TaxFlash

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Thresholds for e-commerce marketplace to be appointed as an Article 22 Income Tax Collector

On 14 July 2025, the Minister of Finance (MoF) issued PMK-37[1], regarding the Appointment of Other Parties as the Collector of Article 22 Income Tax (*Pajak Penghasilan Pasal 22/PPh 22*) on domestic seller's transactions conducted through electronic trading systems. The Other Party appointed to collect PPh 22 is an e-commerce marketplace, whether residing or domiciled within or outside Indonesia, that uses escrow accounts to hold domestic sellers' income and meets certain thresholds that will be determined by the Directorate General of Taxes (DGT). Please refer to our TaxFlash No.10/2025 for our initial discussion of this topic.

Following the issuance of PMK-37 , the DGT issued PER-15[2] which outlines the thresholds and other administrative rules concerning the appointment of the PPh 22 Collector.

The thresholds for the e-commerce marketplace to be appointed as Other Party to collect PPh 22 are:

a. transaction value with customers in Indonesia exceeding IDR 600 million in 12 months or IDR 50 million in a month; or
b. access to their e-commerce platform from Indonesia exceeds 12 thousand users in 12 months, or one thousand users in one month.

1. MoF Regulation No.37 Year 2025 ("PMK-37") dated and effective from 14 July 2025
2. DGT Regulation No.PER-15/PJ/2025 ("PER-15") dated and effective from 5 August 2025

The DGT will issue an Appointment Decision as PPh 22 Collector for e-commerce marketplace that meets one of the above thresholds. The PPh 22 collection will start the following month after this appointment.

In addition, PER-15 stipulates that e-commerce marketplace that has satisfied the PPh 22 Collector criteria but have not yet been appointed as e-commerce PPh 22 Collector can submit a notification to the DGT requesting this status. This can be done directly to the Tax Office, via the taxpayer portal or through other channels integrated with the DGT system. This notification will be considered by the DGT to issue an Appointment Decision.

The DGT may revoke the appointment as PPh 22 Collector if the e-commerce marketplace no longer meets the threshold or based on other DGT considerations. The revocation will be effective on the date the Revocation Decision is issued.

Administrative matters related to appointment, revocation, obligations of collection, remittance, and reporting of PPh 22, among others, are regulated in this DGT Regulation, along with the relevant forms included in the appendix.

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