

ANNEX TO
REGULATION OF THE DIRECTOR GENERAL OF TAXES
NUMBER PER-12/PJ/2020
ON

THE THRESHOLDS OF THE COLLECTORS AND THE
APPOINTMENT OF THE COLLECTORS, COLLECTION,
REMITTANCE, AND FILING OF VALUE ADDED TAX ON THE
UTILIZATION OF INTANGIBLE TAXABLE GOODS AND/OR
TAXABLE SERVICES FROM OUTSIDE OF THE CUSTOMS AND
EXCISES TERRITORY WITHIN THE CUSTOMS AND EXCISES
TERRITORY THROUGH ELECTRONIC COMMERCE

**A. TEMPLATE OF DECREE OF THE DIRECTOR GENERAL OF TAXES
ON THE APPOINTMENT AS E-COMMERCE VAT COLLECTOR**

KEMENTERIAN KEUANGAN
REPUBLIK INDONESIA
DIREKTORAT JENDERAL PAJAK

*MINISTRY OF FINANCE OF
THE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXES*

KEPUTUSAN
DIREKTUR JENDERAL PAJAK

*DECREE OF
THE DIRECTOR GENERAL OF TAXES*

NOMOR KEP-...../PJ/20.... ⁽¹⁾

NUMBER KEP-...../PJ/20.....

TENTANG

ON

PENUNJUKAN ⁽²⁾
SEBAGAI PEMUNGUT PAJAK
PERTAMBAHAN NILAI ATAS
PEMANFAATAN BARANG KENA
PAJAK TIDAK BERWUJUD
DAN/ATAU JASA KENA PAJAK DARI
LUAR DAERAH PABEAN DI DALAM
DAERAH PABEAN MELALUI
PERDAGANGAN MELALUI SISTEM
ELEKTRONIK

*THE APPOINTMENT OF
AS THE COLLECTOR OF VALUE ADDED
TAX ON THE UTILIZATION OF
INTANGIBLE TAXABLE GOODS AND/OR
TAXABLE SERVICES FROM OUTSIDE OF
THE CUSTOMS AND EXCISES
TERRITORY WITHIN THE CUSTOMS
AND EXCISES TERRITORY THROUGH
ELECTRONIC COMMERCE*

DIREKTUR JENDERAL PAJAK,

DIRECTOR GENERAL OF TAXES,

Menimbang:

Considering:

- a. bahwa berdasarkan ketentuan
Pasal 2 ayat (2) Peraturan Menteri

- a. that based on the provision of Article
2 section (2) of Regulation of the*

Keuangan Nomor 48/PMK.03/2020 tentang Tata Cara Penunjukan Pemungut, Pemungutan, dan Penyetoran, serta Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik, Menteri Keuangan menunjuk Pelaku Usaha Perdagangan Melalui Sistem Elektronik untuk memungut, menyetorkan, dan melaporkan Pajak Pertambahan Nilai yang dikenakan atas pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari luar Daerah Pabean di dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik;

- b. bahwa berdasarkan ketentuan Pasal 4 ayat (4) Peraturan Menteri Keuangan Nomor 48/PMK.03/2020 tentang Tata Cara Penunjukan Pemungut, Pemungutan, dan Penyetoran, serta Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik, Menteri Keuangan melimpahkan kewenangannya untuk menunjuk Pelaku Usaha Perdagangan Melalui Sistem Elektronik sebagai Pemungut Pajak Pertambahan Nilai Perdagangan Melalui Sistem Elektronik kepada Direktur

Minister of Finance Number 48/PMK.03/2020 on the Procedures for the Appointment of the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce, the Minister of Finance appoints Person Conducting Electronic Commerce to collect, remit, and file the Value Added Tax imposed on the utilization of Intangible Taxable Goods and/or Taxable Services from outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce;

- b. *that based on the provision of Article 4 section (4) of Regulation of the Minister of Finance Number 48/PMK.03/2020 on the Procedures for the Appointment of the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce, the Minister of Finance delegates his/her authority to appoint Person Conducting Electronic Commerce as the Electronic Commerce Value Added Tax Collector to the Director General of Taxes;*

Jenderal Pajak;

- c. bahwa berdasarkan pertimbangan sebagaimana dimaksud dalam huruf a dan huruf b, serta untuk melaksanakan Pasal 3 ayat (1) atau Pasal 5 ayat (1) Peraturan Direktur Jenderal Pajak Nomor PER-12/PJ/2020 tentang Batasan Kriteria Tertentu Pemungut serta Penunjukan Pemungut, Pemungutan, Penyetoran, dan Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik, perlu menetapkan Keputusan Direktur Jenderal Pajak tentang Penunjukan⁽²⁾ sebagai Pemungut Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik;

