

# 税务快报

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简化税收条例 印尼将迎来  
核心税务管理系统<sup>P1</sup>

## 简化税收条例 印尼将迎来核心税务管理系统

2024 年 10 月 18 日，财政部长（“MoF”）签发 2024 年财政部第 81 号条例（“PMK-81”<sup>1</sup>），为实施核心税务管理系统（“Core Tax”）简化若干税收条例。Core Tax 征管体系预计将于 2025 年 1 月 1 日起正式实施。财政部 81 号文废除了 42 项现有的财政部条例（见附录 A）。企业需要密切关注这些变化，以确保相关处理遵从 81 号文及其后续一系列以此条例为参考的实施细则。

简而言之，81 号文延用了被废止的财政部条例中大多数现有规则，调整了月度纳税申报和支付截止日期，统一了若干术语的使用，并强调了未能履行规定税收义务的制裁措施。此外，81 号文还修改了某些影响税收征管的条款，并在核心税务系统中引入了新的路径，如纳税人存款和新系统下的线上沟通渠道等，从而改变现有征管程序的行政机制。PMK-81 适用于所有类型的税收，包括所得税、增值税（“VAT”）、奢侈品销售税（“LST”）、印花税、销售税、土地和建筑税（Pajak Bumi dan Bangunan/“PBB”）以及碳税。

一般来说，PMK-81 适用范围如下：

- 行使权利和履行纳税义务，发布、签署和传递决议和电子文件的程序；
- 纳税人注册、VAT 应税企业（Pengusaha Kena Pajak/“PKP”）登记和 PBB 课税对象登记程序；
- 税款支付和汇出、不应缴纳税款的退税、利息补偿以及多缴税款的退还程序；
- 纳税申报和填报申报表的程序（请参考附录 B 中列出的各种交易的税收征收规则）；
- 税务管理服务的程序；
- 核心税务管理系统实施的技术规定；以及
- 文件格式样本，税款计算、征收和/或申报的示例。

此次税务快报中，我们将重点介绍一些值得注意的变化，包括税收征管行政机制和税收规则两类。

<sup>1</sup> MoF Regulation No.81 Year 2024 (“PMK-81”) dated 18 October 2024 and effective from 1 January 2025 / 财政部第 81 号条例签发日期为 2024 年 10 月 28 日，生效日为 2025 年 1 月 1 日

## A. 征管行政机制变化

### 1. 实施税收权利和义务的电子化

PMK-81 拟将电子渠道设定为纳税人行使税收权利和履行纳税义务的默认机制, 仅在电子渠道不可用时 (包括纳税人所在地缺乏基础设施、通信系统存在技术问题或发生灾害) 才允许使用非电子渠道。

电子渠道可通过以下方式获得:

- a. 纳税人门户;
- b. 与税务总局 (“DGT”) 管理系统集成的其他网页或应用程序; 和/或
- c. 联络中心。

### 2. 纳税人账户

税务总局 (DGT) 设置纳税人专属账户, 便于纳税人通过纳税人门户行使税收权利和履行纳税义务。

PMK-81 规定税务总局根据纳税人识别号, 将纳税人账户定义为记录、存储和提交税收文件、数据和信息以及税务总局职责和功能管理的集合。

纳税人账户需要通过电子方式 (通过纳税人门户) 或直接提交给税务机关进行激活, 验证纳税人的电子邮件地址和手机号码后予以批准。激活使用期间, 纳税人还可以批准纳税人账户接收税务总局电子信件。

一般而言, 纳税人账户:

- a. 用于发送和接收电子文件, 例如电子形式的决议 (如税务评估信、税款征收信等)。使用电子印章签署电子形式的决议书必须在 2025 年 1 月 1 日之前实施。
- b. 纳税人与税务总局之间的电子往来, 例如申请注册税号、申请更改数据等操作。

### 3. 通过电子渠道发送和接收文件的日期判定

发送和接收税务文件的日期判定非常重要, 因为它关乎是否满足某些税收行政程序。在此电子渠道下, 发送和接收日期的判定如下:

- a. 对纳税人而言 - 如果纳税人同时以电子和纸质形式 (在电子渠道不可用的情况下) 提交相同的文件, 接收日期判定将以较早记录在税务总局管理系统中的日期为准。
- b. 对税务总局而言,
  - DGT 将通过纳税人账户和/或在 DGT 管理系统中注册的电子邮箱向纳税人发送决议和电子文件, 须以纸质形式发送的文件和决议除外。
  - 发送日期既是 DGT 的发送日期, 也是纳税人的接收日期。
  - DGT 发送文件时区以印度尼西亚西部时间为参考基准。

根据纳税人的请求或 DGT 的考虑, DGT 可以通过专人递送、传真或邮寄/快递/速递服务的方式向纳税人发送纸质文件。

如果 DGT 通过多个传送渠道向纳税人发送决议或电子文件, 则 DGT 的发送日期和纳税人的接收日期判定如下:

- a. 如果纳税人同意使用纳税人账户一发送日期为发送至纳税人账户的日期。
- b. 如果纳税人不同意使用纳税人账户, 发送日期为以下日期中较早的一个:

- 在 DGT 系统中注册的电子邮件的发送日期；
- 专人递送的日期；
- 传真发送的日期；或
- 送达证明上注明的发送日期。

#### 4. 税款存款账户

税款存款是尚未分配到特定税负义务的税款支付（预支付）。此税款存款可以税款结转抵扣（**pemindahbukuan**）流程来结算税款支付。未使用的税款存款可以申请退还

纳税人可以通过进行以下操作来向纳税人的存款账户汇款：

- a. 通过电子国家收入系统进行支付；
- b. 申请过账；或
- c. 申请多缴税款或利息补偿转账（扣减所有应缴税款后的净额）。

使用税款存款进行税款结算的日期基于：

- 如果存款是通过上述 a 点进行的，则以国家收入收据上注明的付款日期为准；
- 如果存款是通过上述 b 点进行的，则以过账凭证上注明的付款日期为准；
- 如果存款是通过上述 c 点进行的，则以税款退还决定书（**Surat Keputusan Pengembalian Kelebihan Pembayaran Pajak/“SKPKPP”**）的签发日期为准。

#### 5. 多缴税款的计算与退还

本章节涵盖退还不应支付的税款、利息补偿和多缴税款退还等情况。

PMK-81 号文为税款多缴申请退提供了额外的法律依据：

- 《一般税收规定与程序法》（**Ketentuan Umum dan Tata Cara Perpajakan/“KUP”**）第 36 条第 1 段（d）项取消税务评估通知书（**Surat Ketetapan Pajak/“SKP”**）（包括 PBB）；
- 《KUP 法》第 27C 条第 6 段相互协商程序决议签发；
- 《KUP 法》第 36 条第 1 段（b）项减少或取消 PBB 应纳税通知书（**Surat Pemberitahuan Pajak Terhutang**）

关于与 PBB 相关的利息补偿，PMK-81 明确指出，如果 **SKPKPP** 的签发延迟，将给予利息补偿，并且还有三个可以给予利息补偿的额外法律依据，即税款多缴评估通知书（**Surat Ketetapan Pajak Lebih Bayar**）、PBB 减少决定书（**Surat Keputusan Pengurangan**）和 PBB 行政处罚减少决定书（**Surat Keputusan Pengurangan Denda Administrasi**）。

根据现行规定，在扣减纳税人的未缴税款后，税款退还可以转入纳税人账户或抵扣其他纳税人的应缴税款。根据 **PMK-81**，还款也可以存入纳税人在核心税收系统中的税款存款账户。**DGT** 将发送确认请求以获取纳税人的选择，纳税人需要在请求发出后的七天内或在 **SKPKPP** 签发截止日期前一天（以较早者为准）作出回应。如果纳税人没有回应，**DGT** 将把款项转给纳税人。

## 向纳税人转账

一般情况，DGT 向纳税人转账默认汇入税务数据库中纳税人档案所登记的纳税人名下的国内银行账户。如果没有登记银行账户号码，DGT 要求纳税人在系统数据库更新此信息。

上述默认转账机制不包括：

接收人	银行账户
外国游客 VAT 退税	以游客名义开设的外国银行账户
外国或国际组织代表/官员	以相关方名义开设的外国银行账户
由外国纳税主体直接申请的退税	以外国纳税主体名义开设的外国银行账户或以外国纳税主体指定方名义开设的国内银行账户
进行合并或重组的纳税人	以合并中的受让方或合并后新实体名义开设的国内银行账户
税款承担人（penanggung pajak），对于不应支付的税款	以税款承担人名义开设的国内银行账户
破产纳税人	以破产管理人名义开设的国内银行账户
正在解散的纳税	以解散负责人名义开设的国内银行账户
清算中的纳税人	以清算人名义开设的国内银行账户
由 DGT 规定的其他退款	以其中一位继承人或遗产执行人名义开设的国内银行账户
由 DGT 规定的其他退款	

## 退税时间表和程序

根据之前的规定，退款必须在触发事件（如签发具有法律效力的决议）后一个月内支付给纳税人。81 号文作出更改，规定退款截止日应依据行政文件的签发，即签发《税款多缴退还决定书》（SKPKPP）和《税款多缴退还指示书》（Surat Perintah Membayar Kelebihan Pajak/“SPMKP”）或《利息补偿支付指示书》（Surat Perintah Membayar Imbalan Bunga/“SPMIB”），具体如下：

