



Streamlining of tax regulations for the upcoming Core Tax Administration System <sup>P1</sup>

## Streamlining of tax regulations for the upcoming Core Tax Administration System

On 18 October 2024, the Minister of Finance (“MoF”) issued PMK-81<sup>1</sup> to streamline several regulations in relation to the implementation of Core Tax Administration System. As we are aware, the Core Tax system will start to be implemented on 1 January 2025. As PMK-81 revokes 42 existing PMKs (see Appendix A), taxpayers need to be aware of these changes and ensure to use PMK-81 as a reference for implementing regulations relating to various matters.

In brief, PMK-81 adopts most of the existing rules under the revoked PMKs and makes some alignments in terms of payment and reporting deadlines for monthly tax obligations, synchronises the use of several terminologies, and emphasises the imposition of sanctions upon failure to fulfil the stipulated tax obligations. In addition, PMK-81 also changes some of the provisions affecting the imposition of tax and introduces new avenues available in the Core Tax system such as Taxpayer’s Deposit and electronic communication channels available under the new system which in turn will change the administrative mechanism for various procedures. The procedures covered under PMK-81 are applicable for all types of taxes, namely Income Tax, Value-Added Tax (“VAT”), Luxury-goods Sales Tax (“LST”), Stamp Duty, Sales Tax, Land and Building (“L&B”) Tax (*Pajak Bumi dan Bangunan*/"PBB"), and Carbon Tax.

In general, the scope of PMK-81 is as follows:

- Procedures for exercising rights and fulfilling tax obligations, as well as the issuance, signing, and delivery of decisions and electronic documents;
- Procedures for taxpayer registration, VATable Entrepreneur (*Pengusaha Kena Pajak*/"PKP") appointment, and PBB objects registration;
- Procedures for tax payment and remittance, refunds for taxes that should not have been payable, interest compensation, and refunds for tax overpayments;
- Procedures for the submission and processing of tax returns (this part actually covers a number of tax imposition rules for various transactions as listed in Appendix B);
- Procedures for providing tax administration services;
- Technical provisions for the implementation of the core tax administration system; and

<sup>1</sup> MoF Regulation No.81 Year 2024 (“PMK-81”) dated 18 October 2024 and effective from 1 January 2025

- Sample of document formats and examples of calculation, collection, and/or reporting.

Whilst this TaxFlash is not intended to cover every change brought about by PMK-81, we will highlight several noteworthy changes which will be categorised based on administrative mechanism and tax rule changes.

## A. Administrative mechanism changes

### 1. The implementation of tax rights and obligations electronically

PMK-81 seems to set the electronic channel as the default mechanism for the taxpayers to exercise their tax rights and tax obligations by limiting the use of non-electronic channel only when the electronic channels are unavailable which may be due to the lack of infrastructure available at the taxpayer's domicile, there is technical issue with the communication system, or there is a disaster.

The electronic channels are available through:

- the taxpayer's portal;
- other webpages or applications integrated with the Directorate General of Taxes ("DGT") administration system; and/or
- contact centre.

### 2. Taxpayer account

The DGT provides a taxpayer account for taxpayer who exercises their tax rights and obligations through the taxpayer portal.

PMK-81 defines a taxpayer account as a place for recording, storing and submitting documents, data and/or information related to the exercise of rights and obligations of taxpayers as well as the implementation of DGT's duties and functions, which are identified based on a taxpayer identification number.

Taxpayer account needs to be activated by submitting a taxpayer account activation electronically (through the taxpayer portal) or directly to the tax office and can be approved once the taxpayer's electronic mail (e-mail) address and mobile phone number have been validated. During the activation of the taxpayer account, the taxpayer can also give approval to use the taxpayer account as a means to receive correspondence from the DGT electronically.

In general, this taxpayer account is used for:

- sending and receiving electronic documents such as decisions in electronic form (e.g. tax assessment letters, tax collection letters, etc.). The use of electronic seals for signing decisions in electronic form must be implemented no later than 1 January 2025.
- correspondence between taxpayers and DGT, such as applications for registration to obtain Tax ID Number (*Nomor Pokok Wajib Pajak/NPWP*), applications for making changes to data, etc.

### 3. The date of sending and receipt under the electronic channel

The date of sending and receiving tax documents is quite important as it may determine the fulfilment of formality requirements of certain tax administration processes. Under this electronic channel, the recognition of date of sending and receipt is as follows:

- For taxpayers – If the taxpayers submit the same document both electronically and in hardcopy (in the case the electronic channel are unavailable), the receipt date will be based on the one that was first recorded in the DGT administration system.

- b. For DGT:
- DGT will send decisions and electronic documents to taxpayers through the taxpayer account and/or e-mail registered in the DGT administration system, except for documents and decisions that must be sent in paper form.
  - The sending date constitute both the sending date by the DGT and the receipt date by the taxpayer.
  - The time reference to determine the above sending date by the DGT is based on the West Indonesian Time standard.

Based on taxpayer's request or DGT's consideration, DGT can send a hardcopy document to taxpayer through delivery in person, by facsimile, or by post/expedition/courier service.

