue has been IDR1,500 trillion. It has not included customs and excise revenue of approximately IDR200 trillion and Non-Tax State Revenue, which is almost IDR200 trillion.

Thus, we should see from other perspectives. (Low tax ratio) gives opportunity for private sector to professionally use it. If our tax ratio is 20%, it means that the tax revenue is about

Inspiration

impang sekian persen, ataukah rasionya di bawah standar, supaya seragam. Jangan sampai potensi pajaknya hanya Rp1 juta diusulkan masuk pemeriksaan, atau apa pun yang potensinya kecil dibahas.

Bahkan saya bisa atur, surat perintah pemeriksaan keluar empat kali setahun saja. Di bulan Januari banyak boleh, kemudian bulan April. Tidak ada urgensi harus cepat. Yang penting itu kan apakah pemilihan itu sudah betul belum. Nah itu kan sudah kami rapikan.

Kalau sebelumnya, tiap hari surat perintah bisa keluar. Di titik sini keluar, titik sana keluar, alasannya pun suka-suka. Bisa betul alasannya, tetapi perlu dibuatlah *standard*-nya. Itukan suatu terobosan yang bagus sebetulnya.

Selain itu, dulu ada salah satu *Key Performance Indicator* (KPI) kami yang kurang pas, yakni pemeriksaan yang semacam ada targetnya. Kalau tidak ada usulan pemeriksaan seperti tidak perform. Akhirnya kami hilangkan (target pemeriksaan) itu. Jadi betul-betul kalau kami periksa berdasarkan risiko saja. Itu sudah berjalan.

Bisa dijelaskan lebih rinci tugas Komite Pemeriksa Pajak?

Komite Pemeriksaan ini bukan hanya semata-mata kewenangan Direktur Pemeriksaan, harus melibatkan Direktur Potensi dan Direktur Peraturan, mereka harus sama-sama. Jadi kami akan sepakati apa yang diperiksa. Misalnya, kami sepakati saja sektor tertentu dulu, boleh juga tetapi seragam.

Kemudian implementasi pemeriksaan. Kalau sudah keluar Surat Perintah Pemeriksaan, bagaimana memastikan pelaksanaan pemeriksaan berkualitas atau tidak? Ada yang *under* atau *over* pemeriksaannya. Ini sedang dibangun, reformasi apa yang harus dibangun. Apakah kami bikin Komite lagi atau apa lagi secara *random*? Dulu ada *Quality Assurance*, tetapi itu berdasarkan *request* Wajib Pajak kalau komplain. Nah ini

IDR3,000 trillion. Imagine, such amount of money cannot be used by the private.

The perspective can be like that. Besides, it is actually about who is using the economy, right. Whether it is public (government) or private.

What is the breakthrough of DGT's policy to optimize the tax revenue in 2019?

We have many policies. For instance, in property sector, there is study of provision of Sales Tax on Luxury Goods and Income Tax Article (ITA) 22 on asset. The purpose is to make such sector more developed as we realize that this sector is vital. Also, in upstream oil and gas sector, (we) are reviewing the taxation policy.

Meanwhile, from the tax administration side, there are many things that should be improved. For example, we issue regulation on online Tax Clearance Certificate. Such Certificate is similar to the tax clearance. All this time, we must visit the Tax Office, submit the letter, but now we only need to file the application online. Later, our back-office system will check whether the person has been compliant, if so, we will give the approval online.

Furthermore, in the past there was tax treaty issue requiring Certificate of Domicile (CoD) for any transaction. In a year, it is possible to request the CoD 12 times that makes the tax office busy, especially for the transaction related to bond interest. It is impossible if every time receiving such bond interest, we should do that. Nowadays, it is only once in a year and can be performed online, we will work on that. The implementation starts in January.

How is the policy of audit? Is there any simplification?

There are many things that will be simplified. We have fixed the audit planning. The Tax Audit Order is released in one point, after passing the committee in the head office. Previously, the Tax Audit Order could be issued under Tax Office's recommendation, entering regional office, after approved, the Tax Audit Order will be issued.

The same applies to the policy in the head office, after being analyzed, the Tax Audit Order, whose scope is for entire regions in Indonesia, is released. In the past, the standard was not the same. Now, if there will be an audit, the Tax Office can propose the list of its Taxpayers to the Regional Office to be sorted and then send it to the head office. After that, no matter how many the list of Taxpayers entering the head office, the list will be proceeded to the Audit Committee to be rechecked. Then, an agreement will be made on whom will be audited this year. It is whether only for those whose data are different at certain percent or whose ratio is below the standard, so that it will be equal. It can't be those whose tax potential is only IDR1 million that is recommended to be audited, or anything with small potential that is reviewed.

Even I can regulate that the Tax Audit Order should only be released four times a year. It is fine if in January there are many of them, the next is in April. There is no urgency to hurry. The most important thing is that whether the selection has been correct or





Inspiration

dari internal kami saja, saya punya tim senior yang boleh pilih-pilih pemeriksaan, secara random. Nanti itu bisa meng-*create awareness* bahwa kerja saya direview pada saat sedang berjalan. Itu sedang kami pikirkan di 2019.

Saya pikir semua ini penting banget karena dampaknya akan membangun trust dan kredibilitas DJP, karena yang paling banyak dikomplain kan pemeriksaan.

Apa lagi yang akan direformasi DJP?

Saya juga akan meningkatkan kualitas anak buah, seperti *Account Representative* (AR) dan pemeriksa. Kami juga menyadari masih ada kelemahan karena kami tidak melengkapi mereka dengan training yang cukup. Ada dua hal sebetulnya. Kalau kami benahi kompetensi auditor, dampaknya dua: yang tadinya *under-audit* atau kurang performa jadi bagus; kemudian yang berlebihan harusnya bisa berkurang.

Pengolahan data juga akan kami perbaiki di tahun 2019. Khususnya *back office* supaya sistematis karena data kami kelola secara otomatis. Kami tidak akan memperkenankan pengolahan data secara manual lagi atau secara *hard copy*. Karena akses data dari AEol kan lewat *Common Transmission System* (CTS), sedangkan akses data keuangan dari dalam negeri (Bank dan OJK) juga menggunakan IT. Jadi, sistem *back office* itu yang sedang dibangun. Pengolahan data dan pelayanan kami kembangkan terus, kemudian pemeriksaan kualitasnya kami perbaiki.

Bagaimana kelanjutan revisi UU Perpajakan di parlemen?

Yang baru disampaikan oleh pemerintah adalah RUU KUP. RUU PPh belum pernah disampaikan. RUU PPN dan RUU yang lainnya secara resmi belum disampaikan pemerintah kepada DPR. Kalau masalah dikaji secara aktif, dikaji terus. Tetapi belum ke tahap draf untuk disampaikan.

Jadi yang sudah siap dibahas RUU KUP. Ada indikasi untuk revisi UU PPh, tetapi sejauh ini belum ada draft yang di level pemerintah sudah sepakat.

not. We have adjusted such thing.

Earlier, such order can be released every day. In this point it is issued, the same occurs in another point, with unspecified reason. It can be valid, but the standard should be made. It is a significant improvement actually.

Moreover, there used to be one of our Key Performance Indicators (KPI) that is inappropriate, like an audit that has some kind of target. If there is no audit recommendation, it is taken as underperformed. Eventually, we eliminate it (the audit target). So, we will conduct an audit based on the risk only. It has run.

Could you explain more about the responsibility of Tax Auditor Committee?

This Audit Committee is not only the authority of Director of Audit, it should involve the Director of Potential and Director of Regulation, they should work together. So, we will agree on thing that is audited. For example, we set certain sector only, it is possible, but it should be uniform.

The next thing is the audit implementation. If the Tax Audit Order has been released, how to make sure that the implementation of such audit is proper or not? whether there are those having an under- or over-audit. It is on process, what kind of reform that should be made. Do we need to create another Committee or anything randomly? There used to be a Quality Assurance, but it was based on the request of Taxpayer in case of any complaint. Meanwhile, from our internal, I have senior team who may randomly select the audit. It can create awareness that my work is reviewed during the process. We are thinking about it in 2019.

I think all these things are very crucial as its impact will build trust and credibility of DGT, considering there are many complaints about audit.

What else will be reformed by DGT?

I will also enhance the quality of my subordinates, like Account Representative (AR) and auditor. We also realize that there is still weakness as we do not equip them with sufficient training. There are two things actually. If we improve the competency of auditor, there are two impacts: those who are previously under-audited or underperformed become better, and those who are over can be lessen.

We will also fix the data management in 2019. Particularly the back office is made systematic because we manage the data automatically. We will not allow the data management conducted manually or using hard copy since the data access of AEol is conducted via Common Transmission System (CTS), while the access of financial data from domestic (Bank and Financial Service Authority) also uses IT. So, the back-office system is under construction. We always develop the data management and service, then we'll fix the quality of such audit.

How is the update of revision of Taxation Laws in parliament?

What is currently conveyed by government is Bill of Tax General Provision and Procedure. Bill of Income Tax has not been reported before. Bill of Value Added Tax and other Bills have not been officially presented by government to House of Representatives. Speaking of active review, it is always reviewed, but the draft has not been submitted.