- DGT 在触发事件后一个月内签发包含纳税人银行账户信息的 SKPKPP（如税务数据库有相关银行账户信息）。此决定书签发日期将作为扣减其他应付税款或将资金存入税款存款账户的结算日期。
- DGT 将在含有银行账户信息的 SKPKPP（或纳税人另行提供银行账户信息）签发一个月内签出 SPMKP 或 SPMIB。

## 6. 上诉和司法审查判决接收日期的判定

与 2022 年第 GR-50<sup>2</sup>号政府条例一致，81 号文进一步明确上诉和司法审查判决决议的判定日期为 DGT 接收文件日期（此前以决议宣判日期为准），以此推进相关税务行政管理流程（如计算利息补偿金额）。

## 7. 税款支付和申报

税款支付和申报时间表遵循现有规则，而且应以电子方式完成。82 号文对该章节的更改主要集中更新和统一旧法规中还未更新的截止日期，例如 2000 年以前颁布的尚未更新的法规。需要注意的几个变化包括：

<sup>2</sup> MoF Regulation No.50 Year 2022 (“GR-50”) dated and effective from 12 December 2022 / 2022 年政府第 50 号条例，签发和生效日为 2022 年 12 月 12 日

- **电商平台经济 VAT 代收义务人的月度申报义务** – 被指定为电商平台经济 VAT 代收义务人的外国电子商务从业者（也称为“其他方”）需要按月收取、汇出并申报其 VAT 义务。其他方应在次月月底之前使用电商 VAT 代收义务人申报表完成增值税申报（此前该申报义务以季度计）。
- **财务报表作为附件提交** – 与年度纳税申报表电子化一致，纳税企业需要按照 DGT 规定的格式上传电子版的财务报表。如是集团公司的，上传的财务报表需要包含集团合并财报。
- **碳税申报延期通知** – 81 号文规定有碳税申报义务的纳税人可在申报截止之前发送电子信息向 DGT 通知延期至多两个月提交申报表。

此外，PMK-81 还在术语使用上进行了统一，例如对所有类型的预扣税申报使用统一纳税申报表，使用代收机构替代税款支付渠道，如代理银行、代理邮局、外汇代理银行、其他代理机构或由国家司库总局指定的其他外汇代理机构来接收国家收入存款。

## 8. 税收权利和义务集中管理

对拥有多个营业地点的纳税人，其税收权利和纳税义务按照以下时间点，以公司住所地注册的税号进行集中管理：

- 自 2025 年 1 月起 – 月度申报；
- 自 2025 财年起 – 年度 PBB 申报。

## 9. 土地和建筑物转让的最终所得税

81 号文对土地和建筑物转让的最终所得税申报作出如下的调整：

- 土地和建筑物转让给政府机构的税款支付凭证调整为以政府机构的名义开具，而不是转让方/卖方。如果适用的税率为 0%，则不需要开具支付凭证（政府机构仍需向卖方提供扣缴凭证）。
- 土地和建筑物转让税款支付调整为以转让方住所地为缴纳地点。转让给政府的，以政府机构所在地为缴纳地点。此前，税款缴纳以卖方土地建筑物所在地为缴纳地点。

## 10. 上市公司创始股东 0.5%最终税

81 号文规定公司上市创始股东 0.5%的最终税调整由发行人代扣（之前由创始股东自行支付）。发行人应在股份于证券交易所交易后一个月内缴纳税款，并在次月 20 日前使用统一制式的纳税申报表向税局申报。此外，发行人须向创始股东提供扣缴凭证。

## 11. 不符合综合豁免条件的股息代扣税税务申报

81 号文规定境内个人股东就其应税股息支付的税款必须在统一纳税申报表中申报。此前，个人股东税款支付汇出视同已完成纳税申报。



## 12. 若干税收优惠申请要求的调整

具体变化包括：

- **税务完税证书/SKF** – 一般而言，股东或纳税人只需符合 PER-03<sup>3</sup> 中规定的《税务完税证书》（Surat Keterangan Fiskal/“SKF”）的要求即可，无需提交电子副本作为申请税收优惠政策（包括使用账面价值进行业务重组、税收津贴或劳动密集型及研发活动的超级抵扣优惠）附件。
- **启用税收优惠的税务审计** – PMK-81 号文规定税收优惠政策使用之前的税务机关的现场审计调整为其他目的审计，旨在核查是否满足税收津贴和劳动密集型超级抵扣优惠政策达到使用要求。
- **申办电子化** – 使用账面价值进行业务重组的申请须通过电子呈送方式申办。

### B. 税收规则变化

#### 1. 特定纳税人第 25 条月度所得税分期支付

银行、上市公司、国有企业（“SOEs”）和其他有定期财务报告义务的纳税人通常根据财务报告计算其第 25 条月度所得税（“第 25 条”）分期付款。如果财务报告未能按时完成，第 25 条分期付款将根据上一期间的财务报告计算。如果在财务报告提交后重新计算该分期付款后出现多缴税款，纳税人可以在其年度企业所得税（“CIT”）申报表中申请退税或抵免。此前，多缴税款只能结转至后续纳税期间。

如因审计程序尚未完成而无法提供年度财务报表的银行，最后一个纳税期的分期付款参照上一纳税期数。对于其他纳税人和没有第四季度财务报告义务的非银行上市公司，第一季度的分期付款参照上一纳税期数。

允许资格适用以下税收优惠的纳税人将其优惠政策纳入分期付款核算：

- 上一年度合资格享受企业所得税率减降 3 个点优惠的上市公司，允许其延用上一年度的企业所得税税率；
- 已获得税收优惠（包括一般区域和经济特区（Kawasan Ekonomi Khusus/“KEK”）类的税收津贴优惠）以及劳动密集型产业超级抵扣优惠的上市公司、国有企业和其他纳税人，允许其按照扣减优惠政策之后的净收入计算分期付款；
- 已获得所得税免税优惠（包括一般区域和特殊经济区所得税免税以及国家首都名为“Nusantara”（Ibu Kota Negara bernama Nusantara）政策下的所得税免税）的银行、上市公司、国有企业和其他纳税人，可以将上述优惠纳入分期付款核算；
- 依据所得税法第 31E 条享受所得税率减半的纳税人，亦可以将其纳入分期付款核算。

#### 2. 外籍人士申请适用属地税制的要求

符合特定技能要求的外籍人士可以提交申请仅就来源于印尼的收入（包括境外发放部分）缴税。该政策适用外籍人士判定为印尼居民身份的前四年。81 号文补充要求申请者需要按照法律要求提交最近两个财年的个人年度所得税申报表。

<sup>3</sup> DGT Regulation No.PER-03/PJ/2019 (“PER-03”) / 税总局 2019 年第 3 号实施细则（PER-03/PJ/2019）

### 3. 税款结转使用

PMK-81 对申请税款结转使用程序做了重分类，具体如下：

- a. 纳税人申请税款结转使用：
  - 汇进税款存款账户；
  - 已支付但未被税局审核的土地和建筑物转让所得税；
  - 还未使用的印花税预付款；
  - 多缴的税款。
- b. 税务机关依职权评估需要进行税款结转抵扣：
  - 签出错误的税款结转抵扣凭证；
  - 税款支付与相应的数据和信息不匹配；
  - NPWP 注销时剩余的税款存款；
  - 业务合并而注销 NPWP 的纳税人的剩余税款存款；
  - 因国库总局修订收入数据导致多缴税款；以及
  - 相关执行官查封之后纳税人支付的税款。

以下情境下，纳税人无法就其多缴税款申请税款结转使用：

- a. 增值税法第 9 条第 (8) 段规定的视同增值税票但无法抵扣的支付凭证；
- b. 以下情境下支付的印花税：
  - 与印尼国企 Perum Peruri 建立合作，协助分发的电子印花税票；以及
  - 印尼邮政公司 PT Pos Indonesia (Persero) 销售的邮票。
- c. 使用未经 DGT 认证的付费系统生成的支付码进行的税款支付；
- d. 视同月度纳税申报表的税款支付；
- e. 作为纳税申报表组成部分的税款支付；
- f. 已支付的税款扣抵如下决定书的应缴税款，包括税收征缴函（Surat Tagihan Pajak）、SKP、更正决定书（Surat Keputusan Pembetulan）、行政复议决定书（Surat Keputusan Keberatan）、相互协商程序决定书（Surat Keputusan Persetujuan Bersama）、税务法庭裁决书（Putusan Banding）和司法复审判决书（Putusan Peninjauan Kembali）从而导致应计税款增加。

### C. 实施细则

PMK-81 为由 DGT、国库总局以及海关和消费税总局发布的实施条例提供法律依据。PMK-81 中列出的多数事项已有实施细则。可能某些实施细则会进一步更

新，但 PMK-147<sup>4</sup>, PMK-48<sup>5</sup>, PMK-242<sup>6</sup> (PMK-18<sup>7</sup>修订) 以及 PMK-243<sup>8</sup> (PMK-18 修订) 的实施细则仍然适用。

