



DGT Regulation on VAT Invoice

On 31 March 2022, the Directorate General of Tax issued DGT Regulation No. PER-03/PJ/2022 regarding VAT Invoice. Effective since 1 April 2022, this new regulation consolidates, replaces and revokes stipulations previously covered under the following:

- a. PER-58/PJ/2010 regarding VAT Invoice for Retail Taxable Entrepreneur
- b. PER-24/PJ/2012 and its amendments regarding Form, Size, Information, Procedure on Issuance, Procedure on Revision and Cancellation of VAT Invoice
- c. PER-16/PJ/2014 regarding Procedure on Issuance and Reporting of VAT Invoice

A. Obligation and Timing of Issuance Taxpayer Rights and Obligations

- Combined VAT Invoice
 - Taxable Entrepreneur is permitted to issue 1 (one) VAT Invoice that covers all delivery of Taxable Goods and/or Services to the same customer in 1 (one) calendar month.
 - The VAT Invoice above is referred to as Combined VAT Invoice that should be issued by end of the period in which the delivery occurred.
 - In the case of partial / full payment received prior the delivery of Taxable Goods and/or Services, the Combined VAT Invoice will be issued at the end of the period in which the delivery occurred.
 - In the case of delivery of Taxable Goods and/or Services that requires the use of more than 1 (one) transaction code, the Taxable Entrepreneur is permitted to issue Combined VAT Invoice on each delivery with the same transaction code for each corresponding transaction code.
 - The Combined VAT Invoice is not applicable for transaction related to Non-Collected VAT

B. Information Requirements

- Minimum Information Requirement
 - Name, Address and Tax ID of Taxable Entrepreneur
 - Customer Identity that includes:
 - a. Name, Address and Tax ID for Domestic Corporate and Government Entity
 - b. Name, Address and Tax ID / Citizen ID for Domestic Individual
 - c. Name, Address and Passport for Foreign Individual
 - d. Name and Address for Foreign Corporate Entity or Non-Tax Subject
 - Description of Goods and/or Services, Price, and Discounts
 - VAT collected
 - LST collected
 - Code, Serial Number and Date of VAT Invoice; and
 - Name and Signature of authorized VAT Invoice signatory
- Goods and/or Services Description Requirement
 - The description of Goods and/or Services should be filled in as per the actual transaction
 - VAT Invoice for New Motorized Vehicle should include information at minimum:



- a. Brand
 - b. Type
 - c. Variant
 - d. Chassis Number
- VAT Invoice for Land/Building should include complete address of the corresponding land/building
 - VAT Invoice for Taxable Goods into Free Trade Zone should include HS Code information in addition to the Goods description.

• VAT Transaction Code

Tx Code	Description
01	Delivery of Taxable Goods and/or Services
02	Delivery to VAT Collector (Government Entity)
03	Delivery to VAT Collector (Non-Government Entity)
04	Other Value as VAT Base
05	VAT Collected using Certain Amount
06	Delivery with Other VAT Rate or Delivery to Foreign Individual
07	Non-Collected / Borne By Government
08	VAT Exemption
09	Sale of Assets

• VAT Invoice Form

Faktur Pajak

Kode dan Nomor Seri Faktur Pajak: 070.000-22.12345678

Pengusaha Kena Pajak

Nama : PT ABC
Alamat : Jalan Gatot Subroto No. 40A, Senayan, Kebayoran Baru, Jakarta Selatan 12910
NPWP : 01.234.567.8-012.000

Pembeli Barang Kena Pajak / Penerima Jasa Kena Pajak

Nama : PT XYZ NIK/Paspor: -
Alamat : Jalan Kuda Laut No. 1, Sungai Jodoh, Batu Ampar, Batam 29444
NPWP : 02.345.678.9-217.000