So, what has been ready to be discussed is Bill of Tax General Provision and Procedure. There is an indication of revision of Income Tax Law, but so far there is no draft that has been agreed in the governmental level.



Inspiration

IdEA: Aturan Pajak Jangan Hambat E-Commerce!

IdEA: Tax Regulation Should Not Complicate E-Commerce!

Perekonomian Indonesia tengah mengalami perkembangan signifikan, terutama pada aktivitas-aktivitas ekonomi berbasis elektronik. Hal ini sejalan dengan tren ekonomi global yang mengalami transformasi, dari yang sebelumnya konvensional menjadi serba digital.

Fenomena digitalisasi ekonomi yang dikenal dengan istilah Revolusi Industri 4.0 ini tidak hanya menghadirkan banyak peluang, tetapi juga tantangan di berbagai bidang, termasuk di sektor perpajakan, yang memaksa setiap yurisdiksi memutar otak untuk meredam erosi penerimaan pajak yang timbul akibat *booming digital economy*.

Indonesia, dengan populasi penduduk terbesar keempat di dunia—setelah Tiongkok, India, dan Amerika Serikat—merupakan salah satu pasar ekonomi digital terbesar. Hal itu tercermin dari geliat industri *e-commerce* dan *fintech* nasional yang mengalami pertumbuhan sangat masif dalam beberapa tahun terakhir. Namun, tren ini pula yang membuat pemerintah labil dalam menerapkan aturan perpajakan terhadap transaksi bisnis berbasis digital.

Tarik-ulur kebijakan perpajakan di sektor ekonomi digital menjadi perhatian serius para pelaku bisnis digital, terutama industri *e-commerce*. MUC Tax Guide belum lama ini berkesempatan berdiskusi secara langsung dengan **Ketua Indonesian E-Commerce Association (IdEA) Ignatius Untung** guna menyerap aspirasi pelaku industri. Berikut nukilan diskusi kami:

Bagaimana kondisi dan perkembangan industri *e-commerce* Indonesia dari kacamata IdEA?

Perkembangan industri *e-commerce* sejauh ini masih cukup positif. Tantangannya masih tidak sebesar peluangnya. Jadi, pertumbuhannya masih bagus terus. Pemain baru bermunculan, yang sudah ada semakin besar lagi walaupun ada beberapa perusahaan yang kalah karena seleksi alam, harus merger atau akuisisi dan konsolidasi. *E-commerce* yang tutup juga ada, tetapi tidak sebanyak yang baru buka.

Indonesian economy is having significant development, mainly on electronic-based economy activities. This is in line with the transforming global economy trend from conventional to digital world.

The phenomenon of economic digitalization commonly known as Industrial Revolution 4.0 does not only bring multiple chances, but also several challenges in various fields, including taxation sector, forcing each jurisdiction to put on

“Uncertainty over the tax policy in digital economy sector becomes the main concern of digital business actors, mainly e-commerce industry.”

one's thinking cap of how to handle erosion in tax revenue as a result of digital economy booming.

Indonesia, with the fourth biggest population in the world—after China, India, and the United States—is one of the biggest digital economy markets. This is reflected in the movement of national e-commerce and fintech industries massively developing in the recent years. However, this trend also makes the government inconsistent in applying tax regulation to digital-based business transactions.

*Uncertainty over the tax policy in digital economy sector becomes the main concern of digital business actors, mainly e-commerce industry. MUC Tax Guide lately had a chance to have a discussion in person with **the Head of Indonesian E-Commerce Association (IdEA) Ignatius Untung** to hear the aspiration of the industry players. The following is the*

Inspiration

Berapa banyak pelaku *e-commerce* yang menjadi anggota IdEA saat ini?

Total anggotanya ada 146 pelaku *e-commerce*.

Apakah ada kriteria khusus untuk bisa bergabung dengan IdEA?

Kriterianya sebenarnya sederhana. Pertama, harus berbentuk Badan Usaha Tetap (BUT) di Indonesia. Kedua, perusahaan yang bersinggungan dengan *e-commerce*, syukur-syukur memang *e-commerce*. Jadi, *supporting e-commerce business* juga bisa gabung, tidak hanya yang melakukan perdagangan elektronik.

Pemerintah sempat mengeluarkan peraturan pajak khusus *e-commerce* (PMK No. 210/PMK.010/2018), walaupun kemudian dicabut kembali. Bagaimana IdEA melihat ini?

Sebetulnya inti dari PMK tersebut tidak ada masalah buat kita, kecuali bagian *level playing field*. Selama aturan itu diberlakukan serempak untuk semua bisnis model, termasuk *social media*, harusnya itu tidak apa-apa. Nah, yang jadi tanda tanya besar buat kita adalah, apakah kebijakan itu akan dijalankan kepada *social media*? Kalau tidak, ya tidak bisa. Nanti pedagangnya lari semua ke *social media*.

Kedua, yang perlu disoroti adalah komunikasi yang tidak smooth dari pemerintah. Artinya, ketika mau mengeluarkan aturan-aturan begini, daripada langsung dikeluarkan dan bikin rame, mendingan dipanggil saja *stakeholders*-nya, sampaikan maksud dan tujuan dari rancangan peraturannya untuk minta tanggapan dari kita bagaimana. Jadi, kalau ada keberatan bisa langsung dikomunikasikan.

Jadi, sebelum peraturan dikeluarkan belum ada pertemuan?

Pernah ada pertemuan sekali, dan janjinya akan ada pertemuan lagi. Tetapi ternyata (aturan tersebut) langsung dikeluarkan.

Pasca-aturan dikeluarkan, pernah ada diskusi dengan pemerintah? Solusi yang akan dilakukan seperti apa?

Sekarang, kita sepakat bahwa semangatnya sama dulu, bahwa kita ada masalah. DJP (Direktorat Jenderal Pajak) mau memperkaya *database* pajak, tetapi di sisi lain kita juga tidak mau ditumpangin dan dipukul rata. Dalam artian, ada pedagang yang hidupnya belum bergantung dari berdagang, ada yang masih coba-coba. Kalau masih coba-coba dan belum bergantung pada berdagang terus dibebani dengan kewajiban menyampaikan NPWP, atau "ditakut-takuti" dengan itu, ya mereka akan kabur. Nah, mereka yang sudah bergantung (dari berdagang *online*) ya tidak ada pilihan, kalau diminta setor NPWP, ya harus mau. Dua hal itu yang penting.

Bagaimana caranya memilah mana yang sudah wajib NPWP dan yang belum?

Proposalnya ada beberapa versi. Tetapi, salah satu yang menguat adalah di kategori usaha mikro yang omzetnya Rp300 juta setahun, tidak perlu NPWP. Usaha yang di atas mikro (menengah ke atas) wajib menyampaikan NPWP.

Soal data pendapatan bruto IdEA akan bantu sediakan?

Iya, betul. (Pasokan data) dari *player* sih sebetulnya.

Seberapa besar, sih, jumlah pedagang *e-commerce* yang

excerpt of our discussion:

How are the condition and development of Indonesian *e-commerce* industry as seen through IdEA's lens?

The development of *e-commerce* industry so far is quite positive. The challenges are still not as much as the chances. So, the growth is still good. While new entrants emerge, the existing ones get even bigger although some companies may have lost due to natural selection, either through merger or acquisition and consolidation. There are some *e-commerce*s closed their operation, but the number is not as many as the ones recently opened for business.



How many *e-commerce* actors that become IdEA members now?

The total members are 146 *e-commerce* actors.

Are there any specific criteria to join IdEA?

The criteria are simple. First, a Permanent Establishment (PE) in Indonesia. Second, a company related to *e-commerce*, better if it is an *e-commerce* company. So, *supporting e-commerce business* can also join us, not only for those performing sales electronically.

The government had issued a tax regulation specific for *e-commerce* (Minister of Finance Regulation (PMK) No. 210/PMK.010/2018), even though it was revoked. How does IdEA see that?

We actually have no problem with the core of the PMK, except for the part of *playing field level*. As long as the regulation is applied at once for all business models, including *social media*, it shouldn't be an issue. Our big question is about whether the policy will be applied for *social media*. If no, it won't work. The sellers will all move to the *social media* instead.

Second, we need to highlight the government's poor communication. It means, when they are about to issue such regulations, instead of issuing it right away and make a fuss, it is better to invite the stakeholders, tell (them) about the purposes and objectives of the regulation to ask for our opinion. So, any objection can be discussed immediately.

So, there was no discussion before the regulation was issued?

There was a meeting once, and they promised us for another. But, it (the regulation) was issued right away.

After the regulation was issued, is there any discussion with

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hanya coba-coba?

Kalau menurut data kita, 80% dari total pelaku *e-commerce* adalah pengusaha mikro, dominan sekali. Artinya, kalau regulasi ini dikenakan, ya tidak akan banyak yang bisa dikenakan.

Kalau *e-commerce* dijadikan agen pemerintah untuk memungut pajak bagaimana?