#### D. 过渡条款

财政部 81 号文提及的过渡条款为相关法规适用的各种情形提供了若干详细机制。其关键原则如下：

- 截止到 2024 年纳税期和纳税目的，纳税人仍然可以使用 DGT 签发的电子证书、电子申报识别号码和未认证电子签名的验证码
- DGT 仍然可以使用未认证的电子签名，以电子形式签发、签署和发送与截至 2024 年的税期和财年相关的决定。
- 纳税人已提交但截至 2025 年 1 月 1 日尚未完成的有关申请，一般情况适用于 PMK-81 生效之前的法规进行处理（针对不同申请，限制特定时间内完成核准）。然而，对于某些申请存在例外，例如已签发利息补偿授予决定书（Surat Keputusan Pemberian Imbalan Bunga）但截至 2025 年 1 月 1 日尚未签发利息补偿计算决定书（Surat Keputusan Perhitungan Pemberian Imbalan Bunga）的，税务机关应根据 81 号文相关条款执行。
- 截至 2024 年的税期和财年的纳税申报表（除月度印花税申报表外）的格式、提交和处理遵循之前的规定。而截至 2024 年 12 月的申报期的月度印花税申报表则遵循 PMK-81。
- PMK-81 还详细说明了在与 GR-34<sup>9</sup>（用于一般用途）和 GR-40<sup>10</sup>（用于向特殊目的公司或特定 KIK 计划下的集合投资合同（Kontrak Investasi Kolektif/“KIK”）进行房地产转让）下的土地和建筑物转让的最终税适用不同情形下的过渡性规定。换言之，如上述政府条例生效日期之前已结清转让的款项和纳税义务，GR-34 和 GR-40 将不适用。如政府条例生效日期之前还未结清转让的款项和纳税义务，剩余部分的处理需要遵循上述政府条例。

<sup>4</sup> MoF Regulation No.147/PMK.03/2017 concerning procedures for taxpayer registration and deletion of NPWPs as well as appointment and revocation of PKP (“PMK-147”) / MoF 第 147/PMK.03/2017 号条例，关于纳税人注册和 NPWP 删除的程序以及 PKP 的任命和撤销 (“PMK-147”)

<sup>5</sup> MoF Regulation No.48/PMK.03/2021 concerning procedures for registration, reporting, and data collection of L&B Tax Object (“PMK-48”) / MoF 第 48/PMK.03/2021 号条例，关于土地和建筑物税收对象的登记、申报和数据收集程序 (“PMK-48”)

<sup>6</sup> MoF Regulation No.242/PMK.03/2014 concerning procedures for tax payment and remittance (“PMK-242”) / MoF 第 242/PMK.03/2014 号条例，关于税款支付和汇款程序 (“PMK-242”)

<sup>7</sup> MoF Regulation No.18/PMK.03/2021 concerning the implementation of Law No.11 Year 2020 on job creation in the fields of Income Tax, VAT, and LST, as well as KUP (“PMK-18”) / MoF 第 18/PMK.03/2021 号条例，关于 2020 年第 11 号法律在所得税、增值税、销售税以及一般税收条例 (KUP) 的实施 (“PMK-18”)

<sup>8</sup> MoF Regulation No.243/PMK.03/2014 concerning Tax Returns (“PMK-243”) / MoF 第 243/PMK.03/2014 号条例，关于纳税申报表 (“PMK-243”)

<sup>9</sup> Government Regulation No.34 Year 2016 concerning Income Tax on income from the transfer of rights to L&Bs and the sale and purchase agreement of L&Bs and its revisions (“GR-34”) / 2016 年第 34 号政府条例，关于土地和建筑物权利转让所得及土地和建筑物买卖协议的所得税及其修订 (“GR-34”)

<sup>10</sup> Government Regulation No.40 Year 2016 concerning Income Tax on income from the transfer of real estate in a specific Collective Investment Contract scheme (“GR-40”) / 2016 年第 40 号政府条例，关于特定集合投资合同计划下房地产转让所得的所得税 (“GR-40”)



**PMKs that have been revoked by PMK-81**  
**被 PMK-81 废除的 PMK 条例**

No.	MoF Regulation	Title
1	624/KMK.04/1994	The withholding of Income Tax Article 26 on Income in the Form of Insurance Premiums and Reinsurance Premiums Paid to Insurance Companies Abroad 支付给国外保险公司的保险费和再保险费所得的第 26 条所得税预扣税
2	282/KMK.04/1997	The implementation of Income Tax Collection on Income from Share Transactions on the Stock Exchange 关于证券交易所股票交易所得征收所得税的实施
3	434/KMK.04/1999	The withholding of Income Tax Article 26 on Income Received or Obtained by Foreign Taxpayers other than Permanent Establishments ("PE") on Income in the Form of Profits from the Sale of Shares 对非永久机构（“PE”）的外国纳税人收到或获得的股权转让收益所得的第 26 条所得税的预扣
4	Article 7 paragraph (2-3) of 196/PMK.03/2007 jo. 123/PMK.03/2019	Procedures for Organising Bookkeeping Using Foreign Languages and Currencies Other than Rupiah and the Obligation to Submit Annual Income Tax Returns for Corporate Taxpayers as amended several times, most recently by MoF Regulation No.123/PMK.03/2019 使用外语和除 Rupiah 以外的货币进行簿记的程序以及公司纳税人提交年度所得税申报表的义务，经多次修改，最近一次由财政部第 123/PMK. 03/2019 号法规修订
5	Article 6 paragraph (2) of 40/PMK.03/2010	Procedures for Calculating, Collecting, Depositing, and Reporting VAT on the Utilisation of Intangible Taxable Goods ( <i>Barang Kena Pajak</i> /"BKP") and/or Taxable Services ( <i>Jasa Kena Pajak</i> /"JKP") from Outside the Customs Area 计算、征收、缴纳和报告关税区外无形应税商品（Barang Kena Pajak/ “BKP”）和/或应税服务（Jasa Kena Pajak/ “JKP”）VAT 的程序
6	65/PMK.03/2010	Procedures for Reducing VAT/LST on Returned BKPs and VAT on Cancelled JKPs 退回应税商品（BKP）和取消应税服务（JKP）VAT/LST 减免的程序
7	73/PMK.03/2010	Appointment of Contractors for Cooperation Contracts for Oil and Gas Business and Contractors or Holders of Authority/Licence for Geothermal Resource Utilisation to Collect, Deposit, and Report VAT/LST, as well as Procedures for Collection, Deposit, and Reporting 委任石油和天然气业务合作合同的承包商以及地热资源利用的承包商或授权/许可证持有人负责征收、缴纳和报告 VAT/LST，以及相关的征收、缴纳和报告程序
	Article 5 paragraph (3) of 111/PMK.03/2010	Procedures for Withholding, Depositing, and Reporting Income Tax on Dividends Received or Obtained by Domestic Individual Taxpayers 国内个人纳税人收到或获得的股息所得税的预扣、缴纳和报告程序
9	Article 6 paragraph (3) of 112/PMK.03/2010	Procedures for Withholding, Depositing, and Reporting Income Tax on Interest on Savings Paid by Cooperatives to Individual Cooperative Members 合作社支付给个人社员的储蓄利息所得税的预扣、缴纳和报告程序
10	17/PMK.03/2011	Requests for Refunds of Overpayments of L&B Tax L&B 税多缴退税申请
11	Article 8 paragraph (3) 85/PMK.03/2011 jo. 7/PMK.011/2012	Procedures for Withholding, Depositing, and Reporting Income Tax on Bond Interest as amended by MoF Regulation No.7/PMK.011/2012 concerning Amendments to MoF Regulation No.85/PMK.03/2011

		关于债券利息所得税的预扣、缴纳和报告程序，已由财政部第 7/PMK. 011/2012 号条例修订，即财政部第 85/PMK. 03/2011 号条例的修正案
12	257/PMK.011/2011	Procedures for Withholding and Payment of Income Tax on Other Contractor Income in the Form of Uplift or Similar Compensation and/or Contractor Income from the Transfer of Participating Interest 以溢价或类似补偿形式获得的其他承包商收入和/或来自转让权益的承包商收入的预扣和所得税支付程序
13	79/PMK.02/2012 jo. 70/PMK.02/2015	Procedures for Depositing and Reporting State Revenues from Upstream Oil and/or Gas Business Activities and Calculating Income Tax for the Payment of Income Tax on Oil and/or Gas in the Form of Oil and/or Gas Volume as amended by MoF Regulation No.70/PMK.02/2015 通过财政部第 70/PMK. 02/2015 号条例修订的关于上游石油和/或天然气业务活动的国家收入的缴纳和报告程序，以及以石油和/或天然气体积形式支付的石油和/或天然气所得税的计算方法
14	10/PMK.03/2013	Procedures for Refunds of Overpayments of Taxes that Should Not Be Payable, repealed and declared invalid 关于不应支付的多缴税款的退税程序，已被废除并宣布无效
15	Article 23-24 of 76/PMK.03/2013 jo. 131/PMK.03/2017	Administration of L&B Tax for the Mining Sector for Oil, Gas, and Geothermal Mining as amended several times, most recently by MoF Regulation No.131/PMK.03/2017 concerning the Second Amendment to MoF Regulation No.76/PMK.03/2013 concerning Administration of L&B Tax for the Mining Sector for Oil, Gas, and Geothermal Mining 石油、天然气和地热矿业的土地和建筑税管理程序，已多次修订，最近一次通过财政部第 131/PMK. 03/2017 号条例修订，即对财政部第 76/PMK. 03/2013 号条例关于石油、天然气和地热矿业的土地和建筑税管理程序的第二次修正
16	242/PMK.03/2014 jo. 18/PMK.03/2021	Procedures for Payment and Deposit of Taxes as amended by MoF Regulation No.18/PMK.03/2021 concerning Implementation of Law No.11 Year 2020 concerning Job Creation in the Field of Income Tax, VAT, and LST, as well as KUP 税款支付和存款程序，已通过财政部第 18/PMK. 03/2021 号条例修订，该条例涉及 2020 年第 11 号法律关于所得税、VAT 和 LST 销售税以及 KUP 领域的就业创造法的实施
17	243/PMK.03/2014 jo. 18/PMK.03/2021	Tax Returns as amended by MoF Regulation No.18/PMK.03/2021 concerning Implementation of Law No.11 Year 2020 concerning Job Creation in the Field of Income Tax, VAT, and LST, as well as KUP 经财政部第 18/PMK. 03/2021 号条例修订的纳税申报表，该条例涉及 2020 年第 11 号法律关于所得税、VAT 和 LST 以及 KUP 领域的就业创造法的实施
18	187/PMK.03/2015	Procedures for Refunds of Overpayments of Taxes that Should Not Be Payable 不应支付的多缴税款的退税程序
19	Article 4-5 of 200/PMK.03/2015	Tax Treatment for Taxpayers and PKP Using Certain KIK Schemes in the Context of Financial Sector Deepening 在金融领域深化背景下，适用特定集体投资合同（KIK）计划的纳税人和 PKP 的税务处理
20	244/PMK.03/2015	Procedures for Calculating and Refunding Overpayments of Taxes 税款多缴的计算和退还程序
21	261/PMK.03/2016	Procedures for Depositing, Reporting, and Exemption from Income Tax on Income from the Transfer of Rights to L&Bs, and Binding Sale and Purchase Agreements ( <i>Perjanjian Pengikatan Jual Beli</i> /"PPJB") on L&Bs and Their Amendments

