

JULY 2022



SWNIHAO



Catalyst for success



TRANSFORMATION HUB

SW INDONESIA HIGHLIGHTS THINGS THAT RESPOND TO TRANSFORMATION IN THE BUSINESS ENVIRONMENT

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SW Indonesia is holding the SW PAINTING FESTIVAL 2022 with the theme "Astungkara, Rise up with Bali". The event will be held in exhibitions, talk shows, workshops, and painting competitions.



❖ IPO as a Funding Trend for Digital Business Companies

The COVID-19 pandemic serves a lesson for companies in developing their business toward a sustainable business concept. One of the efforts of various companies is to carry out digital transformation. Digital transformation allows companies to integrate all of the company's operational activities which can be accessed online, supporting the restrictions on community activities imposed by the government. This encourages the growth of various start-up companies with digital business models during the pandemic.

Significant funds are a problem for companies to carry digital transformation, especially during the pandemic. Companies must allocate substantial funds for capital expenditures, especially in technology. On the other hand, potential investors have also closed themselves off from investing by considering the investment risks during the pandemic. Start-up companies need to find the right funding solution to fulfill fund requirements.

One of the funding options currently available for start-ups is going for an IPO (Initial Public Offering). IPO is a way of corporate funding in which a private company makes an initial public offering. IPOs are considered a funding solution because IPOs allow companies to obtain large amounts of funds. Companies with digital business models are one of the most attractive investment sectors for potential investors today.



Year 2021 is the beginning of the trend that digital companies choose the IPO path. This trend can be seen where 7 out of 54 companies carrying out IPOs throughout 2021 are included in the technology sector, so the number of publicly listed companies in the technology sector in 2021 is as many as 25. One of the technology companies with the most significant funding acquisition is PT Bukalapak.com Tbk (BUKA) which successfully carried out an IPO with 8.7x oversubscribed funding targets of almost to IDR 22 trillion.

BUKA opens the initial trend of IPOs for technology companies with unicorn status in Indonesia. By the end of the first semester, 21 companies had successfully carried out IPOs, including PT GoTo Gojek Tokopedia Tbk (GOTO) as the next unicorn technology company to carry out an IPO successfully. GOTO obtained funds from the public offering of approximately IDR 13.7 trillion from the proceeds of the initial public offering with a market capitalization of over IDR 400 trillion. This achievement makes GOTO becomes the 3rd largest IPO company in Asia and 5th largest in the world, with the status as an issuer with the 3rd largest market capitalization on the Indonesia Stock Exchange (IDX). The success of GOTO's IPO motivates other companies to take steps to carry out the IPO achieving their business goals. The details of the 22 companies that have successfully carried out the IPO are as follows:

No	Registered Companies	Code	Sector	IPO Date	Board	Fund Target	Market Capitalization During IPO
1	PT Adaro Minerals Indonesia Tbk	ADMR	Energy	Monday, January 3, 2022	Development	604,858,000,000	4,032,383,000,000
2	PT Semacom Integrated Tbk	SEMA	Energy	Monday, January 10, 2022	Development	62,460,000,000	242,460,000,000
3	PT Autopedia Sukses Lestari Tbk	ASLC	Consumer Cyclical	Tuesday, January 25, 2022	Development	652,613,376,000	3,263,066,823,680
4	PT Net Visi Media Tbk	NETV	Consumer Cyclical	Wednesday, January 26, 2022	Development	149,999,995,600	4,596,822,739,040
5	PT Mitra Angkasa Sejahtera Tbk	BAUT	Consumer Cyclical	Friday, January 28, 2022	Development	145,000,000,000	480,000,000,000
6	PT Champ Resto Indonesia Tbk	ENAK	Consumer Non-Cyclical	Tuesday, February 8, 2022	Development	368,333,390,000	1,841,666,780,000
7	PT Nusantara Berkah Tbk	NTBK	Industrials	Wednesday, February 9, 2022	Development	70,000,000,000	270,000,000,000
8	PT Adhi Commuter Properti Tbk	ADCP	Properties & Real Estate	Wednesday, February 23, 2022	Main	288,888,886,000	2,888,888,886,000
9	PT Sumber Mas Konstruksi Tbk	SMKM	Infrastructures	Wednesday, March 9, 2022	Acceleration	66,000,000,000	330,792,000,000
10	PT Nanotech Indonesia Global Tbk	NANO	Consumer Cyclical	Thursday, March 10, 2022	Acceleration	128,500,000,000	428,500,000,000
11	PT Sumber Tani Agung Resources Tbk	STAA	Consumer Cyclical	Thursday, March 10, 2022	Main	526,243,200,000	6,526,243,200,000
12	PT Sepeda Bersama Tbk	BIKE	Consumer Non-Cyclical	Monday, March 21, 2022	Development	54,966,780,000	219,866,780,000
13	PT WIR ASIA Tbk	WIRG	Technology	Monday, April 4, 2022	Development	392,631,120,000	1,963,155,600,000
14	PT Sigma Energy Compressindo Tbk	SICO	Energy	Friday, April 8, 2022	Development	62,100,000,000	209,300,000,000
15	PT GoTo Gojek Tokopedia Tbk	GOTO	Technology	Monday, April 11, 2022	Main	13,727,888,928,000	400,315,008,171,676
16	PT Teladan Prima Agro Tbk	TLDN	Consumer Cyclical	Tuesday, April 12, 2022	Main	300,359,496,000	7,508,987,516,000
17	PT Murni Sadar Tbk	MTMH	Healthcare	Wednesday, April 20, 2022	Main	325,149,184,000	2,647,714,496,000
18	PT Winner Nusantara Jaya Tbk	WINR	Properties & Real Estate	Monday, April 25, 2022	Main	150,000,000,000	523,520,000,000
19	PT Indo Boga Sukses Tbk	IBOS	Consumer Non-Cyclical	Monday, April 25, 2022	Acceleration	160,736,000,000	803,680,000,000
20	PT Oscar Mitra Sukses Sejahtera Tbk	OLIV	Consumer Non-Cyclical	Tuesday, May 17, 2022	Acceleration	40,000,000,000	190,000,000,000
21	PT Cilacap Samudera Fishing Industry Tbk	ASHA	Consumer Cyclical	Friday, May 27, 2022	Development	125,000,000,000	500,000,000,000

The IPO trend of digital start-ups also supports the overall trend of IPO companies. After 21 companies successfully carried out IPOs in the first half of 2022, IDX's Director of Corporate Valuation, I Gede Nyoman Yetna, also said that 43 companies were queuing up to be listed on the stock exchange, including another digital start-up, namely; PT Global Digital Niaga, a company resulted from the merger of Blibli and Tiket.com. Suppose the entire IPO plan is successfully implemented, the number of IPOs for the current year is predicted to be 64 companies, an increase of 19% or as many as ten companies compared to the number of IPOs last year.

The execution of IPO can run smoothly through careful preparations by companies. Companies need to design a scheme for offering shares to the public and the necessary restructuring to run the system. Of course, this preparation requires a variety of supporting professionals who participate and support the success of the IPO process, including securities administration bureaus, securities underwriters, notaries, legal consultants, appraisers, public accounting firms, and financial consultants.

SW Indonesia, through SW Solution, a financial consultant also assists the companies' preparation for the IPO. SW Solution is ready to assist companies in assessing from a macro to micro perspective, including IPO trends, industry prospects, competitor comparisons, and companies' historical performance. In addition, SW Solution also assists companies in designing the initial restructuring scheme to describe the acquisition of funds that can be received from the IPO proceeds based on the companies' valuations, both in terms of valuation using the income method and the comparative method.



TAX Treatment of Trade Transactions Through E-COMMERCE

The Indonesian Tax Authority has regulated the tax treatment of trade transactions through an electronic system (e-commerce). The regulation is stipulated in PMK No.210/PMK.010/2018 and is effective on April 1, 2019.

In the regulation, the law of tax treatment on e-commerce includes Value Added Tax, Sales Tax on Luxury Goods, Income Tax on transactions within the Customs Area, and Import Duty on imported goods. E-commerce can be done through marketplace and other platforms, such as online retails, classified ads, daily deals, or social medias.

Along with the technology advancement, buying and selling transactions are not limited by space and time. Almost all products and services can be marketed through e-commerce scheme; in simple terms, e-commerce is the distributions, sales, purchases, and marketing of goods or services that rely on electronic systems and the Marketplace Platform as a place for buying and selling transactions to be carried out.

Trading through an electronic system (e-commerce) of goods and/or services within the Customs Area through the Marketplace Platform is carried out in the following ways:

- Marketplace Platform Providers provide trading services through electronic systems (e-commerce) for goods and/or services;
- Merchants or Service Providers use the Platform facilities provided by the Marketplace Platform Providers to trade through electronic systems (e-commerce);
- Buyers of goods or service recipients make transactions to purchase goods and/or services through the Marketplace Platform Provider; and
- Payments for trade in goods and services through an electronic system (e-commerce) by buyers to Merchants or Service Providers are made through the Marketplace Platform Provider.