Kalau itu kita keberatan. Karenanya, kita harus bicara dulu *compliance* pajaknya. Contoh, ketika kita disuruh untuk menerima data NPWP, bisa tidak kita memverifikasi NPWP tersebut benar atau tidak? Kalau tidak bisa, ya percuma. Nanti orang asal-asalan saja mengisi NPWP. Sementara, banyak orang yang sudah takut duluan. Itu saja sudah complicated.

Sejauh ini, secara sistem memungkinkan tidak *e-commerce* secara platform dijadikan sebagai pemotong pajak?

Bisa saja, asalkan ya itu tadi. Pertama, *level of playing field*-nya dijalankan. Kedua, ada kelompok usaha yang coba-coba jangan (diwa-jibkan) dulu mendin-gan.

Selain aturan perpajakan, sebetulnya regulasi seperti apa yang lebih diperlukan oleh pelaku *e-commerce*?

Regulasi yang diperlukan, misalnya, terkait dengan persaingan usaha. Jadi, bagaimana caranya pemain ini tidak perang harga terus atau banting-bantingan harga dengan cara memberikan subsidi terus. Kalau terus-terusan begitu babak belur, pasarnya tidak akan tain.

Itu yang terjadi saat ini?

Iya, terjadi. Karena masih dalam proses akuisisi.

Bagaimana IdEA melihat Road Map E-commerce yang disusun Pemerintah Indonesia?

Sulit untuk berkomentar tentang Road Map *e-commerce* karena, sejak saya menjabat, belum pernah menerima drafnya. Jadi, tidak tahu apa yang perlu dikomentari. IdEA pernah diajak bicara soal Rancangan Peraturan Pemerintah tentang Road Map *e-commerce* itu tahun 2013, sebelum kepengurusan saya. Habis itu, tidak pernah ada lagi. Tahu-tahunya, sudah terbit Peraturan Pemerintahnya. Apakah itu sudah sesuai dengan pembicaraan terakhir, kita tidak tahu juga.

Kemarin juga sempat ramai soal Research & Development (R&D) di sektor digital, bagaimana support pemerintah

the government? What kind of solution that will be conducted?

Currently, we agree that our perspective must be the same, that we have a problem. DGT (Directorate General of Taxes) wanted to enhance tax database, on the other hand, we don't want to be taken advantage of nor treated as the same. It is in the context that there are sellers who have not made their living from selling, but still in trial stage instead. If those in trial period and not yet entirely depending on the sales activity are imposed with the obligation to submit Tax ID Number (NPWP), or "intimidated" with it, they will run away. On the contrary, those depending (on online sales for living) have no choice, if they are requested to submit NPWP, they have to. Those two are important.

How to choose those obliged (to own) NPWP and those who are not?

There were various versions of the proposals. However, the one standing out is that in the category of microbusiness, the business with revenue of IDR300 million in a year does not need an NPWP. Higher level businesses (medium to upper) are obliged to submit NPWP.

Will IdEA assist in the provision of gross income data?

Yes, we will. Those (the data supply) are from the player, actually.

How big exactly the number of e-commerce sellers that are only 'trying'?

Based on our data, 80% of total e-commerce actors are

micro players, very dominant.

Thus, if the regulation is applied, it will not be imposed on many.

What do you think about e-commerce being a government's agent to collect tax?

We object to that. Thus, we should talk about the tax compliance first. For example, when we are instructed to accept NPWP data, can we verify the validity of the NPWP? If we can't, it is pointless. People may carelessly fill the NPWP. Meanwhile, many people are already scared. This has been complicated.

So far, can e-commerce as a platform systematically be used as tax collector?

It's possible, but under the conditions as mentioned before. First, the level of playing field is carried out. Second, the 'on-trial-stage' business group should not be obliged to do so.



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terkait R&D?

Kalau R&D di industri digital, yang dipermasalahkan bukan soal R&D yang masuk ke swasta, tetapi anggaran pemerintah yang masuk ke kampus-kampus. Kalau dibilang sudah cukup atau belum (dukungan pemerintah untuk R&D), ya tidak akan pernah cukup. Tapi kalau kita lihat data terakhir itu, gap kita dengan Singapura itu tidak terlalu jauh. Jadi, harusnya ya tidak terlalu jelek (dukungan pemerintah), ya—kalau tidak bisa dibilang bagus. Kedua, kan banyak juga R&D swasta yang bekerja sama dengan kampus-kampus untuk bikin lab. Jadi, ya kolaborasi saja sama-sama.

Berapa populasi pelaku e-commerce di Indonesia berdasarkan data terakhir IdEA (2018)?

Perhitungan populasi e-commerce (2018) sekitar 31 juta. Datanya dari mana? Ya dari berbagai sumber, data sekunder, ya.

Ada target tertentu dari IdEA terkait perkembangan industri e-commerce ini?

Buat kita ya jalanin saja dulu karena susah untuk membuat target, harus tahu arah kebijakannya bagaimana. Kalau kebijakannya saja tidak tahu, bagaimana kami bisa buat target.

Di tahun 2019, apa tantangan terbesar yang dihadapi industri?

Tantangan terbesar mungkin goreng-gorengan politik, ketika banyak orang mau mencalonkan diri jadi anggota legislatif, presiden, terus berusaha bersuara agar diajak jadi Menteri, ini mulai mengangkat isu-isu yang remeh-temeh dan malah memperkeruh suasana. Mendingan, ya sudah jadi pejabat saja dulu baru ngomongin kebijakannya mau bagaimana.

Aside from tax regulations, what kind of regulation the e-commerce players need the most?

The regulation we need, for example, is related to business competition. So, how to keep the players from the price war or fierce price cutting by giving constant subsidy. If the condition persists, (they) will be black and blue, and the market will not sustain.

Is that the current condition?

It is. Because we are still on acquisition process.

How IdEA sees the Road Map of E-commerce made by the Indonesian Government?

It is hard to comment on the Road Map of e-commerce because, since I took the office, I have never received the draft. So, I don't know what to comment. IdEA was invited to discuss about the Draft of Government Regulation on Road Map of e-commerce in 2013, before I officiated. After that, there was nothing. Suddenly, the Government Regulation has been issued. We don't know whether it has been in accordance with the last discussion.

Recently, Research & Development (R&D) in digital sector has been the talk of the town, what do you think of the government support related to R&D?

Regarding R&D in digital industry, the problem is not related to R&D entering private sectors, but the government budget entering universities. We can never say that it (the government support for R&D) is enough. However, if we take a look at the latest data, our gap with Singapore is not that far. Therefore, it (the government support) must not be that bad—although we can't say that it's good. Secondly, there are a lot of private R&Ds cooperating with universities to build laboratories. So, it is better to collaborate.

How big is the population of e-commerce actors in Indonesia based on IdEA's latest data (2018)?

The calculation of e-commerce population (2018) was around 31 million. Where did we get the data? Well, from various sources, secondary data.

Does IdEA have any target related to the e-commerce industry development?

We will go with the flow for now as it is hard to make a target, we should know the direction of the policy. When we don't know the policy yet, we surely can't make a target.

In 2019, what is the hardest challenge faced by the industry?

The hardest challenge may be the political tension, when a lot of people want to be elected as legislative members or president, or those would not stop giving their opinion so they will be requested to be a Minister, started highlighting about small issues and added more fuel to the flame. Instead of doing so, it's better for them to be the official first then talk about what should the policy be.



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Revolusi Industri 4.0 Ancaman Sekaligus Peluang Digitalisasi Pajak

*Industrial Revolution 4.0
Is Both a Threat
and a Chance
for Tax Digitalization*

Oleh: Ardi Nurdianto

"Beradaptasi atau musnah? Sebuah keniscayaan yang tak bisa ditawar-tawar lagi saat ini."

Ungkapan tersebut disampaikan oleh Herbert George Wells dalam bukunya *A Short History of the World* (1992). Pernyataan novelis, jurnalis, sosiolog, sekaligus sejarawan berkebangsaan Inggris itu seolah menggambarkan kondisi dunia yang sangat dinamis dan tidak dapat dibendung perkembangannya. Dunia dengan segala peradabannya berubah semakin cepat di tengah arus perkembangan teknologi yang sangat pesat.

Seiring dengan perkembangan zaman, kemajuan teknologi menciptakan berbagai inovasi demi memudahkan segala urusan duniawi. Inovasi fenomenal terkini adalah terkait penemuan beragam aplikasi yang memudahkan manusia dalam melakukan berbagai aktivitas keseharian hanya dengan bermodalkan telepon pintar (*smartphone*). "Dunia dalam genggaman" bukan lagi sebatas slogan, tetapi seolah menjadi sebuah keniscayaan.

Untuk menguasai dunia, berbagai pihak berlomba-lomba menciptakan aplikasi yang dapat memenuhi kebutuhan dan keinginan manusia. Sebut saja raksasa-raksasa digital seperti Uber, Grab, Gojek, Traveloka, Tokopedia, Amazon, Alibaba dan brand-brand ternama lainnya—baik yang berasal dari dalam maupun luar negeri. Berbagai barang dan jasa mereka tawarkan melalui aplikasinya masing-masing. Mulai dari penyedia

"Adapt or perish? Now as ever, is nature's inexorable imperative."

