



DIREKTORAT JENDERAL BEA DAN CUKAI  
KEMENTERIAN KEUANGAN RI

# KEBIJAKAN PERPAJAKAN GLOBAL ATAS TRANSAKSI EKONOMI DIGITAL

POTENSI, TANTANGAN, DAN STRATEGI PENERAPAN

JAKARTA, 28 FEBRUARI 2019

# DISRUPTIVE PERDAGANGAN INTERNASIONAL

## Industri 4.0

- Pengurangan tenaga kerja.
- Sentralisasi sistem kontrak.

## Fintech

- Capital outflow issues.
- Kesulitan pengawasan lalu lintas uang.
- Belum ada kewenangan pemungutan pajak.

## 3D Printing

- Inovasi di bidang industri.
- **Security issues.**
- Memobilisasi bahan baku.

## Big Data

- Sentralisasi TIK
- **Security Data Issues**

## Drone

Drone sebagai alat transportasi barang antar negara.



# TANGIBLE GOODS

Pengaturan atas cross-border e-commerce barang berwujud.

# LATAR BELAKANG



## Level Indonesia

**B2C Ecommerce Sales Growth Worldwide, by Region and Country, 2011-2017**  
% change

	2011	2012	2013	2014	2015	2016	2017
<b>Middle East &amp; Africa</b>	<b>70.0%</b>	<b>43.0%</b>	<b>31.0%</b>	<b>25.0%</b>	<b>17.2%</b>	<b>15.0%</b>	<b>13.0%</b>
<b>Asia-Pacific</b>	<b>37.2%</b>	<b>32.8%</b>	<b>23.1%</b>	<b>29.0%</b>	<b>20.9%</b>	<b>16.7%</b>	<b>14.2%</b>
—Indonesia	104.5%	85.0%	71.3%	45.1%	37.2%	26.0%	22.0%
—China*	103.7%	94.1%	65.1%	51.2%	30.6%	22.6%	18.3%
—India**	47.2%	39.7%	34.6%	27.1%	23.7%	18.2%	16.6%
—South Korea	17.6%	6.0%	6.9%	9.3%	8.3%	8.2%	7.3%
—Australia	11.0%	10.5%	6.0%	5.7%	5.1%	5.0%	4.2%
—Japan	27.1%	13.2%	-7.2%	7.1%	6.7%	5.6%	5.0%
—Other	23.9%	12.4%	12.7%	12.0%	11.9%	11.0%	10.2%
<b>Latin America</b>	<b>38.5%</b>	<b>33.0%</b>	<b>22.1%</b>	<b>21.7%</b>	<b>12.7%</b>	<b>10.4%</b>	<b>8.4%</b>
—Mexico	46.7%	47.3%	29.6%	23.8%	15.4%	13.3%	10.3%
—Brazil	32.9%	21.8%	16.5%	19.1%	8.5%	6.9%	6.0%
—Argentina	40.6%	31.0%	14.9%	24.0%	18.0%	12.0%	10.0%
—Other	44.5%	46.2%	28.6%	23.4%	15.2%	12.7%	9.8%
<b>Central &amp; Eastern Europe</b>	<b>41.6%</b>	<b>30.1%</b>	<b>20.9%</b>	<b>19.4%</b>	<b>11.0%</b>	<b>7.0%</b>	<b>6.1%</b>
—Russia	43.0%	30.1%	21.1%	19.3%	10.8%	6.9%	5.2%
—Other	40.8%	30.1%	20.7%	19.4%	11.2%	7.1%	6.6%
<b>Western Europe</b>	<b>17.1%</b>	<b>17.1%</b>	<b>14.0%</b>	<b>11.9%</b>	<b>9.9%</b>	<b>8.3%</b>	<b>7.5%</b>
—Italy	32.1%	25.5%	22.6%	20.3%	16.8%	12.4%	12.0%
—Spain	22.4%	18.8%	16.2%	13.8%	11.9%	10.0%	8.0%
—Sweden	22.0%	18.4%	16.2%	13.3%	10.3%	9.0%	8.4%
—Norway	21.8%	17.1%	15.3%	13.3%	10.5%	7.4%	6.4%
—Finland	20.1%	16.1%	14.7%	11.2%	9.0%	7.2%	6.3%
—UK	14.2%	13.7%	13.7%	12.2%	10.2%	8.2%	7.3%
—Germany	17.4%	23.4%	12.8%	9.4%	6.9%	6.5%	6.1%
—Denmark	16.5%	14.3%	12.4%	10.6%	8.9%	6.5%	5.9%
—Netherlands	20.2%	14.0%	12.4%	10.1%	9.0%	6.7%	5.7%
—France	12.2%	12.3%	11.0%	9.1%	8.0%	7.6%	7.1%
—Other	19.6%	20.3%	14.7%	12.1%	10.1%	8.9%	8.0%
<b>North America</b>	<b>15.0%</b>	<b>14.0%</b>	<b>12.5%</b>	<b>11.9%</b>	<b>11.4%</b>	<b>10.9%</b>	<b>10.3%</b>
—Canada	12.0%	14.3%	14.2%	13.6%	12.6%	11.0%	10.0%
—US***	15.2%	14.0%	12.4%	11.8%	11.3%	10.9%	10.4%
<b>Worldwide</b>	<b>23.3%</b>	<b>21.7%</b>	<b>17.1%</b>	<b>18.3%</b>	<b>14.5%</b>	<b>12.4%</b>	<b>11.0%</b>

