



Stamp Duty on Electronic Contracts in Indonesia

August 2023
One Asia Lawyers Indonesia Office

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1. Introduction

In Indonesia, the number of electronic contracts has increased and such electronically-concluded contracts (“Electronic Contracts”) are acknowledged valid under Indonesian law (Law No. 11 of 2008, as amended by Law No. 19 of 2016 on Electronic Information and Transactions ". For more information, please refer to [our August 2021 newsletter](#) (Japanese only)).

However, it should be noted that in Indonesia, Electronic Contracts are subject to stamp duty.



2. 2010 Stamp Duty Law to make electronic contracts subject to stamp duty

Before 2021, stamp duty was imposed only on paper (kertas) (Article 1.2(a) of the Law No. 13 of 1985 on Stamp Duty), and Electronic Contracts were not subject to stamp duty.

However, based on the "Law No. 10 of 2020 on Stamp Duty" (the "Law of Stamp Duty (2020)"), which came into effect on January 1, 2021, taxable documents are defined as follows, and thus electronic contracts are also considered subject to stamp duty.

- Article 1 of Law of Stamp Duty (2020)
 1. Stamp Duty is a tax on Documents.
 2. Document is something written or a writing, in handwritten, printed, or electronic form, which can be used as forms of evidence (alat bukti) or information.

3. Documents subject to Stamp Duty

As mentioned above, under the Law of Stamp Duty (2020), stamp duty is tax on document, whether handwritten, printed, or written in electronic form, is subject to stamp duty. So what kind of document will be taxable? Article 3 of the Law of Stamp Duty (2020) stipulates the following, and since electronic contracts are included in the agreement stipulated in Article 3.2.a. below, Electronic Contracts are subject to stamp duty.

- Article 3 of Law of Stamp Duty (2020)
 1. Stamp Duty is imposed on:
 - a. Documents created as a tool to explain an event that is of a civil nature; and
 - b. Documents used as forms of evidence in court.
 2. Documents of a civil nature as referred to in paragraph (1) letter a, includes:
 - a. Letter of agreement, certificate, letter of statement, or other similar letters, along with their duplicate;
 - b. notarial deed along with its original copy (grosse), copy and excerpt;
 - c. deed made by Land Deed Officials (Pejabat Pembuat Akta Tanah/PPAT) along with its copy and excerpt;
 - d. securities under any name and in any form;
 - e. Securities transaction documents, including futures contract transaction documents, under any name and in any form;



- f. Auction documents in the form of excerpts of auction treatise, minutes of auction treatise, copies of auction treatise, and original copy of auction treatise;
- g. Documents stating the amount of money with a nominal value of more than IDR5,000,000.00 (five million rupiah) that:
 - 1. mentions the receipt of money; or
 - 2. contains acknowledgment that the debt in whole or in part has been paid or taken into account; and
- h. Other documents stipulated under a Regulation of the Government.

4. How to pay stamp duty on electronic contracts?

Payment of stamp duty on Electronic Contracts is made through the electronic tax payment system (<https://e-meterai.co.id/about>) operated by the Directorate General of Taxation. Unlike the former Stamp Duty Law, where the amount of stamp changes, the amount of stamp duty is consistent with Rp. 10,000 regardless of the type of contract, etc. (Article 5 of the Stamp Tax Law and Article 2.2 of Stamp Duty, General Characteristics and Special Characteristics of Stamps, Unique Codes and Certain Information on Electronic Stamps, Stamps in Other Forms and Determination of the Validity of Stamps and Paid Post-Dated Stamps (“MoFR 134/2021”)).

To make payment of stamp duty, before the payment itself, the user should create account and upload the taxable document. After this, a stamp with a 22-digit serial number will be electronically affixed to the taxable document. (Articles 6 and 7 of MoFR 134/2021, etc.)

5. Penalties for failure to pay stamp duty?

Failure to pay stamp duty is subject to administrative penalties, which may result in the payment of two to three times of the amount of stamp duty (Articles 18 and 19 of the Stamp Duty Law and Article 20 of MoFR 134/2021, etc.)

6. Conclusion

It should be noted that in Indonesia, stamp duty must be paid even for electronic contracts. As mentioned above, the duty payment can be made by uploading the electronic contract through the electronic duty payment system and paying the required duty amount. Since the need for online contracts is expected to increase in the future, care should be taken not to fail to do so.

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specialization in Cross-Border Business and Finance Law in Asia. After finishing the study, he spent sometime at a major law firm in Singapore and finally join One Asia Lawyers.

He is currently involved in advising a company expansion strategy based on the latest revisions of regulations and laws, legal follow-up, contracting, labor, legal affairs, various compliances and responding to conflicts after entry into South East Asian jurisdictions especially Indonesian market.

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Yusuke has extensive and long-time experience in overseas matters, especially in Southeast Asia, Indonesia, and Malaysia. He handles a wide range of international construction agreements, sales and purchase agreements, dispute resolution, and pullout of business. Working in a major Japanese plant and engineering company, he has experience in numerous overseas plant construction matters, mainly involving negotiating a plant construction agreement (EPC Agreement) in South-East Asia and in concluding various types of contracts for major general trading companies. He graduated from University of Pennsylvania Law School, LL.M, USA and joined OAL in January 2023.

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Prisilia spent over 6 year's experience working as an in-house counsel in the legal department in particular areas of energy and natural resources in Indonesia and was involved in various legal works related to energy and natural resources. She took her master's (LL.M) at the University of Aberdeen, the United Kingdom majoring in Oil and Gas Law.

After joining One Asia Lawyers Tokyo, as a lawyer of the law of Indonesia, Prisilia conducts legal research related to the laws of Indonesia and offers a variety of support such as reviewing contracts for Japanese corporations expanding into Indonesia. Prisilia also gives support to Indonesian corporations investing in Japan.

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