*A saying by Herbert George Wells in his book *A Short History of the World* (1992). The statement of the British novelist, journalist, sociologist, and historian pretty much depicts the very dynamic world's condition with its inevitable development. The world with all of its civilization changes more rapidly amid the exponential technology development.*

As time goes by, technology development creates various innovations for simplifying all earthly matters. The latest phenomenal innovation is related to the creation of numerous applications that help people in their daily activities by only accessing a smartphone. "The World in Your Hand" is no longer a mere slogan, but it seems to have become an inevitability.

To rule the world, a number of companies compete to create applications to meet human needs and desires. Some of them are digital giants i.e., Uber, Grab, Gojek, Traveloka, Tokopedia, Amazon, Alibaba, and other top brands—both domestic and overseas. They offer various goods and services via their applications, from online store providers, household cleaning services, transportation services, food ordering services, goods delivery services, etc. Human is getting more

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toko *online*, jasa bersih-bersih rumah, jasa transportasi, jasa pemesanan makanan, jasa pengiriman barang, dan masih banyak hal lainnya. Manusia semakin dimanja oleh teknologi. Apabila sebelumnya kita harus ke pasar untuk berbelanja, saat ini sebaliknya pasar seolah hadir di depan mata.

Jarak dan waktu seolah menjadi musuh yang harus ditaklukkan oleh teknologi. Munculnya berbagai aplikasi penyedia jasa transportasi berbasis *online* juga merupakan jawaban atas tuntutan efisiensi manusia. Hanya dengan menyentuh jari ke layar *smartphone*, tumpangan *online* hadir dalam sekejap. Orang tidak lagi harus menunggu lama hanya untuk menggunakan transportasi umum. Saat ini, memesan kendaraan berupa taksi ataupun ojek *online* bisa dilakukan melalui *smartphone*. Fungsinya tidak hanya untuk antar-jemput manusia, tetapi juga dapat menjadi sarana distribusi dan pengiriman barang belanja.

Kemajuan teknologi belum akan selesai meskipun berbagai kemudahan telah dan terus ditawarkan oleh raksasa teknologi seperti yang telah disebutkan sebelumnya. Pengayaan robotik, kecerdasan buatan (*artificial intelligence*) dan *augmented reality* merupakan ragam teknologi yang tengah dikembangkan secara masif di abad ini. Amerika Serikat, Jerman, dan Jepang, misalnya, mendominasi produksi robot penunjang industri dan medis yang bernilai tinggi. Sementara itu, Korea Selatan dan Cina menjadi produsen utama robot yang berorientasi kepada konsumen dengan harga yang terjangkau.

Di Jepang, robot sudah mulai banyak menggantikan pekerjaan manusia di sektor-sektor tertentu. Hal ini bukan tanpa alasan, kebijakan imigrasi Jepang yang cukup ketat dalam membatasi jumlah pekerja menjadikan robot sebagai alternatif untuk menyelesaikan permasalahan tersebut. Jenis pekerjaan yang mulai digantikan dengan robot biasanya pekerjaan yang berbahaya, kotor, melelahkan, dan tidak banyak melibatkan interaksi personal. Namun, saat ini robot sudah banyak merambah sektor lain seperti dunia pelayanan dan perawatan, yang notabene menuntut keterampilan personal. Beberapa perusahaan seperti Toyota dan Honda bersaing dalam menciptakannya.

Perkembangan teknologi yang begitu signifikan saat ini merupakan tahap baru dari revolusi industri. Revolusi industri yang pertama dimulai pada era mekanisasi sistem produksi, tepatnya ketika penemuan mesin uap oleh James Watt pada tahun 1784. Revolusi industri berikutnya (kedua) ditandai dengan penggunaan listrik untuk kegiatan produksi massal pada tahun 1870. Kurang dari seabad

spoiled by technology. We no longer need to go to the market for shopping, as now the market comes before our eyes.

Distance and time seem to be the enemies to be tackled by technology. An online transportation service provider is also an answer to human needs for

efficiency. Only by tapping our finger on the smartphone screen, online driver comes in no time. People don't need to wait long only for taking public transportation. Now, a taxi or an online two-wheeled driving service booking can be made with a smartphone. It's not only for transporting humans, but also a means for distributing and delivering shopping goods.

The technology advancement is yet to stop although simplification has been and will remain provided by the technology giants. The development of robots, artificial intelligence, and augmented reality is technological variation massively developed in this century. The United States, Germany, and Japan, for instance, dominate the valuable robotic production for industrial and medical. Meanwhile, South Korea and China turn into the main manufacturers of low-cost consumer-oriented robots.

In Japan, robots start to widely take over human jobs in certain sectors. It's not for no reason, the quite strict Japanese immigration policies in restricting the number of workers make robots an alternative for solving the problem. The types of jobs that start to be replaced by robots are those commonly dangerous, filthy, exhausting, and not requiring much personal interaction. However, now robots have significantly expanded to other sectors such as service and nursing sectors, which basically require personal skills. Several companies like Toyota and Honda compete in making robots for such purposes.

The highly significant technology development is a new step in the industrial revolution. The first industrial revolution began in the production system mechanization era when a steam engine was invented by James Watt in 1784. The next (second) industrial revolution was marked by the use of



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kemudian, teknologi industri mengalami revolusi berikutnya (ketiga). Penggunaan kekuatan elektronik dan teknologi informasi untuk otomatisasi proses produksi pada tahun 1969 menjadi cikal bakal revolusi industri yang ketiga.

Cerita tentang revolusi industri berlanjut di tengah perkembangan pesat teknologi sensor, interkoneksi, dan analisis data yang memunculkan gagasan untuk mengintegrasikan seluruh teknologi tersebut ke berbagai bidang industri. Fenomena yang dikenal dengan istilah revolusi industri 4.0 saat ini memiliki segudang manfaat. Mulai dari perbaikan kecepatan, fleksibilitas produksi, peningkatan layanan, serta peningkatan pendapatan.

Digitalisasi Pajak

Gelombang revolusi industri 4.0 sejatinya sudah mulai berlangsung di Indonesia dalam beberapa tahun terakhir. Hal tersebut terlihat dari munculnya berbagai perusahaan rintisan berbasis teknologi (start-up) yang mengubah haluan ekonomi dari yang sebelumnya bersifat konvensional menjadi serba digital. Dalam praktiknya, transaksi ekonomi berbasis digital menyebabkan terjadinya perpindahan keuntungan dari kegiatan ekonomi yang berbentuk fisik ke kegiatan ekonomi digital.

Selain berdampak positif terhadap kehidupan manusia dan perekonomian suatu negara, fenomena revolusi industri 4.0 juga menghadirkan tantangan serius. Disrupsi menjadi momok di era digital yang harus diantisipasi oleh semua pihak jika tidak ingin ketinggalan atau bahkan tergerus oleh kemajuan zaman. Tidak terkecuali bagi penyelenggara negara, terutama Otoritas Pajak.

Apabila dilihat dari aspek perpajakan, kegiatan ekonomi digital, belum diatur secara khusus di Indonesia. Padahal, penghasilan yang diperoleh dari kegiatan ekonomi digital sangat signifikan. Hal ini dapat dilihat dari kapitalisasi di industri *e-commerce* yang mencapai US\$12 juta pada tahun 2018 (Statista.com). Sayangnya, nilai ekonomi transaksi dagang secara *online* tersebut tidak berbanding lurus dengan kontribusinya terhadap penerimaan pajak yang jauh dari kata signifikan.

Harus diakui bahwa Indonesia merupakan salah satu pasar *e-commerce* terbesar di dunia. Sayangnya, penyedia barang dan jasa di pasar *e-commerce* Indonesia sebagian besar justru perusahaan digital multinasional yang berbasis di luar negeri. Beberapa contoh entitas

electricity for the mass production in 1870. In less than a century, industrial technology experienced the next revolution (third). The use of electronic and information technology power for the production process automation in 1969 became the trigger for the third industrial revolution.

The story of the industrial revolution goes on amid the rapid development of the technology of sensors, interconnection and data analysis that bring up the ideas to integrate all the technologies to various industrial fields. The phenomenon called as industrial revolution 4.0 now has great benefits, from the speed improvement, production flexibility, service enhancement, and income increase.