Note: includes travel, digital downloads and event tickets purchased via any digital channel (including online, mobile and tablet); excludes gambling; \*includes sales from businesses that occur over C2C platforms; excludes Hong Kong; \*\*digital travel sales represent roughly 80% of B2C ecommerce sales; \*\*\*excludes event tickets  
Source: eMarketer, June 2013

Indonesia menduduki peringkat 6 di Asia Pasifik dengan nilai USD 10,92 di tahun 2018 atau setara Rp 147,4 triliun

Namun demikian, secara pertumbuhan Indonesia menduduki peringkat pertama dengan rata-rata di atas 22%/tahun atau jauh di atas pertumbuhan ekonomi nasional

BERDASARKAN DATA TAHUN 2018, **90%** BARANG KIRIMAN TRANSAKSINYA MELALUI MARKETPLACE (ECOMMERCE)

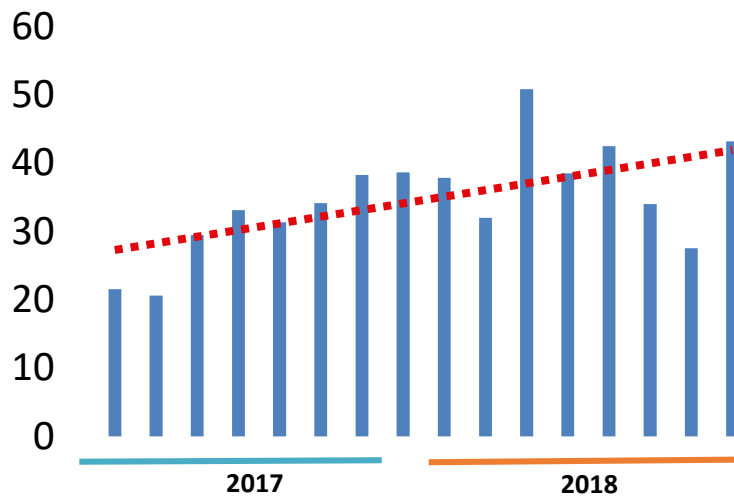
MEMPERTIMBANGKAN DI ATAS, DENGAN MASUKAN MARKETPLACE SEHINGGA BEA CUKAI HARUS MENYIAPKAN PENGATURAN DENGAN TUJUAN:

1. KEPASTIAN HUKUM
2. TRANSPARANSI
3. SEDERHANA / SIMPLE
4. BERBASIS TEKNOLOGI



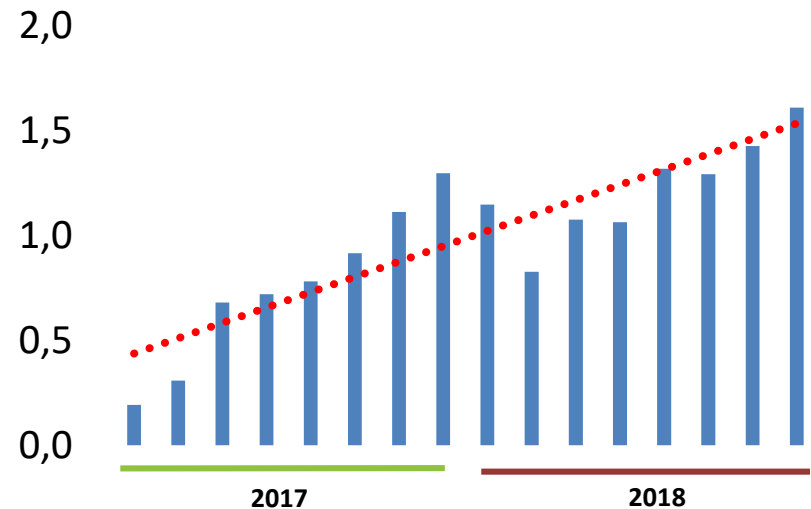
# VOLUME IMPOR BARANG KIRIMAN/E-COMMERCE

