

# 税务快报

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第1页  
电子商务平台对境内卖家交易的新增税款代征义务

## 电子商务平台对境内卖家交易的新增税款代征义务

2025年7月14日, 财政部长 (“MoF”) 发布了PMK-37<sup>1</sup>, 就通过电子交易系统进行的境内卖家交易中指定其他方作为第22条所得税 (Pajak Penghasilan Pasal 22 / "PPh 22") 代征方事宜作出规定。

### 所得税课税对象

根据PMK-37, 境内卖家通过指定的电子商务平台收取或赚取的交易总额 (不含增值税及奢侈品销售税, 且系扣除销售折扣、现金折扣及其他类似折让之前的金额), 按0.5%的税率代征PPh22。

该PPh22由指定的电子商务平台在收到款项时代征并缴纳。已被代征PPh22的收入, 不再由其他扣缴义务人或代征方进行进一步的税款扣缴或代征。

根据PMK-37, 以下国内卖家交易免征PPh22:

- 由个人纳税人销售的商品或服务, 且该纳税人在本财政年度的总营业额不超过5亿印尼盾, 并已提交声明函;
- 由应用程序平台上的运输公司合作伙伴的个人纳税人提供的送货服务;
- 已提交免税证明的国内卖家所销售商品或服务 (Surat Keterangan Bebas/"SKB");
- 销售预付电话充值 (pulsa) 和 SIM 卡入网套装 (kartu perdana);
- 由黄金首饰制造商、黄金首饰交易商和/或金条经营者销售的黄金首饰、金条、完全由非黄金材质制成的首饰、宝石及/或同类石材;
- 土地和/或建筑物 ("L&Bs") 权利的转让, 或关于土地/建筑物的具有约束力的买卖协议及其修订。

上述a至f点中的交易适用于现行的一般税收处理方式。

1. 印度尼西亚财政部条例第37号 (2025年), 即《PMK-37》, 自2025年7月14日起生效。

## 作为所得税纳税主体的境内卖家

### 定义和标准

PMK-37将境内卖家定义为居住或注册于印度尼西亚的经营者，其通过自行搭建并直接管理的设施，或通过电子商务平台或其他提供电子商务服务的电子系统所拥有的设施开展电子商务活动。

满足以下条件的个人或实体，视为符合“境内”标准：

- a. 使用银行账户或类似的金融账户接收收入；并且
- b. 使用位于印度尼西亚的互联网协议地址，或使用带有印尼国家代码的电话号码进行交易。

适用PPh22的国内卖家包括物流配送公司、保险公司以及其他通过电子商务平台与商品/服务购买者进行交易的各类主体。

### 税务合规要求

境内卖方在收入到账前，必须向指定的电子商务平台提交以下信息：

1. 主要信息：
  - a. 纳税人识别号（Nomor Pokok Wajib Pajak，简称“NPWP”）或国家身份证号码（Nomor Induk Kependudukan）；
  - b. 通讯地址。
2. 附加信息（如适用）
  - a. 针对本税年度营业额不超过5亿印尼盾的个人境内卖家，需提交声明函。只要年度营业额未超过48亿印尼盾，该声明函必须在每个后续税年度开始时重新提交。一旦营业额超过5亿印尼盾，境内卖家必须在相关月份结束前，向指定的电子商务平台提交包含该信息的声明函。
  - b. 持有SKB的境内卖家需提交该文件。

已代征的PPh22可由境内卖家作为所得税抵免额使用。对于适用最终税制的纳税人，PPh22将视为最终税款的一部分。如果最终应缴税款与根据PMK-37代征的PPh22存在差额，适用最终税制的境内卖家必须自行补缴差额，并在统一月度所得税申报表（Surat Pemberitahuan Masa Pajak Penghasilan Unifikasi/“SPT Masa PPh Unifikasi”）中申报。未履行上述义务可能会根据相关税收法规受到处罚。



### 电子商务平台作为代征方

被指定代征PPh22的“其他方”是电子商务平台, 不论其注册或居住在印尼境内或境外, 只要该平台使用托管账户 (escrow account) 来保管境内卖家的收入, 并且满足以下条件之一:

- a. 在12个月内, 与印尼客户的交易金额超过特定门槛; 和/或
- b. 在12个月内, 平台流量或用户访问量超过特定门槛。

财政部长已授权税务总局局长执行以下事项:

- 指定电子商务平台作为PPh22的代征方; 以及
- 确定上述a和b项中提到的门槛标准。

被指定的电子商务平台必须履行代征、缴纳并申报税款的义务。根据示例说明, 若某电子商务平台于2025年8月15日被指定为税款代征方, 则必须自2025年9月1日起开始代征PPh22。对于提交声明函确认其当年总营业额已超过5亿印尼盾的境内卖家, 其税款代征义务自次月初开始执行。

即使境内卖家未提交所需的主要信息, 电子商务平台仍须履行PPh22的代征义务。

税务申报需通过统一月度所得税申报表 (SPT Masa PPh Unifikasi) 进行, 并附上以下内容:

- a. 境内卖家根据税务合规要求提交的主要信息和附加信息;
- b. 其他详细信息, 例如:
  - 境内卖方的姓名、账户名称和/或所选国家;
  - 指定电子商务平台的纳税人识别号 (NPWP) 和/或通信地址;
  - 商品/服务购买方的电子邮件地址或电话号码;
- c. 作为PPh第22条代征税单的发票信息及其修订或作废记录;
- d. 已收取并缴纳的PPh22金额。

### 代征凭证说明

发票（包括修订或作废，如有）视同境内卖家的PPh22代征税单。该发票必须由境内卖家开具，并通过电子商务平台提供的电子系统以境内卖家的名义生成。发票必须至少包含以下内容：

- a. 发票编号和日期；
- b. 指定电子商务平台的名称；
- c. 境内卖家的账户名称；
- d. 商品/服务购买方的身份信息，包括姓名和地址；
- e. 商品/服务的种类、总销售价格及折扣；
- f. 每位境内卖家的PPh22金额。



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# TaxFlash

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## Page 1

New tax collection obligation for e-Commerce marketplaces on domestic seller transactions

## New tax collection obligation for e-Commerce marketplaces on domestic seller transactions

On 14 July 2025, the Minister of Finance (“MoF”) issued PMK-37<sup>1</sup>, regarding the Appointment of Other Parties as the Collector of Article 22 Income Tax (*Pajak Penghasilan Pasal 22/”PPh 22”*) on domestic seller’s transactions conducted through electronic trading systems.

### Income Tax Object

Under PMK-37, a 0.5% PPh 22 collection is imposed on the gross turnover (excluding Value Added Tax and Luxury-goods Sales Tax, and prior to deducting sales discounts, cash discounts, and/or similar deductions) of domestic seller’s transactions that are received or earned through an appointed e-commerce marketplace.

The PPh 22 is payable and collected by the appointed e-Commerce marketplace when the payment is received by the marketplace. Income that has been subject to this PPh 22 is not subject to further tax withholding or collection by other tax withholders or collectors.

PPh 22 under PMK-37 is not collected on the following domestic seller’s transactions:

- a. Sales of goods/services by individual taxpayers with gross turnover not exceeding IDR 500 million in the current fiscal year, who have submitted a declaration letter;

- b. Sales of delivery services by individual taxpayers who are partners of application-based transportation companies;
- c. Sales of goods/services by domestic sellers who have submitted a Tax Exemption Letter (*Surat Keterangan Bebas*/"SKB");
- d. Sales of prepaid phone credit (*pulsa*) and SIM card starter packs (*kartu perdana*);
- e. Sales of gold jewellery, gold bars, jewellery made entirely of non-gold materials, gemstones, and/or similar types of stones, conducted by gold jewellery manufacturers, gold jewellery traders, and/or gold bar entrepreneurs; and/or
- f. Transfer of rights of land and/or buildings ("L&Bs") or binding sale and purchase agreements for L&Bs, including any amendments.

The transactions in points a to f above are subject to prevailing normal tax treatment.