The following are the tax implications that occur on the marketplace platform:

- The Marketplace Platform Provider must have an NPWP and be confirmed as a Taxable Entrepreneur (PKP).
- PKP Merchants or PKP Service Providers who deliver Taxable Goods (BKP) and/or Taxable Services (JKP) electronically (e-commerce) through Marketplace Platform Providers are required to collect, deposit, and report:
 - a. Value Added Tax payable; or
 - b. Value Added Tax and Sales Tax on Luxury Goods. Value Added Tax payable is 11% (eleven percent) of the Transaction Value of BKP and/or JKP submission. Rates are effective April 1, 2022.
- Merchants or Service Providers who deliver goods and/or services electronically (e-commerce) through Marketplace Platform Providers must carry out Income Tax obligations by the legislation's provisions in the Income Tax Law.
- The Marketplace Platform Provider must report the recapitulation of trade transactions carried out by Merchants and/or Service Providers through the Marketplace Platform Provider to the Directorate General of Taxes. The recapitulation of trade transactions, as referred to, is a document that must be attached to the Periodic VAT Return. The Marketplace Platform Provider is also required to make a Tax Invoice.

Customs regulations for marketplace platform providers who import:

The Directorate General of Customs and Excise applies rules on imports on the marketplace platform in the form of:

- Import Goods that:
 - the transaction is carried out through a Marketplace Platform provider registered with the Directorate General of Customs and Excise;
 - the delivery is made through the Postal Operator; and
 - has a customs value of up to Free On Board (FOB) USD 1,500 (one thousand five hundred United States Dollars), the tax treatment is carried out based on a Ministerial Regulation.
- Import of goods whose transactions are carried out through the Marketplace Platform Provider:
 - has a customs value of more than Free On Board (FOB) USD 1,500 (one thousand five hundred United States Dollars); or
 - not using the Delivery Duty Paid (DDP) scheme, carried out by the laws and regulations governing the import of consigned goods.

Marketplace Platform Providers with a high frequency of imports of goods can apply for registration to the Head of the Customs Office.

After obtaining approval, the Marketplace Platform Provider must submit an e-invoice for every shipment of goods and e-catalog transactions and must, calculate import duties and/or PDRI, and be responsible for the obligation to deposit import duties and/or Taxes in the Context of Imports (PDRI) on goods.

Indonesia Tax Authority (ITA) plans to impose a stamp duty for the terms and conditions (t&c) on digital platforms such as e-commerce of IDR 10,000. This is by Article 3 paragraph (2) of Law Number 10 of 2020 concerning Stamp Duty.

Key Audit Matters

The Indonesian Institute of Certified Public Accountants (IAPI) has established and ratified Auditing Standard (SA) 701 (2021) regarding “Communicating Key Audit Matters in Independent Auditors’ Reports.” The SA is effective for audits of financial statements for periods beginning on or after January 1, 2022. The purpose of communicating Key Audit Matters is to increase the communicative value of the independent audit reports by providing better transparency of audits that have been performed.

This is to provide additional information to the intended users of the financial statements to assist in understanding what the auditor considers most significant in the audit of the current financial statements and to assist the intended users in understanding the entity and areas of substantial management consideration in the audited financial statements.

ISA 701 applies to the audit of a set of general-purpose financial statements, in conditions when the auditor decides to communicate Key Audit Matters in the auditor’s report, and when the auditor is required by regulation to communicate these Key Audit Matters in the auditor’s report.

Previously, users of financial statements may not give full attention to the entire contents of the auditor’s report. Some users may be interested only in “audit opinion,” and not how the audit is conducted or the area on which the audit is specifically focused. This is possible because the auditor’s report for each entity is written in a standard description. But today, users of financial statements may have to be more careful in reading financial statements, especially for listed companies.

With the issuance of this ISA 701, the auditor must communicate the Key Audit Matters and how the audit is conducted in the auditor’s report for the listed companies, which must be adjusted to each entity that will provide more insights into the audit. This change will also provide greater transparency of audits carried out and will benefit users.



What is Key Audit Matter?

- Matters which, in the auditor's professional judgment, are the most significant in auditing the current period's financial statements.
- Critical audit matters have been determined by the auditor to be communicated to those charged with governance (TCWG).
- Matters that require significant attention from the auditor in conducting the audit, the auditor should consider the following:
 - a. Areas with higher assessed risks of material misstatements or identified significant risks,
 - b. The auditor's significant judgments relating to areas of the financial statements that involve management's judgment, including accounting estimates that are identified and have high estimation uncertainty,
 - c. The impact on the audit of significant events or transactions.

The Initial Steps in Determining the Key Audit Matters

- **Step 1**
Matters are communicated to those charged with governance.
- **Step 2**
Matters that require significant attention from the auditor.
- **Step 3**
The most significant matters in the audit.

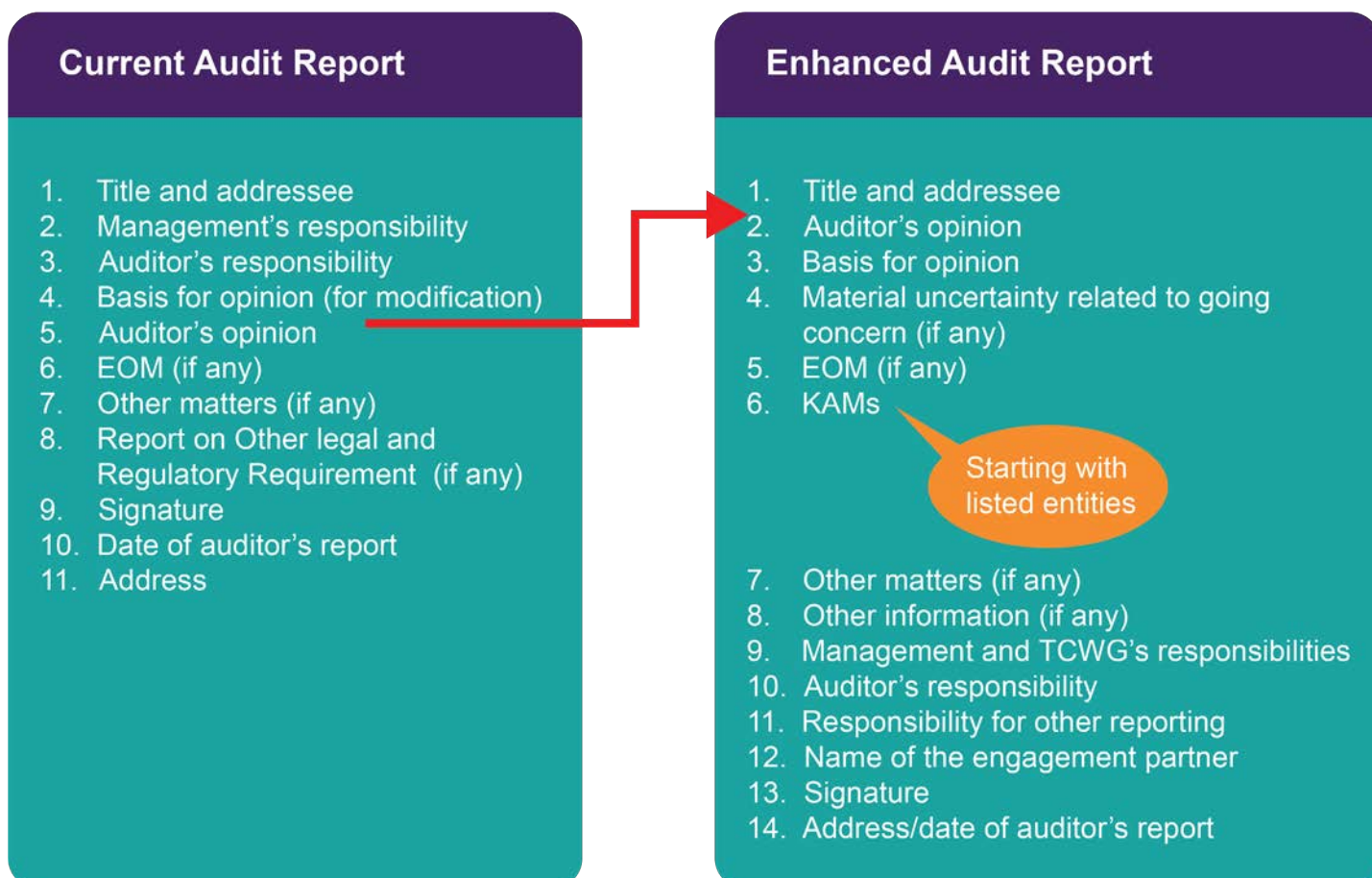
Therefore, it can be concluded that Key Audit Matters are significantly affected by their size, area, complexity, nature, and business environment, as well as facts and circumstances encountered by the auditor during the audit process.