If DGT send a decision or electronic document to taxpayer through more than one delivery channel, the sending date by the DGT and the receipt date by the taxpayer is as follows:

- a. If the taxpayer approved the use of taxpayer account – the sending date to the taxpayer account.
- b. If the taxpayer did not approve the use of taxpayer account, the sending date is the earlier of:
- The sending date of the e-mail registered in the DGT system;
  - The date of delivery in person;
  - The sending date of the facsimile delivery; or
  - The sending date stated on the proof of delivery.

#### 4. Tax deposit

A tax deposit is a tax payment that has not been allocated to a specific tax liability. This tax deposit can be used to settle a tax payment through an overbooking (*pemindahbukuan*) process. The unused tax deposit can also be refunded.

A remittance to the taxpayer's deposit can be conducted by making:

- a. a payment through the electronic state revenue system;
- b. an application for overbooking; or
- c. an application to transfer tax overpayment or interest compensation (after being offset with any tax payable).

The date of tax settlement using a tax deposit is based on the:

- payment date as stated in the state revenue receipt if the deposit is done using point a.
- payment date as stated in the overbooking proof if the deposit is done using point b.
- date of issuance of the Tax Refund Decree (*Surat Keputusan Pengembalian Kelebihan Pembayaran Pajak/"SKPKPP"*) if the deposit is done using point c.

#### 5. Calculation and refund of tax overpayment

This section covers the tax overpayment resulting from refunds of taxes that should not have been payable, interest compensation, and refunds for tax overpayments.

PMK-81 provides additional legal basis to request for a refund for tax overpayment due to:

- Cancellation of Tax Assessment Letter (*Surat Ketetapan Pajak/"SKP"*) (including for PBB) under Article 36 paragraph (1) letter (d) of General Provisions and Tax Procedures (*Ketentuan Umum dan Tata Cara Perpajakan/"KUP"*) Law;

- Issuance of Mutual Agreement Procedure decision under Article 27C paragraph (6) of KUP Law;
- Reduction or cancellation of PBB Payable Notification Letter (*Surat Pemberitahuan Pajak Terhutang*) under Article 36 paragraph (1) letter (b) of KUP Law.

With regards to interest compensation related to PBB, PMK-81 clarifies that the interest compensation will be given upon the late issuance of SKPKPP, and there are three additional legal bases for which interest compensation can be given, i.e. Tax Overpayment Assessment Letter (*Surat Ketetapan Pajak Lebih Bayar*), PBB Reduction Decree (*Surat Keputusan Pengurangan*), and PBB Administrative Sanction Reduction Decree (*Surat Keputusan Pengurangan Denda Administrasi*).

Under the existing rule, after offsetting with the taxpayer's outstanding tax payable, the tax refund can either be transferred to the taxpayer or offset with other taxpayer's tax payable. Under PMK-81, the refund can also be put into the taxpayer's Tax Deposit in the Core Tax system. The DGT will send a confirmation request for taxpayer's choice and taxpayer needs to respond within seven days of the request or one day prior to the deadline to issue SKPKPP (whichever is earlier). If there is no response from the taxpayer, DGT will transfer the money to the taxpayer.

#### *Money transfer to taxpayer*

Money transfer to the taxpayer by default must be carried out to a domestic bank account in the name of the taxpayer that is registered in the taxpayer's profile in the tax database. If no bank account number is registered, DGT will ask the taxpayer to update this data.

Exceptions to the default rule may apply for:

<b>Recipient</b>	<b>Bank account</b>
VAT refund for foreign tourist	foreign bank account in the name of the tourist
Foreign country or international organisation representative/officials	foreign bank account in the name of the relevant party
Refund which is requested directly by foreign tax subject	foreign bank account in the name of the foreign tax subject or domestic bank account in the name of the party appointed by the foreign tax subject
Taxpayers conducting merger or amalgamation	domestic bank account in the name of the transferee in the merger or the new entity resulting from amalgamation
Tax bearer ( <i>penanggung pajak</i> ), for tax that should not be payable	domestic bank account in the name of the tax bearer
Taxpayer that went bankrupt ( <i>pailit</i> )	domestic bank account in the name of the curator
Taxpayer in dissolution	domestic bank account in the name of the person-in-charge for the dissolution
Taxpayer in liquidation	domestic bank account in the name of the liquidator
Undivided inheritance	domestic bank account in the name of one of the heir or executors of the inheritance
Other refunds that are stipulated by DGT	

#### *Timeline and procedures*

Under the previous rule, the refund must be paid to the taxpayer within one month since the triggering event (e.g. the issuance of a legal basis). PMK-81 changes the deadline based on the issuance of the administrative documents, namely the SKPKPP and Instruction Letter to Pay the Tax Overpayment (*Surat Perintah Membayar Kelebihan Pajak*/"SPMKP") or Instruction Letter to Pay the Interest Compensation (*Surat Perintah Membayar Imbalan Bunga*/"SPMIB"), as follows:

- DGT issues SKPKPP within one month after the triggering event, with bank account number (if available in the tax database) or without bank account number (if not available in the tax database). This issuance date becomes the settlement date for offsetting with a tax payable or putting the fund into the tax deposit.
- DGT will then issue SPMKP or SPMIB within one month upon the issuance of SKPKPP with bank account or upon the provision of bank account number by the taxpayer in the case the SKPKPP was issued without bank account number.

