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环球税览：

走进印度尼西亚 II

MEETING INDONESIA

国家税务总局嘉兴市税务局

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目录

I 本期要闻

-- 印尼转让定价概况及预约定价

II 信息数据

-- OECD对印尼经济现状分析及预测

III 税收快讯

-- 《创造就业法》税收实施条例

IV 税制比较

-- 印尼企业所得税

Contents

I Highlights of Current

--Indonesia TP and APA

II Information Data

--Analysis and Forecast on Indonesia's
Economy from OECD

III Tax News

--The Implementing Regulations of the
Omnibus Law

IV Tax System Comparison

--Corporate Income Tax in Indonesia

I 本期要闻

--印尼转让定价概况及预约定价

Highlights of Current

--Indonesia TP and APA

本期要闻介绍 OECD 公布的印度尼西亚转让定价国家概况，主要包含转让定价原则在印尼国内立法情况，例如独立交易原则、转让定价方法、可比性分析、无形资产、成本分摊等相关规定，旨在反映印尼国内立法是否遵循《OECD 转让定价指南》。另外还介绍了 2020 年印尼财政部税务总局发布的预约定价安排新规定。

Indonesia

Transfer Pricing Country Profile
Updated October 2017

		SUMMARY	REFERENCE
The Arm's Length Principle			
1	Does your domestic legislation or regulation make reference to the Arm's Length Principle?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>Article 18 para. 3 of Income Tax Law (Law Number 36 of 2008 concerning fourth amendment of Law Number 7 of 1983)</p> <p>Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJeko6A%3D </p>
2	What is the role of the OECD Transfer Pricing Guidelines under your domestic legislation?	As reference for formulating our transfer pricing policy and regulation and for dispute settlement.	
3	Does your domestic legislation or regulation provide a definition of related parties? If so, please provide the definition contained under your domestic law or regulation.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No The term related parties means: <ul style="list-style-type: none"> a. a Taxpayer who owns directly or indirectly at least 25% of equity of other Taxpayers; a relationship between Taxpayer through ownership of at least 25% of equity of two or more Taxpayer, as well as relationship between two or more Taxpayer concerned; b. a Taxpayer who controls other Taxpayer) or two or more Taxpayers are directly or indirectly under the same control (through management or technology even though there is no ownership); or c. a family relationship either through blood or through marriage within one degree of direct or indirect lineage. 	<p>Article 18 para. 4 of Income Tax Law</p> <p>Law Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJeko6A%3D </p>

Transfer Pricing Methods

4	<p>Does your domestic legislation provide for transfer pricing methods to be used in respect of transactions between related parties?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If affirmative, please check those provided for in your legislation:</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>CUP</th> <th>Resale Price</th> <th>Cost Plus</th> <th>TNMM</th> <th>Profit Split</th> <th>Other (If so, please describe)</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <p>Our domestic legislation also allows the use of other method such as: valuation technique, market based approach, and others.</p>	CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (If so, please describe)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<p>Article 18 para. 3 of Income Tax</p> <p>Law Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJeko6A%3D</p>
CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (If so, please describe)										
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>										
5	<p>Which criterion is used in your jurisdiction for the application of transfer pricing methods?</p>	<p>Please check all that apply:</p> <p><input type="checkbox"/> Hierarchy of methods <input checked="" type="checkbox"/> Most appropriate method <input type="checkbox"/> Other (if so, please explain)</p> <p>Indonesia adopts the most appropriate method. However, if traditional transaction method and a transactional profit method can be applied in an equally reliable manner, the traditional transaction method is preferable to the transactional profit method. Moreover, where the comparable uncontrolled price method (CUP) and another transfer pricing method can be applied in an equally reliable manner, the CUP method is to be preferred.</p>	<p>Article 11 para 2 of Director General Regulation Number 32 of 2011</p> <p>Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJilnp8%3D</p>												
6	<p>If your domestic legislation or regulations contain specific guidance on commodity transactions, indicate which of the following approaches is followed.</p>	<p><input type="checkbox"/> For controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the TPG is followed.</p> <p><input type="checkbox"/> Domestic legislation mandates the use of a specific method for controlled transactions involving commodities (if so, please explain)</p> <p><input checked="" type="checkbox"/> Other (if so, please explain)</p> <p>Transfer pricing regulation does not contain specific mention to a method to be used for commodity. However, in our regulation regarding transfer pricing documentation we encourage the use of CUP for commodity.</p>	<p>Minister of Finance Regulation Number 213 of 2016</p> <p>Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJqinKM%3D</p>												

Comparability Analysis

7	Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Article 5 of Director General Regulation Number 43 of 2010 Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJiim6M%3D
		We adopt 5 comparability analysis that includes: a. characteristic of property transferred or services provided; b. functional analysis; c. contractual terms of the transactions; d. economic circumstances; and e. business strategies.	
8	Is there a preference in your jurisdiction for domestic comparables over foreign comparables?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		Indonesia transfer pricing guidelines do not specifically mention that local comparable is preferable, but in practice the local comparable is preferred.	
9	Does your tax administration use secret comparables for transfer pricing assessment purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		In existing regulation, there is no restriction to use secret comparables. However, until so far we have not yet made use of any secret comparables in audit or litigation.	
10	Does your legislation allow or require the use of an arm's length range and/or statistical measure for determining arm's length remuneration?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Article 13 of Director General Regulation Number 43 of 2010 Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJiim6M%3D
		Indonesia use interquartile range (Q1-Q3) on applying arm's length principles.	
11	Are comparability adjustments required under your domestic legislation or regulations?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Article 4 para 1 of Director General Regulation Number 32 of 2011
		When necessary and possible, comparability adjustment can be made to eliminate the effect of any differences to the price or to the profit being tested.	

Intangible Property

12	Does your domestic legislation or regulations contain guidance specific to the pricing of controlled transactions involving intangibles?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Article 17 of Director General Regulation Number 32 of 2011 Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJilnp8%3D
		Indonesia follows the guidance provided in OECD Transfer Pricing Guidelines 2010 version. We are now in the process to revise the current regulation, by which recommendation in BEPS 8-10 will be further embodied.	
13	Does your domestic legislation or regulation provide for transfer pricing rules or special measures regarding hard to value intangibles (HTVI)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
14	Are there any other rules outside transfer pricing rules that are relevant for the tax treatment of transactions involving intangibles?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Intra-group Services

15	Does your domestic legislation or regulations provide guidance specific to intra-group services transactions?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Article 16 of Director General Regulation Number 32 of 2011 Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJilnp8%3D
		Regulation on intra-group services transactions is in line with OECD Transfer Pricing Guidelines 2010 version.	
16	Do you have any simplified approach for low value-adding intra-group services?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
17	Are there any other rules outside transfer pricing rules that are relevant for the tax treatment of transactions involving services?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	

Cost Contribution Agreements

18	Does your jurisdiction have legislation or regulations on cost contribution agreements?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<p>Article 17A of Director General Regulation Number 32 of 2011</p> <p>Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJilnp8%3D</p>
		<p>Indonesia follows the guidance provided in OECD Transfer Pricing Guidelines 2010 version.</p>	

Transfer Pricing Documentation

19	Does your legislation or regulations require the taxpayer to prepare transfer pricing documentation?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>If affirmative, please check all that apply:</i> <input checked="" type="checkbox"/> Master file consistent with Annex I to Chapter V of the TPG <input checked="" type="checkbox"/> Local file consistent with Annex II to Chapter V of the TPG <input checked="" type="checkbox"/> Country-by-country report consistent with Annex III to Chapter V of the TPG <input type="checkbox"/> Specific transfer pricing returns (separate or annexed to the tax return) <input type="checkbox"/> Other (specify):	<p>Minister of Finance Regulation Number 213 of 2016</p> <p>Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJqinKM%3D</p>
20	Please briefly explain the relevant requirements related to filing of transfer pricing documentation (i.e. timing for preparation or submission, languages, etc.)	<p>Timing for availability:</p> <p>a. Masterfile and local file: 4 months after the fiscal year ended</p> <p>b. CbCR: 12 months after fiscal year ended</p> <p>Timing for submission</p> <p>a. Masterfile and local file: on request by DGT</p> <p>b. CbCR: together with the submission of subsequent year's tax return and taxpayer is obliged to submit CbCR and its notification electronically, at the latest, 12 months after the fiscal year ended</p>	<p>Article 4 and 7 Minister of Finance Regulation Number 213 of 2016</p> <p>Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJqinKM%3D</p>
21	Does your legislation provide for specific transfer pricing penalties and/or compliance incentives regarding transfer pricing documentation?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<p>Article 13 Minister of Finance Regulation Number 213 of 2016</p> <p>Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJqinKM%3D</p>
		<p>The penalty is governed in the General Provisions and Tax Procedures Law.</p>	