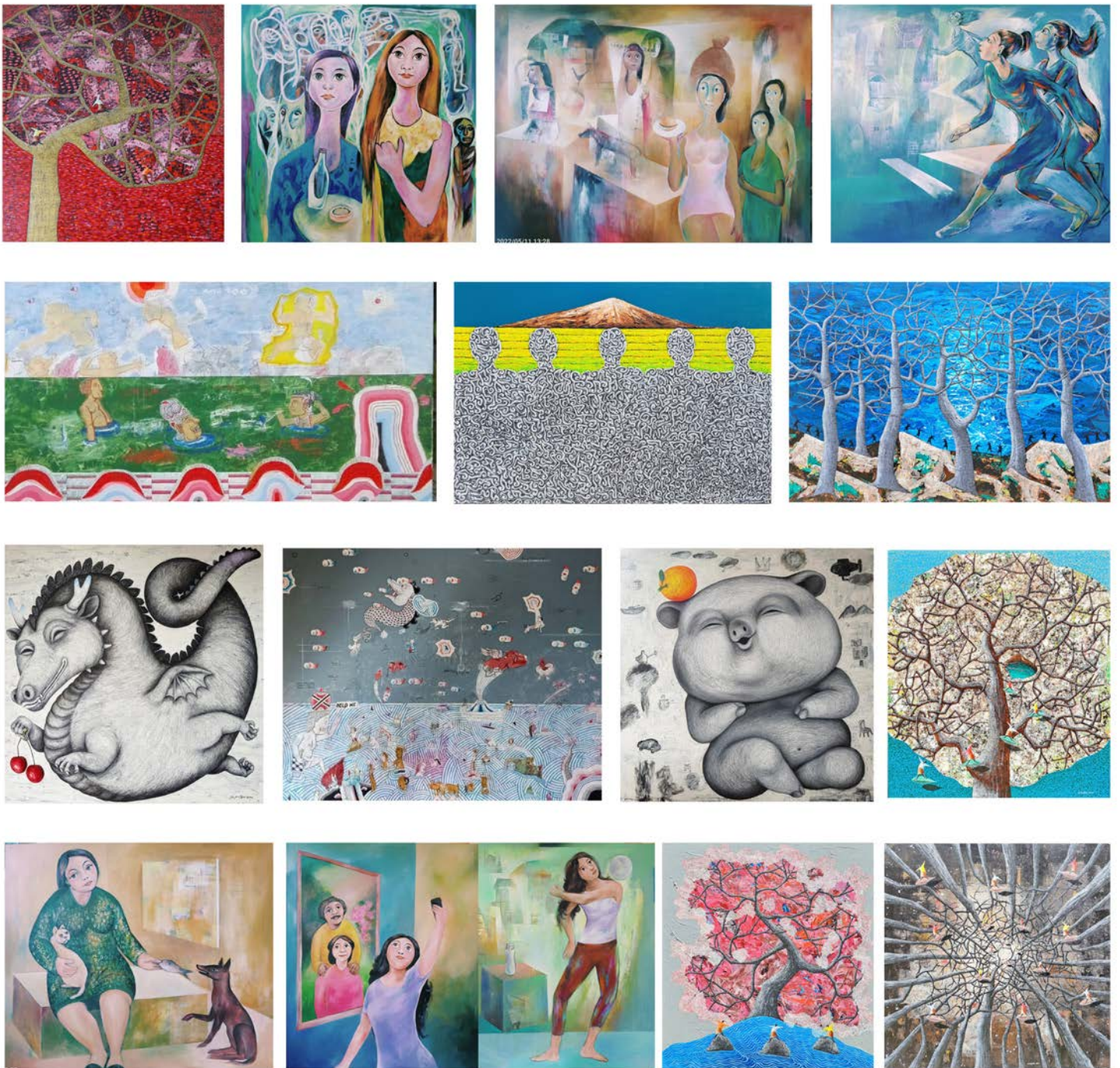
However, there are circumstances when a matter determined to be a Key Audit Matter is not communicated in the independent auditor's report, such as where law or regulation prohibits it, or in scarce circumstances, where an adverse consequence of public communication of a matter is reasonably expected. Outweighs the benefit of the public interest in communicating it.

Key Audit Benefits

- Allows management and those charged with governance to consider whether a new or improved disclosure could be helpful given that it will be communicated in the auditor's report.
- Key Audit Matters are expected to provide additional information that can assist users of financial statements in understanding the entity and significant areas of management's consideration in the audited financial statements

Changes in the Audit Report





❖ SW PAINTING FESTIVAL 2022 “ASTUNGKARA, RISE UP WITH BALI”

SW Indonesia is holding the 2022 SW PAINTING FESTIVAL with the theme “Astungkara, Rise up with Bali.” This event featured paintings by Balinese painters, namely; Nyoman Sujana Kenyem, I Wayan Suastama, Ketut Sugantika Lekung, Teja Astawa Ketut and Made Wiradana. The paintings shown are original work of arts painted on canvas. By organizing this event, **SW Indonesia** shows its concern for preserving arts and culture and support for artists.

The SW PAINTING FESTIVAL 2022 will be held in the cities where **SW Indonesia's** offices are located, namely; Tangerang, Surabaya and Jakarta. The event will start at the Main Lobby of the Mall at Alam Sutera (Tangerang) on July 2 – 10, 2022. After that, the event will move to Ciputra World Mall (Surabaya) on July 16 – 24, 2022, and then to Neo Soho Mall (Jakarta) on July 16, 2022. 6 – 14 August 2022. The spirit of the SW PAINTING FESTIVAL 2022 is to support Indonesia's rise from the pandemic through social activities by helping paint artists from Bali market their paintings in three big cities.



The international community understands that Bali is an icon of Indonesian tourism that has an appeal to its culture and nature. Bali was chosen as the location for the G-20 Summit in 2022, where Indonesia will act as the host. Various international events are held in Bali, so there are a lot of business opportunities and opportunities to get new networks.

SW Indonesia also has an office in Bali, which started its operations in early March 2022. Foreigners own many start-up companies, and they work from Bali. This is by the concept of the new average era, Work from Anywhere (WFA). SW Indonesia in Bali provides company establishment and set-up services and implementation of company administration compliance including business advisory services for mergers and acquisitions that continue to grow in Bali. In addition, **SW Indonesia** cooperates with The Azterix Event Management for clients who hold national-level activities or international conferences in Bali.

The SW PAINTING FESTIVAL 2022 events will be held in exhibitions, talk shows, workshops, and painting competitions. The collections that will be held will present various works of art by Balinese painters in the form of paintings from different styles and painting techniques so that visitors to the exhibitions, in general, can enjoy them. The talk show held was not limited to painting. In addition to sharing sessions by the painters, the talk show was filled with resource persons with topics relevant to current world conditions. The workshop will provide participants with an overview of the basic techniques in painting so that it becomes a good forerunner for the participants. The painting competition is directed at children and adolescents aged 8 to 18, supporting the preservation of painting in terms of mentality, interests, talents, and works.

This event is managed by The Azterix Event Management, an event management team always ready to make event planning successful for individuals, communities, entrepreneurs, and corporate levels. The Asterix has an agile, enthusiastic, and communicative team prepared to respond to any conditions encountered during the event. Don't miss to attend the 2022 SW PAINTING FESTIVAL in three cities on each of the said dates. Let's rise with Bali!

OUR CREDO



FAITH

We believe that God is our guard, our guide and our purpose.



Respect

We believe that mutual respect will lead to better business relationship.



Wealth

We believe that wealth is attainable if pursued with passion and hard work.



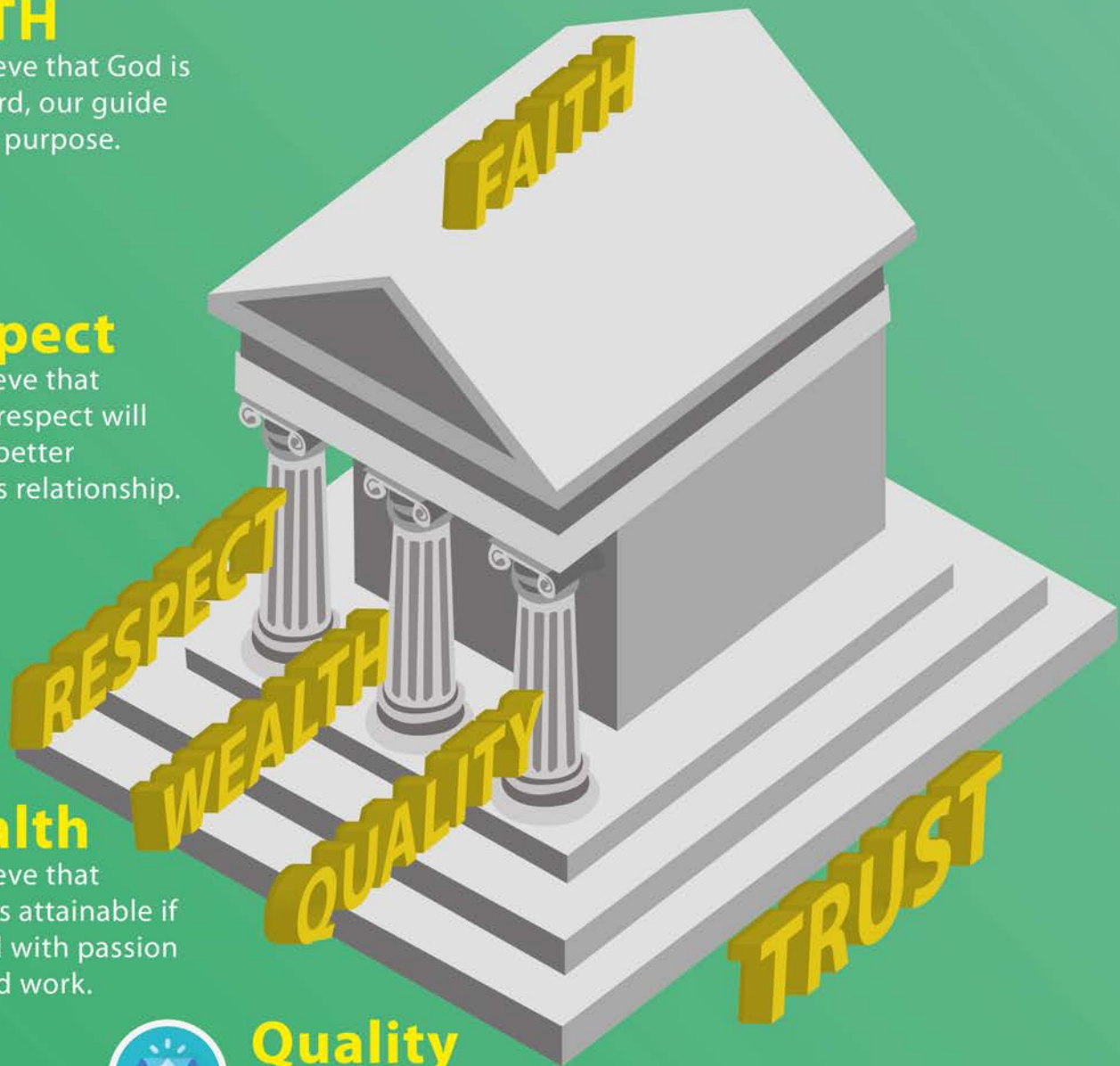
Quality

We believe that quality is the only way to satisfy our clients.



