

Update on the Transfer Pricing Documentation submission requirement <sup>P1</sup>

New list of Tax Holiday eligible industries <sup>P1</sup>

## Update on the Transfer Pricing Documentation submission requirement

As anticipated in our earlier [TaxFlash No.03/2019](#), the Directorate General of Taxation (DGT) has redistributed Regulation No.PER-02/PJ/2019, which changes the Transfer Pricing Documentation requirement for Corporate Income Tax Return submission. The redistributed version now only requires: the Summaries of the Master File and Local File, and the receipt of either the Country-by-Country Report (CbCR) Notification or CbCR submission in the DGT Online system. This new requirement is in line with Ministry of Finance Regulation No.213/PMK.03/2016.

## New list of Tax Holiday eligible industries

The Head of the Investment Coordinating Board (*Badan Koordinasi Penanaman Modal/BKPM*) has issued Regulation No.1/2019 which provides the new list of Indonesian Standard Industrial Classifications (*Klasifikasi Baku Lapangan Usaha Indonesia/KBLIs*) that are entitled to apply for a tax holiday. Please refer to this [link](#) for the new list, which contains 169 KBLIs.

Apart from the new list, this regulation also provides further guidelines with regard to the time limit for applying for tax holiday under the transitional rules in Ministry of Finance Regulation No.150/PMK.010/2018. Under the transitional rules, taxpayers in eligible pioneer industries that have had licences issued by BKPM since 16 August 2015 up to 26 November 2018 can still apply for tax holiday, as long as the application is submitted prior to the start of commercial production and within one year since the issuance of the Single Business Number (*Nomor Induk Berusaha*) (i.e. Online Single Submission/OSS registration number).

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