22	<p>If your legislation provides for exemption from transfer pricing documentation obligations, please explain.</p>	<p>Taxpayer who does not meet the following criteria is exempt for transfer pricing documentation obligation:</p> <ol style="list-style-type: none"> a. annual gross turnover in the preceding taxable year no more than 50billion Rupiah; b. annual value of related party transaction in the preceding taxable year: <ol style="list-style-type: none"> 1. no more than 20billion Rupiah for tangible goods transaction; or 2. no more than 5billion Rupiah for each of service provision, interest payment, utilization of intangible goods, or any other related party transactions; or c. have no related party transaction in a country or jurisdiction with income tax rate lower than income tax rate as referred to in Article 17 of Income Tax Law. <p>In addition, taxpayer that has an APA agreement with DGT is exempt to file transfer pricing documentation for the specific transaction that is covered in the agreement.</p>	<p>Article 2 para 2 Minister of Finance Regulation Number 213 of 2016</p> <p>Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJqinKM%3D</p>
Administrative Approaches to Avoiding and Resolving Disputes			
23	<p>Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes?</p>	<p>Please check those that apply:</p> <ul style="list-style-type: none"> <input type="checkbox"/> Rulings <input type="checkbox"/> Enhanced engagement programs <input checked="" type="checkbox"/> Advance Pricing Agreements (APA) <input checked="" type="checkbox"/> Unilateral APAs <input checked="" type="checkbox"/> Bilateral APAs <input checked="" type="checkbox"/> Multilateral APAs <input checked="" type="checkbox"/> Mutual Agreement Procedures <input checked="" type="checkbox"/> Other (<i>please specify</i>): Objection and appeal 	
		<p>The dispute can also be solved through objection and appeal process.</p> <p>We basically don't have Multilateral APA program. However, if the covered transactions and covered entities are from more than 2 countries, the APA can be conducted by applying multiple Bilateral APAs with the countries concerned. For example, the covered entities in the requested APA are Indonesia, X country, and Y country. Then, Indonesia would conduct BAPA program with Country X and Country Y simultaneously.</p>	

Safe Harbours and Other Simplification Measures		
24	Does your jurisdiction have rules on safe harbours in respect of certain industries, types of taxpayers, or types of transactions?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25	Does your jurisdiction have any other simplification measures not listed in this questionnaire? If so, please provide a brief explanation.	No.
Other Legislative Aspects or Administrative Procedures		
26	Does your jurisdiction allow/require taxpayers to make year-end adjustments?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No Taxpayers are allowed to make year-end adjustments based on self-assessment system.
27	Does your jurisdiction make secondary adjustments?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No There is also a possibility that equity is stated as debt, namely disguised equity. In such case, the Director General of Taxes is authorized to characterize debt as equity. This re-characterization may be made by comparing the ratio of the company's liabilities to the company's equity of independent parties, or based on other data. As a result, interest paid with respect to that debt is not deductible and in the hands of shareholders the payment is considered as dividend which is subject to tax.
		Article 18 para 3 of Income Tax Law Link (in Bahasa Indonesia): http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJeko6A%3D
Other Relevant Information		
28	Other legislative aspects or administrative procedures regarding transfer pricing	N/A
29	Other relevant information (e.g. whether your jurisdiction is preparing new transfer pricing regulations, or other relevant aspects not addressed in this questionnaire)	Indonesia is in the process of preparing a new Minister of Finance Regulation concerning transfer pricing guideline. Indonesia is also in the process to revise the current regulation, by which recommendation in BEPS 8-10 will be further adopted. Safe harbours measures will be introduced in the next regulation.

印度尼西亚

转让定价国家概况

2017年10月更新

		概要	参考
独立交易原则			
1	国内法律法规是否参考了独立交易原则?	<input checked="" type="checkbox"/> 是 <input type="checkbox"/> 否	所得税法第18条第3款（2008 年第36 号法律关于1983年第7号法律第四次修订） 链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/r_inci&idcrypt=oJeko6A%3D
2	《OECD转让定价指南》在贵国国内法律中发挥的作用是什么？	作为制定转让定价政策法规和解决争议的参考。	
3	国内法律法规是否提供了关联方的定义？如果是，请提供贵国法律法规中的定义。	<input checked="" type="checkbox"/> 是 <input type="checkbox"/> 否 关联方是： <ul style="list-style-type: none"> a. 直接或间接拥有其他纳税人至少25%股权的纳税人；被同一纳税人持有至少25%股权两个或两个以上的纳税人； b. 纳税人控制其他纳税人，两个及以上的纳税人直接或间接处于同一控制之下（通过管理或技术，即使没有所有权）； c. 通过血缘或婚姻建立的家庭关系。 	所得税法第18条的第4款 链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/r_inci&idcrypt=oJeko6A%3D

转让定价方法

4	贵国法律是否规定了关联方之间交易使用的转让定价方法？	<p><input checked="" type="checkbox"/> 是</p> <p><input type="checkbox"/> 否</p> <p>如果是的，请确认法律规定的是：</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th style="width: 16.6%;">可比非受控价格法</th> <th style="width: 16.6%;">再销售价格法</th> <th style="width: 16.6%;">成本加成法</th> <th style="width: 16.6%;">交易净利润法</th> <th style="width: 16.6%;">利润分割法</th> <th style="width: 16.6%;">其他（如有，请说明）</th> </tr> </thead> <tbody> <tr> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> <td><input checked="" type="checkbox"/></td> </tr> </tbody> </table> <p>国内法律还允许使用其他方法，例如：技术估值、基于市场的方法等。</p>	可比非受控价格法	再销售价格法	成本加成法	交易净利润法	利润分割法	其他（如有，请说明）	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	所得税法第18条的第3段 链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJeko6A%3D
可比非受控价格法	再销售价格法	成本加成法	交易净利润法	利润分割法	其他（如有，请说明）										
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>										
5	您所在的司法管辖区对转让定价方法使用何种标准？	<p>请确认所有适用项：</p> <p><input type="checkbox"/> 方法的层次结构</p> <p><input checked="" type="checkbox"/> 最合适的方法</p> <p><input type="checkbox"/> 其他（如果有，请说明）</p> <p>印度尼西亚采用了最合适的方法。但是，如果传统交易法和交易利润法能同样适用，则传统交易法优于交易利润法。此外，如果可比非受控价格法（CUP）和另一种转让定价方法能够同样适用，则首选可比非受控价格法。</p>	2011年第32号总干事条例第11条第2款 链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJilnp8%3D												
6	如果国内法律法规包含关于货物交易的具体指导，请说明遵循以下哪种方法？	<p><input type="checkbox"/> 对于涉及货物的受控交易，遵循《OECD转让定价指南》第 2.18-2.22 段中的指导。</p> <p><input type="checkbox"/> 国内立法要求对涉及货物的受控交易使用特定方法（如果是，请解释）</p> <p><input checked="" type="checkbox"/> 其他（如有，请说明）</p> <p>转让定价法规没有具体提及用于货物的方法。但是，在关于转让定价文档的规定中，鼓励对货物使用可比非受控价格法（CUP）。</p>	财政部长2016年第213号条例 链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJqinKM%3D												

可比性分析

7	您所在的辖区是否遵循（或在很大程度上遵循）《OECD转让定价指南》第三章中概述的可比性分析指南？	<input checked="" type="checkbox"/> 是 <input type="checkbox"/> 否	2010年第43号总干事条例第5条 链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJiim6M%3D
		我们采用了5个可比性分析，包括： <ul style="list-style-type: none"> a. 转让的财产或提供的服务的特征； b. 功能分析； c. 交易的合同条款； d. 经济状况； e. 商业策略。 	
8	您所在的辖区是否更倾向于国内可比对象而不是外国可比对象？	<input type="checkbox"/> 是 <input checked="" type="checkbox"/> 否	印度尼西亚转让定价指南并没有特别提到偏向于本地可比对象，但实际是更倾向于本地可比对象的。
9	税务机关是否使用秘密可比对象进行转让定价评估？	<input type="checkbox"/> 是 <input checked="" type="checkbox"/> 否	在现有法规中，没有限制使用非公开可比对象。截至目前，我们也没有在审计或诉讼中使用任何非公开可比对象。
10	法律是否允许或要求使用独立交易范围或统计措施来确定独立交易报酬？	<input checked="" type="checkbox"/> 是 <input type="checkbox"/> 否	2010年第43号总干事条例第13条 链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJiim6M%3D
		印度尼西亚在应用独立交易原则时使用四分位法（下四分位至上四分位）。	
11	国内法律法规是否需要进行比较性调整？	<input checked="" type="checkbox"/> 是 <input type="checkbox"/> 否	2011年第32号总干事条例第4条第1款
		在必要和可能的情况下，可以进行可比性调整，以消除任何差异对被测价格或利润的影响。	