Trust

We believe that trust is the foundation to build a team and earn a reputation.



AUTHOR BY:

Michell Suharli



❖ IPO menjadi Tren Pendanaan bagi Perusahaan dengan Model Bisnis Digital Rintisan

Pandemi COVID-19 menjadi pembelajaran bagi perusahaan dalam mengembangkan bisnisnya menuju konsep bisnis berkelanjutan (sustainable business). Salah satu upaya berbagai perusahaan yaitu dengan melakukan transformasi digital. Transformasi teknologi memungkinkan perusahaan untuk mengintegrasikan keseluruhan aktivitas operasional perusahaan dan dapat diakses secara online, sehingga mendukung pembatasan aktivitas masyarakat yang diberlakukan oleh pemerintah. Hal ini mendorong bertumbuhnya berbagai perusahaan rintisan dengan model bisnis digital selama masa pandemi.

Kebutuhan dana yang tidak sedikit menjadi masalah bagi perusahaan untuk melakukan transformasi digital, terutama di masa pandemi. Perusahaan perlu untuk mengalokasikan dana yang besar untuk belanja modal, terutama dalam aspek teknologi. Di satu sisi, investor potensial juga menutup diri untuk melakukan investasi dengan mempertimbangkan risiko investasi di masa pandemi. Para pelaku usaha rintisan perlu mencari solusi pendanaan yang tepat bagi pemenuhan dana perusahaan.

Salah satu pendanaan yang saat ini menjadi pilihan bagi para pelaku usaha rintisan yaitu dengan melaksanakan IPO (Initial Public Offering). IPO merupakan metode pendanaan perusahaan di mana perusahaan tertutup melakukan penawaran saham perdana kepada publik. IPO dirasa cocok menjadi solusi pendanaan yang dibutuhkan karena IPO memungkinkan perusahaan untuk memperoleh dana dalam jumlah yang besar dan perusahaan dengan model bisnis digital menjadi salah satu sektor investasi paling menarik bagi calon investor saat ini.



Tren perusahaan digital memilih jalur IPO mulai terlihat pada tahun 2021. Tren ini terlihat di mana 7 dari 54 perusahaan yang melaksanakan IPO sepanjang tahun 2021 termasuk dalam sektor teknologi, sehingga jumlah perusahaan terbuka dalam sektor teknologi pada tahun 2021 adalah sebanyak 25 perusahaan. Salah satu perusahaan teknologi dengan perolehan pendanaan terbesar yaitu PT Bukalapak.com Tbk (BUKA) yang berhasil melaksanakan IPO dengan oversubscribed sebanyak 8,7x dengan target pendanaan sebesar hampir 22 triliun rupiah.

BUKA membuka tren awal IPO perusahaan teknologi berstatus unicorn di Indonesia. Hingga akhir semester pertama, sebanyak 21 perusahaan telah berhasil melaksanakan IPO, termasuk PT GoTo Gojek Tokopedia Tbk (GOTO) sebagai perusahaan teknologi unicorn berikutnya yang berhasil melaksanakan IPO. GOTO berhasil mencapai perolehan dana dari penawaran umum kurang lebih sebesar 13,7 triliun rupiah dari hasil penawaran umum saham perdana dengan kapitalisasi pasar di atas 400 triliun rupiah. Pencapaian ini menjadikan GOTO sebagai perusahaan dengan IPO terbesar ke-3 di Asia dan terbesar ke-5 di dunia, dengan menyandang status sebagai emiten dengan kapitalisasi pasar terbesar ke-3 di Bursa Efek Indonesia (BEI). Keberhasilan IPO GOTO menjadi motivasi bagi perusahaan lainnya untuk ikut serta mengambil langkah untuk melaksanakan IPO demi mencapai tujuan bisnisnya. Adapun rincian dari 22 perusahaan yang telah berhasil melaksanakan IPO sebagai berikut:

Nomor	Nama Perusahaan	Kode	Sektor	Tanggal IPO	Papan	Target Dana	Kapitalisasi Pasar Saat IPO
1	PT Adaro Minerals Indonesia Tbk	ADMR	Energi	Senin, 10 Januari, 2022	Pengembangan	604.858.000.000	4.032.383.000.000
2	PT Semacom Integrated Tbk	SEMA	Energi	Senin, 10 Januari, 2022	Pengembangan	62.460.000.000	242.460.000.000
3	PT Autopedia Sukses Lestari Tbk	ASLC	Barang Konsumen Non-Primer	Selasa, 25 Januari, 2022	Pengembangan	652.613.376.000	3.263.066.823.680
4	PT Net Visi Media Tbk	NETV	Barang Konsumen Non-Primer	Rabu, 26 Januari, 2022	Pengembangan	149.999.995.600	4.596.822.739.040
5	PT Mitra Angkasa Sejahtera Tbk	BAUT	Barang Konsumen Non-Primer	Jumat, 28 Januari, 2022	Pengembangan	145.000.000.000	480.000.000.000
6	PT Champ Resto Indonesia Tbk	ENAK	Barang Konsumen Primer	Selasa, 8 Februari, 2022	Pengembangan	368.333.390.000	1.841.666.780.000
7	PT Nusatama Berkah Tbk	NTBK	Perindustrian	Rabu, 9 Februari, 2022	Pengembangan	70.000.000.000	270.000.000.000
8	PT Adhi Commuter Properti Tbk	ADCP	Properti & Real Estat	Rabu, 23 Februari, 2022	Utama	288.888.886.000	2.888.888.886.000
9	PT Sumber Mas Konstruksi Tbk	SMKM	Infrastruktur	Rabu, 9 Maret, 2022	Akselerasi	66.000.000.000	330.792.000.000
10	PT Nanotech Indonesia Global Tbk	NANO	Barang Konsumen Primer	Kamis, 10 Maret, 2022	Akselerasi	128.500.000.000	428.500.000.000
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15	PT GoTo Gojek Tokopedia Tbk	GOTO	Teknologi	Senin, 11 April, 2022	Utama	13.727.888.928.000	400.315.008.171.676
16	PT Teladan Prima Agro Tbk	TLDN	Barang Konsumen Primer	Selasa, 12 April, 2022	Utama	300.359.496.000	7.508.987.516.000
17	PT Murni Sadar Tbk	MTMH	Kesehatan	Rabu, 20 April, 2022	Utama	325.149.184.000	2.647.714.496.000
18	PT Winner Nusantara Jaya Tbk	WINR	Properti & Real Estat	Senin, 25 April, 2022	Utama	150.000.000.000	523.520.000.000
19	PT Indo Boga Sukses Tbk	IBOS	Barang Konsumen Non-Primer	Senin, 25 April, 2022	Akselerasi	160.736.000.000	803.680.000.000
20	PT Oscar Mitra Sukses Sejahtera Tbk	OLIV	Barang Konsumen Non-Primer	Selasa, 17 Mei, 2022	Akselerasi	40.000.000.000	190.000.000.000
21	PT Cilacap Samudera Fishing Industry Tbk	ASHA	Barang Konsumen Primer	Jumat, 27 Mei, 2022	Pengembangan	125.000.000.000	500.000.000.000

Tren IPO perusahaan rintisan digital juga mendukung tren perusahaan IPO secara keseluruhan. Setelah 21 perusahaan berhasil melaksanakan IPO pada semester pertama tahun 2022, Direktur Penilaian Perusahaan BEI, I Gede Nyoman Yetna, juga mengatakan bahwa terdapat 43 perusahaan yang mengantre untuk dicatatkan sahamnya pada papan bursa, termasuk perusahaan rintisan digital lainnya, yaitu PT Global Digital Niaga, perusahaan hasil merger Blibli dan Tiket.com. Jika keseluruhan rencana IPO berhasil dilaksanakan, jumlah IPO tahun berjalan diprediksi sebanyak 64 perusahaan, meningkat 19% atau sebanyak 10 perusahaan dibandingkan dengan jumlah IPO tahun lalu.