## NILAI IMPOR (dalam juta USD)



Setahun terakhir nilai transaksi USD 448,4 Juta  
Tren per bulan 7,54%

## JUMLAH DOKUMEN (dalam juta)



Setahun terakhir jumlah dokumen 13,8 Juta  
Tren per bulan 19,03%



# SKEMA IMPOR BARANG *E-COMMERCE*

## CROSSBORDER E-COMMERCE

### Consignment Goods

#### Conventional

PMK 182/PMK.04/2016  
j.o. PMK 112/PMK.04/2018

1

#### Marketplace

PMK  
210/PMK.010/2018

2

### BONDED LOGISTIC CENTER (BLC)

### E-Commerce

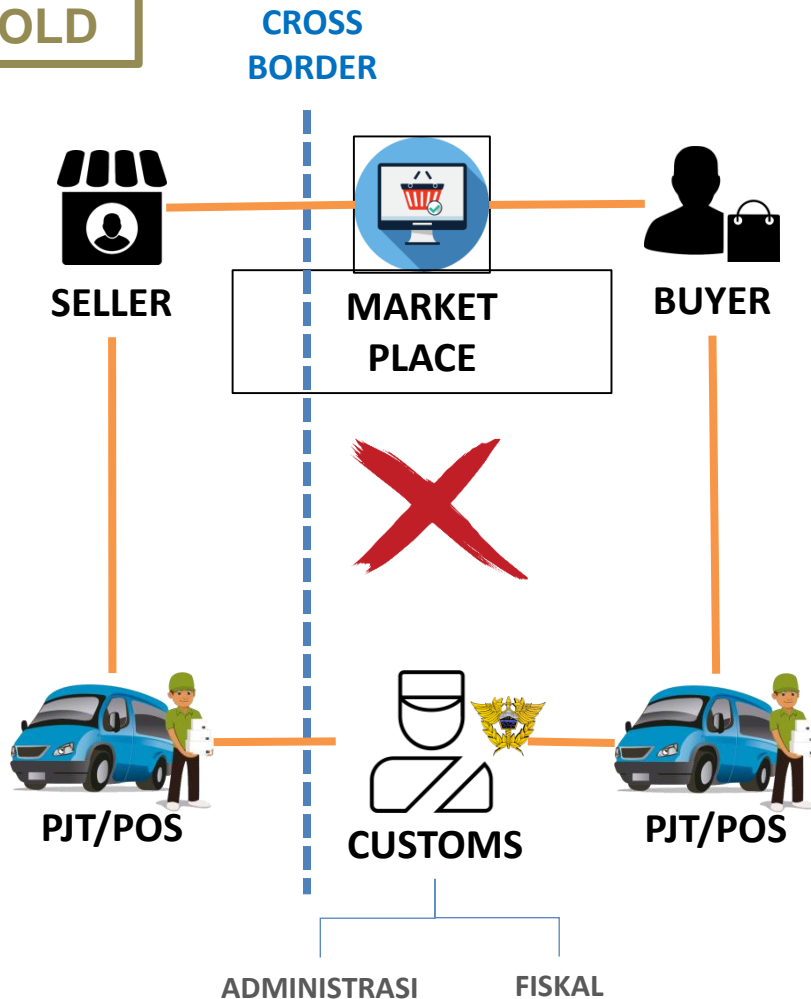
PMK 28/PMK.04/2018

3

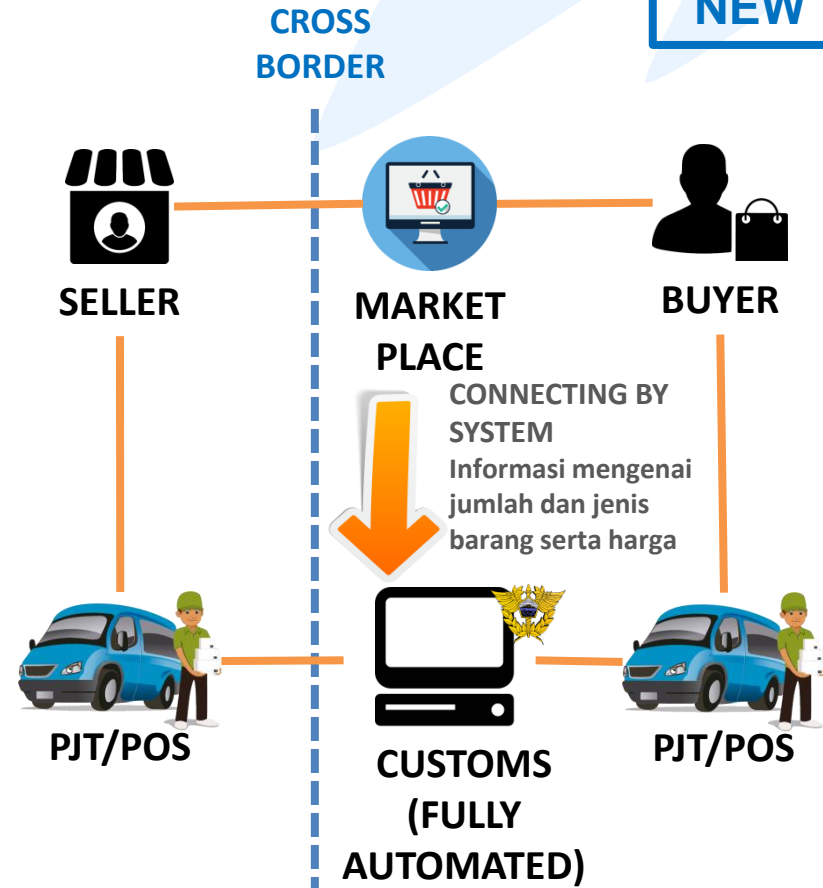


# PERBEDAAN BARANG KIRIMAN (KONVENSIONAL) DENGAN SKEMA *MARKETPLACE* (BARU)

OLD



NEW



1. Dalam kedua skema tersebut tidak ada proses bisnis yang berubah untuk penyelenggara pos.