无形资产

12	国内法律法规是否包含针对涉及无形资产的受控交易定价的指导？	<input checked="" type="checkbox"/> 是 <input type="checkbox"/> 否	2011年第32号总条例第17条 链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJilnp8%3D
		印度尼西亚遵循《OECD转让定价指南》（2010）版中提供的指引。现行法规正在修订中，将进一步体现税基侵蚀和利润转移（BEPS）第8-10项行动计划中的建议。	
13	国内法律法规是否规定了难以估价的无形资产（HTVI）相关转让定价规则或特殊措施？	<input type="checkbox"/> 是 <input checked="" type="checkbox"/> 否	
14	除转让定价规则外，是否还有其他无形资产交易相关的税务处理？	<input type="checkbox"/> 是 <input checked="" type="checkbox"/> 否	

集团内服务

15	国内立法或法规是否提供了针对集团内部劳务交易的指导？	<input checked="" type="checkbox"/> 是 <input type="checkbox"/> 否	2011年第32号总条例第16条 链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJilnp8%3D
		对集团内劳务交易的监管符合《OECD转让定价指南》（2010）版。	
16	对于低附加值的集团内劳务，您是否有任何简化的方法？	<input type="checkbox"/> 是 <input checked="" type="checkbox"/> 否	
17	除转让定价规则外，是否还有其他与劳务交易相关的其他税务处理规则？	<input type="checkbox"/> 是 <input checked="" type="checkbox"/> 否	

成本分摊协议

18	您所在的辖区是否有关于成本分摊协议的法律法规？	<input checked="" type="checkbox"/> 是 <input type="checkbox"/> 否	2011年第32号总干事条例第17A条 链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJilnp8%3D
		印度尼西亚遵循《OECD转让定价指南》（2010）版中提供的指引。	

转让定价文档

19	法律法规是否要求纳税人准备转让定价文档？	<input checked="" type="checkbox"/> 是 <input type="checkbox"/> 否 如果是的，请确认所有适用项：	财政部长2016年第213号条例 链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJqinKM%3D
		<input checked="" type="checkbox"/> 与《OECD转让定价指南》第五章附件I相一致的主体文档 <input checked="" type="checkbox"/> 与《OECD转让定价指南》第五章附件II相一致的本地文档 <input checked="" type="checkbox"/> 符合《OECD转让定价指南》第五章附件3的国别报告 <input type="checkbox"/> 特定转让定价申报表（单独或附于纳税申报表） <input type="checkbox"/> 其他说明：	
20	请简要说明提交转让定价文档相关的要求（如准备或提交的时间、语言等）	有效时间： a. 主体文档和本地文档：财政年度结束后 4 个月 b. 国别报告：财政年度结束后 12 个月 提交时间 a. 主体文档和本地文档：根据印尼财政部税务总局的要求 b. 国别报告：连同下一年的纳税申报表，纳税人有义务在财政年度结束后 12 个月内以电子方式提交国别报告和国别报告申明	2016年第213号财政部长条例第4和第7条 链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJqinKM%3D
21	法律是否规定了有关转让定价文档的特定转让定价处罚或合规激励措施？	<input type="checkbox"/> 是 <input checked="" type="checkbox"/> 否	第13条财政部长2016年第213号条例 链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJqinKM%3D
		处罚依据《一般规定和税收程序法》。	

22	如果您的立法规定免除提供转让定价文档的义务，请具体说明。	<p>不符合以下条件的纳税人免除提供转让定价文档义务：</p> <p>a. 上一纳税年度的营业收入总额不超过 500 亿印尼盾；</p> <p>b. 上一纳税年度的关联交易金额：</p> <p>1. 有形货物交易不超过200亿印尼盾；或者</p> <p>2. 提供劳务、支付利息、使用无形资产或任何其他关联交易每项不超过50亿印尼盾；或者</p> <p>c. 在所得税率低于所得税法第十七条规定的所得税率的国家或管辖区未发生关联交易。</p> <p>此外，与财政部税务总局签订预约定价安排的纳税人无需为协议中涵盖的特定交易提交转让定价文档。</p>	<p>第2条第2款财政部长2016年第213号条例</p> <p>链接（印度尼西亚语）： http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJqinKM%3D</p>
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避免和解决争议的行政方法

23	您所在的司法管辖区有哪些机制可以防止和/或解决转让定价纠纷？	<p>请勾选那些适用机制的：</p> <p><input type="checkbox"/> 裁决</p> <p><input type="checkbox"/> 增强的参与计划</p> <p><input checked="" type="checkbox"/> 预先定价安排 (APA)</p> <p><input checked="" type="checkbox"/> 单边预约定价安排</p> <p><input checked="" type="checkbox"/> 双边预约定价安排</p> <p><input checked="" type="checkbox"/> 边预约定价安排</p> <p><input checked="" type="checkbox"/> 相互协商程序</p> <p><input checked="" type="checkbox"/> 其他（请注明）：异议和上诉</p> <p>争议也可以通过异议和上诉程序解决。</p> <p>我们基本上没有多边预约定价安排。但是，如果涵盖交易和涵盖实体来自 2 个以上的国家，则可以通过与相关国家应用多个双边预约定价安排来进行。例如，申请的预约定价安排中涵盖的实体是印度尼西亚、X 国和 Y 国，则印度尼西亚将同时与X国和Y国开展双边预约定价安排。</p>	
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安全港和其他简化措施

24	您所在的司法管辖区是否对某些行业、纳税人类型或交易类型制定了安全港规则？	<input type="checkbox"/> 是 <input checked="" type="checkbox"/> 否	
25	您所在的司法管辖区是否有本问卷未列出的任何其他简化措施？如果是这样，请提供简要说明。	没有	

其他立法方面或行政程序

26	您的辖区是否允许/要求纳税人进行年终调整？	<input checked="" type="checkbox"/> 是的 <input type="checkbox"/> 不	
		允许纳税人根据自我评估制度进行年终调整。	
27	您的辖区是否进行二次调整？	<input checked="" type="checkbox"/> 是的 <input type="checkbox"/> 不	所得税法链接（印度尼西亚语）第18条第3款： http://ketentuan.pajak.go.id/index.php?r=aturan/rinci&idcrypt=oJeko6A%3D
		股权也有可能被列为债务，即变相股权。在这种情况下，税务总局局长有权将债务定性为股权。这种重新定性可以通过比较公司负债与独立方公司权益的比率，或基于其他数据来进行。因此，就该债务支付的利息不可扣除，且支付给股东的款项被视为应纳税的股息。	

其他相关信息

28	有关转让定价的其他立法方面或行政程序	没有	
29	其他相关信息（例如，您所在的司法管辖区是否正在制定新的转让定价法规，或本问卷未涉及的其他相关方面）	印度尼西亚正在准备有关转让定价指南的新财政部长条例。 印度尼西亚也在修订现行法规，将进一步采纳税基侵蚀和利润转移第8-10项行动计划中的建议。 下一个法规将引入安全港措施。	

Indonesia: Updated Advance Pricing Agreement regulations issued

The Directorate General of Taxation (“DGT”) issued an update to the Advance Pricing Agreement (“ APA ”) regulations. The most important amendments are the simplification of the application process, extension of the validity of APAs including the possibility of a rollback, the abolishment of the annual compliance requirements and guidance on a new extension process. The new regulations (22/PMK.03/2020) entered into effect as per 18 March 2020.

Simplification of the process

The taxpayer is now permitted to file the application for the APA directly while previously extensive information had to be provided during the pre-filing process.

Extension of validity

Bilateral and unilateral APAs will both be applicable for a period of five years. This is an improvement over the previous terms of three years for unilateral APAs and four years for bilateral APAs. The taxpayer may now apply for a rollback, which was not previously possible. The rollback applies to years prior to the ones covered by the APA, provided that facts and conditions remain the same and certain other conditions are met.