Tax Digitalization

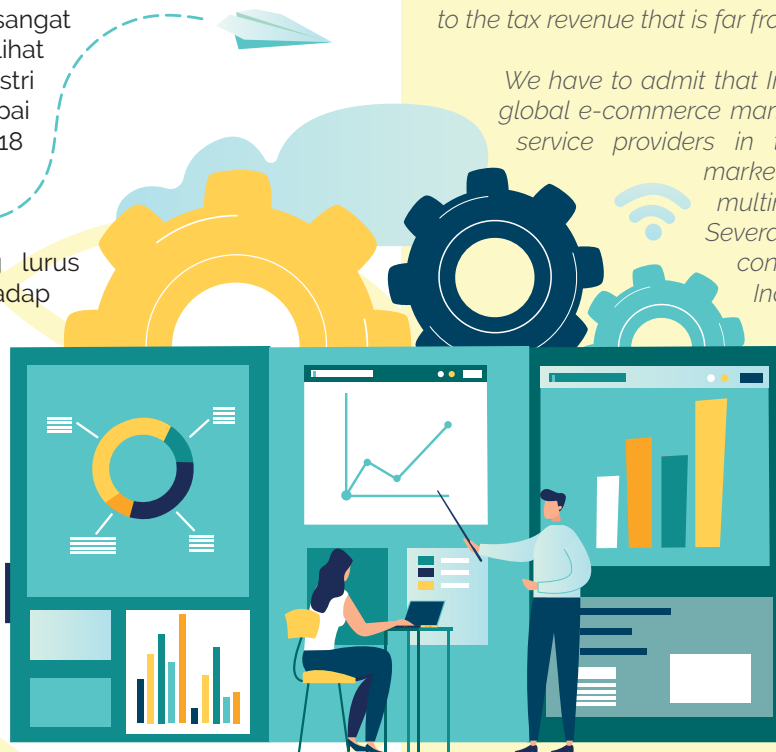
The wave of industrial revolution 4.0 has factually been going in Indonesia for the last few years. It's marked by the rise of technological-based start-up companies that shift the economic direction from the conventional to the digital world. Practically, digital-based economic transaction shifts profits from the physical economy to the digital one.

In addition to its positive impacts on human lives and a country's economy, the industrial revolution 4.0 phenomenon rises a serious challenge. Disruption haunts the digital era that must be anticipated by all parties if they don't want to be left out or even crushed by technology development. The government officials are not exception, notably the Tax Authorities.

From the tax perspective, the digital economy has yet to be specifically regulated in Indonesia. Whereas, the income earned from the digital economy is very significant. It's depicted from the e-commerce industry capitalization that reached USD12 million in 2018. Unfortunately, the online sales transaction economic value is not in line with its contribution to the tax revenue that is far from significant.

We have to admit that Indonesia is one of the biggest global e-commerce markets. However, the goods and service providers in the Indonesian e-commerce market are mostly foreign-based multinational digital companies. Several foreign entities making considerable transactions in Indonesia are Amazon and Alibaba. When we make purchases on Amazon or Alibaba, which are foreign-based, Indonesia is not entitled to tax any income earned by those foreign entities.

The government obstacle in taxing foreign entities like Amazon and Alibaba is more because the two entities do not have a Permanent Establishment that becomes the Income



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luar negeri yang sudah banyak melakukan transaksi di Indonesia adalah Amazon dan Alibaba. Ketika kita membeli barang di Amazon ataupun Alibaba yang berbasis di luar negeri, Indonesia tidak memiliki hak untuk memajaki penghasilan yang diperoleh entitas luar negeri tersebut.

Kendala pemerintah dalam memajaki entitas luar negeri seperti Amazon dan Alibaba lebih karena tidak adanya bentuk usaha tetap (BUT) kedua entitas tersebut yang selama ini menjadi dasar pemajakan atas penghasilan di Indonesia. Ekonomi digital memang tidak memerlukan kehadiran fisik untuk dapat melakukan transaksi lintas negara. Hal ini yang membuat entitas tersebut dapat leluasa bertransaksi di mancanegara sekalipun tidak memiliki BUT di negara-negara pasarnya. Di dalam *tax treaty* juga sebagian besar belum mengatur mengenai ekonomi digital. Sehingga, meskipun Indonesia memiliki *tax treaty* dengan banyak

negara, Indonesia tidak berhak untuk mengenakan pajak atas penghasilan yang bersumber dari Indonesia. Hal ini dikarenakan tidak ada pasal yang mengatur tentang ekonomi digital di dalam *tax treaty* tersebut.

Dengan kondisi seperti ini, seharusnya pemerintah segera mengambil langkah antisipasi guna menghadapi revolusi industri 4.0. Pemerintah harus sigap merespons isu ekonomi

digital agar potensi penerimaan pajak yang hilang semakin tak terbilang. Alih-alih menunggu perubahan *tax treaty* yang akan memakan waktu yang lama, alangkah lebih baik jika pemerintah segera menerbitkan regulasi khusus untuk bisa memajaki transaksi ekonomi digital.

Sebelumnya pemerintah telah menerbitkan Peraturan Menteri Keuangan Nomor 210/PMK.010/2018 untuk bisa mengenakan pajak atas transaksi *e-commerce*. Sayangnya, peraturan tersebut dicabut sebelum diberlakukan. Hal ini menunjukkan bahwa pemerintah belum siap dalam menghadapi revolusi industri 4.0.

Selain harus menyiapkan peraturan sebagai payung hukum, pemerintah juga harus menyesuaikan diri di bidang teknologi. Pemerintah harus dapat mengembangkan teknologi yang dapat mendeteksi potensi perpajakan dan memudahkan wajib pajak dalam memenuhi kewajiban.

Ekonomi digital bukan hanya *e-commerce*, pemerintah juga harus mewaspadaikan pengayaan *artificial intelligence* yang akan berpengaruh terhadap perkembangan bisnis dan ujung-ujungnya setoran pajak. Kecerdasan buatan yang ditanamkan pada robot diprediksi bakal menggantikan peran manusia di lapangan pekerjaan tertentu. Artinya, ancaman pengangguran menjadi semakin nyata yang pada gilirannya akan menggerus pajak penghasilan orang pribadi.

Referring to Article 13 paragraph 1 letter c and paragraph 3 letter c of KUP Law, the 100% increment sanction shall be charged in the tax period or month when the incorrect VAT overpayment compensation was made.

Tax basis in Indonesia. The digital economy, indeed, doesn't need physical presence for doing cross-country transactions. It makes the entities free to conduct transactions overseas even though they don't have any Permanent Establishment in their market countries. Also, most tax treaties have not regulated digital economy. Thus, even though Indonesia has tax treaties with many countries, Indonesia is not entitled to tax the incomes generated from Indonesia. It is because no article in the tax treaties regulates the digital economy.

Under this condition, the government should have taken anticipative steps to face the industrial revolution 4.0. The government should be ready to respond to the digital economy issues so that the lost tax revenue potential is not getting bigger. Instead of waiting for the tax treaty amendment that will be time-wasting, it would be better for the government to issue certain regulations to tax the digital

economy transaction.

Previously, the government has issued Regulation of the Minister of Finance Number 210/PMK.010/2018 to impose taxes on e-commerce transactions. However, the regulation was revoked before it was even applied. It shows that the government is not yet ready to face the industrial revolution 4.0.

In addition to preparing a regulation as a legal basis, the government should also adapt to the technology sector. The

government should be able to develop a technology that can detect the tax potential and make it easier for taxpayers to meet their obligations.

The digital economy is not merely e-commerce, the government should also be aware of the artificial intelligence development that will give impact on the business growth and finally the tax payment. Artificial intelligence embedded in a robot is predicted to displace human role in certain jobs. It means, a threat of unemployment is getting real, which will finally decrease individual income taxes.

The next question is, can robots be treated as taxpayers? Surely no tax regulation stipulates it. Further, individuals or entities enjoying the benefits of the robot creation cannot even necessarily be imposed with tax.

Therefore, the government should start thinking of the possibility that the job population invasion by robots will really happen in the near future. As the changes in the industrial revolution 4.0 era are extremely rapid, the government should also respond to it promptly. It's important so that tax potentials from significant new sectors can be optimized as tax revenues.

Additional notes: Don't let Indonesia only become the market for foreign brands without imposing taxes on them! The government should start thinking of how to tax

Opinion

Pertanyaannya kemudian, apakah robot bisa diperlakukan sebagai wajib pajak? Tentu saja belum ada aturan perpajakan yang mengatur mengenai hal tersebut. Bahkan, individu ataupun entitas yang mengambil keuntungan dari penciptaan robot tersebut belum tentu bisa dipajaki.

Untuk itu, pemerintah harus mulai memikirkannya jika dalam waktu dekat invasi populasi lapangan kerja oleh robot benar-benar terjadi. Karena perubahan di era revolusi industri 4.0 sangat cepat, pemerintah juga harus meresponsnya dengan cepat pula. Ini penting agar potensi-potensi pajak dari sektor baru yang signifikan dapat dioptimalkan sebagai penerimaan pajak.

Catatan tambahan: Jangan sampai Indonesia hanya menjadi pasar bagi *brand-brand* luar negeri tanpa bisa memajakinya! Pemerintah harus mulai memikirkan bagaimana caranya agar bisa memungut pajak atas inovasi teknologi, yang di satu sisi menghasilkan banyak keuntungan bagi penciptanya, tapi di sisi lain mendegradasi peran manusia dalam proses produksi. Revolusi industri 4.0 adalah ancaman sekaligus momentum bagi semua pihak untuk menyesuaikan diri, tak terkecuali otoritas pajak. Mau tidak mau, suka tidak suka, perubahan pasti akan terjadi. Perubahan akan selalu terjadi dan tidak dapat dicegah. Untuk bisa bertahan, siapa pun harus mampu bergerak lebih cepat seperti berselancar di atas gelombang perubahan.