No.	Nama Barang Kena Pajak / Jasa Kena Pajak	Harga Jual/Penggantian/ Uang Muka/Termin
1	KOMPUTER MERK ABC, HS Code 84714110 Rp5.000.000 x 3	15.000.000,00
Harga Jual/Penggantian/Uang Muka/Termin		15.000.000,00
Dikurangi Potongan Harga		0,00
Dikurangi Uang Muka yang Telah Diterima		0,00
Dasar Pengenaan Pajak		15.000.000,00
Total PPN		1.650.000,00
Total PPnBM		0,00

Sesuai dengan ketentuan yang berlaku, Direktorat Jenderal Pajak mengatur bahwa Faktur Pajak ini telah diandatangani secara elektronik sehingga tidak diperlukan tanda tangan basah pada Faktur Pajak ini.

QR Code:
Kode ini berfungsi sebagai pengaman Faktur Pajak. Kode ini dapat di verifikasi dengan cara di scan menggunakan alat/aplikasi pemindai QR Code.

PAJAK PERTAMAHAN NILAI TIDAK DIPUNGUT BERDASARKAN PPP NOMOR 41 TAHUN 2021

Catatan Faktur Pajak:
Semua informasi mengenai spesifikasi PPN atau PPN dan PPnBM selaras dengan penyusunan BUKU/PK dan peraturan yang mengendalikannya.

Referensi:
Dalam hal PPN mencantumkan referensi/catatan pada aplikasi e-Faktur maka di bawah QR Code, akan tercatat Islam referensi/catatan dimaksud.

PERMINTAAN: Faktur Pajak ini telah diunggah (di-upload) ke Direktorat Jenderal Pajak dan akan memperoleh persetujuan sesuai dengan ketentuan peraturan perundang-undangan di bidang perpajakan. Penerima Faktur Pajak yang tidak sesuai dengan ketentuan yang tercantum atau diunggah/PPnBM akan sama sesuai dengan ketentuan peraturan perundang-undangan di bidang perpajakan.

JAKARTA SELATAN, 1 APRIL 2022

Termin dan Tanggal:
Mengetahui nama tempat dan tanggal pembuatan Faktur Pajak.

SLAMET AMAN SENTOSA

Nama Pemada/Tangan:
Nama PKP orang pribadi atau pejabat/pegawai yang telah menandatangani Faktur Pajak.

Pembertulisahan:
Pembertulisahan Direktorat Jenderal Pajak bahwa Faktur Pajak ini telah dibuat untuk memenuhi ketentuan Pasal 10 Peraturan Direktur Jenderal Pajak Nomor PER/.../2022 tentang Faktur Pajak.

Nomor Invoice: 123/ABC/IV/2022



C. Form and Issuance Procedure

- An Electronic VAT Invoice is issued through the use of software provided by the DGT and signed through the use of Electronic Signature
- Electronic VAT Invoice is referred to as e-Faktur and the software to issue VAT Invoice is referred to as aplikasi e-Faktur
- The e-Faktur software consists of:
 - Client Desktop
 - Web Based
 - Host-to-Host
- E-Faktur Upload and Approval
 - e-Faktur should be uploaded for approval through e-Faktur application by 15th in the next month at the latest.
 - Approval will be given only for e-Faktur that fulfills the VAT Serial Number Requirements and Uploaded within the stipulated timeline.
 - Failure to fulfill the requirement will prevent the e-Faktur to obtain approval. E-Faktur that does not receive approval is invalid.
- Commercial Invoice as e-Faktur
Commercial Invoice issued by Taxable Entrepreneur can be treated as e-Faktur if it fulfills:
 - Minimum information requirement as per VAT Invoice; and
 - Uploaded through e-Faktur Host-to-Host and approved by the DGT by 15th of the next month at the latest.
- VAT Invoice on delivery of Taxable Goods and/or Services with VAT Facility of Non-Collected VAT, VAT Exemption or VAT and/or LST Borne by Government is required to display the underlying regulation appropriately through e-Faktur application.
- Exclusion from the obligation to issue e-VAT Invoice are given to the following:
 - Delivery of Taxable Goods and/or Services to Customer with End User characteristics, should be issued as per stipulation under Article 13 par.(5a) VAT Law
 - Delivery of Taxable Goods and/or Services, Export of Tangible/Intangible Goods, Export of Services, on which the proof of collection in the form of Documents equivalent to VAT Invoice, should be issued as per stipulation under Article 13 par.(6) VAT Law
 - Delivery of Taxable Goods to Passport Bearing Foreign Individual