2. Dalam skema barang kiriman konvensional tidak ada kerja sama antara DJBC dgn MP, sedangkan dalam skema baru terdapat kerja sama antara DJBC dgn MP.

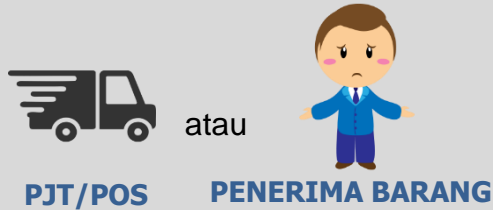


DI

# PERBEDAAN BARANG KIRIMAN (KONVENSIONAL) DENGAN SKEMA *MARKETPLACE* (BARU)

## BARANG KIRIMAN (PMK 182/2016 jo PMK 112/2018)

## SKEMA *MARKETPLACE* (PMK 210/2018)

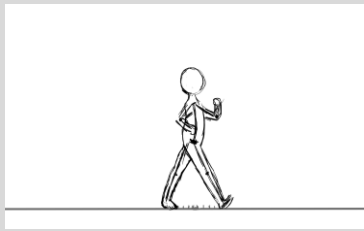


YANG WAJIB SETOR  
BM + PDRI



- PEMUNGUTAN DI AWAL DAN LEBIH CEPAT
- SKEMA DDP (*Delivery Duty Paid*)

BIASA,  
MENGUNAKAN  
DOKUMEN CN-1

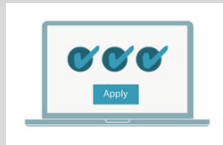


KECEPATAN  
PELAYANAN



- LEBIH CEPAT MENGGUNAKAN DOKUMEN CN-3
- MANAJEMEN RESIKO RENDAH
- PENGAMBILAN KEPUTUSAN *BY SYSTEM* (DALAM HAL NHI, KE PDTT)