**Tulisan ini merupakan Juara I MUC Writing Contest 2019.*

technological innovation, which on one side gives many benefits for its developers, but on the other hand degrading the human role in production process. The industrial revolution 4.0 is a threat yet a momentum for all parties to adapt, including the tax authorities. Regardless the fact that we don't want it nor like it, changes will surely happen. Changes will always occur and are inevitable. To survive, people should move faster as if they surf the wave of changes.

**This article is the Winner of MUC Writing Contest 2019.*





Infographic



Strengthening CFC Rules, _____

Deemed Dividend Base is Expanded

The Indonesian government has adopted the recommendation of the Organisation for Economic Co-operation & Development (OECD) related to the Base Erosion and Profit Shifting (BEPS) Action 3: Strengthening CFC Rules. Based on this policy, the government will determine ex officio the dividend acquisition of a resident Taxpayer who is a controlling shareholder of a non-listed overseas company.

Focus:

- A resident Taxpayer who is a controlling shareholder of a non-listed overseas company, both direct and indirect.
- CFC Rules that only target passive incomes:
 - dividend, interest, rent, royalty, and profit of sales or transfer of assets earned by a Non-stock Foreign Business Entity (Badan Usaha Luar Negeri/BULN).

Direct ownership

Deemed Dividend = % of Capital Participation of a Taxpayer x Net amount after BULN Tax

- A Taxpayer is deemed a direct controller of a BULN if the Taxpayer owns at least 50% shares of the paid-up capital, either single or joint ownership.
- The amount of paid-up share is the share value issued by the non-stock BULN or the amount of share value with voting rights.

Illustration of direct single ownership

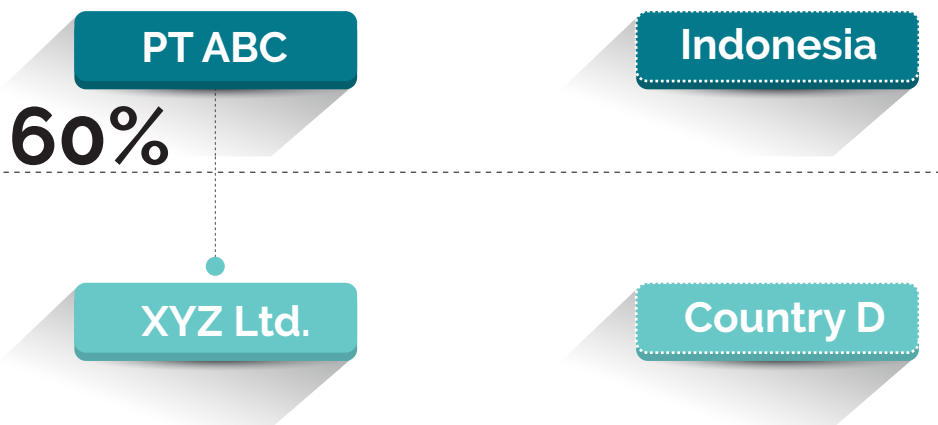
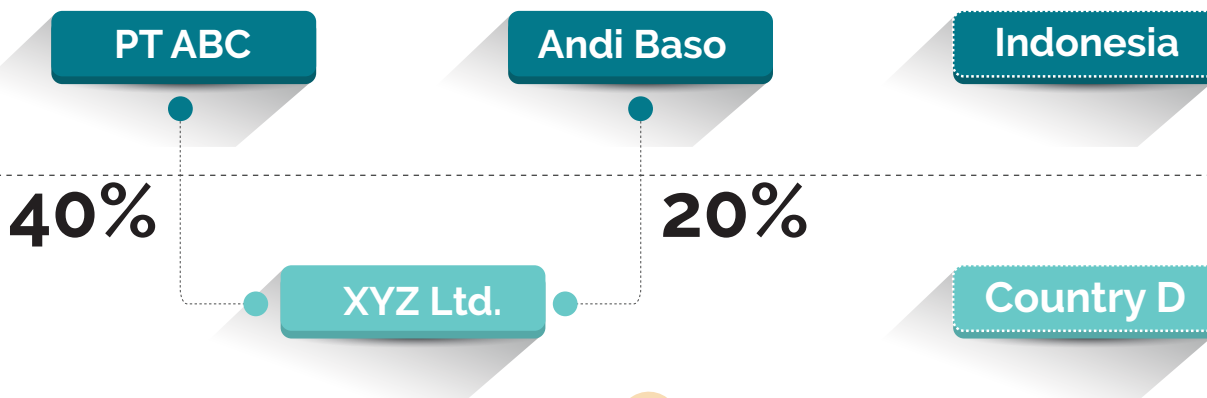


Illustration of direct joint ownership



Indirect ownership

Deemed Dividend = (% of Capital Participation of a Taxpayer x Net amount after BULN Tax A) + (% of Capital Participation of BULN A x Net amount after BULN Tax B) + etc.

- ▶ A Taxpayer is deemed an indirect controller if the Taxpayer owns a portion of share in a company, either single or joint, on the next level.

Illustration of indirect ownership



(Source: Regulation of the Minister of Finance No. 93/PMK.03/2019, processed)

Regulation Update

Super Deductible Tax Untuk Aktivitas Riset & Vokasi



Pemerintah menyediakan fasilitas berupa pengurangan penghasilan kena pajak hingga 300% bagi entitas bisnis yang menyelenggarakan kegiatan pendidikan vokasi, penelitian dan pengembangan (*Research & Development*).

Wajib Pajak badan yang berhak atas *Super Deductible Tax* ini adalah perusahaan yang menyelenggarakan program praktik kerja atau magang dan pembelajaran. Praktik kerja atau magang disediakan perusahaan bagi siswa, mahasiswa, pendidik, tenaga pendidikan, instruktur dari balai latihan kerja, hingga perorangan. Sedangkan, kegiatan pembelajaran berkaitan dengan penugasan perusahaan terhadap karyawannya untuk mengajar di Sekolah Menengah Kejuruan (SMK), Madrasah Aliyah Kejuruan (MAK), perguruan tinggi program diploma di lembaga pendidikan vokasi, dan Balai Latihan Kerja (BLK).

Penjabaran dari kebijakan insentif fiskal ini tertuang dalam Peraturan Menteri Keuangan (PMK) Nomor 128/PM-K.010/2019 yang efektif berlaku sejak diundangkan pada 9 September 2019. Beleid ini merupakan pelaksanaan dari Peraturan Pemerintah (PP) No. 45 Tahun 2019, yang merupakan revisi atas PP No. 94 Tahun 2010 tentang Penghitungan Penghasilan Kena Pajak dan Pelunasan Pajak Penghasilan dalam Tahun Berjalan.

Dalam beleid tersebut disebutkan tiga fasilitas perpajakan yang ditawarkan pemerintah. Pertama, pengurangan penghasilan netto sebesar 60% dari jumlah modal yang ditanamkan di industri padat karya, baik investasi baru ataupun perluasan usaha.

Kedua, fasilitas pengurangan penghasilan bruto—yang menjadi dasar penghitungan pajak—hingga 200% dari total biaya yang dikeluarkan Wajib Pajak terkait dengan praktik kerja siswa atau mahasiswa, dan tenaga kepelatihan di perusahaannya. Fasilitas ini juga terbuka untuk wajib pajak yang menyelenggarakan kegiatan pembelajaran dan pengembangan sumber daya manusia berbasis kompetensi tertentu (vokasi).

Ketiga, fasilitas pengurangan penghasilan bruto hingga 300% dari total biaya yang dikeluarkan perusahaan dalam negeri khusus untuk kegiatan penelitian dan pengembangan tertentu dalam jangka waktu tertentu di Indonesia. *Research and Development (R&D)* ini dilakukan untuk menghasilkan inovasi, penguasaan teknologi baru dan terjadinya proses alih teknologi.

Super Deductible Tax to Research & Vocational Activities

The government provides a facility in the form of taxable income reduction up to 300% for business entities running a vocational education, as well as research and development (R&D) activities.

Corporate Taxpayers entitled to the Super Deductible Tax are companies organizing an on-the-job training or an internship and a learning/lecturing. The on-the-job training or internship is prepared by companies for students, college students, teachers, educational staffs, instructors of an employment training center, and individuals. Meanwhile, the lecturing is related to the employee assignment by a company on teaching in Vocational High School, Islamic Vocational High School, higher education of diploma program in a vocational education institute, and Employment Training Center.

The explanation of the fiscal incentive policy is expressed in Regulation of the Minister of Finance (MoF) Number 128/PM-K.010/2019, effective since the promulgation on 9 September 2019. The regulation is an implementation of the Government Regulation (Peraturan Pemerintah/PP) No. 45 Year 2019, which is a revision to PP No. 94 Year 2010 on Calculation of Taxable Incomes and Settlement of Income Tax in A Current Year.

The policy mentions three tax facilities offered by the government. First, net income reduction by 60% of the total issued capital in labor-intensive industry, both new investment and business expansion.

