SURAT EDARAN BERSAMA
JOINT CIRCULAR

Nomor	:	**404/SEB/BKDI-ICH/XII/2024**	**Number**	:	**404/SEB/BKDI-ICH/XII/2024**
Lampiran	:	-	**Attachment**	:	-
Perihal	:	**Penyesuaian Tarif Pajak Pertambahan Nilai (PPN) Menjadi 12%**	**Concerning**	:	**Adjustment of Value Added Tax (VAT) Rate to 12%**

Sehubungan dengan pengumuman resmi dari pemerintah Republik Indonesia terkait dengan pelaksanaan amanat Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan dalam Pasal 4 angka 2 yang mengatur bahwa tarif PPN sebesar 12% (dua belas persen) mulai berlaku paling lambat pada tanggal 1 Januari 2025, maka PT Bursa Komoditi dan Derivatif Indonesia (**"BKDI"**) dan PT Indonesia Clearing House (**"ICH"**) menetapkan sebagai berikut:

1. Berlaku efektif sejak tanggal **1 Januari 2025**, kami akan menyesuaikan pengenaan tarif PPN yang sebelumnya 11% menjadi 12%.

2. Penyesuaian tarif PPN menjadi 12% dilakukan terhadap pengenaan tarif PPN pada biaya transaksi, pendaftaran, iuran keanggotaan dan/atau setiap biaya-biaya atau tagihan lainnya yang berlaku pada keanggotaan atau kepesertaan di BKDI dan/atau ICH serta merupakan objek pajak yang dikenakan PPN sesuai peraturan perpajakan yang berlaku.

3. Kami mengharapkan agar seluruh member ICDX dapat menyesuaikan administrasi dan prosedur terkait dengan perubahan tarif PPN.

(bagian ini sengaja dikosongkan)

In regards to the official announcement from the government of the Republic of Indonesia regarding the implementation of the mandate of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations in Article 4 number 2 which stipulates that the VAT rate of 12% (twelve percent) will come into effect no later than January 1, 2025, hence PT Bursa Komoditi dan Derivatif Indonesia (**"BKDI"**) and PT Indonesia Clearing House (**"ICH"**) stipulate the following:

1. Effective from **January 1, 2025**, we will adjust the imposition of VAT rates from previously 11% to 12%.

2. The adjustment of the VAT rate to 12% is implemented on the imposition of VAT rates on transaction fees, registration, membership fees and/or any other fees or charges that apply to membership or participation in BKDI and/or ICH and are taxable objects for VAT in accordance with applicable tax regulations.

3. We expect all ICDX members to adjust their administration and procedures related to changes in VAT rates.

(this section intentionally left blank)

Demikian Surat Edaran Bersama ini agar dapat dilaksanakan sebagaimana mestinya.	This Joint Circular is made to be implemented and exercised accordingly.

Ditetapkan di	: Jakarta	Stipulated in	: Jakarta
Tanggal	: 30 Desember 2024	Date	: December 30th, 2024

PT Bursa Komoditi dan Derivatif Indonesia

FAJAR WIBHIYADI
Direktur Utama
President Director

NURSALAM
Direktur
Director

PT Indonesia Clearing House

YUGIEANDY TIRTA SAPUTRA
Direktur
Director

Disclaimer:
The English translation is being provided for informational purposes only and to promote better understanding of the Exchange and Clearing House by non-resident members. While care has been taken to ensure that the translation is accurate and complete, Indonesia Commodity and Derivatives Exchange and/or Indonesia Clearing House accepts no liability or responsibility for any losses or damages, including trading losses, which may be incurred from any inaccuracy or omission in the English translation. In the event of discrepancies between the English version and original Indonesian version, the Indonesian version shall prevail. Any dispute that may arise within or without a court of law with regard to the meaning of the words, provisions and stipulations of the rules, regulations and agreements shall be resolved in accordance with the Indonesian texts.