AKURAT, DENGAN  
DATABASE NILAI PABEAN



AKURASI PENETAPAN  
NILAI PABEAN



LEBIH AKURAT DENGAN *SHARING DATA E-CATALOG & E-INVOICE*

DI SETIAP KANTOR



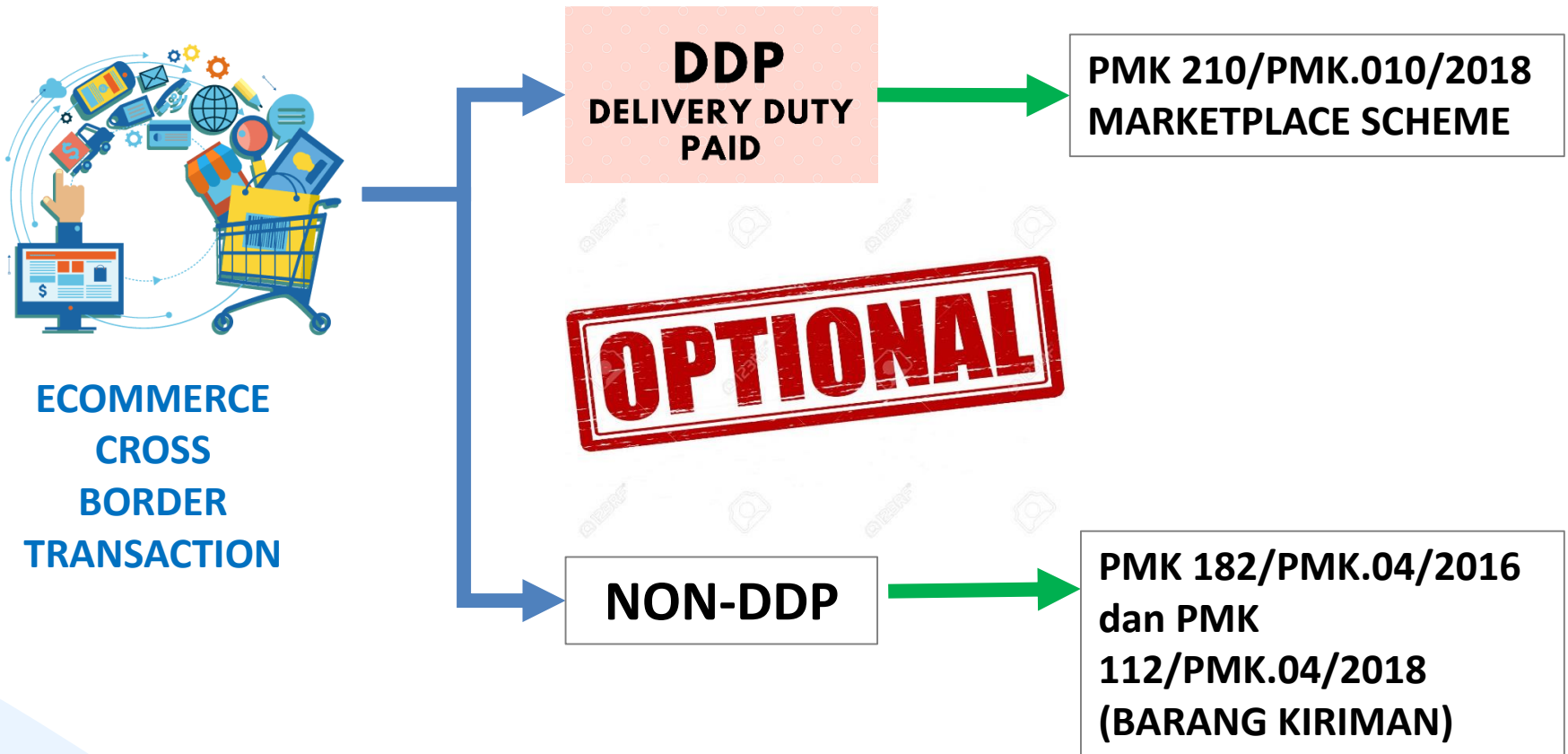
PERIZINAN



DI SALAH SATU KANTOR,  
NAMUN BERLAKU NASIONAL  
(SIMPLIFIKASI)



# SKEMA *MARKETPLACE* YANG DIATUR DALAM PMK 210/PMK.010/2018 MERUPAKAN SKEMA OPTIONAL





# WCO RECOGNITION OF INDONESIA CUSTOMS PROCEDURE ON CONSIGNMENT GOODS

## GUIDELINES FOR THE IMMEDIATE RELEASE OF CONSIGNMENTS BY CUSTOMS



WORLD CUSTOMS ORGANIZATION

Version III  
(June 2018)

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### Appendix IV

#### NATIONAL EXPERIENCE

This Appendix contains examples of national practice which have been provided by some countries within the framework of a survey of WCO Members. It involves an exchange of experiences which could serve as a source of inspiration for WCO Members wishing to apply the Immediate Release Guidelines.

##### **1. Indonesia**

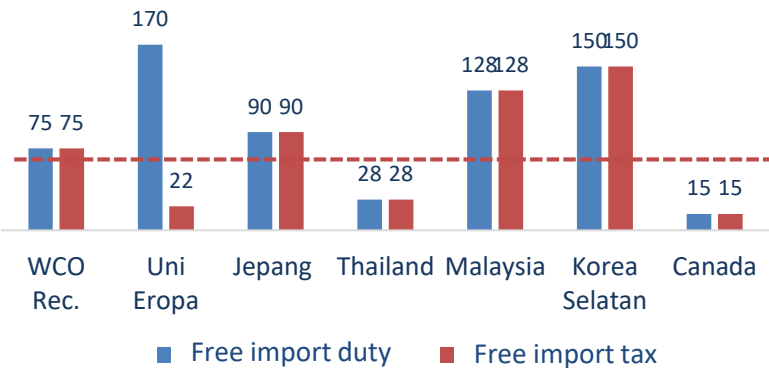
- (1) Indonesian Customs implement an online application system for the submission of Customs Declarations for all international packages by express carrier companies and by Indonesia Postal Company. This application system supports the entire process of Customs clearance, from inward manifest submission to release of goods/consignments, including payment of taxes and duties.
- (2) The Customs assessment system applies to consignments under 1,500 USD. Customs officers analyse the electronic manifest and consignment note data (including taxpayer ID and HS code), data from express carrier companies and electronic CN 22/23 data (each house waybill or CN data) inputted manually by Indonesia Postal Company, in order to identify the duties and tariff and suspicious goods.
- (3) If the value is higher than 1,500 USD and the consignee is individual, then the importer self-assessment system applies and importers must provide the Simplified Customs Declaration (PIBK) document to Customs.