Second, gross income reduction facility—which becomes tax base calculation—up to 200% of the total costs incurred by Taxpayers related to job training for students as well as training staffs in a company. This facility is also open to the Taxpayers conducting vocational-based human resource education and development activities.

Third, gross income reduction facility up to 300% of total costs incurred by domestic companies specific for a particular research and development within a certain period in Indonesia. This R&D is conducted to create innovation, control over new technology, and realization of technology transfer process.

Regulation Update

Cakupan Penerima Restitusi Pendahuluan Diperluas

Pemerintah memperluas kriteria Pengusaha Kena Pajak (PKP) berisiko rendah yang dapat mengajukan pengembalian pendahuluan atas kelebihan pembayaran pajak. Terkait dengan restitusi pendahuluan ini, kriteria Wajib Pajak yang dianggap berisiko rendah bertambah menjadi delapan kriteria PKP, dari sebelumnya hanya lima kriteria PKP.

Kriteria Wajib Pajak baru yang masuk daftar PKP berisiko rendah adalah pedagang besar farmasi, distributor alat kesehatan, serta anak usaha Badan Usaha Milik Negara (BUMN) dan Badan Usaha Milik Daerah (BUMD) dengan kepemilikan saham di atas 50%.

Perluasan kriteria PKP berisiko rendah yang dapat mengajukan restitusi pendahuluan ini tertuang dalam Peraturan Menteri Keuangan (PMK) Nomor 117/PMK.03/2019 tentang Tata Cara Pengembalian Pendahuluan Kelebihan Pembayaran Pajak. Regulasi yang berlaku efektif 19 Agustus 2019 ini merupakan revisi atas PMK Nomor 39/PMK.03/2018, yang sebelumnya hanya mencantumkan enam jenis PKP yang bisa mendapatkan fasilitas ini.

Keenam kriteria PKP berisiko rendah yang telah lebih dahulu ditetapkan adalah (1) perusahaan yang sahamnya diperdagangkan di bursa efek di Indonesia; (2) BUMN dan BUMD; (3) PKP yang telah ditetapkan sebagai mitra utama kepabeanan; (4) Operator Ekonomi Bersertifikat (*Authorized Economic Operator*); (5) pabrik atau produsen yang melakukan kegiatan produksi; dan (6) PKP yang memenuhi persyaratan tertentu.

Tujuan dari perluasan kriteria PKP berisiko rendah yang dapat mengajukan restitusi pendahuluan adalah untuk mendorong program Jaminan Kesehatan Nasional dan membantu likuiditas Wajib Pajak yang melakukan transaksi dengan pemungut Pajak Pertambahan Nilai (PPN).

Menurut pemerintah, pedagang besar farmasi dan distributor alat kesehatan sering bertransaksi dengan rumah sakit negeri yang merupakan mitra Badan Penyelenggara Jaminan Sosial (BPJS) Kesehatan. Dengan restitusi PPN yang dipercepat maka pedagang besar farmasi dan distributor alat kesehatan akan terbantu likuiditasnya dan pada akhirnya skema ini mendukung program Jaminan Kesehatan Nasional



The Scope of Pre-Audit Refund Recipients Expands

The government expands the criteria of VAT-Registered Persons with low risks who can propose the pre-audit refund of a tax overpayment. Regarding this issue, the criteria of Taxpayers considered having low risks increase to eight criteria of VAT-Registered Persons, from previously only five criteria.

The updated criteria of Taxpayers included in the list of low-risk VAT-Registered Persons are pharmaceutical wholesalers, medical device distributors, as well as the subsidiaries of State-Owned Enterprises and Local Government-Owned Enterprises with the share ownership above 50%.

The expansion of the criteria of VAT-Registered Persons with low risks who can submit the pre-audit refund is stated in Minister of Finance (MoF) Regulation Number 117/PMK.03/2019 on Procedures for Advance Tax Overpayment Refund. Such regulation, effective since 19 August 2019, is the revision to MoF Regulation Number 39/PMK.03/2018, which previously mentioned six types of VAT-Registered Persons who can get the facility.

The six criteria of low-risk VAT-Registered Persons firstly determined are (1) the companies whose shares are traded in the stock exchange in Indonesia; (2) State-Owned Enterprises and Local Government-Owned Enterprises; (3) VAT-Registered Persons who have been verified as a main customs partner; (4) Authorized Economic Operators; (5) manufacturers or producers that perform production activities; and (6) VAT-Registered Persons who meet certain requirements.

The goals of the extension of the criteria of VAT-Registered Persons with low risks who can apply for pre-audit refunds are to boost the National Health Insurance program and facilitate the liquidity of the Taxpayers who conduct transactions with the collectors of Value Added Tax (VAT).

According to the government, the pharmaceutical wholesalers and medical device distributors frequently transact with the state hospitals partnering with BPJS Kesehatan. By accelerating the VAT refund, the liquidity of the pharmaceutical wholesalers and medical device distributors will be eased, and in the end this scheme supports the National Health Insurance program.

Regulation Update

Perbaharui Aturan, CFC Rules Hanya Sasar Passive Income

Pemerintah membatasi basis penetapan perolehan dividen (*deemed dividend*) bagi Wajib Pajak Dalam Negeri pemilik saham pengendali perusahaan luar negeri *non-listed*. Apabila sebelumnya ketentuan yang dikenal dengan *Controlled Foreign Company (CFC) Rules* ini menyasar semua jenis penghasilan, baik *active income* dan *passive income*, terhitung mulai tahun pajak 2019 justru hanya fokus pada *passive income*.

Kebijakan ini tertuang dalam Peraturan Menteri Keuangan (PMK) No. 93/PMK.03/2019 yang mengubah aturan sebelumnya, PMK No. 107/PMK.03/2017, tentang Penetapan Saat Diperolehnya Dividen dan dasar Penghitungannya oleh Wajib Pajak Dalam Negeri atas Penyertaan Modal pada Badan Usaha di Luar Negeri, selain Badan Usaha yang Menjual Sahamnya di Bursa Efek.

Melalui PMK No. 93/PMK.03/2019, pemerintah mengubah terminologi "laba sebelum pajak" yang selama ini menjadi dasar penetapan *deemed dividend* menjadi "jumlah neto setelah pajak". Perubahan terminologi ini diikuti dengan penjabaran lebih rinci jenis penghasilan tertentu Badan Usaha Luar Negeri (BULN) nonbursa yang dikendalikan oleh Wajib Pajak Dalam negeri (WPDN). Jenis *passive income* yang menjadi target *CFC Rules* meliputi dividen, bunga, sewa, royalti dan keuntungan atas penjualan atau pengalihan harta yang diterima oleh BULN Nonbursa.

Adapun penghasilan BULN dari sewa yang bisa jadi dasar *deemed dividend* adalah terkait dengan penggunaan tanah atau bangunan dan sewa yang diterima atas transaksi dengan pihak yang terafiliasi dengan BULN terkendali.

Namun, untuk dividen yang diterima dari BULN Nonbursa terkendali dan bunga yang berasal dari BULN Nonbursa milik WPDN dengan izin usaha bank, dikecualikan dari ketentuan *deemed dividend* ini.



CFC Rules Emphasized, Basis of Deemed Dividend Expanded

The government emphasizes as well as expands the basis of stipulation of dividend acquisition (deemed dividend) for Resident Taxpayers who are non-listed overseas company-controller shareholders. If previously the provision, known as Controlled Foreign Company (CFC) Rules, only focused on business income (active income), starting from fiscal year 2019, it targets all types of income—including passive income.

This policy is stipulated in Minister of Finance (MoF) Regulation Number 93/PMK.03/2019, amending the previous regulation MoF Regulation Number 107/PMK.03/2017, on the Stipulation of Acquisition Time of Dividend and Its Calculation Basis by Resident Taxpayers upon Capital Investment in Overseas Business Enterprise other than Business Enterprise Selling its Stock in Stock Exchange.

MoF Regulation Number 93/PMK.03/2019 changes the terminology of "profit after tax", which has been the basis of deemed dividend, into "net amount after tax." Such change is followed by explanation in detail about certain type of income of non-stock exchange Overseas Business Enterprise (Overseas Enterprise) controlled by Resident Taxpayers. Not only dividend, from now on the tax authority also considers interest, rent, royalty, and gain on sales or transfer of asset received by non-stock exchange Overseas Enterprise as the basis of deemed dividend.

Meanwhile, the income of Overseas Enterprise of rent that can be the basis of deemed dividend is related to the use of land or building and rent that is received on the transaction with the party affiliated with controlled Overseas Enterprise.

However, for the dividend received from controlled non-stock exchange Overseas Enterprise and the interest from non-stock exchange Overseas Enterprise owned by a Resident Taxpayer with banking business permit, they are excluded from the deemed dividend provision.

MUC ATTORNEY AT LAW



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Event



MUC & Kemenko Perekonomian Sosialisasi OSS Terbaru

Pemerintah dalam waktu dekat akan meluncurkan Sistem Perizinan Berusaha Terintegrasi Secara Elektronik atau *Online Single Submission* (OSS) versi terbaru. OSS versi 1.1 ini merupakan penyempurnaan dari OSS 1.0 yang berlaku selama ini.