Annual compliance

Annual compliance reports are no longer necessary. However, the DGT retains the authority to evaluate the APA and, inter alia, to discuss the implementation of the APA, obtain further information and review the business activities of the taxpayer.

Extension process

APAs may now be extended for one consecutive period. Extension requests under the previous regulations were treated as a new request. However, now an extension may be granted if the facts and circumstances remain the same and other conditions are met.

印度尼西亚：发布了新的预约定价安排规定

印尼财政部税务总局（DGT）发布对预约定价安排（APA）规定的更新，其中最重要的修订是简化申请程序、延长预约定价安排的有效性（包括追溯调整的可能性）、取消年度合规报告以及对申请延期的新规定。新规定(22/PMK.03/2020) 于 2020 年 3 月 18 日生效。

简化流程

纳税人现在可以直接提交预约定价安排申请，而以前必须在预提交过程中提供大量信息。

延长有效期

新规定中双边和单边预约定价安排适用期均为五年，而之前的单边预约定价安排和双边预约定价安排适用期分别为三年和四年。纳税人现在可以申请追溯调整，这在以前是不被允许的。追溯调整于预约定价安排涵盖的年度之前的年度，前提是事实和条件保持不变并且满足某些其他条件。

年度合规

纳税人不再需要提供年度合规报告。但是，税财政部务总局保留评估预约定价安排的权力，尤其是讨论预约定价安排的实施、获取进一步信息和审查纳税人的业务活动。

延期流程

预约定价安排现在可以连续延长一个期间。以前条例下的延期请求被视为新的请求。但是，如果事实和情况保持不变并且满足其他条件，现在可以批准延期。

II 信息数据

--OECD对印尼经济现状 分析及预测

Information Data

--Analysis and Forecast on Indonesia's Economy from OECD

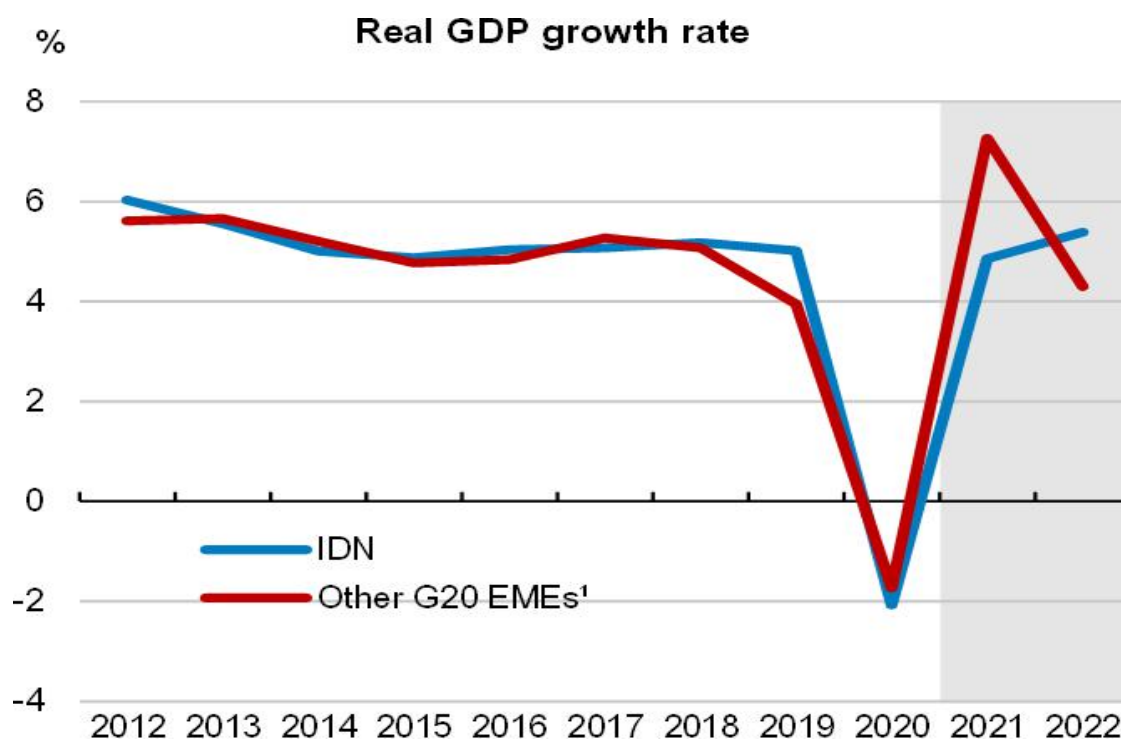
本期信息数据选自《经合组织经济调查：印尼 2021 年》（OECD Economic Surveys: Indonesia 2021），主要阐述了 OECD 对印尼经济情况的现状分析及未来经济情况预测。

COVID-19 interrupted a long and stable growth journey, causing a recession

After two decades of sustained, steady growth, the pandemic triggered a “perfect storm”. GDP contracted in 2020 and some of Indonesia’s vulnerabilities have come to the fore, although unprecedented policy interventions have circumscribed the damage.

The 2020 recession was widespread. Most sectors were hit, while uncertainty over the evolution of the pandemic and depressed confidence held back investment and consumption, with few exceptions such as ICT and healthcare services. Subdued global demand weighed on commodities sectors, notwithstanding improvement in the second half. Construction was also affected, with delays in infrastructure projects.

The recovery will be gradual, with considerable downside risks. With no clear signals that the virus is receding, uncertainty surrounds the definitive withdrawal of all prevention and mitigation measures and the successful roll-out of the free vaccination programme. Despite the increasing reliance on e-commerce, private consumption will take time to return to pre-crisis levels due to income losses. Investment growth is set to remain soft, although the new Omnibus Bill for Job Creation is expected to improve the business climate. Sluggish global trade growth will also take its toll.



(annual growth rates, unless specified)	2019	2020	2021	2022
Gross domestic product (GDP)	5.0	- 2.1	4.9	5.4
Private consumption	5.2	- 2.7	3.6	7.1
Government consumption	3.3	1.9	- 0.3	1.0
Gross fixed capital formation	4.5	- 4.9	2.0	6.0
Exports of goods and services	- 0.9	- 7.7	2.0	3.9
Imports of goods and services	- 7.4	- 14.7	1.8	7.4
Unemployment rate (% of labour force)	5.3	8.0	6.8	5.8
Consumer price index	3.0	1.9	2.1	3.0
Fiscal balance (% of GDP)	- 2.2	- 6.5	- 5.7	- 4.1
Public debt (% of GDP)	26.3	27.0	35.0	38.6

Source: OECD Economic Outlook 108 database updated.

Fiscal policy has been expansive despite formal constraints. The ceiling on the deficit (3% of GDP) has been temporarily suspended. Slow disbursements limited the initial impact of the 4.3% of GDP fiscal stimulus in 2020 but the situation later improved with an acceleration of spending. The OECD projects the deficit-to-GDP ratio to recede from 6.5% in 2020 to 5.7% in 2021. Further support in the medium term will depend on maintaining easy access to financial markets and raising tax revenue above current levels, which are insufficient.

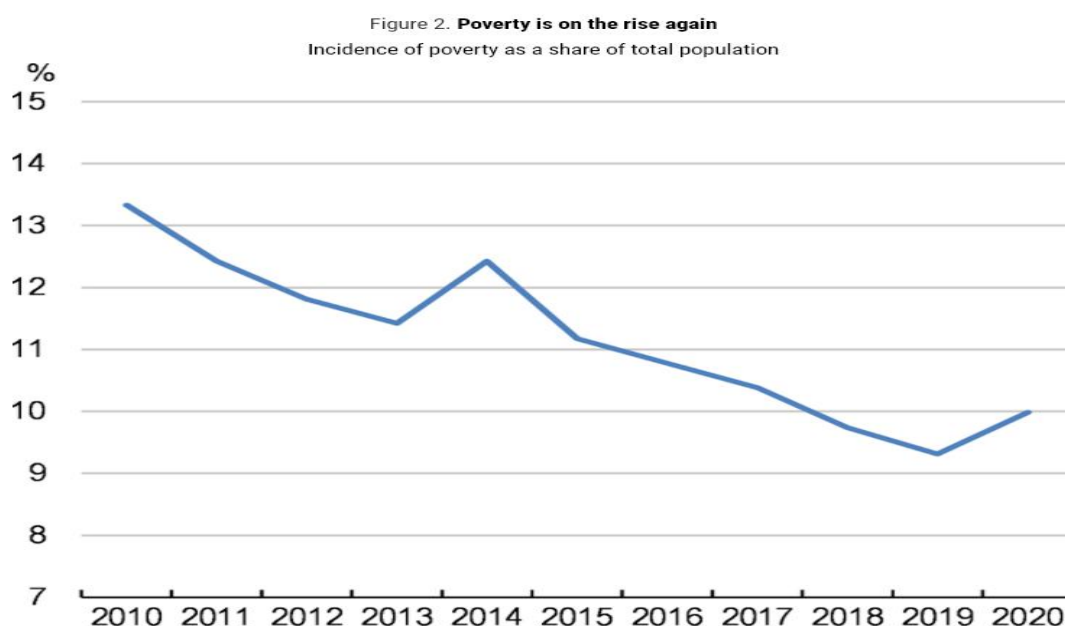
Monetary policy remains accommodative. Bank Indonesia cut its policy rate five times in 2020 and then again in February 2021, by 150 basis points in total, while quantitative easing and a range of macro-prudential measures were activated to increase liquidity. Inflation is projected to remain low and accommodative monetary policy, accompanied by forward guidance, should continue.