## 6. The use of date of receipt of Appeal and Judicial Review Verdicts

In line with the rules under GR-50<sup>2</sup>, PMK-81 aligns the use of the date the appeal and the judicial review verdicts are received by the DGT (previously the date the decision was announced) as a reference date used in various tax administration processes, e.g. as the limit to calculate the amount of interest compensation resulting from the issuance of such decision.

## 7. Tax payment and reporting

The tax payment and reporting timeline generally follows the existing practice, and they should generally be conducted electronically. The changes in PMK-81 are mostly on the alignments to update the deadlines stipulated in the old regulations, e.g. the ones dated prior to the year 2000, which have not been updated. Several changes to note are:

- **Monthly VAT reporting for e-Commerce VAT Collector** – Foreign E-Commerce Business Player who has been appointed as e-Commerce VAT Collector (also referred to as “Other Party”) must now collect, remit, and report their VAT obligation on a monthly basis no later than the end of the following month by using the Monthly VAT Return for VAT Collectors of e-commerce. Previously, the reporting was done on a quarterly basis.
- **Financial statements attachment** – If an Annual Tax Return is submitted electronically, the financial statements must also be submitted electronically in accordance with the format determined by the DGT. The financial statements for the parent company must also include a consolidated financial report.
- **Carbon Tax Return extension** – PMK-81 confirms that taxpayers may also extend the Carbon Tax Return filing deadline by up to two months. This may be done by filing an electronic notification to the DGT prior to the deadline.

In addition, PMK-81 also makes alignment in the use of terminologies, such as the use of Unification Tax Return for all types of withholding tax reporting, the use of Collecting Agents to replace tax payment channels such as perception banks, perception posts, foreign exchange (“forex”) perception banks, other perception institutions or other forex perception institutions appointed by the central state general treasurer to receive state revenue deposits.

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<sup>2</sup> MoF Regulation No.50 Year 2022 (“GR-50”) dated and effective from 12 December 2022

## 8. Centralisation of the fulfilment of tax rights and obligation

The fulfilment of tax rights and obligation for taxpayers having more than one place of business will be centralised using the Tax ID registered based on the place of residence or domicile starting:

- Monthly Tax reporting for the month of January 2025;
- Annual PBB reporting for fiscal year 2025.

## 9. Final Income Tax on L&B transfer

There are a few changes with regards to the tax reporting of the Final Income Tax on L&B transfer, as follows:

- The tax payment slip on the L&B transfers to a government agency is now made under the name of the government agency, and not the seller. This payment slip does not need to be made if the applicable tax rate is 0%. Under this zero-rated transaction, the government still has to provide a Unification withholding tax slip to the seller.
- The tax is now due in the place where the seller resides or is domiciled, unless for the transfer to a government agency which will be due in the place where the government agency is domiciled. Previously, for a seller whose business is L&B transfer, the tax is due in the place where the L&B is located.

## 10. The 0.5% Final tax on founder shareholder of listed shares

The 0.5% final tax on founder shares is now collected (previously paid) by the issuer where the issuer must pay the tax one month after the shares are traded in the stock exchange and report it to the tax office using the Unification Tax Return by the 20<sup>th</sup> of the following month. The issuer must now issue a withholding tax slip and provide it to the founder shareholder.

## 11. Tax reporting on dividend not qualified for exemption under the Omnibus Law

Tax paid on non-qualifying domestic dividend received by domestic individual taxpayers must now be reported in the Unification Tax Return. Previously, the individual domestic taxpayer was deemed to have submitted a tax return once the tax payment was validated.

## 12. Changes to the application requirements of several tax facilities

Noteworthy changes under this category are as follows:

- **SKF requirement** – Generally, a shareholder or taxpayer only needs to meet the requirements to be issued a Tax Clearance Letter (*Surat Keterangan Fiskal*/"SKF") as stipulated in PER-03<sup>3</sup> and no longer needs to submit a digital copy of SKF in the applications related to the use of book value for business restructuring, Tax Allowance, or super deduction facilities for labour-intensive industries and for Research and Development activities.
- **Tax audit to start using tax facilities** – PMK-81 now changes the type of tax audit from previously a field tax audit to a tax audit for other purposes to validate the start of using the Tax Allowance and Super Deduction for labour-intensive industries requirements process.
- **Electronic application** – Application to use the book value for business restructuring must now be carried out electronically.

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<sup>3</sup> DGT Regulation No.PER-03/PJ/2019 ("PER-03")

## B. Tax rule changes

### 1. Article 25 Monthly Income Tax instalment for certain taxpayers

Banks, listed companies, State-Owned Entities (“SOEs”) and other taxpayers with regular financial reporting obligations calculate their Article 25 Monthly Income Tax (“Article 25”) instalment based on these financial reports. In the case that the financial reports have not been submitted on time, the Article 25 instalment is calculated based on the previous period’s financial reports. If there is a tax overpayment after recalculating this instalment after the financial reports have been submitted, the overpayment can be refunded or credited in the annual Corporate Income Tax (“CIT”) Return. Previously it could only be overbooked to the subsequent tax period.