Mengingat:

1. Peraturan Menteri Keuangan Nomor 48/PMK.03/2020 tentang Tata Cara Penunjukan Pemungut, Pemungutan, dan Penyetoran, serta Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik;

- c. *that based on considerations as referred to in point a, point b, and for the implementation of Article 3 section (1) or Article 5 section (1) of Regulation of the Director General of Taxes Number PER-12/PJ/2020 on the Thresholds of the Collectors and the Appointment of the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce, it is necessary to issue Decree of the Director General of Taxes on the Appointment of as the Collector of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce;*

Observing:

1. *Regulation of the Minister of Finance Number 48/PMK.03/2020 on the Procedures for the Appointment of the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce;*

2. Peraturan Direktur Jenderal Pajak Nomor PER-12/PJ/2020 tentang Batasan Kriteria Tertentu Pemungut serta Penunjukan Pemungut, Pemungutan, Penyetoran, dan Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik;

2. *Regulation of the Director General of Taxes Number PER-12/PJ/2020 on the Thresholds of the Collectors and the Appointment of the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce;*

MEMUTUSKAN:

HAS DECIDED:

Menetapkan:

to Issue:

KEPUTUSAN DIREKTUR JENDERAL PAJAK TENTANG PENUNJUKAN (2) SEBAGAI PEMUNGUT PAJAK PERTAMBAHAN NILAI ATAS PEMANFAATAN BARANG KENA PAJAK TIDAK BERWUJUD DAN/ATAU JASA KENA PAJAK DARI LUAR DAERAH PABEAN DI DALAM DAERAH PABEAN MELALUI PERDAGANGAN MELALUI SISTEM ELEKTRONIK.

DECREE OF THE DIRECTOR GENERAL OF TAXES ON THE APPOINTMENT OF AS THE COLLECTOR OF VALUE ADDED TAX ON THE UTILIZATION OF INTANGIBLE TAXABLE GOODS AND/OR TAXABLE SERVICES FROM OUTSIDE OF THE CUSTOMS AND EXCISES TERRITORY WITHIN THE CUSTOMS AND EXCISES TERRITORY THROUGH ELECTRONIC COMMERCE.

PERTAMA:

FIRST:

Menunjuk Pelaku Usaha Perdagangan Melalui Sistem Elektronik (PMSE) di bawah ini:

Appoints Person Conducting Electronic Commerce below:

Nama/Identitas : (2) / (3)
Name/Identity
Nomor Identitas Perpajakan : (4)
Tax Identity Number
Alamat Korespondensi : (5)
Correspondence Address
Alamat Posel (*Email*) : (6)
Email Address

sebagai Pemungut Pajak Pertambahan Nilai atas pemanfaatan Barang Kena

as the Collector of Value Added Tax on the utilization of Intangible Taxable

Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari luar Daerah Pabean di dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik (selanjutnya disebut Pemungut PPN PMSE).

KEDUA:

Sehubungan dengan penunjukan sebagai Pemungut PPN PMSE sebagaimana dimaksud dalam Diktum PERTAMA, Pemungut PPN PMSE berkewajiban untuk memenuhi ketentuan yang diatur dalam Peraturan Menteri Keuangan Nomor 48/PMK.03/2020 tentang Tata Cara Penunjukan Pemungut, Pemungutan, dan Penyetoran, serta Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik, beserta peraturan pelaksanaannya.

KETIGA:

Pemungut PPN PMSE yang tidak memenuhi ketentuan dalam Peraturan Menteri Keuangan beserta peraturan pelaksanaannya sebagaimana dimaksud dalam Diktum KEDUA, selain dikenai sanksi administratif sesuai dengan ketentuan peraturan perundang-undangan di bidang perpajakan, juga dikenai sanksi berupa pemutusan akses setelah diberi teguran sesuai dengan ketentuan peraturan perundang-undangan yang berlaku.

KEEMPAT:

Apabila terdapat kekeliruan dalam Keputusan Direktur Jenderal ini, akan dibetulkan sebagaimana mestinya.

Goods and/or Taxable Services from outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce (hereinafter referred to as the E-Commerce VAT Collector).

SECOND:

In connection with the appointment as E-Commerce VAT Collector as referred to in the FIRST Dictum, the E-Commerce VAT Collector is obliged to comply with the provisions stipulated in Regulation of the Minister of Finance Number 48/PMK.03/2020 on the Procedures for the Appointment of the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce, along with its implementing regulations.

