

SURAT EDARAN BERSAMA
JOINT CIRCULAR

Nomor : 405/SEB/BKDI-ICH/I/2025
Lampiran : -
**Perihal : Perubahan SEB No. 404 tentang
Penyesuaian Tarif PPN 12%**

Number : 405/SEB/BKDI-ICH/I/2025
Attachment : -
**Concerning : Amendment of SEB No. 404
Regarding Adjustment of Value
Added Tax (VAT) Rate to 12%**

Sehubungan dengan Surat Edaran Bersama ("SEB") sebelumnya yang mengatur tentang penyesuaian tarif PPN pada biaya transaksi dan biaya lainnya yang berlaku pada keanggotaan atau kepesertaan di PT Bursa Komoditi dan Derivatif Indonesia ("BKDI") dan PT Indonesia Clearing House ("ICH"), dengan ini BKDI dan ICH menetapkan sebagai berikut:

In regard to the previous Joint Circular Letter ("SEB") which regulates the adjustment of VAT rates on transaction fees and other fees applicable to membership or participation in PT Bursa Komoditi dan Derivatif Indonesia ("BKDI") and PT Indonesia Clearing House ("ICH"), BKDI and ICH hereby stipulate as follows:

1. Pelaksanaan SEB No. 404 perihal Penyesuaian Tarif Pajak Pertambahan Nilai (PPN) Menjadi 12% tunduk pada peraturan perundang-undangan perpajakan yang ditetapkan pemerintah, termasuk namun tidak terbatas pada Peraturan Kementerian Keuangan Republik Indonesia No. 131 Tahun 2024 tentang Perlakuan Pajak Pertambahan Nilai atas Impor Barang Kena Pajak, Penyerahan Barang Kena Pajak, Penyerahan Jasa Kena Pajak, Pemanfaatan Barang Kena Pajak Tidak Berwujud dari Luar Daerah Pabean di Dalam Daerah Pabean, dan Pemanfaatan Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean.
 2. Ketentuan dalam dalam Surat Edaran Bersama ini berlaku efektif sejak tanggal ditetapkan.
 3. Ketentuan-ketentuan lainnya dalam Surat Edaran Bersama No. 404/SEB/BKDI-ICH/XII/2024 tetap berlaku sepanjang tidak diubah oleh Surat Edaran Bersama ini.
 4. Ketentuan-ketentuan dalam Surat Edaran Bersama ini dapat diubah dari waktu ke waktu.
1. The implementation of SEB No. 404 regarding the Adjustment of Value Added Tax (VAT) Rate to 12% shall be subject to the applicable tax laws and regulations set by the government, including but not limited to the Ministry of Finance of the Republic of Indonesia Regulation No. 131 of 2024 concerning Value Added Tax Treatment on Imports of Taxable Goods, Delivery of Taxable Goods, Delivery of Taxable Services, Utilization of Intangible Taxable Goods from Outside the Customs Area within the Customs Area, and Utilization of Taxable Services from Outside the Customs Area.
 2. The provisions set forth in this Joint Circular shall be effective from the issuance date.
 3. Other provisions in Joint Circular No. 404/SEB/BKDI-ICH/XII/2024 remain in effect as not amended by this Joint Circular.
 4. The provisions referred to in this Joint Circular are the subject to change from time to time.

Demikian Surat Edaran Bersama ini agar dipatuhi dan dilaksanakan sebagaimana mestinya.

This Joint Circular is made to be complied and implemented accordingly.

Ditetapkan di : Jakarta
Tanggal : 3 Januari 2025

Stipulated in : Jakarta
Date : January 3rd, 2025

PT BURSA KOMODITI DAN DERIVATIF INDONESIA

PT INDONESIA CLEARING HOUSE



FAJAR WIBHIYADI
Direktur Utama
President Director

NURSALAM
Direktur
Director



YUGIEANDY TIRTA SAPUTRA
Direktur
Director

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