For banks whose annual financial statements are not yet available due to an ongoing audit process under banking regulation, the instalment for the last tax period follows the previous tax period. For other taxpayers and non-bank listed companies that do not have fourth quarter financial reporting obligations, the instalment for the first quarter follows the previous tax period.

Taxpayers that are entitled to use the following tax facilities can calculate the instalment after taking into account these facilities:

- A listed company that was entitled to the 3% CIT reduction facility in the previous year can use the CIT rate applicable in that previous year.
- Listed companies, SOEs, and other taxpayers who obtained the Tax Allowance facility (the general one and under Special Economic Zones (*Kawasan Ekonomi Khusus*/"KEK") rules) and super deductions facility for labour-intensive industries, can calculate the instalment based on net income after taking into account the additional deductions under these facilities.
- Banks, listed companies, SOEs, and other taxpayers with a Tax Holiday facility (the general one and under KEK and National Capital to be named “Nusantara” (*Ibu Kota Negara bernama Nusantara*) rules), can calculate the instalment after taking into account these facilities.
- A taxpayer who is entitled to a 50% reduction of CIT rate under Article 31E of Income Tax Law can calculate the instalment after taking into account these facilities.

### 2. Criteria for foreigners to apply territorial taxation

Foreigners who have become a domestic tax subject can be taxed only on Indonesian-sourced income (including if paid offshore) for the first four years after they become a tax resident if they meet certain skill requirements and submit an application. To apply for this, PMK-81 adds that the applicant must have submitted their Annual Income Tax Return for the last two fiscal years as required by law.

### 3. Tax Overbooking

PMK-81 restructures the application of the tax overbooking process which is categorised as follows:

- a. Overbooking based on taxpayer’s request is applicable for:
  - Using the tax deposits;
  - Payment of Income Tax from L&B transfer that has not been validated;
  - Prepayment of stamp duty that has not been used to increase the deposit balance on the digital stamp machine;
  - Tax payment that exceeds the tax payable.
- b. Overbooking by ex-officio is made on:
  - Incorrect tax overbooking issuance;

- Tax payment that, based on data and information, needs to be overbooked;
- Remaining tax deposit at the time of NPWP revocation;
- Tax deposit of taxpayers whose NPWP is revoked due to a business merger;
- Tax payment subject to revision of revenue data by the Directorate General of Treasury; and
- Tax payment as a follow-up to the confiscation by the bailiff.

Overbooking on tax payment that exceeds the tax payable cannot be submitted on:

- a. Tax payment slip that is equivalent to the VAT Invoice, which cannot be credited based on Article 9 paragraph (8) of VAT Law;
- b. The payment of stamp duty in the context of:
  - Distribution of electronic stamps to business entities that cooperate with the *Perum Peruri* to carry out the distribution of electronic stamps; and
  - The sale of postage stamps carried out by PT Pos Indonesia (Persero).
- c. Tax payment for which billing code is issued by a billing system other than that administered by the DGT;
- d. Tax payment that is deemed as the filing of a Monthly Tax Return;
- e. Tax payment as part of the filing of a Tax Return;
- f. Tax payment that has been offset with the tax payable in the Tax Collection Letter (*Surat Tagihan Pajak*), SKP, Correction Decision Letter (*Surat Keputusan Pembetulan*), Objection Decision Letter (*Surat Keputusan Keberatan*), Mutual Agreement Decision Letter (*Surat Keputusan Persetujuan Bersama*), Appeal Verdict (*Putusan Banding*), and Judicial Review Verdict (*Putusan Peninjauan Kembali*) which causes the amount of accrued tax to increase.

### C. Implementing regulations

PMK-81 provides legal references for implementing regulations under PMK-81 which are issued by DGT as well as the Director General of Treasury and the Director General of Customs and Excise. Most of the matters listed in PMK-81 have been stipulated under existing implementing regulations. Whilst some of these existing regulations may need to be reissued, the implementing regulations of PMK-147<sup>4</sup>, PMK-48<sup>5</sup>, PMK-242<sup>6</sup> as lastly amended by PMK-18<sup>7</sup>, PMK-243<sup>8</sup> as lastly amended by PMK-18 shall remain valid as long as they do not conflict with the provisions of PMK-81.