THIRD:

E-Commerce VAT Collector who does not comply with the provisions in the Regulation of the Minister of Finance along with its implementing regulations as referred to in the SECOND Dictum, in addition to being subject to administrative penalties in accordance with tax laws and regulations, is also subject to penalties in the form of termination of access after being reprimanded in accordance with the applicable laws and regulations.

FOURTH:

Any mistakes in this Decree of the Director General, shall be amended accordingly.

KELIMA:

Penunjukan sebagai Pemungut PPN PMSE sebagaimana dimaksud dalam Diktum PERTAMA mulai berlaku awal bulan berikutnya setelah tanggal Keputusan Direktur Jenderal ini ditetapkan.

Salinan Keputusan Direktur Jenderal ini disampaikan kepada:

1. Pimpinan/Direktur⁽²⁾;
2. Sekretaris Direktorat Jenderal;
3. Direktur Peraturan Perpajakan I;
4. Direktur Potensi, Kepatuhan, dan Penerimaan;
5. Direktur Data dan Informasi Perpajakan;
6. Direktorat Teknologi Informasi dan Komunikasi;
7. Direktur Transformasi Proses Bisnis;
8. Direktur Perpajakan Internasional;
9. Kepala Kantor Wilayah DJP⁽⁷⁾; dan
10. Kepala Kantor Pelayanan Pajak⁽⁸⁾

Ditetapkan di Jakarta
pada tanggal⁽⁹⁾

FIFTH:

The appointment as E-Commerce VAT Collector as referred to in the FIRST Dictum shall become effective on the first day of the following month after the date of issuance of this Decree of the Director General.

Copies of this Decree of the Director General are conveyed to:

1. *Head/Director of*;
2. *Secretary of the Directorate General;*
3. *Director of Tax Regulations I;*
4. *Director of Potential, Compliance, and Revenue;*
5. *Director of Tax Data and Information;*
6. *Director of Information and Communication Technology;*
7. *Director of Business Process Transformation;*
8. *Director of International Taxation;*
9. *Head of DGT Regional Office; and*
10. *Head of Tax Office.*

*Issued in Jakarta
on*

**DIREKTUR JENDERAL PAJAK,
DIRECTOR GENERAL OF TAXES,**

.....⁽¹⁰⁾

.....⁽¹¹⁾

INSTRUCTIONS FOR FILLING OUT
DECREE OF THE DIRECTOR GENERAL OF TAXES
ON THE APPOINTMENT AS E-COMMERCE VAT COLLECTOR

- (1) Fill in the number of Decree of the Director General of Taxes on the Appointment as E-Commerce VAT Collector.
- (2) Fill in the name of E-Commerce VAT Collector.
- (3) Fill in the other identity that shows characteristic/brand of E-Commerce VAT Collector.
- (4) Fill in the tax identity number of E-Commerce VAT Collector used as tax administration means.
- (5) Fill in the correspondence address of E-Commerce VAT Collector.
- (6) Fill in the email address of E-Commerce VAT Collector.
- (7) Fill in the name of the DGT Regional Office that oversees the tax office at which E-Commerce VAT Collector is registered.
- (8) Fill in the name of the tax office at which E-Commerce VAT Collector is registered.
- (9) Fill in the date of issuance of Decree of the Director General of Taxes on the Appointment as E-Commerce VAT Collector.
- (10) To be signed by the Director General of Taxes who issues the decree.
- (11) Fill in the name of the Director General of Taxes who issues the decree.

B. TEMPLATE OF NOTIFICATION

Nomor: (1) (2)

Hal: Pemberitahuan untuk Ditunjuk sebagai Pemungut Pajak Pertambahan Nilai Perdagangan Melalui Sistem Elektronik

Yth. Direktur Jenderal Pajak

u.p.

Direktur Potensi, Kepatuhan, dan Penerimaan

Jalan Jenderal Gatot Subroto
No. 40-42
Jakarta Selatan 12190
Indonesia

Sehubungan dengan Peraturan Menteri Keuangan Nomor 48/PMK.03/2020 tentang Tata Cara Penunjukan Pemungut, Pemungutan, dan Penyetoran, serta Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik, dengan ini kami yang bertanda tangan di bawah ini:

Nama : (3)
Name

Jabatan : (4)
Position

bertindak untuk dan atas nama diri sendiri/wakil* dari:

Number:

Ref.: Notification to be Appointed as Electronic Commerce Value Added Tax Collector

To: Director General of Taxes

c.q.

