

税务快报

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因航空燃油价格上涨而针对国内航班机票的增值税优惠政策

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关于2025年度企业所得税申报及缴纳延迟的行政处罚豁免

应对航空燃油（Avtur）价格上涨，财政部对国内航班机票提供增值税激励措施

2026年4月24日，财政部长（MoF）发布了PMK-24¹，针对航空燃油（Avtur）价格上涨，推出了一项增值税（VAT）激励措施，即国内航班服务的增值税100%由政府承担。

该激励仅适用于定期国内航班的经济舱机票，适用于2026年4月25日至2026年6月23日期间的购票及出行。

正常情况下，这些机票需按11%的有效税率缴纳增值税（依据PMK-131²的相关规定执行）。政府承担的增值税仅适用于基础票价和燃油附加费，不包括乘客需承担的其他费用，例如强制交通费（Jasa Raharja）、旅客服务费、超额行李费以及选座费。

PMK-24规定适用的增值税全额将由政府承担。

使用该优惠的航空公司需履行以下义务：

- 开具增值税发票，并注明100%的增值税由政府承担；以及
- 不迟于2026年7月31日提交由政府承担的增值税电子明细清单。

上述增值税发票及明细清单须在相关的月度增值税申报中按累计方式进行申报。



关于免除2025年度企业所得税逾期申报及缴纳的行政处罚

2026年4月30日，税务总局局长（DGT）发布了KEP-71³，规定对2025年度企业所得税申报及缴纳延迟的行政处罚予以免除。

根据KEP-71，符合以下条件的企业纳税人可免除行政处罚：

- 提交2025年度企业所得税申报表；
- 缴纳或汇缴2025纳税年度第29条所得税（应补税款）；以及
- 对于已获延期的纳税人，在法定截止日期后的一个月内完成2025纳税年度第29条所得税（应补税款）的

最终缴纳或汇缴，即最迟不晚于2026年5月31日。

该等行政处罚的免除通过税务总局（DGT）不签发税收催缴函（Surat Tagihan Pajak/STP）的方式实施。若已签发STP，税务总局将依职权撤销相关行政处罚。

虽存在迟延申报纳税之情形，但该情形并不影响纳税人现有资格状态。亦不构成对其守法纳税人（金牌纳税人）资格认定申请予以驳回的事由。

3. 税务总局决定第KEP-71/PJ/2026号（KEP-71），于2026年4月30日发布并生效。

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VAT incentive for domestic flight tickets following the increase in Avtur prices

On 24 April 2026, the Minister of Finance (MoF) issued PMK-24¹, providing a Value Added Tax (VAT) incentive in the form of 100% VAT borne by the Government on domestic flight services following the increase in Aviation Turbine Fuel (Avtur) prices.

This incentive applies solely to economy class tickets for scheduled domestic flight services and is available for ticket purchases and travel from 25 April 2026 to 23 June 2026.

Under normal circumstances, these tickets are subject to VAT at an effective rate of 11%, in accordance with the provisions stipulated in PMK-131². The VAT borne by the Government applies only to the base fare and fuel surcharge, and does not apply to other costs borne by the passenger, such as Jasa Raharja compulsory contribution, passenger service charges, extra baggage charges, and seat selection charges.

The incentive under PMK-24 stipulates that the entire 11% VAT amount will be borne by the Government.

Airline companies that utilise this facility are required to:

- Issue VAT invoices stating that 100% of the VAT is borne by the Government; and
- Submit an electronic detailed list of VAT borne by the Government no later than 31 July 2026.

The above VAT invoices and detailed lists must be reported on a cumulative basis in the relevant Monthly VAT Return.

1. MoF Regulation No. 24 Year 2026 (PMK-24) dated 24 April 2026 and effective from 25 April 2026

2. MoF Regulation No.131 Year 2024 (PMK-131) dated 31 December 2024 and effective from 1 January 2025



Waiver of administrative sanctions for late filing and payment of the 2025 Corporate Income Tax Return

On 30 April 2026, the Director General of Taxes (DGT) issued KEP-71³, which stipulates the waiver of administrative sanctions for late filing and late payment of the 2025 Corporate Income Tax Return.

Under KEP-71, a waiver of administrative sanctions is granted to corporate taxpayers who:

- a. Submit the 2025 Corporate Income Tax Return,
- b. Make the payment or remittance of Article 29 Income Tax (underpayment) for the 2025 Tax Year, and
- c. For taxpayers granted an extension, make the final payment or remittance of Article 29 Income Tax (underpayment) for the 2025 Tax Year, within one month after the statutory deadline, i.e. no later than 31 May 2026

The waiver of these sanctions is implemented by the DGT not issuing a Tax Collection Letter (*Surat Tagihan Pajak/STP*). Where an STP has already been issued, the DGT will revoke the administrative sanctions ex officio.

Despite the late submission of the tax return, this will not jeopardise the taxpayer's existing status or result in the rejection of an application for recognition as a compliant taxpayer (golden taxpayer).

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