### D. Transitional provisions

The transitional provisions under PMK-81 provide several detailed mechanisms under various scenarios relating to the applicability of the related regulations. The key principles are as follows:

- Taxpayers can still use electronic certificates, electronic filing identification numbers, and verification codes issued by the DGT for uncertified

<sup>4</sup> MoF Regulation No.147/PMK.03/2017 concerning procedures for taxpayer registration and deletion of NPWPs as well as appointment and revocation of PKP (“PMK-147”)

<sup>5</sup> MoF Regulation No.48/PMK.03/2021 concerning procedures for registration, reporting, and data collection of L&B Tax Object (“PMK-48”)

<sup>6</sup> MoF Regulation No.242/PMK.03/2014 concerning procedures for tax payment and remittance (“PMK-242”)

<sup>7</sup> MoF Regulation No.18/PMK.03/2021 concerning the implementation of Law No.11 Year 2020 on job creation in the fields of Income Tax, VAT, and LST, as well as KUP (“PMK-18”)

<sup>8</sup> MoF Regulation No.243/PMK.03/2014 concerning Tax Returns (“PMK-243”)



electronic signatures for tax purposes relating to tax periods and the fiscal year up to 2024.

- The DGT can still use uncertified electronic signatures for the issuance, signing, and delivery of decisions in electronic form for decisions relating to tax periods and the fiscal year up to 2024.
- Taxpayer applications that have been submitted by taxpayers but are not yet completed until 1 January 2025, shall generally be processed under the regulations applicable prior to the issuance of PMK-81 and need to be completed within a certain time limit which varies by applications. However, a few exceptions apply for certain applications, e.g. applications for interest compensation that have been issued a Decision Letter on the Granting of Interest Compensation (*Surat Keputusan Pemberian Imbalan Bunga*) but have not yet been issued a Decision Letter on the Calculation of Interest Compensation (*Surat Keputusan Perhitungan Pemberian Imbalan Bunga*) until 1 January 2025 shall be carried out in accordance with the provisions of PMK-81.
- The formats, submission, and processing of Tax Returns other than Monthly Stamp Duty Tax Returns for tax periods and the fiscal year up to 2024 follow the previous regulation. Whilst Monthly Stamp Duty Tax Returns for tax periods up to December 2024 follow PMK-81.
- PMK-81 also elaborates on the transitional provisions under various scenarios related to the application of final tax for L&B transfer under GR-34<sup>9</sup> (for general purpose) and GR-40<sup>10</sup> (for real estate transfer to a Special Purpose Company or Collective Investment Contract (*Kontrak Investasi Kolektif*/"KIK") in a specific KIK scheme). In essence, GR-34 and GR-40 will not be applicable if both the payments and tax liabilities for the transfer have been settled prior to the effective date of those GRs. If the payments and tax liabilities for the transfer have been partially settled prior to the effective date of those GRs, the GRs will be applicable to the remaining parts that were settled after the effective date of those GRs.

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<sup>9</sup> Government Regulation No.34 Year 2016 concerning Income Tax on income from the transfer of rights to L&Bs and the sale and purchase agreement of L&Bs and its revisions ("GR-34")

<sup>10</sup> Government Regulation No.40 Year 2016 concerning Income Tax on income from the transfer of real estate in a specific Collective Investment Contract scheme ("GR-40")

## PMKs that have been revoked by PMK-81

No.	MoF Regulation	Title
1	624/KMK.04/1994	The withholding of Income Tax Article 26 on Income in the Form of Insurance Premiums and Reinsurance Premiums Paid to Insurance Companies Abroad
2	282/KMK.04/1997	The implementation of Income Tax Collection on Income from Share Transactions on the Stock Exchange
3	434/KMK.04/1999	The withholding of Income Tax Article 26 on Income Received or Obtained by Foreign Taxpayers other than Permanent Establishments ("PE") on Income in the Form of Profits from the Sale of Shares
4	Article 7 paragraph (2-3) of 196/PMK.03/2007 jo. 123/PMK.03/2019	Procedures for Organising Bookkeeping Using Foreign Languages and Currencies Other than Rupiah and the Obligation to Submit Annual Income Tax Returns for Corporate Taxpayers as amended several times, most recently by MoF Regulation No.123/PMK.03/2019
5	Article 6 paragraph (2) of 40/PMK.03/2010	Procedures for Calculating, Collecting, Depositing, and Reporting VAT on the Utilisation of Intangible Taxable Goods ( <i>Barang Kena Pajak</i> "BKP") and/or Taxable Services ( <i>Jasa Kena Pajak</i> "JKP") from Outside the Customs Area
6	65/PMK.03/2010	Procedures for Reducing VAT/LST on Returned BKPs and VAT on Cancelled JKPs
7	73/PMK.03/2010	Appointment of Contractors for Cooperation Contracts for Oil and Gas Business and Contractors or Holders of Authority/Licence for Geothermal Resource Utilisation to Collect, Deposit, and Report VAT/LST, as well as Procedures for Collection, Deposit, and Reporting
	Article 5 paragraph (3) of 111/PMK.03/2010	Procedures for Withholding, Depositing, and Reporting Income Tax on Dividends Received or Obtained by Domestic Individual Taxpayers
9	Article 6 paragraph (3) of 112/PMK.03/2010	Procedures for Withholding, Depositing, and Reporting Income Tax on Interest on Savings Paid by Cooperatives to Individual Cooperative Members
10	17/PMK.03/2011	Requests for Refunds of Overpayments of L&B Tax
11	Article 8 paragraph (3) 85/PMK.03/2011 jo. 7/PMK.011/2012	Procedures for Withholding, Depositing, and Reporting Income Tax on Bond Interest as amended by MoF Regulation No.7/PMK.011/2012 concerning Amendments to MoF Regulation No.85/PMK.03/2011
12	257/PMK.011/2011	Procedures for Withholding and Payment of Income Tax on Other Contractor Income in the Form of Uplift or Similar Compensation and/or Contractor Income from the Transfer of Participating Interest
13	79/PMK.02/2012 jo. 70/PMK.02/2015	Procedures for Depositing and Reporting State Revenues from Upstream Oil and/or Gas Business Activities and Calculating Income Tax for the Payment of Income Tax on Oil and/or Gas in the Form of Oil and/or Gas Volume as amended by MoF Regulation No.70/PMK.02/2015
14	10/PMK.03/2013	Procedures for Refunds of Overpayments of Taxes that Should Not Be Payable, repealed and declared invalid
15	Article 23-24 of 76/PMK.03/2013 jo. 131/PMK.03/2017	Administration of L&B Tax for the Mining Sector for Oil, Gas, and Geothermal Mining as amended several times, most recently by MoF Regulation No.131/PMK.03/2017 concerning the Second Amendment to MoF Regulation No.76/PMK.03/2013 concerning Administration of L&B Tax for the Mining Sector for Oil, Gas, and Geothermal Mining
16	242/PMK.03/2014 jo. 18/PMK.03/2021	Procedures for Payment and Deposit of Taxes as amended by MoF Regulation No.18/PMK.03/2021 concerning Implementation of Law No.11 Year 2020 concerning Job Creation in the Field of Income Tax, VAT, and LST, as well as KUP