Director of Potential, Compliance, dan Revenue

*Jalan Jenderal Gatot Subroto
No. 40-42
Jakarta Selatan 12190
Indonesia*

With regard to Regulation of the Minister of Finance Number 48/PMK.03/2020 on the Procedures for the Appointment of the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce, I hereby, the undersigned:

*acting for myself/on behalf of *:*

Nama/Identitas : (5) / (6)
Name/Identity

Alamat Korespondensi : (7)
Correspondence Address

Alamat Posel (*Email*) : (8)
Email Address

Alamat *Website* : (9)
Website Address

memberitahukan bahwa kami berkeinginan untuk ditunjuk sebagai Pemungut Pajak Pertambahan Nilai Perdagangan Melalui Sistem Elektronik (PPN PMSE) sebagaimana diatur dalam Pasal 4 ayat (2) Peraturan Menteri Keuangan Nomor 48/PMK.03/2020 tentang Tata Cara Penunjukan Pemungut, Pemungutan, dan Penyetoran, serta Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik dan Pasal 5 ayat (1) Peraturan Direktur Jenderal Pajak Nomor PER-12/PJ/2020 tentang Batasan Kriteria Tertentu Pemungut serta Penunjukan Pemungut, Pemungutan, Penyetoran, dan Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik, dengan data sebagai berikut:

notify that I am/we are willing to be appointed as the Electronic Commerce Value Added Tax (E-Commerce VAT) Collector as referred to in Article 4 section (2) of Regulation of the Minister of Finance Number 48/PMK.03/2020 on the Procedures for the Appointment of the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce and Article 5 section (1) of Regulation of the Director General of Taxes Number PER-12/PJ/2020 on the Thresholds of the Collectors and the Appointment of the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce, with data as follows:*

Nilai transaksi : (10) per tahun/bulan *
*Total transactions amount per year/month **

Jumlah *traffic*/pengakses * : (11) per tahun/bulan *
*Number of traffics/visitors * per year/month **

Sehubungan dengan hal tersebut di atas, kami mengajukan permohonan untuk ditunjuk sebagai Pemungut PPN PMSE.

In connection with the matters as mentioned above, I hereby apply to be appointed as the E-Commerce VAT Collector.

..... (12)

..... (3)

* Coret yang tidak perlu.

* *Delete as applicable.*

PETUNJUK PENGISIAN
INSTRUCTIONS FOR FILLING OUT THE FORM

- | | |
|---|---|
| (1) Diisi dengan nomor surat pemberitahuan. | (1) <i>Fill in the number of the notification.</i> |
| (2) Diisi dengan tanggal surat pemberitahuan. | (2) <i>Fill in the date of the notification.</i> |
| (3) Diisi dengan nama penanda tangan. | (3) <i>Fill in the name of the signatory.</i> |
| (4) Diisi dengan jabatan penanda tangan. | (4) <i>Fill in the job title of the signatory.</i> |
| (5) Diisi dengan nama resmi dari Pelaku Usaha PMSE. | (5) <i>Fill in the legal name of the Person Conducting Electronic Commerce.</i> |
| (6) Diisi dengan identitas lain yang menunjukkan karakteristik/ merek dari Pelaku Usaha PMSE. | (6) <i>Fill in the other identity that shows the characteristic/brand of the Person Conducting Electronic Commerce.</i> |
| (7) Diisi dengan alamat korespondensi Pelaku Usaha PMSE. | (7) <i>Fill in the correspondence address of the Person Conducting Electronic Commerce.</i> |
| (8) Diisi dengan alamat posel (<i>email</i>) Pelaku Usaha PMSE. | (8) <i>Fill in the email address of the Person Conducting Electronic Commerce.</i> |
| (9) Diisi dengan alamat <i>website</i> Pelaku Usaha PMSE. | (9) <i>Fill in the website address of the Person Conducting Electronic Commerce.</i> |
| (10) Diisi dengan nilai transaksi beserta mata uangnya. | (10) <i>Fill in the total transactions amount and its currency.</i> |
| (11) Diisi dengan jumlah <i>traffic</i> /pengakses. | (11) <i>Fill in the number of traffics/visitors.</i> |
| (12) Diisi dengan tanda tangan dari orang pribadi sebagaimana dimaksud pada angka (3). | (12) <i>To be signed by the signatory as referred to in number (3).</i> |

**C. TEMPLATE OF DECREE OF THE DIRECTOR GENERAL OF TAXES
ON THE REVOCATION OF THE APPOINTMENT AS E-COMMERCE
VAT COLLECTOR**

KEMENTERIAN KEUANGAN
REPUBLIK INDONESIA
DIREKTORAT JENDERAL PAJAK

*MINISTRY OF FINANCE OF
THE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXES*

KEPUTUSAN
DIREKTUR JENDERAL PAJAK

*DECREE OF
THE DIRECTOR GENERAL OF TAXES*

NOMOR KEP-...../PJ/20..... ⁽¹⁾

NUMBER KEP-...../PJ/20.....

