

税务快报

2025年12月 / 第17号



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关于境内与境外纳税主体认定的实施指南¹

有关境内与境外纳税主体认定实施指南

2025年12月9日，印度尼西亚税务总局（DGT）发布了DGT条例第PER-23¹号，内容涉及境内和境外纳税主体的认定。PER-23号条例废止了关于印尼海外劳工所得税处理的PER-02²号条例，以及涉及类似事项的PER-43³号条例。

总体而言，PER-23号法规在很大程度上沿用了PER-43号法规中的相关规定，以及财政部长第PMK-18⁴号法规和《所得税法》（Undang-Undang Pajak Penghasilan / UU PPh）中的相关条款，并新增了一些规定。这些新增内容主要用于确认和进一步阐释既有规定，同时在附件中提供了相关示例。

PER-23号法规新增的关键信息包括：

1. 183 天期限的计算

被视为境内税收居民（Subjek Pajak Dalam Negeri，简称SPDN）的判定标准之一为个人在任意12个月期间内于印度尼西亚境内停留累计超过183天。

PER-23进一步规定如下：

- 实际停留（Being present）”指实际在印度尼西亚境内停留，包括不以长期居留为目的的短暂访问（例如经由印度尼西亚机场过境），但不包括虚拟在场（例如身处海外，通过线上会议监督或管理印度尼西亚境内业务）。
- 该条例的附件提供了一些示例，不足一日的停留亦按一日计算，并据此用于183天期限的计算。

1. DGT第PER-23/PJ/2025号条例（PER-23），发布并自2025年12月9日起生效。
2. DGT第PER-02/PJ/2009号条例（PER-02），发布并自2009年1月12日起生效。
3. DGT第PER-43/PJ/2011号条例（PER-43），发布并自2011年12月28日起生效。
4. MoF第PMK-118/PMK.03/2020号条例（PMK-118），发布并自2021年2月17日起生效。

2. 有效管理地点

实体有关投资或经营活动的战略性政策或决策系在印度尼西亚境内作出，则视为其实际管理机构位于印度尼西亚。

PER-23进一步说明如下：

- 战略性政策或决策包括但不限于：
 - ✓ 关于股份转让，或以资产转让替代股份转让或资本参与的决策
 - ✓ 关于战略性资产转让或使用的决策
 - ✓ 有权开展经营活动的董事、员工或代理人的任免
 - ✓ 对股息分配的监督与控制
- 若董事会会议多数在印度尼西亚举行（条例所举示例中为50%），亦强烈表明相关政策与战略性决策系在印度尼西亚境内作出。

3. 判定“重要利益中心”所涉直系亲属的定义

在适用税收居民身份判定中的“加比规则”（tie-breaker rules）确定重要利益中心时，PER-23将“直系亲属”定义为通过血缘或婚姻关系形成的、属于直系亲属或一等旁系亲属范围内的家庭成员。

4. 申请境外纳税主体身份的期限

申请境外纳税主体（Subjek Pajak Luar Negeri/SPLN）身份的条件之一，是提供由境外税务机关出具的税收居民证明（Surat Keterangan Domisili/SKD）。SPLN身份申请须在SKD有效期届满后六个月内提出。PER-23进一步明确，若SKD未载明有效期，则以SKD的出具日或签署日视同有效期届满日，据以确定提交SPLN身份申请的截止期限。



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TaxFlash

December 2025 / No. 17



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Implementation guidelines for determining domestic and foreign tax subjects ^{P1}

Implementation guidelines for determining domestic and foreign tax subjects

On 9 December 2025, the Directorate General of Taxes (DGT) issued DGT Regulation No. PER-23¹ regarding the Determination of Domestic and Foreign Tax Subjects. PER-23 revokes PER-02² regarding Income Tax Treatment for Indonesian Workers Abroad and PER-43³ on similar matters.

In general, PER-23 largely adopted the provisions set out in PER-43, as well as the relevant provisions stipulated under Minister of Finance (MoF) Regulation No. PMK-18⁴ and the Income Tax Law (*Undang-Undang Pajak Penghasilan/UU PPh*), adding some new provisions that primarily serve as confirmation and elaboration, along with examples provided in the appendix.

Key additional information in PER-23 includes:

1. Calculation of the 183-day period

One of the criteria for being considered a domestic tax subject (*Subjek Pajak Dalam Negeri/SPDN*) for an individual is being present in Indonesia for more than 183 days within a 12-month period.

1. DGT Regulation No.PER-23/PJ/2025 (PER-23) dated and effective from 9 December 2025.
2. DGT Regulation No.PER-02/PJ/2009 (PER-02) dated and effective from 12 January 2009.
3. DGT Regulation No.PER-43/PJ/2011 (PER-43) dated and effective from 28 December 2011.
4. MoF Regulation No.PMK-18/PMK.03/2021 (PMK-18) dated and effective from 17 February 2021.

PER-23 elaborates that:

- “Being present” means being physically present in Indonesia, which includes short visits without permanent stay (such as transiting through an Indonesian airport), but does not include virtual presence (such as attending an online meeting to oversee work in Indonesia)
- The appendix also provides examples to confirm that part of a day is considered one day for the purpose of calculating the 183-day period.

2. Place of effective management

An entity is considered having its effective place of management in Indonesia if the strategic policies or decisions regarding investments or operational activities are carried out in Indonesia.

PER-23 elaborates that:

- The strategic policies or decisions include:
 - ✓ Decisions on share or asset transfers in lieu of shares or capital participation
 - ✓ Decisions on transfer or utilisation of strategic assets
 - ✓ Appointment or dismissal of directors, employees, or agents with authority to carry out operational activities or
 - ✓ Supervision and control over dividend distribution
- If most of the Board meetings are held in Indonesia (in the example given, 50% of the meetings), it is also a strong indication that the policies and strategic decisions are made in Indonesia

3. Definition of immediate family to determine the centre of vital interests

In the context of determining the centre of vital interests under the tie-breaker rules, PER-23 defines “immediate family” as family members related by blood or marriage, either in a direct line or within one degree of collateral relationship.

4. Deadline to apply for foreign tax subject status

One requirement to request foreign tax subject (*Subjek Pajak Luar Negeri/SPLN*) status is to provide a Certificate of Domicile (*Surat Keterangan Domisili/SKD*) issued by the foreign tax authority. The SPLN status request must be made within six months after the expiry date of the SKD. PER-23 elaborates that if the SKD does not specify an expiry date, the issuance or signing date of the SKD will be deemed as the expiry date period for determining the deadline to submit the SPLN status request.



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