17	243/PMK.03/2014 jo. 18/PMK.03/2021	Tax Returns as amended by MoF Regulation No.18/PMK.03/2021 concerning Implementation of Law No.11 Year 2020 concerning Job Creation in the Field of Income Tax, VAT, and LST, as well as KUP
18	187/PMK.03/2015	Procedures for Refunds of Overpayments of Taxes that Should Not Be Payable
19	Article 4-5 of 200/PMK.03/2015	Tax Treatment for Taxpayers and PKP Using Certain KIK Schemes in the Context of Financial Sector Deepening
20	244/PMK.03/2015	Procedures for Calculating and Refunding Overpayments of Taxes
21	261/PMK.03/2016	Procedures for Depositing, Reporting, and Exemption from Income Tax on Income from the Transfer of Rights to L&Bs, and Binding Sale and Purchase Agreements ( <i>Perjanjian Pengikatan Jual Beli</i> /"PPJB") on L&Bs and Their Amendments
22	34/PMK.010/2017 jo. 41/PMK.010/2022	Collection of Income Tax Article 22 in Connection with Payments for the Delivery of Goods and Activities in the Field of Import or Other Business Activities as amended several times, most recently by MoF Regulation No.41/PMK.010/2022
23	37/PMK.03/2017	Procedures for Payment and Reporting of Income Tax on Income from the Transfer of Real Estate in Certain KIK Schemes
24	52/PMK.010/2017	The Use of Book Value for the Transfer and Acquisition of Assets in the Context of Mergers, Consolidations, Expansions, or Business Takeovers as amended several times, most recently by MoF Regulation No.56/PMK.010/2021
25	147/PMK.03/2017	Procedures for Taxpayer Registration and Deletion of NPWP as well as Confirmation and Revocation of PKP Appointment
26	166/PMK.03/2018	The Appointment of Holders of Special Mining Business Licences for Production Operations to Collect, Deposit, and Report VAT and LST, as well as Procedures for Collection, Deposit, and Reporting
27	215/PMK.03/2018	The Calculation of Income Tax Instalments in the Current Tax Year that Must Be Paid by New Taxpayers, Banks, SOEs, Regional-Owned Enterprises, Publicly Listed Companies, Other Taxpayers Required to Prepare Periodic Financial Reports, and Certain Individual Entrepreneurs
28	32/PMK.010/2019	The Limits of Activities and Types of JKPs Subject to VAT on Exports
29	120/PMK.03/2019	Procedures for Submitting and Settling Requests for Refunds of VAT on Goods Carried by Individual Foreign Passport Holders
30	Article 2-7, 23 of 231/PMK.03/2019	Procedures for Registration and Deletion of NPWP, Appointment and Revocation of PKP, as well as Withholding and/or Collection, Deposit, and Reporting of Taxes by Government Agencies as amended by MoF Regulation No.59/PMK.03/2022 concerning Amendments to MoF Regulation No.231/PMK.03/2019
31	11/PMK.010/2020 jo. 96/PMK.010/2020	the Implementation of Government Regulation Number 78 Year 2019 concerning Income Tax Facilities for Investment in Certain Business Fields and/or in Certain Regions as amended by MoF Regulation No.96/PMK.010/2020
32	16/PMK.010/2020	The Provision of Net Income Reduction Facilities for New Investments or Expansions in Certain Business Fields that are Labour-Intensive Industries
33	153/PMK.010/2020	The Provision of Gross Income Reduction for Certain Research and Development Activities in Indonesia
34	8/PMK.03/2021	Procedures for Collection, Deposit, and Reporting of VAT/LST by SOEs and Certain Companies Directly Owned by SOEs as VAT Collectors
35	Article 7-13, 37-41, 62-78, 83-102, 106, 109, 111 of 18/PMK.03/2021	The Implementation of Law No.11 Year 2020 concerning Job Creation in the Field of Income Tax, VAT, and LST, as well as KUP
36	48/PMK.03/2021	Procedures for Registration, Reporting, and Data Collection of L&B Tax Objects
37	54/PMK.03/2021	Procedures for Recording and Certain Criteria as well as Procedures for Organising Bookkeeping for Tax Purposes

