



**PT. Coway International Indonesia**

Sequis Tower, Lantai 17, Jl. Jenderal Sudirman No. 71

Jakarta Selatan 12190

021 50860409

90.860.793.0-077.000

**BILLING GROUP**

BG-210712-000158

**Customer Name**     **PERHIMPUNAN PERAWATAN  
PENDERITA PENYAKIT MATA**

**Billing Group**     BG-210712-000158

**PO Reference**     None

**Address**     JL. UNDAAN KULON NO 17-19 PENELEH  
GENTENG  
PENELEH, GENTENG,  
SURABAYA, JAWA TIMUR,  
60274, Indonesia

|   | Sales Order    | Product           | Serial No          | Installation/Sales Date |
|---|----------------|-------------------|--------------------|-------------------------|
| 1 | SO210712-00197 | AP-1018F (Breeze) | 15902F5Z20C0800070 | 2021-07-19              |
| 2 | SO210712-00196 | AP-1516D (Storm)  | 10702F612121000298 | 2021-07-19              |
| 3 | SO210712-00195 | AP-1516D (Storm)  | 10702F612121500125 | 2021-07-19              |
| 4 | SO210712-00193 | AP-1516D (Storm)  | 10702F612121000525 | 2021-07-19              |

|   | Sales Order    | Sales Invoice   | Due Date   | Product           | Status   | Amount          |
|---|----------------|-----------------|------------|-------------------|----------|-----------------|
| 1 | SO210712-00193 | INV210700027059 | 2021-07-19 | AP-1516D (Storm)  | Discount | Rp 810.000,00   |
| 2 | SO210712-00195 | INV210700027060 | 2021-07-19 | AP-1516D (Storm)  | Discount | Rp 810.000,00   |
| 3 | SO210712-00196 | INV210700027061 | 2021-07-19 | AP-1516D (Storm)  | Discount | Rp 810.000,00   |
| 4 | SO210712-00197 | INV210700027062 | 2021-07-19 | AP-1018F (Breeze) | Discount | Rp 720.000,00   |
| 5 | SO210712-00193 | INV210700027055 | 2021-08-18 | AP-1516D (Storm)  | Unpaid   | Rp 7.190.000,00 |
| 6 | SO210712-00195 | INV210700027056 | 2021-08-18 | AP-1516D (Storm)  | Unpaid   | Rp 7.190.000,00 |
| 7 | SO210712-00196 | INV210700027057 | 2021-08-18 | AP-1516D (Storm)  | Unpaid   | Rp 7.190.000,00 |
| 8 | SO210712-00197 | INV210700027058 | 2021-08-18 | AP-1018F (Breeze) | Unpaid   | Rp 6.280.000,00 |

**Bank Details**

**Beneficiary**     PT. Coway International Indonesia

**Bank Name**     Mandiri

**Account Number**     103-0022002204

**Bank Name**     BCA

**Account Number**     0062677277

|                   |                         |
|-------------------|-------------------------|
| <b>Sub Total</b>  | <b>Rp 28.181.818,00</b> |
| <b>Discount</b>   | <b>Rp 2.863.636,00</b>  |
| <b>PPN Total</b>  | <b>Rp 2.531.818,00</b>  |
| <b>Paid Total</b> | <b>Rp 0,00</b>          |
| <b>Balance</b>    | <b>Rp 27.850.000,00</b> |



Hyungjoon Jeon  
Vice President Director

hk 26/21  
/7

No : 004/CII/FIN-E.M/2021  
To : Coway Indonesia's Valuable Customers,  
Up : Finance/Accounting/Tax Manager

Dear Sir/Madam,

Hereby we would like to share information related to Legal and Tax registration of our Company (COWAY):

- COWAY is a direct selling company, not a leasing company
- COWAY accepts outright/lumpsum payment and installment payment
- Post installation completed; product ownership belongs to the Customer

Therefore, after installation is completed at Customer's site, COWAY will issue the following documents:

Installment:

1. Billing Group Document  
Payment schedule with product price and VAT
2. Tax Invoice  
Issued with product price and full amount VAT
3. Installment Payment Reminder  
Monthly payment reminders without VAT

Outright:

1. Billing Group Document  
Billing document with product price and VAT
2. Tax Invoice  
Issued with product price and full amount VAT

**Request to change the Tax Invoice, except that has been issued incorrectly, will follow tax regulation.**

Additional information:

Based on tax regulation related with "Value Added Tax on Goods and Services":

- a. Value Added Law UU No. 42, 2009 year and the Implementation PP No.1, 2012 year
- b. Omnibus Law No.11, 2020 year.

**A tax invoice must be issued at "the time of delivery/export of taxable goods or services".**

Tambahan informasi:

Berdasarkan peraturan perpajakan tentang "Pajak Pertambahan Nilai Barang (PPN) dan Jasa"

- a. UU PPN No.42 Tahun 2009 dan Peraturan Pelaksanaan (PP) No.1 Tahun 2012.
- b. UU Cipta Kerja No.11 Tahun 2020.

Faktur Pajak harus dibuat oleh Pengusaha Kena Pajak pada saat "saat penyerahan Barang Kena Pajak dan/atau penyerahan Jasa Kena Pajak".

*Atas keterlambatan penerbitan Faktur Pajak dikenakan sanksi sesuai Undang-Undang mengenai Ketentuan Umum dan Tata Cara Perpajakan.*

## 2) Omnibus Law on Taxation – Penentuan batas pengkreditan Faktur Pajak Masukan

### (Art.9)

*Pajak Masukan yang dapat dikreditkan tetapi belum dikreditkan dengan Pajak Keluaran pada Masa Pajak yang sama, dapat dikreditkan pada Masa Pajak berikutnya paling lama 3 (tiga) Masa Pajak setelah berakhirnya Masa Pajak saat Faktur Pajak dibuat sepanjang belum dibebankan sebagai biaya atau belum ditambahkan (dikapitalisasi) dalam harga perolehan Barang Kena Pajak atau Jasa Kena Pajak serta memenuhi ketentuan pengkreditan sesuai dengan Undang-Undang ini.*

Demikian disampaikan, atas perhatian dan kerjasamanya kami ucapkan terima kasih.

Regards,

PT. COWAY INTERNATIONAL INDONESIA

Valeria

Finance & Tax Manager