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TaxFlash



2026年10月 / 第15期

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圣诞节及新年假期期间
国内航班机票增值税(VAT)
优惠政策

圣诞节及新年假期期间
国内航班机票增值税(VAT)优惠政策

2026年10月20日，印度尼西亚财政部(Ministry of Finance，简称「MoF」)发布PMK-77[1]，规定在即将到来的圣诞节和新年假期期间，对国内航空运输服务提供增值税(VAT) 100%由政府承担的优惠政策。

该优惠仅适用于定期国内航班经济舱机票，适用期限如下：

- 购票期间：2026年10月20日至2027年1月10日
- 出行期间：2026年12月22日至2027年1月10日

根据PMK-131[2]的规定，在正常情况下，国内航班经济舱机票需按11%的有效税率缴纳增值税。根据PMK-77，在本次圣诞节及新年假期优惠政策下，机票中的基本票价(Base Fare)及燃油附加费(Fuel Surcharge)所对应的11%增值税将由政府全额承担，乘客无需支付该部分税款；但对于超额行李费、选座费及其他附加服务费用等由乘客自行承担的费用，则不适用该项增值税优惠政策，相关税费仍需按照现行规定缴纳。

使用该项优惠政策的航空公司须符合以下条件：

- 开具增值税发票，并注明100%的增值税由政府承担；以及
- 最迟于2027年3月31日前提交政府承担增值税电子明细清单。

上述增值税发票及电子明细清单，应于相关月份的增值税申报表中按累计方式申报。

1. 印度尼西亚财政部于2026年10月20日发布并于同日生效的《财政部第77号条例》(PMK-77)。
2. 印度尼西亚财政部于2024年12月31日发布并自2025年1月1日起生效的《财政部第131号条例》(PMK-131)。

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VAT incentive for domestic flight tickets during the upcoming Christmas and New Year holidays

VAT incentive for domestic flight tickets during the upcoming Christmas and New Year holidays

On 20 October 2026, the Minister of Finance (MoF) issued PMK-77[1], providing a Value-Added Tax (VAT) incentive in the form of 100% VAT fully borne by the Government on domestic flight services for the upcoming Christmas and New Year holidays.

This incentive applies exclusively to economy class tickets for scheduled domestic flight services and is available during the following periods:

- Ticket purchase period: 20 October 2026 to 10 January 2027; and
- Travel period: 22 December 2026 to 10 January 2027.

Under normal circumstances, these tickets are subject to VAT at an effective rate of 11%, in accordance with the provisions outlined in PMK-131[2]. 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 extra baggage fees and seat selection charges.

The incentive under PMK-77 provides that the entire 11% VAT amount will be borne by the Government.

Airline companies that utilise this facility are required to:

- Issue VAT invoices indicating that 100% of VAT is borne by the Government; and
- Submit an electronic detailed list of VAT borne by the Government no later than 31 March 2027.

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

1. MoF Regulation No. 77 Year 2026 (PMK-77) dated and effective on 20 October 2026
2. MoF Regulation No. 131 Year 2024 (PMK-131) dated 31 December 2024 and effective from 1 January 2025

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