38	63/PMK.03/2021	Procedures for Exercising Tax Rights and Fulfilling Tax Obligations as well as Issuance, Signing, and Delivery of Tax Decisions or Determinations Electronically
39	60/PMK.03/2022	Procedures for Appointing Collectors, Collecting, Depositing, and Reporting VAT on the Utilisation of Intangible BKPs and/or JKPs from Outside the Customs Area within the Customs Area through Electronic Commerce
40	61/PMK.03/2022	VAT on Self-Construction Activities
41	67/PMK.03/2022	VAT on the Provision of Insurance Agent Services, Insurance Brokerage Services, and Reinsurance Brokerage Services
42	68/PMK.03/2022	VAT and Income Tax on Crypto Asset Trading Transactions

## Procedures and tax imposition rules that are now stipulated under PMK-81

No.	Regulation
1	Tax Returns
2	Procedures for payment, reporting, and exemption of Income Tax on the transfer of rights to L&Bs, and PPJB on L&Bs along with their amendments
3	Procedures for payment and reporting of Income Tax on income from the transfer of Real Estate under certain KIK schemes
4	Procedures for withholding and payment of Income Tax on other contractor income in the form of uplift or similar compensation and/or contractor income from the transfer of participation interest
5	Collection of Income Tax Article 22 in connection with payments for the delivery of goods and activities in the field of import or other business activities
6	Calculation of Income Tax installments in the current tax year that must be paid by new taxpayers, banks, SOEs, Regional-Owned Enterprises, publicly listed companies, other taxpayers required to prepare periodic financial reports, and certain individual entrepreneurs
7	Withholding of Income Tax Article 26 on income received or obtained by foreign taxpayers other than PEs on income in the form of profits from the sale of shares
8	Withholding of Income Tax Article 26 on income in the form of insurance premiums and reinsurance premiums paid to insurance companies abroad
9	Implementation of Income Tax collection from stock trading transactions on the stock exchange
10	Procedures for payment and reporting of state revenue from upstream oil and gas business activities and calculation of Income Tax for the purpose of paying oil and gas Income Tax in the form of oil and gas volume
11	Procedures for submitting and resolving requests for VAT refunds on goods carried by individual taxpayers holding foreign passports
12	Limitations on activities and types of JKPs subject to VAT on exports
13	Procedures for reducing VAT/LST refunded and VAT on canceled JKP
14.	Procedures for collection, payment, and reporting of VAT and/or LST on luxury goods by SOEs and certain companies directly owned by SOEs as VAT Collectors
15	Appointment of contractors for oil and gas cooperation contracts and contractors or holders of authority/permits for geothermal resource exploitation to collect, pay, and report VAT/LST, as well as procedures for collection, payment, and reporting
16	Appointment of holders of special mining business permits for production operations to collect, pay, and report VAT/LST, as well as procedures for collection, payment, and reporting
17	VAT on the provision of insurance agent services, insurance brokerage services, and reinsurance brokerage services
18	VAT on self-construction activities
19	Procedures for appointing other parties, collecting, and reporting VAT on the utilisation of intangible BKPs and/or JKPs from outside the Customs Area within the Customs Area through e-Commerce
20	VAT and Income Tax on cryptocurrency trading transactions
21	Procedures for exemption from Income Tax on dividends or other income
22	Procedures for crediting Input Tax
23	Procedures for creating, correcting, or replacing tax invoices