		土地和建筑物权益转让所得及土地和建筑物买卖协议（Perjanjian Pengikatan Jual Beli/"PPJB"）及其修订的所得税缴纳、报告及豁免程序
22	34/PMK.010/2017 jo. 41/PMK.010/2022	Collection of Income Tax Article 22 in Connection with Payments for the Delivery of Goods and Activities in the Field of Import or Other Business Activities as amended several times, most recently by MoF Regulation No.41/PMK.010/2022 关于货物交付和进口或其他商业活动相关的第 22 条所得税的征收程序，已多次修订，最近一次通过财政部第 41/PMK. 010/2022 号条例修订
23	37/PMK.03/2017	Procedures for Payment and Reporting of Income Tax on Income from the Transfer of Real Estate in Certain KIK Schemes 特定集体投资合同（KIK）计划中房地产转让所得的所得税支付和报告程序
24	52/PMK.010/2017	The Use of Book Value for the Transfer and Acquisition of Assets in the Context of Mergers, Consolidations, Expansions, or Business Takeovers as amended several times, most recently by MoF Regulation No.56/PMK.010/2021 在合并、整合、扩展或业务收购背景下资产转让和收购中使用账面价值的规定，已多次修订，最近一次通过财政部第 56/PMK. 010/2021 号条例修订
25	147/PMK.03/2017	Procedures for Taxpayer Registration and Deletion of NPWP as well as Confirmation and Revocation of PKP Appointment 纳税人注册和 NPWP 注销程序，以及 PKP 认定的确认和撤销程序
26	166/PMK.03/2018	The Appointment of Holders of Special Mining Business Licences for Production Operations to Collect, Deposit, and Report VAT and LST, as well as Procedures for Collection, Deposit, and Reporting 指定特别采矿营业执照持有人负责征收、缴纳和报告 VAT 和 LST，以及相关的征收、缴纳和报告程序
27	215/PMK.03/2018	The Calculation of Income Tax Instalments in the Current Tax Year that Must Be Paid by New Taxpayers, Banks, SOEs, Regional-Owned Enterprises, Publicly Listed Companies, Other Taxpayers Required to Prepare Periodic Financial Reports, and Certain Individual Entrepreneurs 新纳税人、银行、国有企业、地区国有企业、上市公司、其他需要编制定期财务报告的纳税人以及特定个体企业家在当前纳税年度必须缴纳的所得税分期付款的计算
28	32/PMK.010/2019	The Limits of Activities and Types of JKPs Subject to VAT on Exports 适用于出口的应税服务（JKP）活动范围和类型的 VAT 限额
29	120/PMK.03/2019	Procedures for Submitting and Settling Requests for Refunds of VAT on Goods Carried by Individual Foreign Passport Holders 外国个人护照持有人携带商品的 VAT 退税申请和结算程序
30	Article 2-7, 23 of 231/PMK.03/2019	Procedures for Registration and Deletion of NPWP, Appointment and Revocation of PKP, as well as Withholding and/or Collection, Deposit, and Reporting of Taxes by Government Agencies as amended by MoF Regulation No.59/PMK.03/2022 concerning Amendments to MoF Regulation No.231/PMK.03/2019 财政部第 59/PMK. 03/2022 号条例修订的关于政府机构注册和注销 NPWP、PKP 的认定和撤销，以及预扣和/或征收、缴纳和报告税款的程序，即对财政部第 231/PMK. 03/2019 号条例的修正案
31	11/PMK.010/2020 jo. 96/PMK.010/2020	the Implementation of Government Regulation Number 78 Year 2019 concerning Income Tax Facilities for Investment in Certain Business Fields and/or in Certain Regions as amended by MoF Regulation No.96/PMK.010/2020 关于 2019 年第 78 号政府条例的实施，涉及特定业务领域和/或特定地区的投资所得税优惠，经财政部第 96/PMK. 010/2020 号条例修订

32	16/PMK.010/2020	The Provision of Net Income Reduction Facilities for New Investments or Expansions in Certain Business Fields that are Labour-Intensive Industries 为特定劳动密集型产业的新投资或扩建项目提供净收入减免设施
33	153/PMK.010/2020	The Provision of Gross Income Reduction for Certain Research and Development Activities in Indonesia 对印度尼西亚特定研发活动提供的毛收入减免
34	8/PMK.03/2021	Procedures for Collection, Deposit, and Reporting of VAT/LST by SOEs and Certain Companies Directly Owned by SOEs as VAT Collectors 国有企业（SOE）及其直接拥有的特定公司作为 VAT 和 LST 扣缴义务人的征收、缴纳和报告程序
35	Article 7-13, 37-41, 62-78, 83-102, 106, 109, 111 of 18/PMK.03/2021	The Implementation of Law No.11 Year 2020 concerning Job Creation in the Field of Income Tax, VAT, and LST, as well as KUP 关于所得税、VAT、LST 以及税务总规（KUP）领域的 2020 年第 11 号就业创造法的实施
36	48/PMK.03/2021	Procedures for Registration, Reporting, and Data Collection of L&B Tax Objects L&B 税对象的登记、报告和数据收集程序
37	54/PMK.03/2021	Procedures for Recording and Certain Criteria as well as Procedures for Organising Bookkeeping for Tax Purposes 用于税务目的的记录程序和特定标准以及簿记组织程序
38	63/PMK.03/2021	Procedures for Exercising Tax Rights and Fulfilling Tax Obligations as well as Issuance, Signing, and Delivery of Tax Decisions or Determinations Electronically 行使税收权利和履行纳税义务的程序，以及税务决定或裁定的电子签发、签署和传递程序
39	60/PMK.03/2022	Procedures for Appointing Collectors, Collecting, Depositing, and Reporting VAT on the Utilisation of Intangible BKPs and/or JKPs from Outside the Customs Area within the Customs Area through Electronic Commerce 通过电子商务在关税区内对关税区外无形应税商品（BKP）和/或应税服务（JKP）的使用征收 VAT 的扣缴义务人指定、征收、缴纳和报告程序
40	61/PMK.03/2022	VAT on Self-Construction Activities 自建活动的 VAT
41	67/PMK.03/2022	VAT on the Provision of Insurance Agent Services, Insurance Brokerage Services, and Reinsurance Brokerage Services 保险代理服务、保险经纪服务和再保险经纪服务的 VAT
42	68/PMK.03/2022	VAT and Income Tax on Crypto Asset Trading Transactions 加密资产交易的 VAT 和所得税