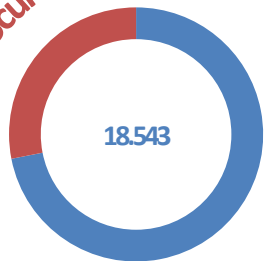
# THE BACKGORUND OF PMK-182/PMK.04/2016 AMENDMENT

De minimis in some Countries



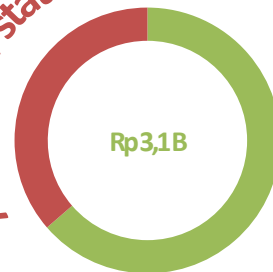
A level playing field

number of document (CN)



**18.543** Consignment Notes (CN) suspected as split shipment

Additional state income



Additional import and tax duties **3.123.988.000**



- Under-declaration
- Misdeclaration
- Incorrect tariff classification and description
- Under-invoicing
- Splitting of Consignment
- Lost of revenue
- Prohibited and restricted



# PLB E-COMMERCE : PELUANG EKSPOR

Arus barang masuk ke PLB

Arus barang keluar dari PLB

- Storage in BLC
- Display of Goods
- Transaction

Arus barang masuk dari luar negeri

Import (cleared by E-Commerce Companies)

DOMESTIC BUYER



- No Deminimis
- ≤ USD 1500  
Tarif Flat 7,5 %
- ≥ USD 1500  
Tarif MFN

PLB Warehouse

Display of Goods in Showroom



E-Commerce Platform

Transshipment

Export (BC 3.3)

FOREIGN BUYER



SME

Arus barang masuk dari dalam negeri



# DIGITAL GOODS

Opportunity to regulate digital goods' cross border trade.

# DIGITAL GOODS RAPID GROWTH

Komoditi yang sebelumnya diperdagangkan secara tradisional dalam bentuk fisik, seperti buku, film, dan piranti lunak, saat ini lebih umum didistribusikan dalam bentuk digital melalui transmisi elektronik karena lebih mudah dan murah dari segi biaya.

Global Recorded Music Industry Revenues 1999-2016 (US\$ BILLIONS)

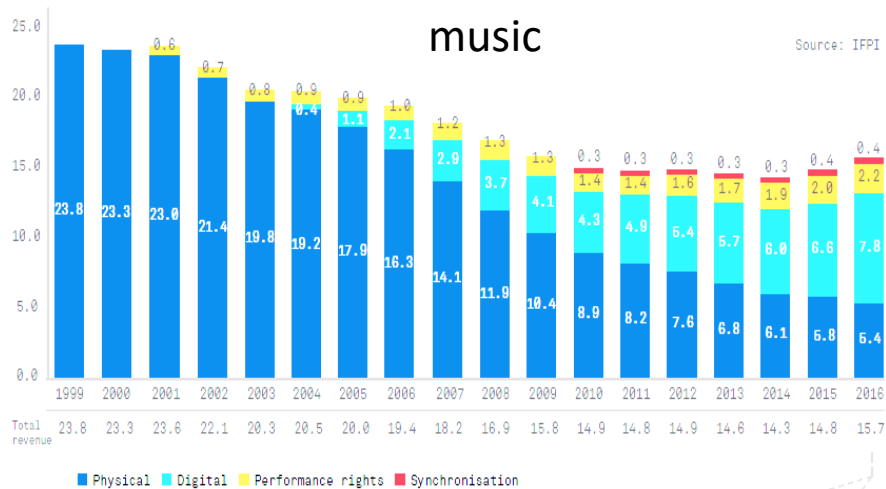


Figure III.1: Global Recorded Music Industry Revenues 1999 - 2016 (in US\$ Billions)  
(Source: [www.ifpi.org/downloads/GMR2017.pdf](http://www.ifpi.org/downloads/GMR2017.pdf))

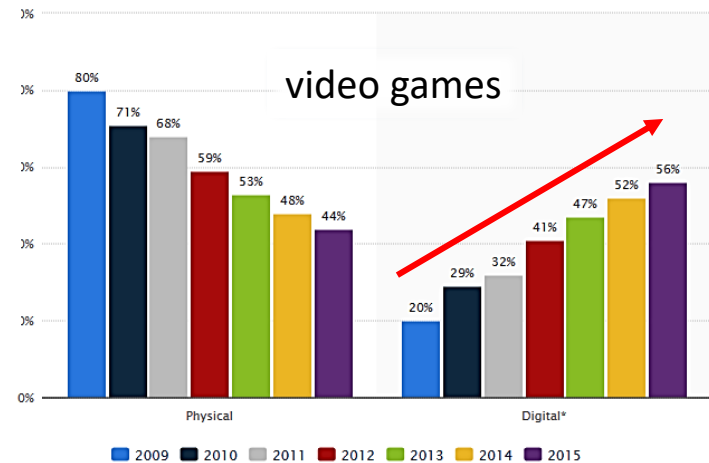


Figure III.2: Sales of Computer and Video Games in the U.S. during 2009 – 2015  
(Source: [www.statista.com/statistics/190225/digital-and-physical-game-sales-in-the-us-since-2009/](http://www.statista.com/statistics/190225/digital-and-physical-game-sales-in-the-us-since-2009/))



