

**SURAT EDARAN BERSAMA**  
*JOINT CIRCULAR*

**Nomor : 329/SEB/BKDI-ICH/IV/2022**  
**Lampiran : -**  
**Perihal : Pemberitahuan terkait Penyesuaian  
Tarif Pajak Pertambahan Nilai (PPN)**

**Number : 329/SEB/BKDI-ICH/IV/2022**  
**Attachment : -**  
**Concerning : Notification regarding Value Added  
Tax (VAT) Rate Adjustment**

Sehubungan dengan berlakunya Undang-undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan, maka dengan ini PT Bursa Komoditi dan Derivatif Indonesia (BKDI) dan PT Indonesia Clearing House (ICH) menetapkan hal-hal sebagai berikut:

In regard with the enactment of Law Number 7 of 2021 concerning Harmonization of Tax Regulations, then the Indonesia Commodity and Derivatives Exchange (ICDX) and PT Indonesia Clearing House (ICH) stipulate as following:

**I. KETENTUAN PERPAJAKAN**

**I. TAX PROVISIONS**

Ketentuan yang dimaksudkan adalah penyesuaian terhadap Tarif Pajak Pertambahan Nilai berdasarkan Bab IV tentang Pajak Pertambahan Nilai dalam Pasal 7 Undang-undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan, yaitu sebagai berikut:

The provisions referred to are adjustments to Value Added Tax Rates based on Chapter IV concerning Value Added Tax in Article 7 of Law Number 7 of 2021 concerning Harmonization of Tax Regulations, which are as follows:

- (1) Tarif Pajak Pertambahan Nilai yaitu:
- Sebesar 11% (sebelas persen) yang mulai berlaku pada tanggal 1 April 2022;
  - Sebesar 12% (dua belas persen) yang mulai berlaku paling lambat pada tanggal 1 Januari 2025.

- (1) Value Added Tax Rates are:
- 11% (eleven percent) which will take effect start on April 1<sup>st</sup>, 2022;
  - 12% (twelve percent) which will take effect start not later than January 1<sup>st</sup>, 2025.

Bahwa dengan diberlakukannya Kebijakan Perpajakan dan Penyesuaian Tarif PPN di atas tersebut, maka dengan hal ini akan menyebabkan penyesuaian tarif bagi produk produk yang diperdagangkan.

Whereas with the enactment of the Taxation Policy and Adjustment of VAT Rates above, this will result in tariff adjustments for traded products.

(Bagian ini sengaja dikosongkan)

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**II. KETENTUAN LAIN**

1. Ketentuan dalam Surat Edaran Bersama ini berlaku efektif pada tanggal 1 April 2022.
2. Ketentuan-ketentuan dalam Surat Edaran Bersama ini dapat diubah dari waktu ke waktu.

Demikian Surat Edaran Bersama ini agar dapat dilaksanakan sebagaimana mestinya.

Ditetapkan di : Jakarta  
Tanggal : 1 April 2022

**PT Bursa Komoditi dan Derivatif Indonesia**



**LAMBERTUS J.H.M. RUTTEN**  
Direktur Utama  
*President Director*

**II. MISCELLANEOUS**

1. The provisions set forth in this Joint Circular shall be effective on 1<sup>st</sup> April 2022.
2. Provisions as referred to in this Joint Circular are subject to change from time to time.

This Joint Circular is made to be exercised accordingly.

Stipulated in : Jakarta  
Date : 1<sup>st</sup> April 2021

**PT Indonesia Clearing House**



**MEGAIN WIDJAJA**  
Direktur Utama  
*President Director*

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