Eksekusi IPO perusahaan dapat berjalan dengan lancar dengan melakukan persiapan secara matang oleh perusahaan. Perusahaan perlu merancang skema penawaran saham perusahaan kepada publik dan restrukturisasi yang diperlukan untuk menjalankan skema tersebut. Tentunya persiapan ini memerlukan berbagai profesi penunjang yang ikut berperan serta mendukung keberhasilan IPO perusahaan, di antaranya biro administrasi efek, penjamin efek, notaris, konsultan hukum, penilai, kantor akuntan publik dan konsultan keuangan.

SW Indonesia melalui SW Solution hadir sebagai konsultan keuangan dalam membantu persiapan perusahaan untuk melaksanakan IPO. SW Solution siap membantu perusahaan dalam menilai dari sisi makro hingga mikro meliputi tren IPO, prospek industri, perbandingan competitor dan performa historis perusahaan. Selain itu, SW Solution juga membantu perusahaan dalam merancang skema restrukturisasi awal perusahaan hingga gambaran perolehan dana yang berpotensi dapat diterima dari hasil IPO berdasarkan valuasi perusahaan, baik dari sisi valuasi dengan metode pendapatan maupun metode relatif.



❖ Perlakuan Perpajakan atas Transaksi Perdagangan melalui Sistem Elektronik (E-COMMERCE)

Otoritas Pajak Indonesia telah mengatur perlakuan perpajakan atas transaksi perdagangan melalui sistem elektronik (e-commerce). Aturan tersebut ditetapkan dalam PMK No.210/PMK.010/2018 dan efektif berlaku pada tanggal 1 April 2019.

Dalam peraturan tersebut, ruang lingkup pengaturan perlakuan perpajakan atas e-commerce meliputi Pajak Pertambahan Nilai, Pajak Penjualan atas Barang Mewah, Pajak Penghasilan atas transaksi di dalam Daerah Pabean dan Bea Masuk atas impor barang. E-commerce dapat dilakukan melalui platform marketplace dan platform selain marketplace seperti online retail, classified adds, daily deals atau media sosial.

Seiring dengan pesatnya teknologi, transaksi jual beli tidak terbatas dengan ruang dan waktu. Hampir segala produk dan jasa dapat dipasarkan melalui E-Commerce, sederhananya E-commerce merupakan penyebaran, penjualan, pembelian, serta pemasaran barang atau jasa yang mengandalkan sistem elektronik dan Platform Marketplace sebagai wadah transaksi jual beli dilaksanakan.

Perdagangan melalui sistem elektronik (e-commerce) atas barang dan/atau jasa di dalam Daerah Pabean melalui Platform Marketplace dilakukan dengan cara sebagai berikut:

- Penyedia Platform Marketplace menyediakan layanan perdagangan melalui sistem elektronik (e-commerce) atas barang dan/ atau jasa;
- Pedagang atau Penyedia Jasa menggunakan fasilitas Platform yang disediakan oleh Penyedia Platform Marketplace untuk melakukan perdagangan melalui sistem elektronik (e-commerce);
- Pembeli barang atau penerima Jasa melakukan transaksi pembelian barang dan/ atau jasa melalui Penyedia Platform Marketplace; dan
- Pembayaran atas perdagangan barang dan jasa melalui sistem elektronik (e-commerce) oleh pembeli kepada Pedagang atau Penyedia Jasa dilakukan melalui Penyedia Platform Marketplace.

Berikut adalah implikasi perpajakan yang terjadi pada platform marketplace:

- Penyedia Platform Marketplace sebagaimana dimaksud wajib memiliki NPWP dan wajib dikukuhkan sebagai Pengusaha Kena Pajak (PKP).
- PKP Pedagang atau PKP Penyedia Jasa yang melakukan penyerahan Barang Kena Pajak (BKP) dan/ atau Jasa Kena Pajak (JKP) secara elektronik (e-commerce) melalui Penyedia Platform Marketplace wajib memungut, menyetor, dan melaporkan:
 - a. Pajak Pertambahan Nilai yang terutang; atau
 - b. Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah.
Pajak Pertambahan Nilai yang terutang sebesar 11% (sebelas persen) dari Nilai Transaksi penyerahan BKP dan/atau JKP. Tarif efektif 1 April 2022.
- Pedagang atau Penyedia Jasa yang melakukan penyerahan barang dan/atau jasa secara elektronik (e-commerce) melalui Penyedia Platform Marketplace wajib melaksanakan kewajiban Pajak Penghasilan sesuai dengan ketentuan perundang-undangan di bidang Pajak Penghasilan.
- Penyedia Platform Marketplace wajib melaporkan rekapitulasi transaksi perdagangan yang dilakukan oleh Pedagang dan/atau Penyedia Jasa melalui Penyedia Platform Marketplace ke Direktorat Jenderal Pajak. Rekapitulasi transaksi perdagangan sebagaimana dimaksud merupakan dokumen yang harus dilampirkan dalam SPT Masa PPN. Penyedia Platform Marketplace juga wajib membuat Faktur Pajak.

Regulasi Bea Cukai bagi penyedia platform marketplace yang melakukan impor:

Direktorat Jenderal Bea Cukai menerapkan regulasi atas impor pada platform marketplace berupa

- Impor barang yang:
 - transaksinya dilakukan melalui penyedia Platform Marketplace yang terdaftar di Direktorat Jenderal Bea dan Cukai;
 - pengirimannya dilakukan melalui Penyelenggara Pos; dan
 - memiliki nilai pabean sampai dengan Free On Board (FOB) USD 1,500 (seribu lima ratus Dollar Amerika Serikat), perlakuan perpajakannya dilaksanakan berdasarkan Peraturan Menteri.
- Impor barang yang transaksinya dilakukan melalui Penyedia Platform Marketplace:
 - memiliki nilai pabean lebih dari Free On Board (FOB) USD 1,500 (seribu lima ratus Dollar Amerika Serikat); atau
 - tidak menggunakan skema Delivery Duty Paid (DDP), dilaksanakan sesuai dengan ketentuan peraturan perundang-undangan yang mengatur mengenai impor barang kiriman.

Penyedia Platform Marketplace yang memiliki frekuensi tinggi atas impor barang dapat mengajukan permohonan pendaftaran kepada Kepala Kantor Pabean.

Setelah mendapatkan persetujuan, Penyedia Platform Marketplace harus menyampaikan e-invoice untuk setiap pengiriman atas transaksi barang dan e-catalog dan wajib menghitung bea masuk dan/ atau PDRI dan bertanggung jawab atas kewajiban penyetoran bea masuk dan/atau Pajak Dalam Rangka Impor (PDRI) atas barang.

Otoritas Pajak Indonesia berencana mengenakan bea meterai untuk syarat dan ketentuan (s&k) yang ada di berbagai platform digital seperti e-commerce sebesar Rp sepuluh ribu. Hal ini sesuai dengan Pasal 3 ayat (2) Undang-undang Nomor 10 Tahun 2020 tentang Bea Meterai.

Institut Akuntan Publik Indonesia (IAPI) telah menetapkan dan mengesahkan Standar Audit (SA) 701 (2021) tentang “Pengkommunikasian Key Audit Matters dalam Laporan Auditor Independen”. SA tersebut berlaku efektif untuk audit atas laporan keuangan untuk periode yang dimulai pada atau setelah tanggal 1 Januari 2022. Tujuan mengkommunikasikan Key Audit Matters adalah untuk meningkatkan nilai komunikatif laporan audit independen dengan memberikan transparansi yang lebih baik atas audit yang telah dilaksanakan.

Hal ini untuk memberikan informasi tambahan kepada pengguna laporan keuangan yang dituju untuk membantu dalam memahami hal yang menurut pertimbangan auditor paling signifikan dalam audit atas laporan keuangan periode ini, serta membantu pengguna yang dituju dalam memahami entitas dan area pertimbangan signifikan manajemen dalam laporan keuangan auditan.

SA 701 berlaku untuk audit atas satu set laporan keuangan bertujuan umum dari semua laporan auditor, kondisi ketika auditor memutuskan untuk mengkommunikasikan Key Audit Matters dalam laporan auditor dan ketika auditor diharuskan oleh peraturan untuk mengkommunikasikan Key Audit Matters di dalam laporan auditor.

Sebelumnya, mungkin pengguna laporan keuangan tidak memberikan perhatian penuh terhadap seluruh isi laporan auditor. Beberapa pengguna mungkin hanya tertarik dalam "opini audit", bukan bagaimana audit dilakukan atau area yang secara khusus menjadi fokus dalam pelaksanaan audit. Hal tersebut dimungkinkan karena laporan auditor untuk setiap entitas ditulis dalam deskripsi yang standar. Namun saat ini, pengguna laporan keuangan mungkin harus lebih berhati-hati dalam membaca laporan keuangan, terutama untuk entitas emiten.

Dengan diterbitkannya SA 701 ini, auditor diminta untuk mengommunikasikan Key Audit Matters dan bagaimana audit dilakukan dalam laporan auditor untuk entitas emiten, dimana hal tersebut harus disesuaikan dengan masing-masing entitas, yang akan memberikan lebih banyak wawasan tentang audit. Perubahan ini juga akan memberikan transparansi yang lebih baik atas audit yang dilaksanakan dan bermanfaat bagi pengguna.



Apakah Key Audit Matters?