## Procedures and tax imposition rules that are now stipulated under PMK-81

现规定在 PMK-81 下的程序和税收征收规则

No.	Regulation
1	Tax Returns 纳税申报表
2	Procedures for payment, reporting, and exemption of Income Tax on the transfer of rights to L&Bs, and PPJB on L&Bs along with their amendments 土地和建筑物权益转让及其买卖协议（PPJB）及其修订的所得税支付、报告和豁免程序
3	Procedures for payment and reporting of Income Tax on income from the transfer of Real Estate under certain KIK schemes 特定集体投资合同（KIK）计划下房地产转让所得的所得税支付和报告程序
4	Procedures for withholding and payment of Income Tax on other contractor income in the form of uplift or similar compensation and/or contractor income from the transfer of participation interest 对其他承包商收入以溢价或类似补偿形式和/或承包商转让参与权益所得的所得税预扣和支付程序
5	Collection of Income Tax Article 22 in connection with payments for the delivery of goods and activities in the field of import or other business activities 关于货物交付和进口或其他商业活动领域支付的第 22 条所得税的征收
6	Calculation of Income Tax installments in the current tax year that must be paid by new taxpayers, banks, SOEs, Regional-Owned Enterprises, publicly listed companies, other taxpayers required to prepare periodic financial reports, and certain individual entrepreneurs 新纳税人、银行、国有企业（SOE）、地区国有企业、上市公司、其他需要编制定期财务报告的纳税人以及特定个体企业家在当前纳税年度必须缴纳的所得税分期付款计算
7	Withholding of Income Tax Article 26 on income received or obtained by foreign taxpayers other than PEs on income in the form of profits from the sale of shares 对非永久机构（PE）的外国纳税人从股票出售收益中获得的收入预扣第 26 条所得税
8	Withholding of Income Tax Article 26 on income in the form of insurance premiums and reinsurance premiums paid to insurance companies abroad 对支付给国外保险公司的保险费和再保险费形式的收入预扣第 26 条所得税
9	Implementation of Income Tax collection from stock trading transactions on the stock exchange 从证券交易所股票交易中征收所得税的实施
10	Procedures for payment and reporting of state revenue from upstream oil and gas business activities and calculation of Income Tax for the purpose of paying oil and gas Income Tax in the form of oil and gas volume 上游石油和天然气业务活动的国家收入缴纳和报告程序，以及以石油和天然气体积形式支付石油和天然气所得税的所得税计算方法
11	Procedures for submitting and resolving requests for VAT refunds on goods carried by individual taxpayers holding foreign passports 持外国护照的个人纳税人携带商品的 VAT 退税申请和处理程序
12	Limitations on activities and types of JKPs subject to VAT on exports 适用于出口的 JKP 活动和类型的 VAT 限制
13	Procedures for reducing VAT/LST refunded and VAT on canceled JKP 退还的 VAT/LST 和取消的 JKP 的 VAT 的减少程序
14.	Procedures for collection, payment, and reporting of VAT and/or LST on luxury goods by SOEs and certain companies directly owned by SOEs as VAT Collectors 国有企业（SOE）及其直接控股的特定公司作为 VAT 扣缴义务人对奢侈品的 VAT 和/或 LST 的征收、支付和报告程序
15	Appointment of contractors for oil and gas cooperation contracts and contractors or holders of authority/permits for geothermal resource exploitation to collect, pay, and report VAT/LST, as well as procedures for collection, payment, and reporting

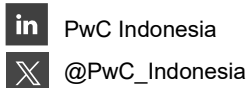


	委任石油和天然气合作合同的承包商以及地热资源开发的承包商或授权/许可证持有人负责征收、缴纳和报告 VAT/LST，以及相关的征收、缴纳和报告程序
16	Appointment of holders of special mining business permits for production operations to collect, pay, and report VAT/LST, as well as procedures for collection, payment, and reporting 指定持有特殊采矿业务许可证的生产运营者负责征收、缴纳和报告 VAT/LST，以及相关的征收、缴纳和报告程序
17	VAT on the provision of insurance agent services, insurance brokerage services, and reinsurance brokerage services 保险代理服务、保险经纪服务和再保险经纪服务的 VAT
18	VAT on self-construction activities 自建活动的 VAT
19	Procedures for appointing other parties, collecting, and reporting VAT on the utilisation of intangible BKP and/or JKPs from outside the Customs Area within the Customs Area through e-Commerce 通过电子商务在关税区内对关税区外无形 BKP 和/或（JKP）的使用征收 VAT 的指定、征收和报告程序
20	VAT and Income Tax on cryptocurrency trading transactions 加密货币交易的 VAT 和所得税
21	Procedures for exemption from Income Tax on dividends or other income 股息或其他收入所得税豁免程序
22	Procedures for crediting Input Tax 进项税抵扣程序
23	Procedures for creating, correcting, or replacing tax invoices 税务发票的开具、修改或替换程序

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Streamlining of tax regulations for the upcoming Core Tax Administration System <sup>P1</sup>

## Streamlining of tax regulations for the upcoming Core Tax Administration System

On 18 October 2024, the Minister of Finance ("MoF") issued PMK-81<sup>1</sup> to streamline several regulations in relation to the implementation of Core Tax Administration System. As we are aware, the Core Tax system will start to be implemented on 1 January 2025. As PMK-81 revokes 42 existing PMKs (see Appendix A), taxpayers need to be aware of these changes and ensure to use PMK-81 as a reference for implementing regulations relating to various matters.

In brief, PMK-81 adopts most of the existing rules under the revoked PMKs and makes some alignments in terms of payment and reporting deadlines for monthly tax obligations, synchronises the use of several terminologies, and emphasises the imposition of sanctions upon failure to fulfil the stipulated tax obligations. In addition, PMK-81 also changes some of the provisions affecting the imposition of tax and introduces new avenues available in the Core Tax system such as Taxpayer's Deposit and electronic communication channels available under the new system which in turn will change the administrative mechanism for various procedures. The procedures covered under PMK-81 are applicable for all types of taxes, namely Income Tax, Value-Added Tax ("VAT"), Luxury-goods Sales Tax ("LST"), Stamp Duty, Sales Tax, Land and Building ("L&B") Tax (*Pajak Bumi dan Bangunan*/"PBB"), and Carbon Tax.

In general, the scope of PMK-81 is as follows:

- Procedures for exercising rights and fulfilling tax obligations, as well as the issuance, signing, and delivery of decisions and electronic documents;
- Procedures for taxpayer registration, VATable Entrepreneur (*Pengusaha Kena Pajak*/"PKP") appointment, and PBB objects registration;
- Procedures for tax payment and remittance, refunds for taxes that should not have been payable, interest compensation, and refunds for tax overpayments;
- Procedures for the submission and processing of tax returns (this part actually covers a number of tax imposition rules for various transactions as listed in Appendix B);
- Procedures for providing tax administration services;
- Technical provisions for the implementation of the core tax administration system; and

<sup>1</sup> MoF Regulation No.81 Year 2024 ("PMK-81") dated 18 October 2024 and effective from 1 January 2025

- Sample of document formats and examples of calculation, collection, and/or reporting.

Whilst this TaxFlash is not intended to cover every change brought about by PMK-81, we will highlight several noteworthy changes which will be categorised based on administrative mechanism and tax rule changes.

## **A. Administrative mechanism changes**

### **1. The implementation of tax rights and obligations electronically**

PMK-81 seems to set the electronic channel as the default mechanism for the taxpayers to exercise their tax rights and tax obligations by limiting the use of non-electronic channel only when the electronic channels are unavailable which may be due to the lack of infrastructure available at the taxpayer's domicile, there is technical issue with the communication system, or there is a disaster.

The electronic channels are available through:

- a. the taxpayer's portal;
- b. other webpages or applications integrated with the Directorate General of Taxes ("DGT") administration system; and/or
- c. contact centre.

### **2. Taxpayer account**

The DGT provides a taxpayer account for taxpayer who exercises their tax rights and obligations through the taxpayer portal.

PMK-81 defines a taxpayer account as a place for recording, storing and submitting documents, data and/or information related to the exercise of rights and obligations of taxpayers as well as the implementation of DGT's duties and functions, which are identified based on a taxpayer identification number.

Taxpayer account needs to be activated by submitting a taxpayer account activation electronically (through the taxpayer portal) or directly to the tax office and can be approved once the taxpayer's electronic mail (e-mail) address and mobile phone number have been validated. During the activation of the taxpayer account, the taxpayer can also give approval to use the taxpayer account as a means to receive correspondence from the DGT electronically.

In general, this taxpayer account is used for:

- a. sending and receiving electronic documents such as decisions in electronic form (e.g. tax assessment letters, tax collection letters, etc.). The use of electronic seals for signing decisions in electronic form must be implemented no later than 1 January 2025.
- b. correspondence between taxpayers and DGT, such as applications for registration to obtain Tax ID Number (*Nomor Pokok Wajib Pajak/NPWP*), applications for making changes to data, etc.

### **3. The date of sending and receipt under the electronic channel**

The date of sending and receiving tax documents is quite important as it may determine the fulfilment of formality requirements of certain tax administration processes. Under this electronic channel, the recognition of date of sending and receipt is as follows:

- a. For taxpayers – If the taxpayers submit the same document both electronically and in hardcopy (in the case the electronic channel are unavailable), the receipt date will be based on the one that was first recorded in the DGT administration system.

b. For DGT:

- DGT will send decisions and electronic documents to taxpayers through the taxpayer account and/or e-mail registered in the DGT administration system, except for documents and decisions that must be sent in paper form.
- The sending date constitute both the sending date by the DGT and the receipt date by the taxpayer.
- The time reference to determine the above sending date by the DGT is based on the West Indonesian Time standard.

Based on taxpayer's request or DGT's consideration, DGT can send a hardcopy document to taxpayer through delivery in person, by facsimile, or by post/expedition/courier service.

If DGT send a decision or electronic document to taxpayer through more than one delivery channel, the sending date by the DGT and the receipt date by the taxpayer is as follows:

- a. If the taxpayer approved the use of taxpayer account – the sending date to the taxpayer account.
- b. If the taxpayer did not approve the use of taxpayer account, the sending date is the earlier of:
  - The sending date of the e-mail registered in the DGT system;
  - The date of delivery in person;
  - The sending date of the facsimile delivery; or
  - The sending date stated on the proof of delivery.

#### 4. Tax deposit

A tax deposit is a tax payment that has not been allocated to a specific tax liability. This tax deposit can be used to settle a tax payment through an overbooking (*pemindahbukuan*) process. The unused tax deposit can also be refunded.