D. Revision and Cancellation

- Revision of VAT Invoice
 - Taxable Entrepreneur can revise or replace VAT Invoice with incorrect information by issuing VAT Invoice Revision
 - Revision of VAT Invoice is viable as long as the relevant VAT Return can still be revised as per tax regulation stipulation
 - Date of VAT Invoice Revision is date at the time VAT Invoice Revision is issued
- Cancellation of VAT Invoice
 - Taxable Entrepreneur should cancel a VAT Invoice issued for delivery of:
 - a. Taxable Goods and/or Services on which the transaction was cancelled



- b. Goods and/or Services that should not be issued with a VAT Invoice
- Cancellation of VAT Invoice is viable as long as the relevant VAT Return can still be revised as per tax regulation stipulation
- Cancellation transaction should be supported with documents that validate the cancellation of transaction. The supporting document can be in the form of contract cancellation or other relevant documents showing the cancellation of transaction.
- Revision and Cancellation of VAT invoice should be issued through e-Faktur application

E. VAT Invoice for Retailer Taxable Entrepreneur

- Delivery of Taxable Goods and/or Services to customer with end consumer characteristics is treated as Retail transaction
- End Consumer characteristics are as follows:
 - Customer directly consume the Goods and/or Services purchased/acquired
 - Customer did not utilize the Goods and/or Services purchased/acquired for commercial activities
- Taxable Entrepreneur conducting business with partial or full activity is delivering Taxable Goods and/or Services to customer with end consumer characteristics including Trade through Electronic System; is a Retailer Taxable Entrepreneur (Retailer)
- Retailer is not determined based on the Business Classification, instead it is based on Delivery of Taxable Goods and/or Services to customer with end consumer characteristics.
- Retailer is permitted to issue VAT invoice without including the following information:
 - Identity of customer
 - Name and signature of authorized VAT invoice signatoryOn delivery to customer with end consumer characteristics.
- VAT invoice issued by Retailer is required to include the following minimum information:
 - Name, Address and Tax ID of Seller
 - Type of Goods/Services, price, and discounts
 - VAT or LST collected
 - Code, Serial Number and Date of VAT invoice
- The VAT or LST collected can either:
 - Included in the price; or
 - Stated separately from the price
- The Code and Serial Number for Retailer VAT Invoice can be independently determined by the Retailer as per the common business practice
- The Retailer is required to archive the Retailer VAT invoice and the archive can be in the form of electronic media as a data storage device.
- VAT stated in Retailer VAT invoice cannot be claimed as Input VAT
- The Retailer VAT invoice can be in the form of Cash Receipt, Commercial invoice, cash register form, tickets, or other relevant receipts.
- The Retailer VAT Invoice can be issued in electronic form.
- Retailer VAT Invoice is permitted to revise and cancel the Retailer VAT Invoice as per common business practice
- The form and size can be modified as per Retailer requirement



F. Lost or Corrupted e-Faktur Data Request Procedure

- Taxable Entrepreneur may request Lost or Corrupted e-Faktur Data to the Tax Office through DGT website or directly to the Tax Office on which the Taxable Entrepreneur is registered.
- The e-Faktur data requested is limited to e-Faktur issued and uploaded to and approved by the DGT
- The Tax Office is required to provide the requested data within 20 (twenty) working days



SDS TAX ALERT

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