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## **Tax Alert 02.2021**

**Format And Procedures For Preparation  
Of Unification Withholding/Collection  
Tax Receipt As Well As Format, Content,  
Procedures For Completion, And  
Submission Of Unification Monthly  
Income Tax Return**

**PER 23/PJ/2020 and KEP-20/PJ/2021**

## Definition

- **Unification Monthly Income Tax Return (“SPT Masa Unifikasi”)** is a monthly tax return that is used by Income Tax Withholder/Collector to report the obligation to withhold and/or collect Income Tax, pay for withholding and/or collection Income Tax, and/or self-deposit for several types of Income Tax in 1 (one) tax period, in accordance with the provisions of laws and regulations in the field of taxation.
- **Unification Monthly Withholding Income Tax Slip (“BP Unifikasi”)** is a document in a standard format or other equivalent document made by the Income Tax Withholder/Collector as evidence of the withholding/collection of Income Tax and showing the amount of Income Tax that has been withheld/collected.

*Based on Art. 1 no. 7 & 8 of PER 23/PJ/2020 (“PER 23”).*

## 1) Who is Required to Make *BP Unifikasi* and *SPT Masa Unifikasi*?

Income Tax Withholder or Collector who meet below criterion based on: \*)

- a. Art. 3 Paragraph (1) or Art. 3 Paragraph (2) of PER 23; and
- b. The Income Tax Withholders or Collectors who have been stipulated in a Directorate General of Taxation Decree.

## 2) What is The Impact If Not Making *BP Unifikasi* and *SPT Masa Unifikasi*?

The monthly Income Tax Return **cannot be accepted** and the Directorate General of Taxation (“DGT”) **will not provide official receipt of the tax return.**

\*) Please see details on Article 3 Paragraph 3 of PER 23.

**On January 22, 2021**, DGT issued **KEP-20/PJ/2021** related to the determination of the Taxpayers as the Income Tax Withholder and/or Collector who are required to make *BP Unifikasi* and submit the *SPT Masa Unifikasi*.

For Taxpayers registered at:

1. Central Jakarta Medium Tax Service Office;
2. South Jakarta I Medium Tax Service Office;
3. Jakarta Gambir 3 Tax Service Office;
4. Jakarta Gambir 4 Tax Service Office; and
5. Jakarta Kebayoran Baru 4 Tax Service Office,

who have met the criterion as a Income Tax Withholder/Collector who is required to make *BP Unifikasi* and submit *SPT Masa Unifikasi* in the form of Electronic Documents based on PER 23, the obligation to make *BP Unifikasi* and submit *SPT Masa Unifikasi* must be implemented since:

- a. Tax Period of February 2021; or
- b. Tax period of March 2021 **for Taxpayers who submit tax return through Tax Application Service Provider website.**

## **Type of Income Tax and the Form of *SPT Masa Unifikasi* and *BP Unifikasi***

*SPT Masa Unifikasi* includes several types of Income Tax:

- a. Income Tax Art. 4 Par. 2
- b. Income Tax Art. 15
- c. Income Tax Art. 22
- d. Income Tax Art. 23; and
- e. Income Tax Art. 26

The form of *SPT Masa Unifikasi* and *BP Unifikasi*:

- a. Paper form; or
- b. Electronic document.

*Article 2 Paragraph 2 of PER 23*

# The Form of *BP Unifikasi* and its Requirement

## 1. Paper form for Tax Withholders/Collectors who:

- a. make  $\leq 20$  *BP Unifikasi*; and
- b. make *BP Unifikasi* with tax base  $\leq$  IDR 100.000.000 for each *BP Unifikasi*.

## 2. Electronic Document for Tax Withholders/Collectors who:

- a. make  $> 20$  *BP Unifikasi* in one tax period;
- b. make *BP Unifikasi* with tax base more than IDR 100.000.000;
- c. make *BP Unifikasi* for Income Tax Art. 4 Par. 2 object (interest from time deposit/saving account, discount of SBI, giro, and share sale transaction);
- d. have submitted electronic monthly tax return; or
- e. are registered at Tax Service Office in the Regional Office of the DGT of Large Taxpayers, Tax Service Office in the area of the Regional Office of DGT in Jakarta special region, or Medium Tax Service Office.

## Documents Equivalent to *BP Unifikasi*

Documents used by Tax Withholder/Collector to withhold Income Tax on income from:

- a. interest on time deposit/saving, discount of Bank Indonesia Certificate and clearing account interest,
- b. interest/discount of bonds and Government Bonds (SBN); and
- c. share sale transaction including founder's shares, non-founder's shares, and shares owned by venture capital company.

**In the form of:** savings book, bank statement, custodian, securities account, and other similar documents, either in the form of hardcopy or electronic document.

## **Administrative Sanction**

### **If *SPT Masa Unifikasi* is not submitted:**

Fine at the amount of IDR 100.000 that is imposed as a single unit and shall not be calculated for each type of Income Tax.\*)

### **For late payment of Income Tax:**

Interest as intended in Article 9 Paragraph 2a of General Provisions and Tax Procedures Law.

## **Article 12 Paragraph 6**

In the event that the Income Tax Withholders/Collectors make amendment or addition to the *BP Unifikasi* that causes the Income Tax Withholders/Collectors meet the criterion for using electronic document, then they shall be obligated to submit *SPT Masa Unifikasi* in the form Electronic Document starting the following Tax Period after the Tax Period when the amendment and/or addition of *BP Unifikasi* is submitted.

\*) **Article 9 Paragraph 2**



## **Terms of Use of e-Bupot Application in Preparing BP Unifikasi & SPT Unifikasi**

The Income Tax Withholders/Collectors **must have an Electronic Certificate.**

Income Tax Withholders/Collectors who:

- a. Have no Electronic Certificate; or
  - b. have Electronic Certificate but the validity period has expired,
- must submit request for Electronic Certificate in accordance with DGT Regulation No. **PER-04/PJ/2020.**



If you have **any questions** or want to know more about **PER 23/PJ/2020 and KEP – 20/PJ/2021**, **please contact us on :**



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