A remittance to the taxpayer's deposit can be conducted by making:

- a. a payment through the electronic state revenue system;
- b. an application for overbooking; or
- c. an application to transfer tax overpayment or interest compensation (after being offset with any tax payable).

The date of tax settlement using a tax deposit is based on the:

- payment date as stated in the state revenue receipt if the deposit is done using point a.
- payment date as stated in the overbooking proof if the deposit is done using point b.
- date of issuance of the Tax Refund Decree (*Surat Keputusan Pengembalian Kelebihan Pembayaran Pajak/"SKPKPP"*) if the deposit is done using point c.

#### 5. Calculation and refund of tax overpayment

This section covers the tax overpayment resulting from refunds of taxes that should not have been payable, interest compensation, and refunds for tax overpayments.

PMK-81 provides additional legal basis to request for a refund for tax overpayment due to:

- Cancellation of Tax Assessment Letter (*Surat Ketetapan Pajak/"SKP"*) (including for PBB) under Article 36 paragraph (1) letter (d) of General Provisions and Tax Procedures (*Ketentuan Umum dan Tata Cara Perpajakan/"KUP"*) Law;



- Issuance of Mutual Agreement Procedure decision under Article 27C paragraph (6) of KUP Law;
- Reduction or cancellation of PBB Payable Notification Letter (*Surat Pemberitahuan Pajak Terhutang*) under Article 36 paragraph (1) letter (b) of KUP Law.

With regards to interest compensation related to PBB, PMK-81 clarifies that the interest compensation will be given upon the late issuance of SKPKPP, and there are three additional legal bases for which interest compensation can be given, i.e. Tax Overpayment Assessment Letter (*Surat Ketetapan Pajak Lebih Bayar*), PBB Reduction Decree (*Surat Keputusan Pengurangan*), and PBB Administrative Sanction Reduction Decree (*Surat Keputusan Pengurangan Denda Administrasi*).

Under the existing rule, after offsetting with the taxpayer's outstanding tax payable, the tax refund can either be transferred to the taxpayer or offset with other taxpayer's tax payable. Under PMK-81, the refund can also be put into the taxpayer's Tax Deposit in the Core Tax system. The DGT will send a confirmation request for taxpayer's choice and taxpayer needs to respond within seven days of the request or one day prior to the deadline to issue SKPKPP (whichever is earlier). If there is no response from the taxpayer, DGT will transfer the money to the taxpayer.

#### *Money transfer to taxpayer*

Money transfer to the taxpayer by default must be carried out to a domestic bank account in the name of the taxpayer that is registered in the taxpayer's profile in the tax database. If no bank account number is registered, DGT will ask the taxpayer to update this data.

Exceptions to the default rule may apply for:

Recipient	Bank account
VAT refund for foreign tourist	foreign bank account in the name of the tourist
Foreign country or international organisation representative/officials	foreign bank account in the name of the relevant party
Refund which is requested directly by foreign tax subject	foreign bank account in the name of the foreign tax subject or domestic bank account in the name of the party appointed by the foreign tax subject
Taxpayers conducting merger or amalgamation	domestic bank account in the name of the transferee in the merger or the new entity resulting from amalgamation
Tax bearer ( <i>penanggung pajak</i> ), for tax that should not be payable	domestic bank account in the name of the tax bearer
Taxpayer that went bankrupt ( <i>pailit</i> )	domestic bank account in the name of the curator
Taxpayer in dissolution	domestic bank account in the name of the person-in-charge for the dissolution
Taxpayer in liquidation	domestic bank account in the name of the liquidator
Undivided inheritance	domestic bank account in the name of one of the heir or executors of the inheritance
Other refunds that are stipulated by DGT	

#### *Timeline and procedures*

Under the previous rule, the refund must be paid to the taxpayer within one month since the triggering event (e.g. the issuance of a legal basis). PMK-81 changes the deadline based on the issuance of the administrative documents, namely the SKPKPP and Instruction Letter to Pay the Tax Overpayment (*Surat Perintah Membayar Kelebihan Pajak*/"SPMKP") or Instruction Letter to Pay the Interest Compensation (*Surat Perintah Membayar Imbalan Bunga*/"SPMIB"), as follows:

- DGT issues SKPKPP within one month after the triggering event, with bank account number (if available in the tax database) or without bank account number (if not available in the tax database). This issuance date becomes the settlement date for offsetting with a tax payable or putting the fund into the tax deposit.
- DGT will then issue SPMKP or SPMIB within one month upon the issuance of SKPKPP with bank account or upon the provision of bank account number by the taxpayer in the case the SKPKPP was issued without bank account number.

## 6. The use of date of receipt of Appeal and Judicial Review Verdicts

In line with the rules under GR-50<sup>2</sup>, PMK-81 aligns the use of the date the appeal and the judicial review verdicts are received by the DGT (previously the date the decision was announced) as a reference date used in various tax administration processes, e.g. as the limit to calculate the amount of interest compensation resulting from the issuance of such decision.

## 7. Tax payment and reporting

The tax payment and reporting timeline generally follows the existing practice, and they should generally be conducted electronically. The changes in PMK-81 are mostly on the alignments to update the deadlines stipulated in the old regulations, e.g. the ones dated prior to the year 2000, which have not been updated. Several changes to note are:

- **Monthly VAT reporting for e-Commerce VAT Collector** – Foreign E-Commerce Business Player who has been appointed as e-Commerce VAT Collector (also referred to as “Other Party”) must now collect, remit, and report their VAT obligation on a monthly basis no later than the end of the following month by using the Monthly VAT Return for VAT Collectors of e-commerce. Previously, the reporting was done on a quarterly basis.
- **Financial statements attachment** – If an Annual Tax Return is submitted electronically, the financial statements must also be submitted electronically in accordance with the format determined by the DGT. The financial statements for the parent company must also include a consolidated financial report.
- **Carbon Tax Return extension** – PMK-81 confirms that taxpayers may also extend the Carbon Tax Return filing deadline by up to two months. This may be done by filing an electronic notification to the DGT prior to the deadline.

In addition, PMK-81 also makes alignment in the use of terminologies, such as the use of Unification Tax Return for all types of withholding tax reporting, the use of Collecting Agents to replace tax payment channels such as perception banks, perception posts, foreign exchange (“forex”) perception banks, other perception institutions or other forex perception institutions appointed by the central state general treasurer to receive state revenue deposits.

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<sup>2</sup> MoF Regulation No.50 Year 2022 (“GR-50”) dated and effective from 12 December 2022

## 8. Centralisation of the fulfilment of tax rights and obligation

The fulfilment of tax rights and obligation for taxpayers having more than one place of business will be centralised using the Tax ID registered based on the place of residence or domicile starting:

- Monthly Tax reporting for the month of January 2025;
- Annual PBB reporting for fiscal year 2025.

## 9. Final Income Tax on L&B transfer

There are a few changes with regards to the tax reporting of the Final Income Tax on L&B transfer, as follows:

- The tax payment slip on the L&B transfers to a government agency is now made under the name of the government agency, and not the seller. This payment slip does not need to be made if the applicable tax rate is 0%. Under this zero-rated transaction, the government still has to provide a Unification withholding tax slip to the seller.
- The tax is now due in the place where the seller resides or is domiciled, unless for the transfer to a government agency which will be due in the place where the government agency is domiciled. Previously, for a seller whose business is L&B transfer, the tax is due in the place where the L&B is located.

## 10. The 0.5% Final tax on founder shareholder of listed shares

The 0.5% final tax on founder shares is now collected (previously paid) by the issuer where the issuer must pay the tax one month after the shares are traded in the stock exchange and report it to the tax office using the Unification Tax Return by the 20<sup>th</sup> of the following month. The issuer must now issue a withholding tax slip and provide it to the founder shareholder.

## 11. Tax reporting on dividend not qualified for exemption under the Omnibus Law

Tax paid on non-qualifying domestic dividend received by domestic individual taxpayers must now be reported in the Unification Tax Return. Previously, the individual domestic taxpayer was deemed to have submitted a tax return once the tax payment was validated.

## 12. Changes to the application requirements of several tax facilities

Noteworthy changes under this category are as follows:

- **SKF requirement** – Generally, a shareholder or taxpayer only needs to meet the requirements to be issued a Tax Clearance Letter (*Surat Keterangan Fiskal*/"SKF") as stipulated in PER-03<sup>3</sup> and no longer needs to submit a digital copy of SKF in the applications related to the use of book value for business restructuring, Tax Allowance, or super deduction facilities for labour-intensive industries and for Research and Development activities.
- **Tax audit to start using tax facilities** – PMK-81 now changes the type of tax audit from previously a field tax audit to a tax audit for other purposes to validate the start of using the Tax Allowance and Super Deduction for labour-intensive industries requirements process.
- **Electronic application** – Application to use the book value for business restructuring must now be carried out electronically.

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<sup>3</sup> DGT Regulation No.PER-03/PJ/2019 ("PER-03")

## B. Tax rule changes

### 1. Article 25 Monthly Income Tax instalment for certain taxpayers

Banks, listed companies, State-Owned Entities (“SOEs”) and other taxpayers with regular financial reporting obligations calculate their Article 25 Monthly Income Tax (“Article 25”) instalment based on these financial reports. In the case that the financial reports have not been submitted on time, the Article 25 instalment is calculated based on the previous period’s financial reports. If there is a tax overpayment after recalculating this instalment after the financial reports have been submitted, the overpayment can be refunded or credited in the annual Corporate Income Tax (“CIT”) Return. Previously it could only be overbooked to the subsequent tax period.