Untuk membedah perubahan-perubahan sistem pelayanan investasi secara elektronik sekaligus memperkenalkan aplikasi OSS terbaru, MUC Consulting dan Kementerian Koordinator Bidang Perekonomian kembali menyelenggarakan pelatihan atau *workshop* OSS. *Workshop* OSS 1.1 berlangsung di Hotel Bidakara, Jakarta, 22 Agustus 2019, menghadirkan Ketua Persiapan OSS Muwasiq M. Noor dan praktisi hukum dari MUC Attorney at Law, Kiki Amaruly.

Sedikitnya terdapat 13 perbedaan antara OSS versi lama (1.0) dengan yang baru (1.1). Mulai dari tampilan halaman muka yang lebih informatif, tahapan pembuatan izin yang lebih memudahkan

pengguna, hingga penambahan fitur baru dan jenis izin yang bisa diproses.

Muwasiq, yang juga menjabat Deputy Bidang Pengembangan dan Operasional Sistem Pengelola Portal Indonesia National *Single Window* (INSW), dalam *workshop* ini juga memberikan simulasi pengoperasian aplikasi OSS 1.1. Simulasi diajarkan kepada puluhan peserta, yang mayoritas adalah pelaku bisnis dari beragam latar belakang industri dan wilayah usaha.

Selain menjelaskan mengenai perbedaan utama yang ada dalam *System* versi terbaru, Muwasiq juga mengingatkan peserta agar jangan sampai menyepelekan hal-hal yang tampaknya kecil namun sebenarnya dapat menghambat proses perizinan berusaha. Misalnya, pengungkapan identitas dan pemilihan alamat email yang tidak benar dapat menimbulkan risiko pembekuan izin usaha.

MUC & Ministry of Economic Coordinator Introduce the Latest OSS

The Government will soon launch the newest version of the Integrated Electronic System of Business License or Online Single Submission (OSS). The OSS 1.1 version is an improvement of the OSS 1.0 that is currently in operation.

To outline the changes in the electronic system of investment service as well as to introduce the most recent OSS application, MUC Consulting and the Ministry of Economic Coordinator held a training or a workshop of OSS. The OSS 1.1 Workshop was held at Bidakara Hotel, Jakarta, on 22 August 2019, presenting the Head of OSS Preparatory Team Muwasiq M. Noor and the legal practitioner of MUC Attorney at Law Kiki Amaruly.

There are at least 13 differences between the old version of OSS (1.0) and the new one (1.1). The differences include a more informative homepage interface, an easier license

application for users, and additions of new features as well as license types to be processed.

In this workshop, Muwasiq, who also serves as the Deputy of Development and Operation of Indonesia National Single Window (INSW) Operating Agency, carried out a simulation to run the OSS 1.1 application. The simulation was conducted in front of dozens of participants, mainly business actors from various industries and business region backgrounds.

Aside from explaining the main differences in the latest version of the OSS System, Muwasiq reminded the participants not to underestimate matters that seem small but actually may slow the process of business licensing. For example, an incorrect identity disclosure and email address selection may pose a risk of business license suspension.



Event

Membedah Standar Akuntansi Terbaru dan Implikasi Perpajakannya

Dewan Standar Akuntansi Keuangan (DSAK) Indonesia bersiap menerapkan standar akuntansi baru per 1 Januari 2020. Pernyataan Standar Akuntansi Keuangan (PSAK) terbaru ini mengadopsi *International Financial Reporting Standards (IFRS)* yang dikeluarkan oleh *International Accounting Standard Board (IASB)*.

Beberapa standar akuntansi keuangan terbaru yang sangat perlu dipelajari dan dipahami oleh pelaku usaha adalah yang terkait dengan pendapatan dari kontrak dengan pelanggan (PSAK 72) dan yang mengatur mengenai sewa (PSAK 73). Kedua PSAK tersebut akan menggantikan beberapa PSAK yang selama ini berlaku. Untuk itu, pelaku usaha sudah seharusnya mulai melakukan mitigasi risiko terhadap potensi masalah yang ditimbulkan serta imbasnya terhadap aspek perpajakan selama proses penyesuaian nantinya.

Mempertimbangkan hal-hal tersebut, MUC Consulting dan Kantor Akuntan Publik Razikun Tarkosunaryo (RTS) menginisiasi penyelenggaraan seminar di Hotel Bidakara, Jakarta pada 21 Agustus 2019. Pemateri utama dalam seminar

tersebut adalah Sigit Wibowo, *Director of Tax Compliance Services MUC Consulting* dan Adi Rasidi, *Partner KAP RTS*.

Seminar ini menjadi kesempatan bagi para peserta yang mayoritas merupakan pelaku usaha dari berbagai bidang industri untuk mengonfirmasi implikasi penerapan PSAK 72 dan 73 terhadap laporan keuangan perusahaan dan aspek perpajakannya.



Breaking Down the New Accounting Standard and the Tax Implication

The Indonesian Financial Accounting Standards Board (Dewan Standar Akuntansi Keuangan/DSAK) prepares for a new accounting standard as of 1 January 2020. The latest Statement of Financial Accounting Standards (Pernyataan Standar Akuntansi Keuangan/PSAK) adopts the International Financial Reporting Standards (IFRS) issued by the International Accounting Standard Board (IASB).

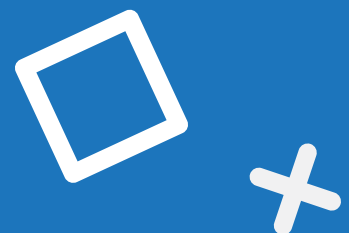
Several standards of the latest financial accounting that shall be learned and understood by business actors are those related to the revenue from contracts with customers (PSAK 72) and those regulating rents (PSAK 73). Both PSAKs will replace some currently prevailing PSAKs. Therefore, the

business actors shall start to mitigate the risk of potential problems to arise as well as the effect on the taxation aspects during the adjustment period.

Taking account of those points, MUC Consulting and Razikun Tarkosunaryo (RTS) Public Accountant initiated a seminar at Bidakara Hotel, Jakarta on 21 August 2019. The keynote speakers of the seminar were Sigit Wibowo, the Director of Tax Compliance Services MUC Consulting and Adi Rasidi, the Partner of RTS Public Accountant.

The seminar was a chance for participants who were mostly business actors from multiple industries to confirm

the implication of PSAK 72 and 73 application for the financial report of their companies as well as the tax aspect.





Event



MUC Surabaya Berbagi Ilmu Pajak di Universitas Airlangga

MUC Consulting diberi kehormatan untuk mengisi kuliah umum perpajakan di Fakultas Vokasi Universitas Airlangga (Unair), Surabaya. Kuliah umum yang berlangsung pada 13 September 2019 itu merupakan rangkaian kerja sama yang berkelanjutan antara MUC Cabang Surabaya dengan Unair di bawah program GREAT (*Generating Real Excellence in the Area of Taxation*).

Para profesional perpajakan yang didaulat mengisi kuliah umum di Unair adalah Imadudin Zauki dari Kantor Pelayanan Pajak (KPP) Surabaya; Pramono, Direktur MUC Consulting Cabang Surabaya; dan Dian Kartika Dewi, *Senior Tax Consultant* MUC Consulting Cabang Surabaya.

Seperti halnya pada events serupa, kuliah umum MUC Consulting kali ini juga mendapatkan sambutan positif dari ratusan mahasiswa Unair yang hadir. *Booming e-commerce* menjadi perhatian khusus para pemateri dan peserta dalam kesempatan ini. Salah satu topik yang juga mendapatkan animo tinggi peserta adalah terkait pembekalan dan pelatihan penggunaan aplikasi faktur pajak secara elektronik (e-Faktur).

Program GREAT merupakan bagian dari *Corporate Social Responsibility* (CSR) MUC. Dalam pelaksanaannya, MUC berkolaborasi dengan berbagai perguruan tinggi ternama di Indonesia.

MUC Surabaya Shared Taxation Knowledge at Universitas Airlangga

MUC Consulting was honored to give a general taxation lecture at the Faculty of Vocations of Universitas Airlangga (Unair), Surabaya. The public lecture, which was held on 13 September 2019, was a part of continuous cooperation between MUC Surabaya Branch and Unair in a program called GREAT (*Generating Real Excellence in the Area of Taxation*).

The tax professionals speaking in the lecture at Unair were Imadudin Zauki from Surabaya Tax Office; Pramono, the Director of MUC Consulting Surabaya Branch; and Dian Kartika Dewi, a Senior Tax Consultant of MUC Consulting Surabaya Branch.

As always, the public lecture from MUC Consulting gained positive responses from hundreds of Unair students present at the lecture. The booming of e-commerce was the topic highlighted by the presenters and the participants. One of the highly-requested topics was the coaching and training regarding the use of tax invoices electronic filing application (e-Faktur).

The GREAT program is a part of MUC's *Corporate Social Responsibility* (CSR). In its implementation, MUC collaborates with various well-known universities in Indonesia.



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