TENTANG

ON

PENCABUTAN PENUNJUKAN
..... ⁽²⁾ SEBAGAI PEMUNGUT
PAJAK PERTAMBAHAN NILAI ATAS
PEMANFAATAN BARANG KENA
PAJAK TIDAK BERWUJUD
DAN/ATAU JASA KENA PAJAK DARI
LUAR DAERAH PABEAN DI DALAM
DAERAH PABEAN MELALUI
PERDAGANGAN MELALUI SISTEM
ELEKTRONIK

*THE REVOCATION OF THE
APPOINTMENT OF AS THE
COLLECTOR OF VALUE ADDED TAX ON
THE UTILIZATION OF INTANGIBLE
TAXABLE GOODS AND/OR TAXABLE
SERVICES FROM OUTSIDE OF THE
CUSTOMS AND EXCISES TERRITORY
WITHIN THE CUSTOMS AND EXCISES
TERRITORY THROUGH ELECTRONIC
COMMERCE*

DIREKTUR JENDERAL PAJAK,

DIRECTOR GENERAL OF TAXES,

Menimbang:

Considering:

- a. bahwa ⁽²⁾ tidak lagi memenuhi batasan kriteria tertentu sebagaimana dimaksud dalam Pasal 4 / berdasarkan pertimbangan Direktur Jenderal Pajak sebagaimana dimaksud dalam Pasal 6 ayat (1)* Peraturan Direktur Jenderal Pajak Nomor PER-12/PJ/2020 tentang Batasan Kriteria Tertentu

- a. that no longer fulfills the thresholds as referred to in Article 4 / based on the consideration of the Director General of Taxes as referred to in Article 6 section (1)* of Regulation of the Director General of Taxes Number PER-12/PJ/2020 on the Thresholds of the Collectors and the Appointment of the Collectors, Collection, Remittance, and Filing of*

Pemungut serta Penunjukan Pemungut, Pemungutan, Penyetoran, dan Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik;

- b. bahwa berdasarkan pertimbangan sebagaimana dimaksud dalam huruf a dan untuk melaksanakan Pasal 6 ayat (2) Peraturan Direktur Jenderal Pajak Nomor PER-12/PJ/2020 tentang Batasan Kriteria Tertentu Pemungut serta Penunjukan Pemungut, Pemungutan, Penyetoran, dan Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik, perlu menetapkan Keputusan Direktur Jenderal Pajak tentang Pencabutan Penunjukan⁽²⁾ sebagai Pemungut Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik;

Mengingat:

1. Peraturan Menteri Keuangan Nomor 48/PMK.03/2020 tentang Tata Cara Penunjukan

Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce;

- b. *that based on consideration as referred to in point a and for the implementation of the provision of Article 6 section (2) of Regulation of the Director General of Taxes Number PER-12/PJ/2020 on the Thresholds of the Collectors and the Appointment of the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce, it is necessary to issue Decree of the Director General of Taxes on the Revocation of the Appointment of as the Collector of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce;*

Observing:

1. *Regulation of the Minister of Finance Number 48/PMK.03/2020 on the Procedures for the Appointment of*

Pemungut, Pemungutan, dan Penyetoran, serta Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik;

2. Peraturan Direktur Jenderal Pajak Nomor PER-12/PJ/2020 tentang Batasan Kriteria Tertentu Pemungut serta Penunjukan Pemungut, Pemungutan, Penyetoran, dan Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik;

MEMUTUSKAN:

Menetapkan:

KEPUTUSAN DIREKTUR JENDERAL PAJAK TENTANG PENCABUTAN PENUNJUKAN (2) SEBAGAI PEMUNGUT PAJAK PERTAMBAHAN NILAI ATAS PEMANFAATAN BARANG KENA PAJAK TIDAK BERWUJUD DAN/ATAU JASA KENA PAJAK DARI LUAR DAERAH PABEAN DI DALAM DAERAH PABEAN MELALUI PERDAGANGAN MELALUI SISTEM ELEKTRONIK.

