

## 国别报告 — 温馨提醒

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随着年终快速临近，我们想借此机会提醒您2017财年的国别报告（CbCR）在印度尼西亚的申报义务。

税务总局（DGT）条例No.29/PJ/2017（PER-29）对国别报告的申报机制提供更详细的条款。具体地，2017财年起，国别报告通知/提交需要在电子门户网站（DGT e-portal）申报，申报期限不迟于财年结束后的12个月。申报下一财年的企业所得税时需要附上上一年度的国别报告提交收件条（即18财年的企业所得税申报表附上17财年的国别报告提交收件条）。

采取12月底为周年历年制记账的纳税居民，请注意通过DGT e-portal（电子门户）提交17财年的国别报告和/或国别报告通知的申报期限为2018年12月31日。

请参考我们的[TaxFlash No.01/2018](#)（税务快报2018年/第一期）关于国别报告/国别报告通知义务的详细讨论。

有任何问题请联络您的普华印尼联络人。

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