- Hal-hal yang menurut pertimbangan profesional auditor, merupakan hal yang paling signifikan dalam audit atas laporan keuangan periode kini.
- Key Audit Matters merupakan hal yang telah ditentukan oleh auditor untuk dikomunikasikan kepada pihak yang bertanggung jawab atas tata kelola (TCWG).
- Hal yang memerlukan perhatian auditor yang signifikan dalam melakukan audit, auditor harus mempertimbangkan hal-hal berikut:
 - a. Area dengan risiko kesalahan penyajian material yang dinilai lebih tinggi atau risiko signifikan yang diidentifikasi,
 - b. Pertimbangan signifikan auditor yang berkaitan dengan area dalam laporan keuangan yang melibatkan pertimbangan manajemen, termasuk estimasi akuntansi yang teridentifikasi dan memiliki ketidakpastian estimasi yang tinggi,
 - c. Dampak terhadap audit atas peristiwa atau transaksi signifikan yang terjadi selama periode tersebut.

Langkah Awal dalam Penentuan Key Audit Matters

- **Langkah 1**
Hal-hal yang dikomunikasikan kepada pihak yang bertanggung jawab atas tata kelola.
- **Langkah 2**
Hal-hal yang membutuhkan perhatian signifikan dari auditor.
- **Langkah 3**
Hal-hal yang paling signifikan dalam audit.

Oleh karena itu dapat disimpulkan bahwa Key Audit Matters signifikan dipengaruhi oleh ukuran, area dan kompleksitasnya, sifat dan lingkungan bisnis, serta fakta dan keadaan yang ditemui oleh auditor selama proses audit.

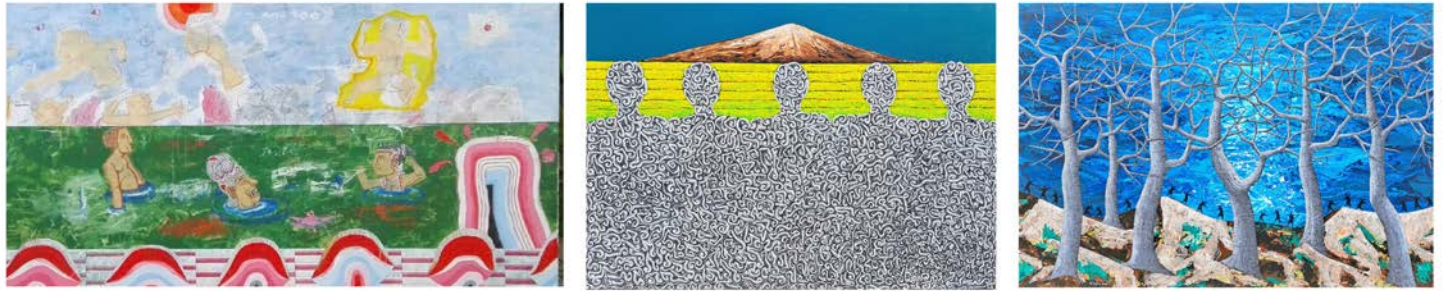
Namun, terdapat beberapa kondisi ketika suatu hal yang ditentukan menjadi Key Audit Matters tidak dikomunikasikan dalam laporan auditor independen, seperti jika undang-undang atau peraturan melarangnya, atau dalam keadaan yang sangat jarang, di mana konsekuensi yang merugikan dari komunikasi publik suatu masalah secara wajar diharapkan lebih besar daripada manfaat kepentingan publik atas komunikasi hal tersebut.

Manfaat Key Audit Matters

- Memungkinkan manajemen dan pihak yang bertanggung jawab atas tata kelola untuk mempertimbangkan apakah suatu pengungkapan baru atau yang disempurnakan dapat bermanfaat mengingat hal tersebut akan dikomunikasikan dalam laporan auditor.
- Key Audit Matters diharapkan memberikan informasi tambahan yang dapat membantu pengguna laporan keuangan dalam memahami entitas dan area signifikan pertimbangan manajemen dalam laporan keuangan auditan.

Perubahan di dalam Laporan Audit





❦ SW Painting Festival 2022 “Astungkara: Bangkit Bersama Bali”

SW Indonesia menyelenggarakan SW PAINTING FESTIVAL 2022 dengan tema “Astungkara, Bangkit Bersama Bali”. Acara ini menampilkan lukisan karya pelukis-pelukis dari Bali yaitu Nyoman Sujana Kenyem, I Wayan Suastama, Ketut Sugantika Lekung, Teja Astawa Ketut dan Made Wiradana. Karya yang ditampilkan merupakan karya orisinal melukis di atas kanvas. Dengan penyelenggaraan acara ini, SW Indonesia menunjukkan kepedulian terhadap pelestarian seni dan budaya, sekaligus dukungan bagi penggiat seni.

SW PAINTING FESTIVAL 2022 akan diadakan di kota tempat kantor SW Indonesia berlokasi, yaitu di Tangerang, Surabaya dan Jakarta. Pelaksanaan acara akan dimulai di Lobby Utama Mall At Alam Sutera (Tangerang) pada tanggal 2 – 10 Juli 2022. Setelah itu acara berpindah kota ke Ciputra World Mall (Surabaya) pada tanggal 16 – 24 Juli 2022 dan Neo Soho Mall (Jakarta) pada tanggal 6 – 14 Agustus 2022. Semangat SW PAINTING FESTIVAL 2022 ini adalah mendukung kebangkitan Indonesia dari pandemi melalui aksi sosial dengan membantu artis lukis dari Bali memasarkan lukisan di tiga kota besar.



Bahasa Indonesia

Masyarakat internasional paham bahwa Bali adalah ikon pariwisata Indonesia yang memiliki daya tarik pada budaya dan alamnya. Bali dipilih sebagai lokasi pertemuan puncak G-20 untuk tahun 2022 dimana Indonesia bertindak sebagai tuan rumah. Berbagai acara internasional digelar di Bali sehingga banyak peluang bisnis dan kesempatan mendapatkan jaringan-jaringan baru.

SW Indonesia juga memiliki kantor di Bali, yang mulai beroperasi awal Maret 2022. Banyak perusahaan rintisan yang dimiliki oleh orang asing dan mereka bekerja dari Bali. Hal ini sesuai dengan konsep era normal yang baru, Bekerja Darimana Saja (Work From Anywhere). **SW Indonesia** di Bali memberikan layanan pendirian dan set-up perusahaan dan pelaksanaan kepatuhan administrasi perusahaan. Termasuk jasa business advisory untuk merger dan akuisisi yang terus bertumbuh di Bali. Selain itu **SW Indonesia** menggandeng The Azterix, event management, untuk klien-klien yang menyelenggarakan kegiatan level nasional atau konferensi internasional di Bali.

Rangkaian acara SW PAINTING FESTIVAL 2022 yang akan dilaksanakan yaitu exhibition, talkshow, workshop dan painting competition. Exhibition yang diadakan akan menyajikan berbagai karya seni oleh pelukis Bali berupa lukisan dari berbagai aliran dan teknik seni lukis sehingga dapat dinikmati oleh pengunjung pameran secara umum. Talkshow yang diadakan tidak terbatas pada bidang seni lukis saja. Selain adanya sharing session oleh para pelukis, Talkshow yang diadakan juga diisi oleh narasumber dengan topik yang memiliki relevansi dengan kondisi dunia saat ini. Workshop akan memberikan gambaran kepada peserta terkait teknik dasar dalam melukis sehingga menjadi cikal bakal yang baik bagi para peserta. Painting competition diarahkan bagi anak-anak dan remaja berusia 8 sampai 18 tahun dalam mendukung kelestarian seni lukis, baik dari sisi mentalitas, minat dan bakat maupun hasil karya.

Acara ini dikelola oleh The Azterix Event Management, yang merupakan tim pengelola acara yang selalu siap untuk menyukseskan perencanaan acara, baik perorangan, komunitas, entrepreneur maupun level korporasi. The Azterix memiliki tim yang gesit, tulus dan komunikatif sehingga siap tanggap dalam mengatasi segala kondisi yang dihadapi selama acara. Jangan lewatkan untuk menghadiri SW PAINTING FESTIVAL 2022 di tiga kota pada masing-masing tanggal tersebut, mari bangkit bersama Bali!