PERTAMA:

Mencabut Keputusan Direktur Jenderal Pajak Nomor KEP-...../PJ/20.....⁽³⁾ tentang Penunjukan⁽²⁾ sebagai Pemungut

the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce;

2. *Regulation of the Director General of Taxes Number PER-12/PJ/2020 on the Thresholds of the Collectors and the Appointment of the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce;*

HAS DECIDED:

to Issue:

DECREE OF THE DIRECTOR GENERAL OF TAXES ON THE REVOCATION OF THE APPOINTMENT OF AS THE COLLECTOR OF VALUE ADDED TAX ON THE UTILIZATION OF INTANGIBLE TAXABLE GOODS AND/OR TAXABLE SERVICES FROM OUTSIDE OF THE CUSTOMS AND EXCISES TERRITORY WITHIN THE CUSTOMS AND EXCISES TERRITORY THROUGH ELECTRONIC COMMERCE.

FIRST:

Revokes Decree of the Director General of Taxes Number KEP-...../PJ/20..... on the Appointment of as the Collector of Value Added Tax on the

Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik, yang ditujukan kepada Pelaku Usaha Perdagangan Melalui Sistem Elektronik (PMSE) di bawah ini:

Nama/Identitas : (2) / (4)
Name/Identity
Nomor Identitas Perpajakan : (5)
Tax Identity Number
Alamat Korespondensi : (6)
Correspondence Address
Alamat Posel (*Email*) : (7)
Email Address

KEDUA:

Apabila terdapat kekeliruan dalam Keputusan Direktur Jenderal ini, akan dibetulkan sebagaimana mestinya.

KETIGA:

Pencabutan penunjukan sebagai Pemungut Pajak Pertambahan Nilai PMSE sebagaimana dimaksud dalam Diktum PERTAMA mulai berlaku awal bulan berikutnya setelah tanggal Keputusan Direktur Jenderal ini ditetapkan.

Salinan Keputusan Direktur Jenderal ini disampaikan kepada:

1. Pimpinan/Direktur (2);
2. Sekretaris Direktorat Jenderal;
3. Direktur Peraturan Perpajakan I;
4. Direktur Potensi, Kepatuhan, dan Penerimaan;
5. Direktur Data dan Informasi

Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce, that was intended for the Person Conducting Electronic Commerce (E-Commerce) below:

SECOND:

Any mistakes in this Decree of the Director General, shall be amended accordingly.

THIRD:

The revocation of the appointment as Collector of E-Commerce Value Added Tax as referred to in the FIRST Dictum shall become effective on the first day of the following month after the date of issuance of this Decree of the Director General.

Copies of this Decree of the Director General are conveyed to:

1. *Head/Director of*;
2. *Secretary of the Directorate General;*
3. *Director of Tax Regulations I;*
4. *Director of Potential, Compliance, and Revenue;*
5. *Director of Tax Data and*

Perpajakan;

6. Direktorat Teknologi Informasi dan Komunikasi;
7. Direktur Transformasi Proses Bisnis;
8. Direktur Perpajakan Internasional;
9. Kepala Kantor Wilayah DJP⁽⁸⁾; dan
10. Kepala Kantor Pelayanan Pajak⁽⁹⁾

Ditetapkan di Jakarta
pada tanggal⁽¹⁰⁾

* Coret yang tidak perlu

Information;

6. *Director of Information and Communication Technology;*
7. *Director of Business Process Transformation;*
8. *Director of International Taxation;*
9. *Head of DGT Regional Office; and*
10. *Head ofTax Office.*

*Issued in Jakarta
on*

*DIREKTUR JENDERAL PAJAK,
DIRECTOR GENERAL OF TAXES,*

.....⁽¹¹⁾

.....⁽¹²⁾

** Delete as applicable*

INSTRUCTIONS FOR FILLING OUT
DECREE OF THE DIRECTOR GENERAL OF TAXES ON THE REVOCATION
OF THE APPOINTMENT AS E-COMMERCE VAT COLLECTOR

- (1) Fill in the number of Decree of the Director General of Taxes on the Revocation of the Appointment as E-Commerce VAT Collector.
- (2) Fill in the name of E-Commerce VAT Collector as mentioned in the certificate of registration.
- (3) Fill in the number of Decree of the Director General of Taxes on the Appointment as E-Commerce VAT Collector.
- (4) Fill in the other identity that shows characteristic/brand of E-Commerce VAT Collector.
- (5) Fill in the tax identity number of E-Commerce VAT Collector used as tax administration means as mentioned in the certificate of registration.
- (6) Fill in the correspondence address of E-Commerce VAT Collector as mentioned in the certificate of registration.
- (7) Fill in the email address of E-Commerce VAT Collector.
- (8) Fill in the name of the DGT Regional Office that oversees the tax office at which E-Commerce VAT Collector is registered.
- (9) Fill in the name of the tax office at which E-Commerce VAT Collector is registered.
- (10) Fill in the date of issuance of Decree of the Director General of Taxes on the Appointment as E-Commerce VAT Collector.
- (11) To be signed by the Director General of Taxes who issues the decree.
- (12) Fill in the name of the Director General of Taxes who issues the decree.