### **Domestic sellers as Income Tax subjects**

#### Definition and criteria

PMK-37 defines domestic sellers as business players residing or domiciled in Indonesia who conduct e-commerce using facilities created and managed directly by themselves, or through facilities owned by an e-commerce marketplace or other electronic systems that provide facilities for e-commerce.

The "domestic" criteria are considered met for individuals/entities that:

- a. receive income using a bank account or similar financial account; and
- b. conduct transactions using an internet protocol address located in Indonesia or a telephone number with an Indonesian country code.

Domestic sellers subject to this PPh 22 include delivery companies, insurance companies, and other parties conducting transactions with buyers of goods/services via e-Commerce marketplaces.

### **Tax compliance requirements**

Domestic sellers must submit the following information to the appointed e-commerce marketplace before income is received:

1. Main information
  - a. Taxpayer Identification Number (*Nomor Pokok Wajib Pajak*/"NPWP") or National Identity Number (*Nomor Induk Kependudukan*); and
  - b. Correspondence address.



2. Additional information (if applicable)
  - a. Statement letter for individual domestic sellers whose gross turnover is up to IDR 500 million in the current tax year. This letter must be resubmitted at the beginning of each subsequent tax year, as long as gross turnover does not exceed IDR 4.8 billion in a tax year. Once gross turnover exceeds IDR 500 million, the domestic seller must submit a statement letter containing this information to the appointed e-Commerce marketplace by the end of the relevant month.
  - b. SKB for domestic sellers who possess one.

The PPh 22 collected can be used as a tax credit by the domestic seller. For those under the final tax regime, PPh 22 is treated as part of the final tax payment. If there is a shortfall between the final tax due and the PPh 22 collected under PMK-37, the domestic sellers under final tax regime must self-remitt the additional final tax and report it in the Unified Monthly Income Tax Return (*Surat Pemberitahuan Masa Pajak Penghasilan Unifikasi*/*“SPT Masa PPh Unifikasi”*). Failure to do so may result in sanctions under applicable tax regulations.

#### **e-Commerce marketplaces as Tax Collectors**

The Other Party appointed to collect PPh 22 is an e-Commerce marketplace, whether residing or domiciled within or outside Indonesia, that uses escrow accounts to hold domestic sellers' income and:

- a. has transaction value with customers in Indonesia exceeding a certain threshold within 12 months; and/or
- b. has traffic or user access exceeding a certain threshold within 12 months.

The Director General of Taxes has been delegated by the MoF to:

- appoint e-Commerce marketplaces as PPh 22 collectors; and
- determine the thresholds mentioned in point a and b above.

The appointed e-commerce marketplace is obligated to collect, remit, and report the tax. Based on the example given, an e-commerce platform appointed as tax collector on 15 August 2025 must begin collecting PPh 22 from 1 September 2025. Whilst on transactions under domestic sellers who submit a statement letter affirming that their current year gross turnover has exceeded IDR 500 million, the tax collection obligation begins at the start of the following month.

e-Commerce marketplaces are still required to collect PPh 22 even if the domestic seller does not submit the required main information.

Tax reporting is carried out under the *SPT Masa PPh Unifikasi*, along with attachments containing:

- a. Main and additional information submitted by domestic sellers as set out in the tax compliance requirement for domestic sellers;

- b. Other details, such as:
  - Name, account name, and/or selected country of the domestic seller;
  - NPWP/Tax Identification Number and/or correspondence address of the appointed e-commerce marketplace;
  - Email address or phone number of the buyer of goods/services;
- c. Invoice information serving as PPh 22 collection tax slip and/or their amendments or cancellations;
- d. PPh 22 amounts collected and remitted.

#### **Tax collection documents**

Invoices (including amendments or cancellations, if any) are considered equivalent to PPh 22 collection tax slips for domestic sellers. The invoice must be issued by the domestic seller and generated in the name of the domestic seller through electronic systems provided by the e-Commerce marketplace. It must include at least the following:

- a. invoice number and date;
- b. name of the appointed e-Commerce marketplace;
- c. account name of the domestic seller;
- d. identity of the buyer of goods/services, including name and address;
- e. type of goods/services, total selling price, and discount; and
- f. amount of PPh 22 for each domestic seller.



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