For banks whose annual financial statements are not yet available due to an ongoing audit process under banking regulation, the instalment for the last tax period follows the previous tax period. For other taxpayers and non-bank listed companies that do not have fourth quarter financial reporting obligations, the instalment for the first quarter follows the previous tax period.

Taxpayers that are entitled to use the following tax facilities can calculate the instalment after taking into account these facilities:

- A listed company that was entitled to the 3% CIT reduction facility in the previous year can use the CIT rate applicable in that previous year.
- Listed companies, SOEs, and other taxpayers who obtained the Tax Allowance facility (the general one and under Special Economic Zones (*Kawasan Ekonomi Khusus* / “KEK”) rules) and super deductions facility for labour-intensive industries, can calculate the instalment based on net income after taking into account the additional deductions under these facilities.
- Banks, listed companies, SOEs, and other taxpayers with a Tax Holiday facility (the general one and under KEK and National Capital to be named “Nusantara” (*Ibu Kota Negara bernama Nusantara*) rules), can calculate the instalment after taking into account these facilities.
- A taxpayer who is entitled to a 50% reduction of CIT rate under Article 31E of Income Tax Law can calculate the instalment after taking into account these facilities.

### 2. Criteria for foreigners to apply territorial taxation

Foreigners who have become a domestic tax subject can be taxed only on Indonesian-sourced income (including if paid offshore) for the first four years after they become a tax resident if they meet certain skill requirements and submit an application. To apply for this, PMK-81 adds that the applicant must have submitted their Annual Income Tax Return for the last two fiscal years as required by law.

### 3. Tax Overbooking

PMK-81 restructures the application of the tax overbooking process which is categorised as follows:

- a. Overbooking based on taxpayer’s request is applicable for:
  - Using the tax deposits;
  - Payment of Income Tax from L&B transfer that has not been validated;
  - Prepayment of stamp duty that has not been used to increase the deposit balance on the digital stamp machine;
  - Tax payment that exceeds the tax payable.
- b. Overbooking by ex-officio is made on:
  - Incorrect tax overbooking issuance;

- Tax payment that, based on data and information, needs to be overbooked;
- Remaining tax deposit at the time of NPWP revocation;
- Tax deposit of taxpayers whose NPWP is revoked due to a business merger;
- Tax payment subject to revision of revenue data by the Directorate General of Treasury; and
- Tax payment as a follow-up to the confiscation by the bailiff.

Overbooking on tax payment that exceeds the tax payable cannot be submitted on:

- a. Tax payment slip that is equivalent to the VAT Invoice, which cannot be credited based on Article 9 paragraph (8) of VAT Law;
- b. The payment of stamp duty in the context of:
  - Distribution of electronic stamps to business entities that cooperate with the *Perum Peruri* to carry out the distribution of electronic stamps; and
  - The sale of postage stamps carried out by PT Pos Indonesia (Persero).
- c. Tax payment for which billing code is issued by a billing system other than that administered by the DGT;
- d. Tax payment that is deemed as the filing of a Monthly Tax Return;
- e. Tax payment as part of the filing of a Tax Return;
- f. Tax payment that has been offset with the tax payable in the Tax Collection Letter (*Surat Tagihan Pajak*), SKP, Correction Decision Letter (*Surat Keputusan Pembetulan*), Objection Decision Letter (*Surat Keputusan Keberatan*), Mutual Agreement Decision Letter (*Surat Keputusan Persetujuan Bersama*), Appeal Verdict (*Putusan Banding*), and Judicial Review Verdict (*Putusan Peninjauan Kembali*) which causes the amount of accrued tax to increase.

### C. Implementing regulations

PMK-81 provides legal references for implementing regulations under PMK-81 which are issued by DGT as well as the Director General of Treasury and the Director General of Customs and Excise. Most of the matters listed in PMK-81 have been stipulated under existing implementing regulations. Whilst some of these existing regulations may need to be reissued, the implementing regulations of PMK-147<sup>4</sup>, PMK-48<sup>5</sup>, PMK-242<sup>6</sup> as lastly amended by PMK-18<sup>7</sup>, PMK-243<sup>8</sup> as lastly amended by PMK-18 shall remain valid as long as they do not conflict with the provisions of PMK-81.

### D. Transitional provisions

The transitional provisions under PMK-81 provide several detailed mechanisms under various scenarios relating to the applicability of the related regulations. The key principles are as follows:

- Taxpayers can still use electronic certificates, electronic filing identification numbers, and verification codes issued by the DGT for uncertified

<sup>4</sup> MoF Regulation No.147/PMK.03/2017 concerning procedures for taxpayer registration and deletion of NPWPs as well as appointment and revocation of PKP ("PMK-147")

<sup>5</sup> MoF Regulation No.48/PMK.03/2021 concerning procedures for registration, reporting, and data collection of L&B Tax Object ("PMK-48")

<sup>6</sup> MoF Regulation No.242/PMK.03/2014 concerning procedures for tax payment and remittance ("PMK-242")

<sup>7</sup> MoF Regulation No.18/PMK.03/2021 concerning the implementation of Law No.11 Year 2020 on job creation in the fields of Income Tax, VAT, and LST, as well as KUP ("PMK-18")

<sup>8</sup> MoF Regulation No.243/PMK.03/2014 concerning Tax Returns ("PMK-243")



electronic signatures for tax purposes relating to tax periods and the fiscal year up to 2024.

- The DGT can still use uncertified electronic signatures for the issuance, signing, and delivery of decisions in electronic form for decisions relating to tax periods and the fiscal year up to 2024.
- Taxpayer applications that have been submitted by taxpayers but are not yet completed until 1 January 2025, shall generally be processed under the regulations applicable prior to the issuance of PMK-81 and need to be completed within a certain time limit which varies by applications. However, a few exceptions apply for certain applications, e.g. applications for interest compensation that have been issued a Decision Letter on the Granting of Interest Compensation (*Surat Keputusan Pemberian Imbalan Bunga*) but have not yet been issued a Decision Letter on the Calculation of Interest Compensation (*Surat Keputusan Perhitungan Pemberian Imbalan Bunga*) until 1 January 2025 shall be carried out in accordance with the provisions of PMK-81.
- The formats, submission, and processing of Tax Returns other than Monthly Stamp Duty Tax Returns for tax periods and the fiscal year up to 2024 follow the previous regulation. Whilst Monthly Stamp Duty Tax Returns for tax periods up to December 2024 follow PMK-81.
- PMK-81 also elaborates on the transitional provisions under various scenarios related to the application of final tax for L&B transfer under GR-34<sup>9</sup> (for general purpose) and GR-40<sup>10</sup> (for real estate transfer to a Special Purpose Company or Collective Investment Contract (*Kontrak Investasi Kolektif*/"KIK") in a specific KIK scheme). In essence, GR-34 and GR-40 will not be applicable if both the payments and tax liabilities for the transfer have been settled prior to the effective date of those GRs. If the payments and tax liabilities for the transfer have been partially settled prior to the effective date of those GRs, the GRs will be applicable to the remaining parts that were settled after the effective date of those GRs.

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<sup>9</sup> Government Regulation No.34 Year 2016 concerning Income Tax on income from the transfer of rights to L&Bs and the sale and purchase agreement of L&Bs and its revisions ("GR-34")

<sup>10</sup> Government Regulation No.40 Year 2016 concerning Income Tax on income from the transfer of real estate in a specific Collective Investment Contract scheme ("GR-40")