D. TEMPLATE OF CERTIFICATE OF REGISTRATION

KEMENTERIAN KEUANGAN
REPUBLIK INDONESIA

DIREKTORAT JENDERAL PAJAK
KANTOR WILAYAH DJP (1)
KANTOR PELAYANAN PAJAK (2)

SURAT KETERANGAN TERDAFTAR
SEBAGAI PEMUNGUT PPN PMSE

Nomor (3)

MINISTRY OF FINANCE OF
THE REPUBLIC OF INDONESIA

DIRECTORATE GENERAL OF TAXES
..... DGT REGIONAL OFFICE
..... TAX OFFICE

CERTIFICATE OF REGISTRATION
AS E-COMMERCE VAT COLLECTOR

Number

Sesuai dengan:

1. Pasal 6 ayat (3) Undang-Undang Nomor 2 Tahun 2020 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2020 tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan untuk Penanganan Pandemi Corona Virus Disease 2019 (COVID-19) dan/atau dalam rangka Menghadapi Ancaman yang Membahayakan Perekonomian Nasional dan/atau Stabilitas Sistem Keuangan Menjadi Undang-Undang; dan
2. Peraturan Menteri Keuangan Nomor 48/KMK.03/2020 tentang Tata Cara Penunjukan Pemungut, Pemungutan, dan Penyetoran, serta Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik,

dengan ini diterangkan bahwa:

In accordance with:

1. *Article 6 section (3) of Law Number 2 of 2020 on the Stipulation of Government Regulation in lieu of Law Number 1 of 2020 on Policies of State Finance and Financial System Stability for Dealing with the Corona Virus Disease 2019 (COVID-19) Pandemic and/or Threats that Imperil National Economy and/or Financial System Stability into Law to Become a Law; and*
2. *Regulation of the Minister of Finance Number 48/PMK.03/2020 on the Procedures for the Appointment of the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce,*

it is hereby certified that:

1. Nama : (4)
Name
2. Nomor Identitas Perpajakan : (5)
Tax Identity Number
3. Alamat Korespondensi : (6)
Correspondence Address:
4. Alamat Posel (*Email*) : (7)
Email Address
5. Kategori : (8)
Category

berdasarkan Keputusan Direktur Jenderal Pajak Nomor KEP-...../PJ/.....⁽⁹⁾ tanggal⁽¹⁰⁾ tentang Penunjukan⁽⁴⁾ sebagai Pemungut Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik, ditunjuk sebagai Pemungut Pajak Pertambahan Nilai Perdagangan Melalui Sistem Elektronik (PPN PMSE) mulai tanggal⁽¹¹⁾

Pemungut PPN PMSE memiliki kewajiban dan hak perpajakan sesuai dengan ketentuan yang diatur dalam Peraturan Menteri Keuangan Nomor 48/PMK.03/2020 tentang Tata Cara Penunjukan Pemungut, Pemungutan, dan Penyetoran, serta Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik, beserta peraturan pelaksanaannya.

Pemungut PPN PMSE sebagaimana dimaksud di atas telah terdaftar pada

based on Decree of the Director General of Taxes Number KEP-...../PJ/.... dated on the Appointment of as the Collector of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce, is appointed as Collector of Electronic Commerce Value Added Tax (E-Commerce VAT) as of

E-Commerce VAT Collector has tax obligations and rights in accordance with the provisions stipulated in Regulation of the Minister of Finance Number 48/PMK.03/2020 on the Procedures for the Appointment of the Collectors, Collection, Remittance, and Filing of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside of the Customs and Excises Territory within the Customs and Excises Territory through Electronic Commerce, along with its implementing regulations.