# STANDING POSITION ON ELECTRONIC TRANSMISSION



WORLD TRADE  
ORGANIZATION



Not imposing customs duties on electronic transmission until our next session which we have decided to hold in 2019

The extension of the moratorium applies only to the electronic transmission and not to products or contents which are submitted electronically. Indonesia can go along with the draft Ministerial Decision on Electronic Commerce.

Customs duty is not applied to electronic transmission, but the content that transmitted electronically.





# VIEW ON THE CUSTOMS DUTY MORATORIUM & DEFINITION OF ELECTRONIC TRANSMISSION

The extension of the **customs duty moratorium** applies only to the electronic transmission and not to products or contents which are submitted electronically. Customs duty is not applied to electronic transmission, but the content that transmitted electronically.

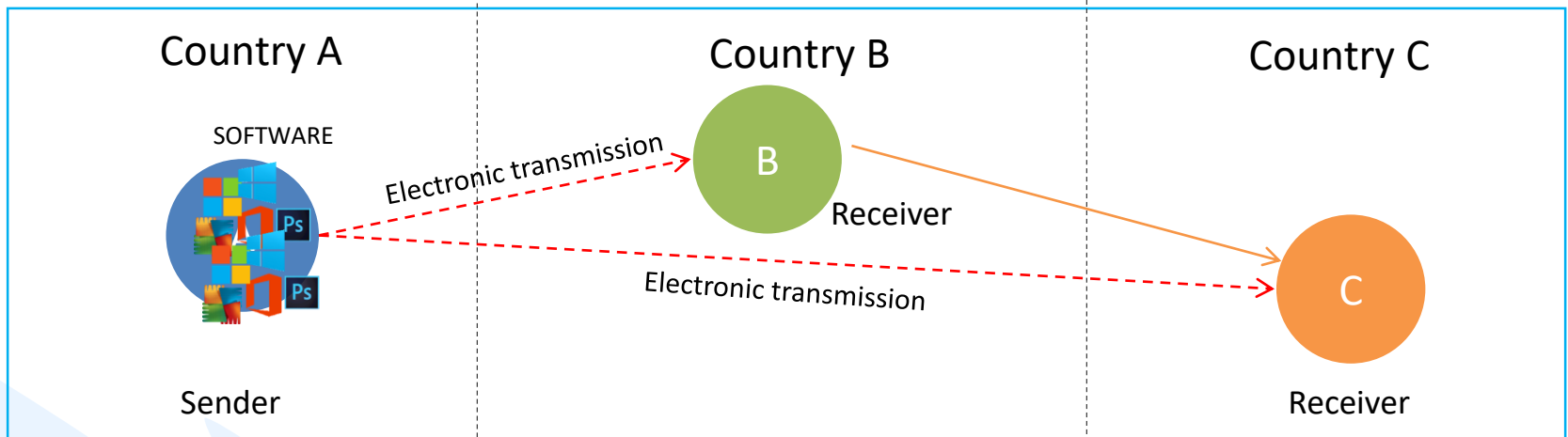
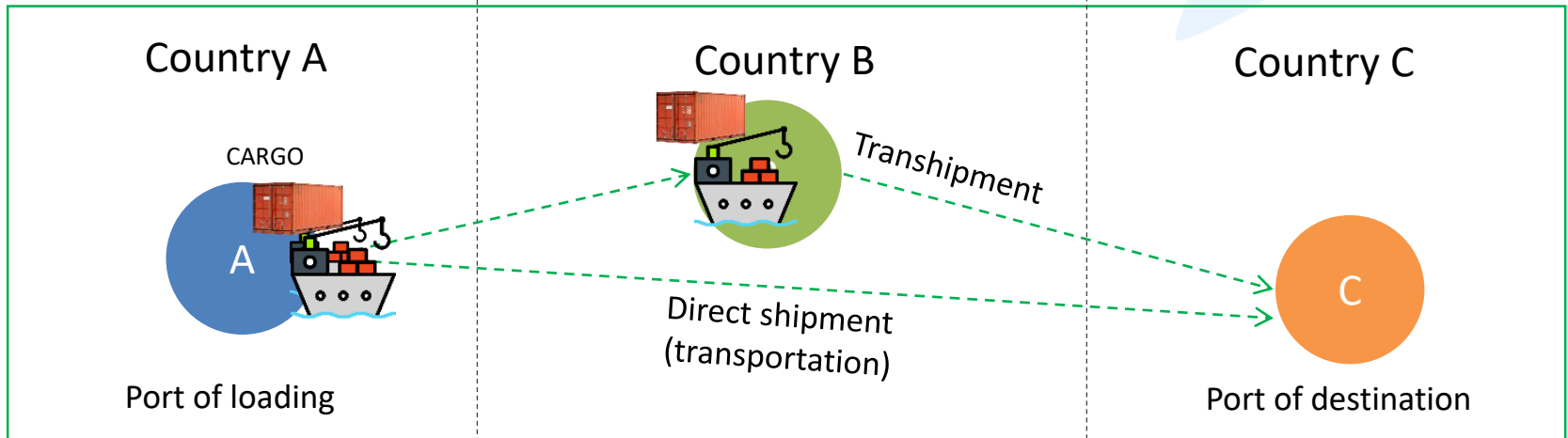
However, Indonesia can go along with the draft Ministerial Decision on Electronic Commerce at MC-XI Buenos Aries.

