

FAQ VAT REFUND FOR TOURIST

1. Can I apply for VAT Refund from any retailer in Indonesia?

No, you can only apply for VAT Refund from retailer with "VAT Refund for Tourists" logo on it.

2. What if I stay for more than 2 (two) months in Indonesia?

Am I eligible for the VAT Refund?

No, VAT refund can only be given to a tourist/foreign passport holder who lives or stays in Indonesia for a maximum of 2 (two) months from the date of entry into Indonesia.

3. What if I buy goods from retailer shop with "VAT Refund for Tourists" logo and those goods are shipped by carrier companies? Am I eligible for VAT Refund?

No, VAT refund can only be given to a tourist/foreign passport holder who carries on the goods as accompanied baggage out of Indonesia.

4. Is it possible to purchase goods with several payment receipt and be eligible for VAT refund facilities?

Yes, as long as you have one valid tax invoice (a tax invoice attached with one payment receipt) with a minimum VAT amount of Rp500.000 (five hundred thousand rupiah) from the shop with the same purchasing date. Please ask the retailer to consolidate your purchase into one tax invoice totalling Rp500.000 or more.

5. How can I find out which shop (retailer) has been registered as a "VAT Refund for Tourists" participant?

Please check the DGT website at www.pajak.go.id
(<http://www.pajak.go.id/sites/default/files/VATRefund%20July18.pdf>)

6. What is "the VAT Refund for Tourist"?

VAT Refund for Tourists is a facility given by the Indonesian government which allows tourist (foreign passport holders) to claim back Value Added Tax (VAT) on goods purchased in any store registered as a "VAT Refund for Tourists" participant.

7. Who is eligible for a VAT Refund?

Any foreign passport holder who is:

- a. Not an Indonesia citizen or not a Permanent Resident of Indonesia, who lives or stays in Indonesia no longer than 2 (two) calendar months since he/she arrived in Indonesia;
- b. Not a crew of an airlines.

8. How to claim the VAT Refund?

- Accompanied baggage (goods)

To be eligible for the VAT refund:

- a. goods must be purchased from shop with "VAT Refund for Tourists" label across Indonesia by showing your passport, and you must have a valid tax invoice (a tax invoice attached with one payment receipt) from the shop.
- b. goods which are excluded are as follows:
 - food, beverage, tobacco products;
 - guns and any explosive goods (materials);
 - any goods that are prohibited to be taken onto an aircraft
- c. minimum VAT payment is Rp500.000 (five hundred thousand rupiah) in one valid tax invoice from one shop with the same purchasing date.
- d. goods are purchased within 1 (one) month before departing Indonesia.
- e. goods must be carried out of Indonesia as accompanied baggage within 1 (one) month of the date of purchase.

- VAT refund payment options

VAT refund can be given in cash or transfer:

- a. By cash in Indonesia Rupiah (IDR) currency.

VAT refund is given in cash only if the amount does not exceed Rp5.000.000 (five million rupiah);

- b. By transfer to your bank account:

When the amount of VAT refund exceed Rp5.000.000 (five million rupiah), the refund will be made by transfer. The passenger should provide bank account number, account name, address, bank routing number, designated bank for transfer and requested currency for the VAT refund. The transfer will be done within one month of receipt of application for VAT refund.

(Exceptional circumstances)

If the amount of VAT refund exceed Rp5.000.000 (five million rupiah) and the passenger does not want to be refunded by transfer, so the amount of Rp5.000.000 (five million rupiah) will be refunded in cash and the remaining balance of VAT is not refundable.

- Claim procedure

The VAT refund can only be claimed at the airport on the date of your departure and you must follow these steps:

Claim VAT Refund at counter

1. Submit the original valid tax invoice (a tax invoice attached with one payment receipt) to the Directorate General of Taxes (DGT) officer in the VAT Refund counter. This valid tax invoice also serves as an application for VAT Refund to the DGT;
2. Show passport, airline ticket or boarding pass, and the purchased goods as accompanied baggage;
3. Receive VAT refund by cash or transfer to your bank account.

9. When can I get my VAT Refund?

Your VAT refund will be refunded in cash on the date of departure at VAT Refund counters before departing Indonesia or within 1 (one) month if you requested payment by transfer.

10. Where are the VAT Refund counters located?

VAT Refund counters are located in selected Indonesian international airports. Currently, VAT Refund counters are available at:

Airport	Counter Location	Website
Kualanamu, Medan	Departure Terminal, 2nd Floor	kualanamu-airport.co.id (http://kualanamairport.co.id/en/home)
Soekarno-Hatta, Jakarta Counter #1	Terminal 2D, International Departure, 2nd Floor	soekarnohatta-airport.co.id (http://www.soekarnohattaairport.co.id/en/home)
Soekarno-Hatta, Jakarta Counter #2	Terminal 3, Gate 1, 2nd Floor	soekarnohatta-airport.co.id (http://www.soekarnohattaairport.co.id/en/home)
Adisucipto, Yogyakarta	Terminal B	adisutjipto-airport.co.id (https://adisutjiptoairport.co.id/en)
Juanda, Surabaya	Terminal 2, Ground Floor	juanda-airport.com (https://juanda-airport.com/en)
Ngurah Rai, Denpasar	International Terminal, 3rd Floor	www.baliairport.com (https://www.baliairport.com)