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❖ IPO正成为数字化企业融资的重要渠

新冠疫情全球蔓延凸显出构建可持续企业的重要性。各个企业纷纷采取重要措施，加速数字化转型。技术转型可以使企业整合公司经营活动，员工线上办公，进而在政府封控社区活动情况下开展业务。许多数字化创业企业在新冠疫情期间亦取得了不错发展。

许多公司在数字化转型时有高额的资金缺口，新冠疫情期间尤为严重。为促进长久发展，企业应分配充沛资金用于资本支出，促进技术发展。考虑到疫情期间的投资风险，潜在投资者纷纷退出投资。因此，初创企业需要找到合适的资金来源以满足公司资金需求。

目前初创企业可利用的融资模式之一是IPO（首次公开募股）。IPO是一种融资解决方案，可以让企业获得大量资金。如今，拥有数字商业模式的公司是最炙手可热的投资对象



数字化企业选择 IPO 融资的趋势起始于 2021 年，这一点从 21 年的上市数据即可看出。2021 年共 54 家企业 IPO 成功，其中技术领域有 7 家。2021 年科技领域的上市公司数量多达 25 家，融资额最高的科技公司之一是 PT Bukalapak.com Tbk (BUKA)，超额认购 8.7 倍，融资额近 22 万亿印尼盾。

BUKA 打开了印尼独角兽科技公司 IPO 的大门。截至 2022 年 6 月，已有 21 家公司成功 IPO，包括独角兽科技公司 PT GoTo Gojek Tokopedia Tbk (GOTO)。GOTO 的 IPO 募资额约 13.7 万亿印尼盾，市值超过 400 万亿印尼盾。这一成就使 GOTO 的募资额在亚洲排名第 3、全球排名第 5，成为印度尼西亚证券交易所 (IDX) 市值第 3 大的上市公司。GOTO 的 IPO 成功激励其他企业采取措施，加快 IPO 步伐，实现企业目标。22 家 IPO 成功公司详情如下：

No	Registered Companies	Code	Sector	IPO Date	Board	Fund Target	Market Capitalization During IPO
1	PT Adaro Minerals Indonesia Tbk	ADMR	Energy	Monday, January 3, 2022	Development	604,858,000,000	4,032,383,000,000
2	PT Semacom Integrated Tbk	SEMA	Energy	Monday, January 10, 2022	Development	62,460,000,000	242,460,000,000
3	PT Autopedia Sukses Lestari Tbk	ASLC	Consumer Cyclical	Tuesday, January 25, 2022	Development	652,613,376,000	3,263,066,823,680
4	PT Net Visi Media Tbk	NETV	Consumer Cyclical	Wednesday, January 26, 2022	Development	149,999,995,600	4,596,822,739,040
5	PT Mitra Angkasa Sejahtera Tbk	BAUT	Consumer Cyclical	Friday, January 28, 2022	Development	145,000,000,000	480,000,000,000
6	PT Champ Resto Indonesia Tbk	ENAK	Consumer Non-Cyclical	Tuesday, February 8, 2022	Development	368,333,390,000	1,841,666,780,000
7	PT Nusatama Berkah Tbk	NTBK	Industrials	Wednesday, February 9, 2022	Development	70,000,000,000	270,000,000,000
8	PT Adhi Commuter Properti Tbk	ADCP	Properties & Real Estate	Wednesday, February 23, 2022	Main	288,888,886,000	2,888,888,886,000
9	PT Sumber Mas Konstruksi Tbk	SMKM	Infrastructures	Wednesday, March 9, 2022	Acceleration	66,000,000,000	330,792,000,000
10	PT Nanotech Indonesia Global Tbk	NANO	Consumer Cyclical	Thursday, March 10, 2022	Acceleration	128,500,000,000	428,500,000,000
11	PT Sumber Tani Agung Resources Tbk	STAA	Consumer Cyclical	Thursday, March 10, 2022	Main	526,243,200,000	6,526,243,200,000
12	PT Sepeda Bersama Tbk	BIKE	Consumer Non-Cyclical	Monday, March 21, 2022	Development	54,966,780,000	219,866,780,000
13	PT WIR ASIA Tbk	WIRG	Technology	Monday, April 4, 2022	Development	392,631,120,000	1,963,155,600,000
14	PT Sigma Energy Compressindo Tbk	SICO	Energy	Friday, April 8, 2022	Development	62,100,000,000	209,300,000,000
15	PT GoTo Gojek Tokopedia Tbk	GOTO	Technology	Monday, April 11, 2022	Main	13,727,888,928,000	400,315,008,171,676
16	PT Teladan Prima Agro Tbk	TLDN	Consumer Cyclical	Tuesday, April 12, 2022	Main	300,359,496,000	7,508,987,516,000
17	PT Murni Sadar Tbk	MTMH	Healthcare	Wednesday, April 20, 2022	Main	325,149,184,000	2,647,714,496,000
18	PT Winner Nusantara Jaya Tbk	WINR	Properties & Real Estate	Monday, April 25, 2022	Main	150,000,000,000	523,520,000,000
19	PT Indo Boga Sukses Tbk	IBOS	Consumer Non-Cyclical	Monday, April 25, 2022	Acceleration	160,736,000,000	803,680,000,000
20	PT Oscar Mitra Sukses Sejahtera Tbk	OLIV	Consumer Non-Cyclical	Tuesday, May 17, 2022	Acceleration	40,000,000,000	190,000,000,000
21	PT Cilacap Samudera Fishing Industry Tbk	ASHA	Consumer Cyclical	Friday, May 27, 2022	Development	125,000,000,000	500,000,000,000

数字创业公司的 IPO 也支撑了印尼 IPO 的整体态势。自 21 家公司在 2022 年上半年成功 IPO 后，IDX 企业估值总监 I Gede Nyoman Yetna 也表示，目前有 43 家公司正在排队上市，其中包括另一家数字初创公司 PT Global Digital Niaga，该企业由 Blibli 和 Tiket.com 合并而成。假设所有 IPO 均获成功，今年 IPO 数量预计可达到 64 家，比去年 IPO 数量增加 19% 或多 10 家。

通过精心筹划，公司 IPO 可顺利推进。公司需要设计向公众发行公司股票的计划，并做出必要的重组以运行该系统。当然，公司 IPO 的成功离不开各种专业人士的支持，包括证券管理局、证券承销商、公证人、法律顾问、评估师、会计师事务所和财务顾问等。

信永中和印度尼西亚旗下的 SW Solution 是协助公司 IPO 的财务顾问。SW Solution 可协助企业从宏观及微观的角度进行评估，包括 IPO 趋势、行业前景、竞争对手比较以及公司历史业绩。此外，SW Solution 还协助公司设计公司初始重组方案，根据公司估值，从收益法估值和比较法估值两个方面描述 IPO 可募集资金情况。



通过电子系统（电子商务）进行贸易交易的税务处理

印度尼西亚税务局通过电子系统（电子商务）规范了贸易交易的税收处理。该规定载于 PMK No.210/PMK.010/2018，自 2019 年 4 月 1 日起生效。

在条例中，电子商务税务处理涉及的税种包括增值税、奢侈品销售税、关税区内交易的所得税和进口商品的进口关税。电子商务可以通过市场平台和市场以外的平台完成，例如在线零售、分类广告、日常交易或社交媒体。

随着科技的飞速发展，买卖交易不再受空间和时间的限制。几乎所有的产品和服务都可以通过电子商务进行营销；简而言之，电子商务通过电子系统和市场平台进行商品或服务的分销、销售、购买和营销，而后者为买卖交易提供场所。

通过市场平台，在海关区域内借助电子系统（电子商务）进行商品和/或服务的交易通过以下方式进行：

- 市场平台提供商通过电子系统（电子商务）为商品和/或服务提供交易服务；
- 商家或服务提供商使用市场平台提供商提供的平台设施通过电子系统（电子商务）进行交易；
- 商品购买者或服务接受者通过市场平台提供商进行商品购买和/或服务交易；和
- 买家通过电子系统（电子商务）向商家或服务提供商支付的商品和服务贸易款项通过市场平台提供商进行的。

以下是市场平台上发生交易的税务影响:

- 市场平台提供商必须拥有 NPWP 并被确认为应税企业家(PKP)。
- 通过市场平台提供商以电子方式 (电子商务) 交付应税商品 (BKP) 和/或应税服务 (JKP) 的 PKP 商家或 PKP 服务提供商必须收集、存入和报告:
 - a. 应交增值税; 或
 - b. 奢侈品的增值税和销售税。
应交增值税为 BKP 和/或 JKP 提交交易价值的 11%，费率自 2022 年 4 月 1 日起生效。
- 通过市场平台提供商以电子方式 (电子商务) 交付商品和/或服务的商家或服务提供商必须按照所得税领域立法规定履行所得税义务。
- 市场平台提供商必须向税务总局报告商家和/或服务提供商通过市场平台提供商进行贸易交易概述。如前所述，贸易

针对进口市场平台提供商的海关规定:

海关总署在市场平台上以下列形式对进口做出规定:

- 进口货物:
 - 交易是通过在海关总署注册的市场平台提供商进行的;
 - 交付是通过邮政运营商进行的; 和
 - 海关价值最高为 1,500 美元 (一千五百美元) ,
受托运货物进口管理的法律法规执行。
- 通过市场平台提供商进行交易的商品进口:
 - 海关价值超过离岸价 (FOB) 1,500 美元 (一千五百美元) ; 或者
 - 不使用完税交货 (DDP) 方案,

进口商品频率较高的市场平台提供商可向海关负责人申请注册。

获得批准后, 市场平台提供商必须为每批货物和电子目录交易提交电子发票, 并且必须计算进口关税和/或 PDRI, 并负责将进口关税和/或税款存入货物的进口系统 (PDRI)。

印度尼西亚税务局 (ITA) 计划对各种数字平台上存在的条款和条件 (t&c) 征收印花税, 例如 1 万印尼盾的电子商务税, 该计划符合印花税的2020年第10号第3条第2段。

关键审计事项

印度尼西亚注册会计师协会 (IAPI) 制定并批准了关于“在独立审计师报告中沟通关键审计事项”的审计准则 (SA) 701 (2021)。该审计准则则对自2022年1月1日或之后开始财务年度的财务报表审计有效。沟通关键审计事项的目的在于通过提高已执行审计的透明度来增加独立审计报告的价值。

