

转让定价文件提交要求的更新^{P1}

免税期产业的新清单^{P1}

转让定价文件提交要求的更新

正如我们之前的[税务快报 2019年/第三期](#)所预期，税务局（DGT）重新出台No.PER-02/PJ/2019条例变更转让定价文件并同企业所得税申报表提交的要求。该条例仅要求：集团主文档和本地文档的摘要及国别报告（CbCR）通知或DJP Online系统的电子CbCR收据。新要求与财政部No.213/PMK.03/2016保持一致。

免税期产业的新清单

投资协调委员会（*Badan Koordinasi Penanaman Modal/BKPM*）出台No.1/2019条例列出具备申请免税期资格的印尼标准产业分类（*Klasifikasi Baku Lapangan Usaha Indonesia/KBLIs*）的新清单。请参照[链接](#)查看169 KBLIs新清单，

除了新清单外，BKPM的No.1/2019条例还对财政部条例No.150/PMK.010/2018中过渡性条款下申请免税期的时限提供了进一步的指导。过渡性条款下，从事先锋产业的纳税居民在2015年8月16日到2018年11月26日之间获得了由BKPM签发的营业准证，只要免税期申请在商业生产开始之前且在NIB（*Nomor Induk Berusaha*）（即线上单一提交/OSS注册号）签发的一年之内，还可以申请免税期。

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