***Electronic transmission means solely the transmission of data or information (digital goods) made using any electromagnetic means, in accordance with the respective laws and regulation of the respective member states***





# PERBANDINGAN ANTARA TRANSPORTASI KONVENSIONAL DENGAN TRANSMISI ELEKTRONIK



----- : electronic transmission



# ALASAN PENGATURAN

## DATA PERDAGANGAN TIDAK TERCATAT

Mencatat trade balance atas perdagangan digital goods, jenis digital goods, produsen digital goods, dll.

## MENCIPTAKANN A LEVEL PLAYING FIELD

Conventional and online; domestic and foreign companies; small and big companies; fair trade between small and big country; IT-established and non-IT established country.

## MENDORONG SMALL MEDIUM ENTREPRISE

Mendukung industry kreatif dalam negeri, misalnya software industry (software developer), dll.

## CERTAINTY

Kepastian atas perpajakan tidak hanya bagi pemerintah namun juga bagi bisnis.

## PENILAIAN RISIKO DIGITAL GOODS

Tax Avoidance, IPR Infringement, Trans-national Organized Crime (pembuatan senjata menggunakan 3D printer, pencucian uang)



# CUSTOMS INSTITUTION ROLES: LEVEL PLAYING FIELDS



# STRATEGI PENGATURAN



## SELF ASSESSMENT

- Self Assessment and Self Declaration menggunakan digital declaration (online dan sederhana).
- Disampaikan secara periodik.
- Importir : Badan hukum.
- Jenis Digital Goods telah dimasukkan dalam PMK 17/2018 Chapter 99, dengan tarif pembebanan 0%



# CLASSIFICATION AND TARIFF

Tariff and classification for digital goods as regulated in Ministry of Finance Decree No. 17 year 2018.

Pos Tarif	Description of Good	Import Duty*
99.01	Software and other digital product transmitted electronically	
9901.10.00	- Operating system software	0%
9901.20.00	- Application software	0%
9901.30.00	- Multimedia (audio, video or audio visual)	0%
9901.40.00	- Supporting or driver data, including design for machinery system	0%
9901.90.00	- Other software and digital product	0%

## Chapter 99 Software and Other Digital Goods

### Notes.

1. Software and other digital goods transmitted electronically referred to in heading 99.01 are those that are not related to machines or devices that have been or will be imported.
2. Software and other digital goods transmitted electronically related to machines or devices that have been or will be imported are classified with such machines or devices.

### Subheading Notes.

Tariff Line 9901.40.00 covers only software that is a renewal or update of said software for machines or devices that have already been imported.

# APABILA MORATORIUM DIPERMANENKAN



## **TIDAK TERCIPTA A LEVEL PLAYING FIELD**

Ex. movies transmitted electronically are not object to VAT, income tax, etc., but films produced by domestic production houses



## **PERBEDAAN PERLAKUAN ANTARA INTERNATIONAL DAN DOMESTIK**

No certainty in advance declaration which parallel with domestic taxation policy



## **TIDAK ADA DATA TERKAIT TRADE BALANCE ATAS PERDAGANGAN DIGITAL GOODS**

No trade balance on digital goods trade, types of digital goods, producer of digital goods, etc



## **HAMBATAN PERKEMBANGAN DOMESTIC SOFTWARE AND DIGITAL GOODS TRADE (SME's PRODUCT)**

Unfair treatment to domestic creative industry e.g. software industry (software developer), etc



## **TIDAK ADA MITIGASI RISIKO ATAS ARUS DIGITAL GOODS**

Ex. national security threat created by 3D printing, money laundering, etc.



# TERIMA KASIH



Direktorat Jenderal Bea dan Cukai

2019



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