## Your PwC Indonesia Contacts:

**Abdullah Azis**  
[abdullah.azis@pwc.com](mailto:abdullah.azis@pwc.com)

**Gerardus Mahendra**  
[gerardus.mahendra@pwc.com](mailto:gerardus.mahendra@pwc.com)

**Otto Sumaryoto**  
[otto.sumaryoto@pwc.com](mailto:otto.sumaryoto@pwc.com)

**Adi Poernomo**  
[adi.poernomo-c@pwc.com](mailto:adi.poernomo-c@pwc.com)

**Hasan Chandra**  
[hasan.chandra@pwc.com](mailto:hasan.chandra@pwc.com)

**Peter Hohtoulas**  
[peter.hohtoulas@pwc.com](mailto:peter.hohtoulas@pwc.com)

**Adi Pratikto**  
[adi.pratikto@pwc.com](mailto:adi.pratikto@pwc.com)

**Hendra Lie**  
[hendra.lie@pwc.com](mailto:hendra.lie@pwc.com)

**Raemon Utama**  
[raemon.utama@pwc.com](mailto:raemon.utama@pwc.com)

**Adrian Hanif**  
[adrian.hanif@pwc.com](mailto:adrian.hanif@pwc.com)

**Hisni Jesica**  
[hisni.j.jesica@pwc.com](mailto:hisni.j.jesica@pwc.com)

**Runi Tusita**  
[runi.tusita@pwc.com](mailto:runi.tusita@pwc.com)

**Alexander Lukito**  
[alexander.lukito@pwc.com](mailto:alexander.lukito@pwc.com)

**Hyang Augustiana**  
[hyang.augustiana@pwc.com](mailto:hyang.augustiana@pwc.com)

**Ryuji Sugawara**  
[ryuji.sugawara@pwc.com](mailto:ryuji.sugawara@pwc.com)

**Ali Widodo**  
[ali.widodo@pwc.com](mailto:ali.widodo@pwc.com)

**Irene Satyanagara**  
[irene.satyanagara@pwc.com](mailto:irene.satyanagara@pwc.com)

**Sukma Alam**  
[sukma.alam-c@pwc.com](mailto:sukma.alam-c@pwc.com)

**Andrias Hendrik**  
[andrias.hendrik@pwc.com](mailto:andrias.hendrik@pwc.com)

**Kianwei Chong**  
[kianwei.chong@pwc.com](mailto:kianwei.chong@pwc.com)

**Surendro Supriyadi**  
[surendro.supriyadi-c@pwc.com](mailto:surendro.supriyadi-c@pwc.com)

**Angeline**  
[angeline.angeline@pwc.com](mailto:angeline.angeline@pwc.com)

**Lukman Budiman**  
[lukman.budiman@pwc.com](mailto:lukman.budiman@pwc.com)

**Susetiyo Putranto**  
[susetiyo.putranto@pwc.com](mailto:susetiyo.putranto@pwc.com)

**Anton Manik**  
[anton.a.manik@pwc.com](mailto:anton.a.manik@pwc.com)

**Made Natawidnyana**  
[made.natawidnyana@pwc.com](mailto:made.natawidnyana@pwc.com)

**Sutrisno Ali**  
[sutrisno.ali-c@pwc.com](mailto:sutrisno.ali-c@pwc.com)

**Antonius Sanyojaya**  
[antonius.sanyojaya@pwc.com](mailto:antonius.sanyojaya@pwc.com)

**Mardianto**  
[mardianto.mardianto-c@pwc.com](mailto:mardianto.mardianto-c@pwc.com)

**Suyanti Halim**  
[suyanti.halim@pwc.com](mailto:suyanti.halim@pwc.com)

**Avinash Rao**  
[a.rao@pwc.com](mailto:a.rao@pwc.com)

**Margie Margaret**  
[margie.margaret@pwc.com](mailto:margie.margaret@pwc.com)

**Tjen She Siung**  
[tjen.she.siung@pwc.com](mailto:tjen.she.siung@pwc.com)

**Ay Tjhing Phan**  
[ay.tjhing.phan@pwc.com](mailto:ay.tjhing.phan@pwc.com)

**Marlina Kamal**  
[marlina.kamal@pwc.com](mailto:marlina.kamal@pwc.com)

**Turino Suyatman**  
[turino.suyatman@pwc.com](mailto:turino.suyatman@pwc.com)

**Brian Arnold**  
[brian.arnold@pwc.com](mailto:brian.arnold@pwc.com)

**Nicholas Sugito**  
[nicholas.sugito@pwc.com](mailto:nicholas.sugito@pwc.com)

**William Christopher**  
[william.christopher@pwc.com](mailto:william.christopher@pwc.com)

**Dexter Pagayonan**  
[dexter.pagayonan@pwc.com](mailto:dexter.pagayonan@pwc.com)

**Nikolas Handradjid**  
[nikolas.handradjid@pwc.com](mailto:nikolas.handradjid@pwc.com)

**Yessy Anggraini**  
[yessy.anggraini@pwc.com](mailto:yessy.anggraini@pwc.com)

**Enna Budiman**  
[enna.budiman@pwc.com](mailto:enna.budiman@pwc.com)

**Novie Mulyono**  
[novie.mulyono@pwc.com](mailto:novie.mulyono@pwc.com)

**Yuliana Kurniadjaja**  
[yuliana.kurniadjaja@pwc.com](mailto:yuliana.kurniadjaja@pwc.com)

**Esa Perdana**  
[esa.perdana@pwc.com](mailto:esa.perdana@pwc.com)

**Oki Octabiyanto**  
[oki.octabiyanto@pwc.com](mailto:oki.octabiyanto@pwc.com)


**Yunita Wahadaniah**  
[yunita.wahadaniah@pwc.com](mailto:yunita.wahadaniah@pwc.com)

**Gadis Nurhidayah**  
[gadis.nurhidayah@pwc.com](mailto:gadis.nurhidayah@pwc.com)

**Omar Abdulkadir**  
[omar.abdulkadir@pwc.com](mailto:omar.abdulkadir@pwc.com)

[www.pwc.com/id](http://www.pwc.com/id)

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