The central bank engaged in a “burden-sharing” scheme with the government. Bank Indonesia bought government bonds directly, bearing the interest cost. The action was consistent with the central bank’s macroeconomic stabilisation mandate and appropriate safeguards were in place. Going forward, it will be important to maintain clarity regarding the boundaries between fiscal and monetary policy and preserve the independence of Bank Indonesia.

Some financial indicators warrant attention. Market stress was at its highest in March 2020. It has since receded but corporates’ foreign currency debt is a risk to financial stability. Despite recent currency strengthening, the spreads over global benchmarks have yet to return to pre-crisis levels. The narrowing of the current account deficit is a positive signal insofar as reduces vulnerability, but investor sentiment towards emerging markets remains fickle and any sudden deterioration may trigger a vicious depreciation/inflation cycle and hinder market access.

Progress in reducing poverty is at risk. Poverty has declined since the turn of the century but started to edge up even before the pandemic hit (Figure 2). Consumption patterns, notably for durable

goods, testify to the rise of the middle class. Nonetheless, only a third of Indonesians are economically secure and in urban areas three out of ten live in slums. Poverty remains widespread in rural areas and youth unemployment is the highest in Southeast Asia. Over 26 million people (9.8% of the population) were considered poor when the country started to suffer from the pandemic, which could push up to 10 million more individuals into poverty.



新冠疫情打破了经济长期的稳定增长趋势， 引发经济衰退

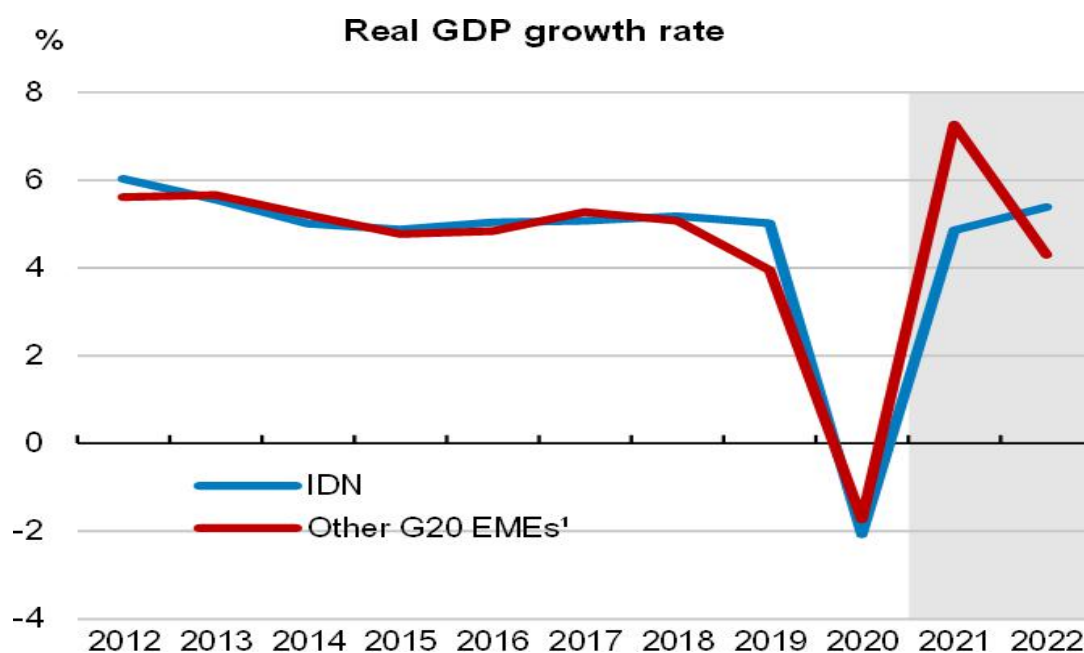
印尼经济在过去二十年里持续稳定增长，直到新冠肺炎疫情爆发，2020年印尼国内生产总值（GDP）下滑，尽管政府采取了史无前例的政策干预以降低疫情对经济的影响，但也暴露了印尼经济的脆弱性。

2020年的经济衰退是普遍的，大多数行业都受到了冲击。而新冠肺炎疫情演变的不确定性和大众低迷的信心阻碍了投资和消费，只有信息和通信技术产业和医疗保健服务业等少数行业例外。

尽管下半年有所改善，但全球需求疲软令大宗商品行业承压，建筑业也受到影响，基础设施项目出现延误。

经济复苏是缓慢的，同时伴随着较大的经济下行风险。由于没有明确的迹象表明病毒正在消退，在所有预防和缓解措施最终撤出和免费疫苗接种计划成功推出之前，不确定性仍然存在。尽管对电子商务的依赖日益增加，但由于疫情导致个人收入减少，私人消费需要时间才能恢复到危机前的水平。尽管新的《创造就业法》有望改善商业环境，但投资增长仍将保持疲软。全球贸易增长疲软也将造成损失。

图1：印尼GDP增长情况（同比变化百分比）¹



蓝色线条：印尼

红色线条：其他 G20 新兴市场经济体，包括阿根廷、巴西、中国、印度、墨西哥、俄罗斯、沙特阿拉伯、南非和土耳其。

¹ 资料来源：经合组织经济展望 108 数据库更新。

图2：经济遭受重创年增长率²

年增长率，特殊注明除外	2019	2020	2021	2022
GDP（国内生产总值）	5	-2.1	4.9	5.4
私人消费	5.2	-2.7	3.6	7.1
政府消费	3.3	1.9	-0.3	1.0
固定资本形成总额	4.5	-4.9	2.0	6.0
货物和服务出口	-0.9	-7.7	2.0	3.9
货物和服务进口	-7.4	-14.7	1.8	7.4
失业率	5.3	8	6.8	5.8
消费者价格指数	3	1.9	2.1	3.0
财政收支平衡	-2.2	-6.5	-5.7	-4.1
国债	26.3	27	35.0	38.6

尽管有正式的限制，财政政策一直是扩张的。赤字上限（占GDP的3%）已暂停。消费降低，限制了2020年4.3%的GDP刺激性财政政策带来的影响，但随着支出的加速，情况后来有所改善。经合组织预计赤字与GDP的比率将从2020年的6.5%下降到2021年的5.7%。虽然年中措施进一步加大，将取决于保持金融市场的便利准入和将税收提高到目前水平以上，但这些远远不够。

货币政策依然宽松。印尼央行在2020年和2021年2月先后五次下调政策利率，总共下调150个基点，同时启动量化宽松和一系列宏观审慎措施以增加流动性。通胀预计将保持在低位，宽松的货币政策以及前瞻性指引应该会继续下去。

² 资料来源：经合组织经济展望 108 数据库更新。

中央银行与政府进行了“负担分担”计划。印尼央行直接购买政府债券，承担利息成本。该行动符合央行的宏观经济稳定任务，并采取了适当的保障措施。展望未来，保持明确财政和货币政策之间的界限并保持印度尼西亚银行的独立性非常重要。

