



MOF 131 YEAR 2024
 New regulations on
 Tax Rates VAT

Summary of The Regulation

Category	Luxury Goods	Non- Luxury Goods or Services
VAT Rate	12%	12%
Tax Base	Selling or Import Price	Taxbase other Value (11/12 from Selling Price or Import Price)
Import of Taxable Goods / Intangible Taxable Goods / Services from Outside Customs Territory	Selling or Import Price	(11/12 from Selling Price or Import Price)
Domestic Supply of Goods / Services	Selling or Import Price	(11/12 from Selling Price or Import Price)
Transition Period (1 Jan 2025 - 31 Jan 2025)	(11/12 from Selling Price or Import Price)	Not affected during the transition period
After the Transition Period (Start 1 February 2025)	Selling Price	Still using Taxbase other Value
Exemption	The provisions above are exempted for certain VAT-Registered Entrepreneurs (PKP) that use other values for the Tax Base (DPP) or a specific VAT Rate as regulated in separate regulations	

Keypoint Page 2

1. Background of MoF Reg 131
2. Tax Base for Calculating VAT

Background

The Indonesia Ministry of Finance (MoF) issued MoF Regulation Number 131 the Year 2024 (MoF 131) on December 31, 2024, **and will be effective from January 1, 2025**. MoF 131 further regulates The Treatment of Value-Added Tax (VAT) on the Import of Taxable Goods, Supply of Taxable Goods, Supply of Taxable Services, Utilization of Intangible Taxable Goods from Outside the Customs Area into the Customs Area, and Utilization of Taxable Services from Outside the Customs Area into the Customs Area

MoF 131 regulates the policy on determining the VAT Rate in accordance with the mandate of the Tax Regulation Harmonization Law (UU Harmonisasi Peraturan Perpajakan), which stipulates that **the VAT Rate starting in January 2025 is 12%**.

Tax Base for Calculation VAT

a. Luxury Goods

Luxury Goods subject to Luxury Goods Tax (PPnBM) are calculated based on the Taxbase other value (11/12 from Selling Price, Import Price, or replacement cost) during the transition period (**1 January 2025 – 31 January 2025**), with the formula as follows :

$$12\% \times 11/12 \times \text{selling price, import price, or replacement cost}$$

After the transition period (**Starting in February 2025**), the tax base is based on Selling Price, Import Price, or Replacement Cost.

$$12\% \times \text{selling price, import price, or replacement cost}$$

b. Non-luxury goods or Services

For Non-luxury goods or services, the tax base is based on the Tax-base other value (11/12 from the selling price), with the formula as follows :

$$12\% \times 11/12 \times \text{selling price or replacement cost}$$

Keypoint Page 3

1. Examples Calculation
2. Conclusion

Example Calculation :

Nauval purchase a motorcycle at the price Rp 20.000.000, the VAT calculation that must be paid is as follows :

Purchase in the year 2024 :

Tax Base = 20.000.000

VAT Rate = 11%

Should be Paid = $11\% \times 20.000.000 = 2.200.000$
= $20.000.000 + 2.200.000$
= 22.200.000

Purchase in the year 2025 :

Tax Base = Rp 20.000.000

VAT Rate = 12%

Should be Paid = $12\% \times 11/12 \times 20.000.000$
= $12\% \times 18.333.333 = 2.200.000$
= 22.200.000

Conclusion :

The amount of VAT that Nauval must pay is the same, which is 2.200.000, whether the purchase is made in 2024 or 2025.



PT. Kimeko Jasa Handal

Citra Towers Kemayoran 26th Floor
Jalan Benyamin Suaeb Blok. A6 No.170
Kec. Kemayoran, Kota Jakarta Pusat 10630

☎ 021-39710238
✉ contact@kjhindonesia.com
🌐 www.kjhindonesia.com