该举措旨在向财务报表的使用者提供额外信息，协助其了解注册会计师认为当前财务报表审计中最重要的内容，并帮助使用者理解被审计单位在管理层方面需重要重点关注的事项。

ISA 701 适用于对所有审计师报告中的通用财务报表的审计，包括审计师决定在审计师报告中传达主要审计事项，以及根据法规要求，在审计报告中传达主要审计事项等情形。

以前，财务报表使用者可能不会充分关注审计报告全部内容。一些使用者可能只对“审计意见”感兴趣，而不在意审计方式或审计特别关注的领域。这也是无可厚非的，因为每个实体的审计师报告都采用标准格式。但如今，财务报表的使用者在阅读财务报表时可能必须更加小心，尤其是对于被审计单位而言。

随着ISA 701的发布，审计师必须在被审计单位的审计报告中传达重大审计事项以及审计执行程序，每个被审计单位的程序可能不尽相同。该调整将为审计提供更多价值，提高审计透明度，并使使用者受益。



关键审计事项是什么？

- 注册会计师根据职业判断认为对审计本期财务报表最为重要的事项；
- 审计师已确定要与治理层 (TCWG) 沟通的关键审计事项；
- 审计师在进行审计时需要特别注意的事项，审计师应考虑以下事项：
 - a. 经评估具有重大错报风险或已识别的重大风险领域；
 - b. 注册会计师对涉及管理层判断的财务报表领域的重大判断，包括已识别且具有高度不确定性的会计估计；
 - c. 对重大事项或交易审计的影响。

确定关键审计事项

- **步骤1**
将事项传达给公司治理层。
- **步骤2**
需要审计师特别注意的事项。
- **步骤3**
审计中最重要的事项。

因此，我们可以得出结论，关键审计事项受其规模、范围、复杂程度、性质和经营环境影响较大。同时，审计师在审计过程中遇到的事实和情况也会对其产生影响。

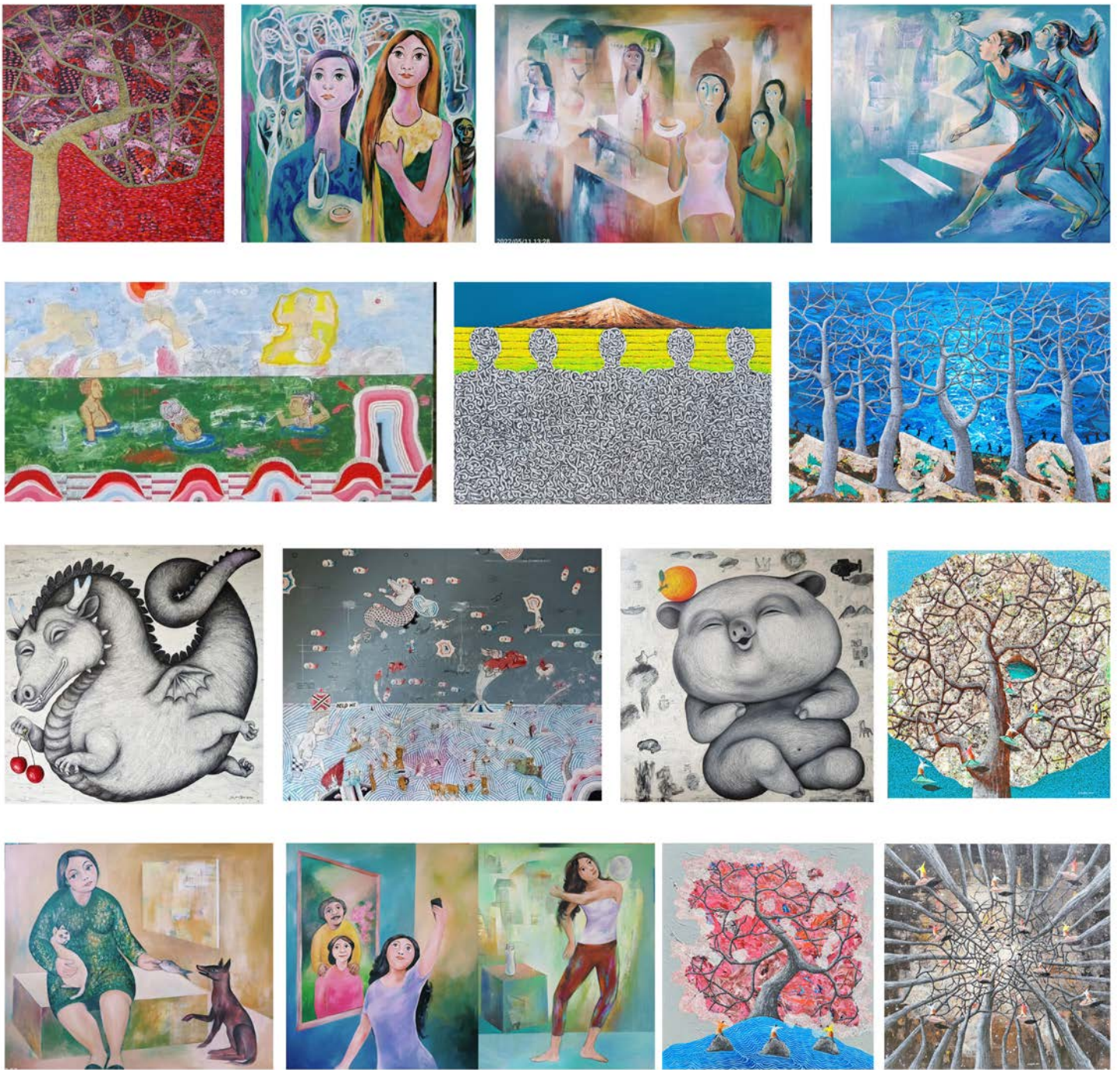
但在某些情况下，如法律或法规禁止或在极少数情况下，公开信息会产生不利影响，且弊端大于益处，则独立审计师报告不会包括确定为关键审计事项的内容。

关键事项审计益处

- 允许管理层和治理层考虑在审计报告中增加或改善披露内容是否会有所帮助；
- 关键审计事项将提供额外信息，帮助财务报表使用者了解实体和管理层在经审计的财务报表中需要重点关注的领域。

审计报告的变化





❖ 2022年信永中和印度尼西亚绘画艺术节召开

2022年7月，信永中和印度尼西亚将举办“梦想成真 悦动巴厘岛”绘画艺术节。本次活动将展出巴厘岛本土画家画作，包括Nyoman Sujana Kenyem、I Wayan Suastama、Ketut Sugantika Lekung、Teja Astawa Ketut 和 Made Wiradana。本次画展的作品均在画布上直接创作。长期以来，信永中和印度尼西亚一直注重保护本土艺术及文化，并支持本土艺术家创作。

2022年“梦想成真 悦动巴厘岛”绘画艺术节将在雅加达、泗水和坦格朗举行，信永中和印度尼西亚在以上三个城市均有办公室。本次绘画艺术节旨在通过社会行动，在三大城市中支持受到疫情影响的巴厘岛艺术创作者，振奋印度尼西亚精神。活动安排如下2022年7月2日至10日：坦格朗Alam Sutera购物中心；2022年7月16日至24日：泗水Ciputra World Mall购物中心；2022年8月6日至14日：雅加达Neo Soho 购物中心；巴厘岛是印度尼西亚旅游的一张名片，其独特的文化和自然景色吸引了越来越多的国际关注。印度尼西亚将担任2022年G20峰会的东道主，而巴厘岛则是峰会举办地。此外，巴厘岛也举办了多种国际活动，助力企业获得商机、拓展人脉。



中文

2022年3月，信永中和印度尼西亚在巴厘岛设立办公室。得益于技术进步，人们可以在任何地方办公，许多外国创业公司也在巴厘岛开设公司。信永中和印度尼西亚巴厘岛办公室可提供公司设立、企业合规、收并购咨询等服务，助力企业在巴厘岛进一步发展。另外，通过与Azterix合作，信永中和可以为在巴厘岛举办国家级活动或国际会议的客户 provide 活动管理服务。

2022年绘画艺术节活动包括展览、脱口秀、工作坊和绘画比赛。本次活动的展品来自于巴厘岛艺术家，其创作风格和绘画技巧较为多元，参观者可驻足欣赏创作作品。脱口秀主题不仅包括绘画，也包含对时下全球热点的探讨。工作坊则会向参加者介绍绘画的基础技巧，培养其对绘画的兴趣。绘画比赛面向8至18岁的儿童和青少年，从心态、兴趣、才能、作品等方面支持绘画艺术发展。

该活动由Azterix 活动管理团队组织，旨在为个人、社区、企业策划各种活动。Azterix 团队热情洋溢、工作灵活、善于沟通，能够快速解决活动期间遇到的任何情况。请记得出席在雅加达、泗水和坦格朗举办的2022年绘画艺术节活动，让我们一起梦想成真--悦动巴厘。



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TANGERANG	Unity Building 3rd Floor Jl. Boulevard Gading Serpong M5/21 15810	T. (+6221) 22220200
JAKARTA	UOB Plaza 34th Floor Jl. MH Thamrin Kav.8-10, Jakarta Pusat 10230	T. (+6221) 29932172
SURABAYA	Spazio Building 5th Floor Jl. Mayjen Yono Suwoyo Kav.3, Surabaya 60226	T. (+6231) 99141222
BALI	Benoa Square 2nd Floor Jl. Bypass Ngurah Rai No. 21A, Kuta, Bali 80361	T. (+62361) 200 3298



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