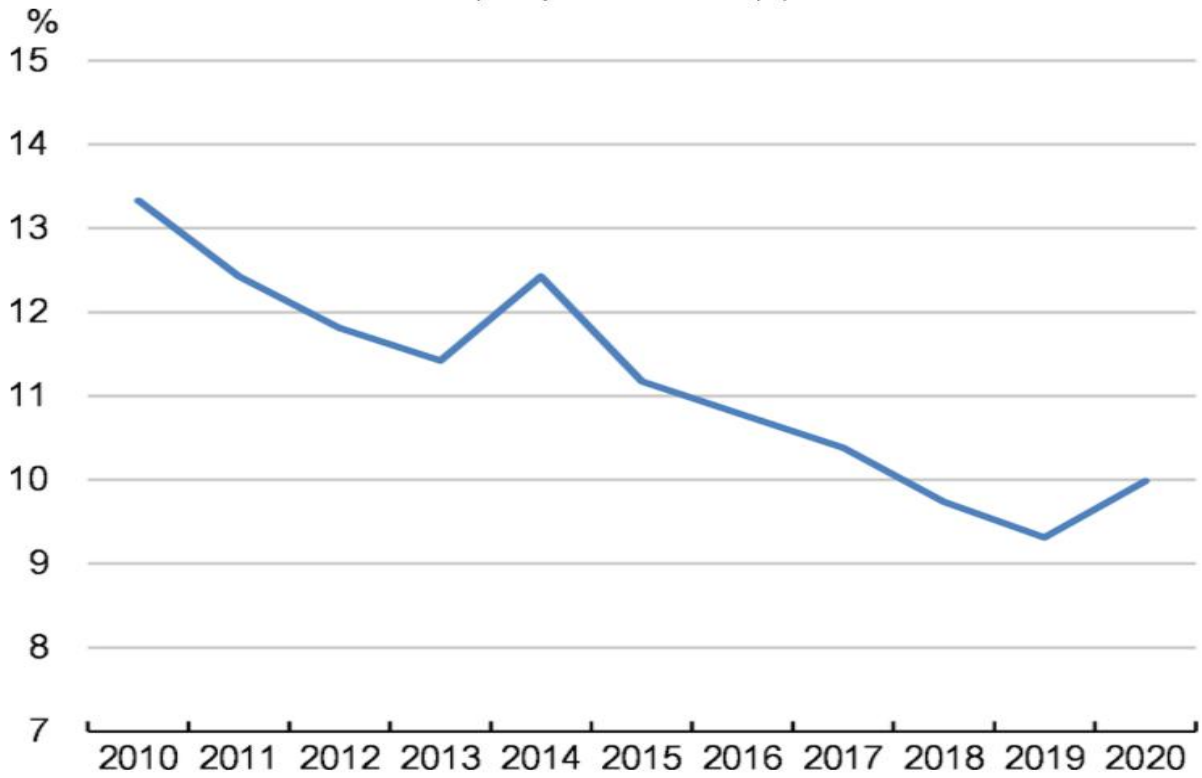
一些财务指标值得关注。市场压力在 2020 年 3 月达到最高水平。此后有所缓解，但企业的外币债务对金融稳定构成威胁。尽管近期货币走强，但与全球基准的利差尚未恢复到危机前的水平。就降低脆弱性而言，经常账户赤字收窄是一个积极信号，但投资者对新兴市场的情绪仍然反复无常，任何突然恶化都可能引发恶性贬值/通胀循环并阻碍市场准入。

减贫方面的进展面临风险。自世纪之交以来，贫困已经下降，但在新冠肺炎疫情来袭之前就开始小幅上升（图3）。消费模式，尤其是耐用品，证明了中产阶级的崛起。尽管如此，只有三分之一的印度尼西亚人在经济上有保障，而且在城市地区，十分之三的人生活在贫民窟。贫困在农村地区仍然普遍存在，东南亚的青年失业率最高。当该国开始遭受新冠肺炎疫情时，超过2600万人（占人口的9.8%）被认为是贫困的，这可能会使多达1000万人陷入贫困。

图3： 贫困率再次上升

贫困人口占总人口的比率

Figure 2. **Poverty is on the rise again**
Incidence of poverty as a share of total population



III 税收快讯

-- 《创造就业法》 税收实施条例

Tax News

**--The Implementing Regulations
of the Omnibus Law**

本期税收快讯介绍《创造就业法》实施条例之一的2021年第9号政府条例（GR-9）相关内容。

The Implementing Regulations of the Omnibus Law

Government Regulation (GR) No.9 Year 2021 (GR-9) has been issued as one of the implementing regulations of the Omnibus Law. GR-9 deals with taxation issues under the Omnibus Law and is effective from 2 February 2021.

Please note that many aspects of the tax law changes under the Omnibus Law are also subject to further elaboration by Ministry of Finance (MoF) regulations, hence not all of the implementing rules are covered in this GR-9.

Some of the changes in GR-9 serve as new rules and changes to parts of existing regulations¹²³, while some are merely an alignment of the changes under the Omnibus Law without adding new rules.

1. Income Tax Aspects

Withholding tax on bond interest paid to non-residents

Under the Omnibus Law, the government may reduce the withholding tax rate for interest paid to non-residents to be further directed under an applicable government regulation. GR-9 has done that by setting a lower interest rate of 10% (or the applicable tax treaty rate) for interest paid on bonds. This lowered rate applies to all types income treated as bond interest, including capital gain (i.e. premium and discount) enjoyed upon disposal, and will be effective after six months of the effective date of this GR (i.e. lower rate goes into effect on 2 August 2021). Prior to this effective date, the existing GR-164 still applies for the interest treatment on bond transactions.

Domestic dividend exemption

The Omnibus Law provides that dividends paid by an Indonesian company is not taxable in the hands of the recipient if they are:

- (1) Domestic tax resident individual taxpayers who reinvest the dividend income in Indonesia within a certain period; or
- (2) Domestic tax resident corporate taxpayers.

The Indonesian company distributing the dividends no longer will have a withholding tax requirement (i.e. does not need to withhold tax from such

dividends even in the case of individuals that might not meet the reinvestment condition). However, if the individual taxpayer does not meet the reinvestment requirements, the dividend will be subject to income tax which must then be settled by the individual. Further stipulation on the re-investment and self-payment mechanisms will be governed in a separate MoF regulation.

2. VAT Aspects

Consignment goods

The delivery of consignment goods by a VATable Entrepreneur (Pengusaha Kena Pajak/ PKP) is no longer included as a VATable delivery under the Omnibus Law. GR-9 emphasises that the delivery of movable goods from consignor to consignee and from consignee to the actual buyer will still be subject to VAT and clarifies that the change is only on the timing. Under the regulation, the timing for these types of transfers will be as follows:

a. For consignor, VAT is due when the price of the goods is recognised as receivable/income in accordance with the generally accepted accounting principles that are applied consistently or when the commercial invoice is issued by the consignor PKP. In the previous provision in the VAT Law, VAT is already due when the goods are delivered to the consignee, although no actual sales had yet been made.

b. For consignee, VAT is due when:

(1) The goods are directly delivered to the buyer or other third party for and on behalf of the buyer;

(2) The goods are directly delivered to the goods recipient as a free gift or own-use, or upon head-office to branch (and vice versa) or interbranch delivery;

(3) The goods are delivered to the courier service or freight company; or

(4) The price of the goods is recognised as receivable/income in accordance with the generally accepted accounting principles that are applied consistently or when the commercial invoice is issued by consignee PKP.

VAT obligation for retailers (Pedagang Eceran)

GR-9 defines a retailer as a PKP who delivers VATable goods/services to the buyers/service recipients who are end-consumers, including the delivery which is conducted via an e-commerce platform. This definition is simpler while potentially wider than the previous scope which, among others, required

cash-and-carry transactions that are not preceded with a purchase order, offering letter, or a contract.

Retailers may appoint a third party as VAT Collector to conduct their VAT compliance obligations. The third-party appointment and VAT compliance mechanism will be governed in a separate MoF regulation.

Inbreng (contribution in kind)

Under the Omnibus Law, the transfer of taxable goods for the purpose of a contribution to capital in exchange for shares in the company the assets are being transferred to, or a so-called inbreng, is not VATable provided that the transferor and the transferee are both PKPs. GR-9 elaborates that if the inbreng does not meet the said requirements, VAT will still be due when the inbreng is agreed or stipulated in the inbreng agreement or the inbreng deed is signed by the notary.

3. General Tax Aspects

Bookkeeping obligations for certain individual taxpayers

Under the KUP Law, individuals who carry out business or freelance activities must conduct bookkeeping, unless they are allowed to use a deemed method to calculate net income and taxes. Individuals not carrying out business or freelance activities, or those allowed to use a deemed method to calculate taxes are not required to conduct bookkeeping but required to conduct “ recording ” (pencatatan).