E-Commerce VAT Collector as mentioned above has been registered in the

administrasi Direktorat Jenderal
Pajak terhitung sejak
tanggal (12)

*administration of the Directorate General
of Taxes since*

..... (13)

a.n. Kepala Kantor

on behalf of the Head of Office

Kepala Seksi Pelayanan

Head of Service Section


..... (14)

..... (15)

INSTRUCTIONS FOR FILLING OUT
CERTIFICATE OF REGISTRATION

- (1) Fill in the name of the DGT Regional Office that oversees the tax office that issues the certificate of registration.
- (2) Fill in the name of the tax office that issues the certificate of registration.
- (3) Fill in the number of the certificate of registration.
- (4) Fill in the name of the E-Commerce VAT Collector.
- (5) Fill in the tax identity number of the E-Commerce VAT Collector.
- (6) Fill in the correspondence address of the E-Commerce VAT Collector.
- (7) Fill in the email address of the E-Commerce VAT Collector.
- (8) Fill in by choosing the category; entity or individual.
- (9) Fill in the number of Decree of the Director General of Taxes on the Appointment as E-Commerce VAT Collector.
- (10) Fill in the date of issuance of Decree of the Director General of Taxes on the Appointment as E-Commerce VAT Collector.
- (11) Fill in the date of entry into effect of Decree of the Director General of Taxes on the Appointment as E-Commerce VAT Collector.
- (12) Fill in the date on which E-Commerce VAT Collector is registered for the first time in the Directorate General of Taxes.
- (13) Fill in the name of the city/regency, date, month, and year of issuance of the certificate of registration.
- (14) To be signed by the Head of Service Section.
- (15) Fill in the name of the Head of Service Section.

E. TEMPLATE OF TAX IDENTITY NUMBER CARD

	<p>KEMENTERIAN KEUANGAN REPUBLIK INDONESIA MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA</p> <p>DIREKTORAT JENDERAL PAJAK DIRECTORATE GENERAL OF TAXES</p>
Nomor Identitas Perpajakan <i>Tax Identity Number</i>	: (1)
Nama <i>Name</i>	: (2)
Alamat <i>Address</i>	: (3)
Kantor Pelayanan Pajak <i>Tax Office</i>	: (4)
Tanggal terdaftar <i>Date of Registration</i>	: (5)

INSTRUCTIONS FOR FILLING OUT
TAX IDENTITY NUMBER CARD

- (1) Fill in the tax identity number of the E-Commerce VAT Collector.
- (2) Fill in the name of the E-Commerce VAT Collector.
- (3) Fill in the correspondence address of the E-Commerce VAT Collector.
- (4) Fill in the name of the tax office at which E-Commerce VAT Collector is registered.
- (5) Fill in the date on which E-Commerce VAT Collector is registered.

F. TEMPLATE OF ELECTRONIC RECEIPT

<p>Penyampaian Laporan Pemungutan PPN PMSE <i>Filing of E-Commerce VAT Collection</i> Direktorat Jenderal Pajak <i>Directorate General of Taxes</i></p>	
<p>Berikut ini adalah Bukti Penerimaan Elektronik Anda <i>Below is the Electronic Receipt of Your Filing</i></p>	
Nama <i>Name</i>	: (1)
Nomor Identitas Perpajakan <i>Tax Identity Number</i>	: (2)
Jenis Laporan <i>Type of Filing</i>	: (3)
Triwulan/Masa Pajak <i>Quarter/Period</i>	: ⁽⁴⁾ / - (5)
Tahun <i>Year</i>	: (6)
Tanggal/Jam Penyampaian <i>Date/Time of Submission</i>	: ⁽⁷⁾ / (8)
Nomor Tanda Terima Elektronik <i>Electronic Transaction Number</i>	: (9)
<p>Terima kasih telah menyampaikan laporan Anda <i>Thank you for your filing</i></p>	

INSTRUCTIONS FOR FILLING OUT
ELECTRONIC RECEIPT

- (1) Fill in the name of the E-Commerce VAT Collector.
 - (2) Fill in the tax identity number of the E-Commerce VAT Collector.
 - (3) Fill in by choosing the type of filing; quarterly or annual.
 - (4) Fill in the quarterly period; for Quarter I, fill in "I". In case of annual filing, fill in the sign "-".
 - (5) Fill in the Tax Period according to the quarterly period; for Quarter I, fill in "January - March". In case of annual filing, fill in "January - December".
 - (6) Fill in the year of E-Commerce VAT collection.
 - (7) Fill in the date of submission.
 - (8) Fill in the time of submission.
 - (9) Fill in the elektronik transaction number.
-

DIRECTOR GENERAL,

(sgd.)

SURYO UTOMO

True copy of the original

SECRETARY OF THE DIRECTORATE GENERAL OF TAXES

c.q.

HEAD OF ORGANISATION AND GOVERNANCE DIVISION

(sgd.)

ODING RIFALDI

NIP 19700311 199503 1 002

Ditandatangani secara elektronik
P.M. John L. Hutagaol