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REGARDING
INDONESIA'S VAT COLLECTION MECHANISM FOR CROSS-BORDER DIGITAL TRANSACTIONS (SPP-TDLN)

Following the enactment of Minister of Finance Regulation No. 49 of 2026, the Directorate General of Taxes (DGT) hereby informs foreign merchants and service providers that Indonesia will implement the VAT Collection System for Cross-Border Digital Transactions (SPP-TDLN) effective 25 September 2026.

The SPP-TDLN is a mechanism for collecting Indonesian Value Added Tax (VAT) on certain digital goods and digital services supplied to customers in Indonesia.

What this means for foreign merchants and service providers

Under the SPP-TDLN:

1. foreign merchants and service providers must include Indonesian VAT in the price or amount payable by customers in Indonesia;
2. Indonesian VAT may be collected through designated payment intermediaries or other entities appointed under Indonesian law; and
3. as a result, the amount received by a foreign merchant or service provider may be reduced by the Indonesian VAT collected through the applicable payment mechanism.

In practical terms, a customer in Indonesia pays an amount that includes Indonesian VAT, while the VAT may be collected through the designated payment mechanism before the remaining amount is transferred to the foreign merchant or service provider.

No new tax or VAT rate

The SPP-TDLN does not introduce a new tax and does not impose a new VAT rate. It is an administrative mechanism for collecting Indonesian VAT that is already applicable to the consumption of digital goods and digital services in Indonesia.

Foreign businesses already appointed as PMSE VAT Collectors

Foreign merchants or service providers that have already been appointed as E-Commerce (PMSE) VAT Collectors and collect Indonesian VAT themselves will continue to follow their existing VAT collection arrangements. Accordingly, the SPP-TDLN does not apply to transactions for which VAT is already collected under the existing PMSE VAT Collector mechanism. The two VAT collection mechanisms will operate side by side.

The SPP-TDLN forms part of the DGT's efforts to maintain a fair, efficient, and reliable VAT system for Indonesia's growing digital economy while ensuring a level playing field for businesses participating in the Indonesian market.

Further information, including frequently asked questions (FAQs) and contact information, is available on the official website of the Directorate General of Taxes at pajak.go.id/spp-tdln.

This announcement may be disseminated accordingly.

Issued in Jakarta, on 24 September 2026

Director General

Ditandatangani secara elektronik
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