Although not mandated in the Omnibus Law, GR-9 adds individual taxpayers who meet certain criteria into the scope of taxpayers who are not required to conduct bookkeeping but required to conduct recording. The criteria will be governed in a separate MoF regulation, and will consider at least the business capital amount, gross turnover, and the establishment date of the business. Considering the default position under the KUP Law, this new provision may provide leniency in terms of bookkeeping obligations for individual taxpayers carrying out business that meet the criteria.

Digitalisation in tax administrative processes

GR-9 introduces two new articles to govern the digitalisation of documents and signatures in the tax administrative processes for both taxpayers and tax authorities. The provisions stipulate that:

a. For taxpayers

(1) Taxpayers can carry out their taxation rights and obligations electronically using digital signature in accordance with the law governing electronic information and transactions.

(2) The digital signature can be non-certified or certified through the issuance of electronic certificate by an authorised party that is appointed by the MoF.

b. For the tax authorities

(1) Tax authorities can issue decisions or assessments electronically using digital signature, which are as legally binding as the hardcopy ones. If these documents have been issued electronically, no hardcopy document is issued.

(2) The sending or receipt date is the sending date based on the Directorate General of Taxation (DGT) administration system or other system that is integrated with the DGT system.

GR-9 did not elaborate the details on the scope of taxation rights and obligations which can be carried out electronically using digital signature. Further implementing provisions will be governed in a separate MoF regulation.

4. Transitional rules

GR-9 provide several transitional rules for the application of the changes under the Omnibus Law ,these transitional provisions include:

a. For any:

Tax Assessment/Tax Collection Letters that were issued; or

Voluntary Disclosure on Incorrect Tax Return that was submitted

since 2 November 2020, whereby the interest penalty is calculated from periods prior to 2 November 2020, the interest rate is using the MoF Interest Rate for November 2020 period.

b. For Voluntary Disclosure after a Preliminary Evidence Tax Audit has started, the 100% (previously 150%) penalty on the tax underpayment will apply on the Voluntary Disclosure that is filed since 2 November 2020.

c. The penalty of three times (previously four times) of the tax underpayment that must be paid by a taxpayer requesting to stop a tax investigation will apply for a request that is filed starting 2 November 2020.

d. For taxpayer who did not issue or late in issuing VAT invoice or issued

incomplete VAT invoice, the penalty of 1% (previously 2%) of VAT imposition base will apply on Tax Collection Letters issued starting 2 November 2020. However, specifically for non-retailer PKP who issued VAT invoice without filling out the identity of the buyer/service recipient, they will not be imposed with this penalty up to 30 days of the effective date of this GR-9, i.e. 4 March 2021.

e. For interest compensation to be paid based on decisions that were issued starting 2 November 2020, whereby the interest is calculated from periods prior to 2 November 2020, the interest rate is using the MoF Interest Rate for November 2020 period.

f. Input VAT on pre-production stage which must be repaid because the PKP has failed to produce, which has not been repaid until 2 November 2020, will be collected using a Tax Assessment Letter (previously using a Tax Collection Letter).

g. Interest compensation which should not have been paid to a taxpayer, which has not been repaid by the taxpayer until 2 November 2020, will be collected using a Tax Collection Letter (this mechanism was not governed in GR-74).

《创造就业法》税收实施条例

2021 年第 9 号政府条例(GR-9)已作为《创造就业法》的实施条例之一发布。2021 年第 9 号政府条例根据《创造就业法》处理税收问题，自 2021 年 2 月 2 日起生效。

《创造就业法》中关于税法变更的许多方面仍有待财政部(MoF)法规进一步阐释，2021 年第 9 号政府条例并未涵盖所有实施细则。

2021 年第 9 号政府条例中的一些更改是作为新规则和对现有规则部分的更改³，而有些只是《综合法》下的税收政策调整，并没有增加新的规则。

³ 2010年94号政府条例(GR - 94)，关于2019年45号政府条例修订的所得税，2012年1号政府条例(GR - 1)，关于增值税2011年74号政府条例(GR - 74)，关于一般税收规定

1.所得税方面

非居民债券利息收入预扣税

根据《创造就业法》，政府可能会在后续出台的政府法规中进一步明确降低非居民的利息收入预提税率。2021年第9号政府条例（GR-9）通过为债券利息收入设定10%的较低税率（或适用的税收协定税率）来做到这一点。该降低的税率适用于所有类型的债券利息收入，包括处置时享有的资本收益（即溢价和折价），并将在本政府条例实行之日起六个月后生效（即较低利率于2021年8月2日生效）。在生效日期之前，现有的GR-164仍适用债券交易的利息处理。

国内股息豁免

《创造就业法》规定，如果印度尼西亚公司支付的股息符合下列条件，则不征收企业所得税：

（1）国内税收居民在一定时期内将股息收入再投资于印尼的个人纳税人；

（2）国内税收居民在一定时期内将股息收入再投资于境内纳税居民企业。

分配股息的印尼公司将不再有预扣税要求（即，即使个人可能不符合再投资条件，也不需要从此类股息中预扣税）。但是，如果个人纳税人不符合再投资要求，股息将缴纳所得税，然后必须由个人结算。有关再投资和自付机制的进一步规定，将由财政部另行制定。

2.增值税方面

寄售货物

根据《创造就业法》，增值税应税企业家（PKP）交付寄售货物时不再需要缴纳增值税。2021年第9号政府条例强调，动产货物从发

货人到收货人以及从收货人到实际买方的交付仍需缴纳增值税，并澄清，增值税只是变化了缴纳环节。根据该条例，此类转让的增值税缴纳时间安排如下：

a.对于发货人而言，当货物价格根据一贯适用的公认会计原则确认为应收账款/收入时，或当增值税应税企业家（PKP）开具商业发票时，应缴纳增值税。而在增值税法以前的规定中，即使尚未实际销售，货物交付给收货人时即应缴纳增值税。

b.对于收货人，增值税在以下情况下应缴纳：

- (1) 货物直接交付给买方或代表买方的其他第三方；
- (2) 货物作为免费赠品或自用产品直接交付给收货方，或在总部向分公司（反之亦然）或跨部门交付时确认交付；
- (3) 货物交付给快递公司或货运公司；或者
- (4) 根据一贯适用的公认会计原则或增值税应税企业家（PKP）开具商业发票时，货物价格确认为应收账款/收入。

零售商的增值税义务（印尼语中称呼为：Pedagang Eceran）

2021年第9号政府条例将零售商定义为向终端消费者提供商品和服务的纳增值税纳税人，包括通过电子商务平台进行的交付。这一定义比以前税法规定的范围更简单、更广泛，以前对零售商的定义中，在没有采购订单、提供函或合同的情况下，需要付现自运。

零售商可以指定第三方作为增值税纳税人，以履行其增值税合规义务。第三方任命和增值税合规机制将在单独的财政部条例中进行管理。

“换取股本”的应税货物转让

根据《创造就业法》，如果转让人和受让人都是增值税应税企业

家 (PKP) , 则为出资而转让应税货物, 以换取资产受让公司的股份, 不需要缴纳增值税。2021年第9号政府条例中规定, 如果换取股本的应税货物转让不符合上述要求, 则需在协议签署或者公证时缴纳增值税。

个别纳税人的记账义务

根据一般纳税程序和规定 (KUP) , 从事商业或自由职业活动的个人必须进行记账, 除非允许他们使用核定方法计算净收入和税款。不从事商业或自由职业活动的个人, 或允许使用核定方法计算税款的个人, 不需要进行记账, 但需要进行“记录”。

尽管在《创造就业法》中没有规定, 2021年第9号政府条例将符合特定标准的个人纳税人添加到不需要进行记账但需要进行记录的纳税人的范围中。这些标准将在财政部的一项单独条例中加以规定, 并将至少考虑企业资本额、总营业额和企业成立日期。考虑到一般纳税程序和规定 (KUP) 下的默认情况, 这一新规定可能会对从事符合标准业务的个人纳税人在记账义务方面给予宽大处理。