## PMKs that have been revoked by PMK-81

No.	MoF Regulation	Title
1	624/KMK.04/1994	The withholding of Income Tax Article 26 on Income in the Form of Insurance Premiums and Reinsurance Premiums Paid to Insurance Companies Abroad
2	282/KMK.04/1997	The implementation of Income Tax Collection on Income from Share Transactions on the Stock Exchange
3	434/KMK.04/1999	The withholding of Income Tax Article 26 on Income Received or Obtained by Foreign Taxpayers other than Permanent Establishments ("PE") on Income in the Form of Profits from the Sale of Shares
4	Article 7 paragraph (2-3) of 196/PMK.03/2007 jo. 123/PMK.03/2019	Procedures for Organising Bookkeeping Using Foreign Languages and Currencies Other than Rupiah and the Obligation to Submit Annual Income Tax Returns for Corporate Taxpayers as amended several times, most recently by MoF Regulation No.123/PMK.03/2019
5	Article 6 paragraph (2) of 40/PMK.03/2010	Procedures for Calculating, Collecting, Depositing, and Reporting VAT on the Utilisation of Intangible Taxable Goods ( <i>Barang Kena Pajak</i> /"BKP") and/or Taxable Services ( <i>Jasa Kena Pajak</i> /"JKP") from Outside the Customs Area
6	65/PMK.03/2010	Procedures for Reducing VAT/LST on Returned BKPs and VAT on Cancelled JKPs
7	73/PMK.03/2010	Appointment of Contractors for Cooperation Contracts for Oil and Gas Business and Contractors or Holders of Authority/Licence for Geothermal Resource Utilisation to Collect, Deposit, and Report VAT/LST, as well as Procedures for Collection, Deposit, and Reporting
	Article 5 paragraph (3) of 111/PMK.03/2010	Procedures for Withholding, Depositing, and Reporting Income Tax on Dividends Received or Obtained by Domestic Individual Taxpayers
9	Article 6 paragraph (3) of 112/PMK.03/2010	Procedures for Withholding, Depositing, and Reporting Income Tax on Interest on Savings Paid by Cooperatives to Individual Cooperative Members
10	17/PMK.03/2011	Requests for Refunds of Overpayments of L&B Tax
11	Article 8 paragraph (3) 85/PMK.03/2011 jo. 7/PMK.011/2012	Procedures for Withholding, Depositing, and Reporting Income Tax on Bond Interest as amended by MoF Regulation No.7/PMK.011/2012 concerning Amendments to MoF Regulation No.85/PMK.03/2011
12	257/PMK.011/2011	Procedures for Withholding and Payment of Income Tax on Other Contractor Income in the Form of Uplift or Similar Compensation and/or Contractor Income from the Transfer of Participating Interest
13	79/PMK.02/2012 jo. 70/PMK.02/2015	Procedures for Depositing and Reporting State Revenues from Upstream Oil and/or Gas Business Activities and Calculating Income Tax for the Payment of Income Tax on Oil and/or Gas in the Form of Oil and/or Gas Volume as amended by MoF Regulation No.70/PMK.02/2015
14	10/PMK.03/2013	Procedures for Refunds of Overpayments of Taxes that Should Not Be Payable, repealed and declared invalid
15	Article 23-24 of 76/PMK.03/2013 jo. 131/PMK.03/2017	Administration of L&B Tax for the Mining Sector for Oil, Gas, and Geothermal Mining as amended several times, most recently by MoF Regulation No.131/PMK.03/2017 concerning the Second Amendment to MoF Regulation No.76/PMK.03/2013 concerning Administration of L&B Tax for the Mining Sector for Oil, Gas, and Geothermal Mining
16	242/PMK.03/2014 jo. 18/PMK.03/2021	Procedures for Payment and Deposit of Taxes as amended by MoF Regulation No.18/PMK.03/2021 concerning Implementation of Law No.11 Year 2020 concerning Job Creation in the Field of Income Tax, VAT, and LST, as well as KUP

17	243/PMK.03/2014 jo. 18/PMK.03/2021	Tax Returns as amended by MoF Regulation No.18/PMK.03/2021 concerning Implementation of Law No.11 Year 2020 concerning Job Creation in the Field of Income Tax, VAT, and LST, as well as KUP
18	187/PMK.03/2015	Procedures for Refunds of Overpayments of Taxes that Should Not Be Payable
19	Article 4-5 of 200/PMK.03/2015	Tax Treatment for Taxpayers and PKP Using Certain KIK Schemes in the Context of Financial Sector Deepening
20	244/PMK.03/2015	Procedures for Calculating and Refunding Overpayments of Taxes
21	261/PMK.03/2016	Procedures for Depositing, Reporting, and Exemption from Income Tax on Income from the Transfer of Rights to L&Bs, and Binding Sale and Purchase Agreements ( <i>Perjanjian Pengikatan Jual Beli</i> /"PPJB") on L&Bs and Their Amendments
22	34/PMK.010/2017 jo. 41/PMK.010/2022	Collection of Income Tax Article 22 in Connection with Payments for the Delivery of Goods and Activities in the Field of Import or Other Business Activities as amended several times, most recently by MoF Regulation No.41/PMK.010/2022
23	37/PMK.03/2017	Procedures for Payment and Reporting of Income Tax on Income from the Transfer of Real Estate in Certain KIK Schemes
24	52/PMK.010/2017	The Use of Book Value for the Transfer and Acquisition of Assets in the Context of Mergers, Consolidations, Expansions, or Business Takeovers as amended several times, most recently by MoF Regulation No.56/PMK.010/2021
25	147/PMK.03/2017	Procedures for Taxpayer Registration and Deletion of NPWP as well as Confirmation and Revocation of PKP Appointment
26	166/PMK.03/2018	The Appointment of Holders of Special Mining Business Licences for Production Operations to Collect, Deposit, and Report VAT and LST, as well as Procedures for Collection, Deposit, and Reporting
27	215/PMK.03/2018	The Calculation of Income Tax Instalments in the Current Tax Year that Must Be Paid by New Taxpayers, Banks, SOEs, Regional-Owned Enterprises, Publicly Listed Companies, Other Taxpayers Required to Prepare Periodic Financial Reports, and Certain Individual Entrepreneurs
28	32/PMK.010/2019	The Limits of Activities and Types of JKPs Subject to VAT on Exports
29	120/PMK.03/2019	Procedures for Submitting and Settling Requests for Refunds of VAT on Goods Carried by Individual Foreign Passport Holders
30	Article 2-7, 23 of 231/PMK.03/2019	Procedures for Registration and Deletion of NPWP, Appointment and Revocation of PKP, as well as Withholding and/or Collection, Deposit, and Reporting of Taxes by Government Agencies as amended by MoF Regulation No.59/PMK.03/2022 concerning Amendments to MoF Regulation No.231/PMK.03/2019
31	11/PMK.010/2020 jo. 96/PMK.010/2020	the Implementation of Government Regulation Number 78 Year 2019 concerning Income Tax Facilities for Investment in Certain Business Fields and/or in Certain Regions as amended by MoF Regulation No.96/PMK.010/2020
32	16/PMK.010/2020	The Provision of Net Income Reduction Facilities for New Investments or Expansions in Certain Business Fields that are Labour-Intensive Industries
33	153/PMK.010/2020	The Provision of Gross Income Reduction for Certain Research and Development Activities in Indonesia
34	8/PMK.03/2021	Procedures for Collection, Deposit, and Reporting of VAT/LST by SOEs and Certain Companies Directly Owned by SOEs as VAT Collectors
35	Article 7-13, 37-41, 62-78, 83-102, 106, 109, 111 of 18/PMK.03/2021	The Implementation of Law No.11 Year 2020 concerning Job Creation in the Field of Income Tax, VAT, and LST, as well as KUP
36	48/PMK.03/2021	Procedures for Registration, Reporting, and Data Collection of L&B Tax Objects
37	54/PMK.03/2021	Procedures for Recording and Certain Criteria as well as Procedures for Organising Bookkeeping for Tax Purposes

38	63/PMK.03/2021	Procedures for Exercising Tax Rights and Fulfilling Tax Obligations as well as Issuance, Signing, and Delivery of Tax Decisions or Determinations Electronically
39	60/PMK.03/2022	Procedures for Appointing Collectors, Collecting, Depositing, and Reporting VAT on the Utilisation of Intangible BKPs and/or JKPs from Outside the Customs Area within the Customs Area through Electronic Commerce
40	61/PMK.03/2022	VAT on Self-Construction Activities
41	67/PMK.03/2022	VAT on the Provision of Insurance Agent Services, Insurance Brokerage Services, and Reinsurance Brokerage Services
42	68/PMK.03/2022	VAT and Income Tax on Crypto Asset Trading Transactions

## Procedures and tax imposition rules that are now stipulated under PMK-81

No.	Regulation
1	Tax Returns
2	Procedures for payment, reporting, and exemption of Income Tax on the transfer of rights to L&Bs, and PPJB on L&Bs along with their amendments
3	Procedures for payment and reporting of Income Tax on income from the transfer of Real Estate under certain KIK schemes
4	Procedures for withholding and payment of Income Tax on other contractor income in the form of uplift or similar compensation and/or contractor income from the transfer of participation interest
5	Collection of Income Tax Article 22 in connection with payments for the delivery of goods and activities in the field of import or other business activities
6	Calculation of Income Tax installments in the current tax year that must be paid by new taxpayers, banks, SOEs, Regional-Owned Enterprises, publicly listed companies, other taxpayers required to prepare periodic financial reports, and certain individual entrepreneurs
7	Withholding of Income Tax Article 26 on income received or obtained by foreign taxpayers other than PEs on income in the form of profits from the sale of shares
8	Withholding of Income Tax Article 26 on income in the form of insurance premiums and reinsurance premiums paid to insurance companies abroad
9	Implementation of Income Tax collection from stock trading transactions on the stock exchange
10	Procedures for payment and reporting of state revenue from upstream oil and gas business activities and calculation of Income Tax for the purpose of paying oil and gas Income Tax in the form of oil and gas volume
11	Procedures for submitting and resolving requests for VAT refunds on goods carried by individual taxpayers holding foreign passports
12	Limitations on activities and types of JKPs subject to VAT on exports
13	Procedures for reducing VAT/LST refunded and VAT on canceled JKP
14.	Procedures for collection, payment, and reporting of VAT and/or LST on luxury goods by SOEs and certain companies directly owned by SOEs as VAT Collectors
15	Appointment of contractors for oil and gas cooperation contracts and contractors or holders of authority/permits for geothermal resource exploitation to collect, pay, and report VAT/LST, as well as procedures for collection, payment, and reporting
16	Appointment of holders of special mining business permits for production operations to collect, pay, and report VAT/LST, as well as procedures for collection, payment, and reporting
17	VAT on the provision of insurance agent services, insurance brokerage services, and reinsurance brokerage services
18	VAT on self-construction activities
19	Procedures for appointing other parties, collecting, and reporting VAT on the utilisation of intangible BKPs and/or JKPs from outside the Customs Area within the Customs Area through e-Commerce
20	VAT and Income Tax on cryptocurrency trading transactions
21	Procedures for exemption from Income Tax on dividends or other income
22	Procedures for crediting Input Tax
23	Procedures for creating, correcting, or replacing tax invoices



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