3. 税务管理流程的数字化

2021年第9号政府条例引入了两个新的条款来管理纳税人和税务机关在税务管理过程中的文件和签名的数字化。新条款规定:

a. 对于纳税人

纳税人可以根据电子信息和交易的法律规定, 使用数字签名以电子方式履行其税收权利和义务。

电子签名可以是非认证的, 也可以是由财政部指定的授权方通过签发电子证书来认证。

b. 对于税务机关

税务机关可以通过电子签名的方式发布决策或评估，与纸质文件具有同等的法律约束力。如果这些文件以电子方式发出，则不会再发布纸质文件。

发送或接收日期是基于印尼财政部税务总局 (DGT) 管理系统或与税务总局系统集成的其他系统的发送日期。

2021年第9号政府条例没有详细说明可以使用数字签名以电子方式执行的税收权利和义务的范围。进一步的实施规定将由财政部另行制定。

4.过渡规则

2021年第9号政府条例规定了适用《创造就业法》变更的若干过渡性规则，包括：

(1) 对于任何出具的纳税评估/税收征管函，或自愿披露提交的错误的纳税申报表，自2020年11月2日起，利息罚金从2020年11月2日之前的期间开始计算，利率采用财政部2020年11月期间的利率。

(2) 对于税务审计的初步证据形成后的自愿申报补税，自 2020 年 11 月 2 日起提交的自愿申报补税将对少缴税款的100%（以前为150%）进行罚款。

(3) 从 2020年11月2日起，纳税人提出请求要求停止税务调查的，必须支付少缴税款的三倍（之前为四倍）罚款。

(4) 对未开具或迟开增值税专用发票或开具增值税专用发票不全的纳税人，自2020年11月2日起，按增值税征收基数的1%（原为2%）进行处罚，特别是对于未填写买方/服务接收方身份而开具增值税发票的非增值税应税企业家，在本条例生效之日起30天内，即2021年3月4日，他们将不会被处以此罚款。

(5) 对于根据2020年11月2日起发布的决定支付的利息补偿，其中利息从2020年11月2日之前的期间计算，利率采用财政部2020年11月期间的利率。

(6) 由于增值税应税企业家未能生产而必须偿还的预生产阶段的进项增值税，直到2020年11月2日才偿还，将使用税收评估函（以前使用税收征收函）进行征收。

(7) 本不应支付给纳税人的利息补偿，2020年11月2日之前纳税人尚未偿还，将通过税收征信进行征收（该机制不受GR-74管辖）。

IV 税制比较

--印尼企业所得税

Tax System Comparison

--Corporate Income Tax in Indonesia

中国与印尼两国在税收政策和征管措施方面存在显著差异，给“走出去”企业海外投资经营带来了巨大的税收风险。税制比较栏目将持续介绍印尼各个税种的详细规定。本期主要介绍印尼的企业所得税。

税率

2021 年，一般情况下的企业所得税税率为 22%；自 2022 年起，企业所得税税率进一步减降为 20%。流通股比例不低于 40%和满足其他条件的上市公司可享受额外 3%的优惠。年收入不超过 500 亿印尼盾的小型企业，其应税所得中不超过 48 亿印尼盾的部分可以标准税率的 50%核算。年度总收入不超过 48 亿印尼盾的特定企业应按总收入的 0.5%缴纳最终税。

特定境外所得纳税

印尼税收居民遵循全球所得缴税原则。然而，下列境外所得如满足一定时期内在印尼进行再投资或用于印尼经营活动的，可免缴所得税，即包括：

来源于境外常设机构 PE 的所得；

来源于境外公司的分红所得；

来源于境外的活跃业务所得（非 PE 和境外子公司）。

受控外国公司

受控外国公司（Controlled Foreign Companies, CFCs）的部分所得在印度尼西亚被视同股利课税。这些所得包括股息、利息、租赁、特许权使用费及受限的资产出售或转让所得。受控外国公司是指被单一印度尼西亚纳税人直接持有至少 50%或由超过一个印度尼西亚纳税人共同持有 50%以上股权的外国公司。受控外国公司的所得也包含了已被认定为印度尼西亚受控外国公司所持有，或被单一印度尼西亚纳税人的数个受控外国公司所共同持有，或超过一个受控外国公司（其股东可能为相同的印度尼西亚纳税人或不同的印度尼西亚纳税人）所共同持有 50% 以上股权的受控外国公司所得。

折旧

拥有一年以上使用年限的资产，其相关成本自获取之月起可以直线法或余额递减法计提折旧，具体如下：

有形资产类别	使用年限	直线法	余额递减法
一、非建筑类			
类别 1	4 年	25%	50%
类别 2	8 年	12.50%	25%
类别 3	16 年	6.25%	12.50%
类别 4	20 年	5%	10%
二、建筑类			
永久类	20 年	5%	
非永久类	10 年	10%	

摊销

无形资产或成本，包括延长建筑使用权、商业使用权、使用权和具有一年以上使用年限的商誉，应按照以下相应情况进行摊销：

(1) 按照无形资产的使用年限，对比其在上述折旧类别的第 1、2、3 和 4 类的折旧率，使用直线法或者余额递减法计算：

- 一般类别的无形资产；
- 公司成立和资本扩张的成本；
- 公司商业运营前资本化的成本。上列项目应归至最接近的使用年限为判定基础。

获取使用年限为 1 年以上的石油和天然气特许经营权、矿权、林业权以及其他自然资源和开采权而产生的费用按单位产量法计算摊销（每年不得超过 20%，石油和天然气类除外）。

税务特赦的新增资产

印度尼西亚于 2016 年 7 月 1 日至 2017 年 3 月 31 日实行税务特赦计划。该计划下任何新申报的资产不得以税务目的进行折旧或摊销。

不准予扣除的项目

包括：

(1) 实物福利 (BIKs) (如免费住房、公司提供购买和维护汽车费用的 50%)，但并不包括：提供给全体职工的食品和饮料、工作需要的员工福利如防护服以及制服、往返公司的交通费、船员住宿之类、给偏远地区提供实物福利的费用、购买和维护手机费用的 50%；

(2) 个人开支；

(3) 与商业活动无关的赠送和援助，除个别宗教授助/救济及特定的赠与；

(4) 拨备，但并不包括：银行和某些金融机构的坏账拨备、保险公司的拨备、存款保险公司 (Lembaga Penjamin Simpanan/LPS) 的存款安全拨备、矿业公司复垦拨备、林业公司的造林拨备、工业废料处理企业关闭和维护相关区域的拨备；

(5) 所得税额；

(6) 税务罚款；

(7) 利润分配；

(8) 雇主支付的人寿、医疗和意外保险费以及其支付未经政府批准的退休基金，除非这些费用算作员工应纳税收入的一部分；

(9) 与应纳最终所得税收入相关的支出，如与定期存款相关的贷款利息；

(10) 与免税收入相关的支出，如用于购买无需为股息缴纳所得税股票所贷款的利息；

(11) 作为合伙企业的合伙或“firmas”成员（无股份分红）获取的工资或薪酬。

负债权益比率

一般适用负债权益比率为 4:1，即融资成本可全部进行扣除的债务最多为权益的四倍。对于特定纳税人，该比例可调整。

亏损

亏损可以留抵最多五年。亏损不可移前扣减。合并纳税以及集团扣抵也并不适用。

利润分配

(1) 居民企业

从印尼企业获取股息的印尼成立的有限责任公司（Perseroan Terbatas/PT）、合作社或国有公司；如果满足以下条件，可以免征所得税：

- 股息出自保留盈余；
- 获得股息的 PT 和国有公司持有派发股息公司至少 25% 的实收资本。

如果没有满足以上条件，公司获得的股息就被视为公司应税收入，按照原有税率与公司的其他收入一并计算应纳税额。公司宣布派发股息时即应按所得税法第 23 条代扣 15% 的所得税。被扣税额

可作为获得股息公司预缴企业所得税的一部分。当纳税人是个人时获得的股息应缴纳最高税率不超过 10%的最终所得税。

(2) 非居民企业

非居民者获得的股息需缴纳 20%的最终预提税（与印尼签署税收协定的国家享有较低税率）。

核定利润

因税务目的，以下行业适用于核定利润率：

行业	总收入的核定利润	所得税有效税率
国内航运	4%	1.20%
国内航空	6%	1.80%
国外航运和航空	6%	2.64%
国外石油天然气钻井业务	15%	3.75%
特定的贸易部代表处	出口额的1%	0.25%

电商交易所得税和数字税

在印尼有显著经济存在的境外电商从业者将被认定常设机构。如果根据现行税收协定无法认定常设机构存续的，境外电商从业者需缴纳数字税（ETT）。数字税的征缴范畴包括直接销售或通过线上平台销售。

印度尼西亚

INDONESIA

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