



印尼税务信息 2017 年 8 月

印尼受控外国公司规则的更新

财政部 (“MoF”) 在 2017 年 7 月 27 日发布了条例号 107/PMK.03/2017 (“PMK-107”), 以更新 CFC 规则的实施。本条例撤销了 PMK-256/PMK.03/2008 (“PMK-256”) 及财政部决定的 MoF Decision 164/KMK.03/2002 (“KMK-164”) 的部分, 有关受控外国公司 (“CFC”) 缴纳股息的外国税收抵。本 CFC 规则于 2017 财政年起生效。

CFC 的标准

CFC 规则适用于印度尼西亚纳税人在非上市外国公司的所有权。虽然 PMK-256 没有提及直接或间接所有权, 但 PMK-107 明确提到了直接和间接 CFC 的标准, 如下:

- 直接 CFC 是由印尼纳税人拥有, 或与其他印尼纳税人一起拥有, 至少直接拥有 50% 的实缴资本。
- 间接 CFC 是外国公司其股份的至少 50% 由印尼纳税人和直接或间接 CFC 拥有; 或通过直接或间接 CFC 由印度尼西亚纳税人和另一名印度尼西亚纳税人共同拥有; 或由直接和/或间接 CFC 所拥有。

资本参与的数额是在印度尼西亚纳税人财政年度结束时所测算的所有权百分比:

1. 非上市外国公司发行的实收资本总额; 或
2. 非上市外国公司发行的具有表决权的实收资本总额。

基于 PMK-170, CFC 规则适用于多层次的子公司, 每级应用 50% 的阈值标准。

信托

在信托或类似机构拥有 CFC 的情况下，不论信托类型如何，该信托或类似实体将被检查。这意味着，一个委托人通过信托拥有一个 CFC 仍然会受到印尼 CFC 的规则，只要有一定的控制。在这方面，如果适用这种 CFC 规则，则可能会应用多重税收，即在委托人和信托本身（取决于信托类型）。

认定股利的时间

在相关承认的认定股利没有变化，如，如果 CFC 有年度所得税申报义务，在提交截止日期结束后的第 4 个月，或在财政年度结束后的第七个月，如果 CFC 没有年度所得税申报义务者或年度所得税申报截止日期没有规定。

认定股息的计算

认定股息根据直接 CFC 的税后净收入乘以直接 CFC 的持股比例而确定的。PMK-170 引入了一个新的规定，从间接的 CFC 计算认定股利，即税基是间接 CFC 的税后净收入乘以直接 CFC 在间接 CFC 中的有效持股比例。

请注意，CFC 的税后净收入是根据 CFC 住国的会计原则和在该国缴纳的实际税款。此外，这种净收入还包括由 CFC 衍生的其他收入/收益。

PMK-170 的另一个重要特征是，认为分红可以针对过去连续 5 年内从直接 CFC 实际收到的股息所抵消。在接收到实际股利比认定股利大的情况下，该差额须缴纳所得税，及并应在收到的实际股利的财政年度需要提交年度所得税申报。

外国税收抵扣

印尼居民纳税人可以抵扣已缴的所得税或在缴纳或扣除税款的财政年度，扣除直接 CFC 收到的所得股利，根据以下限制，以最低者为准：

1. 应支付有效税收协定利率；
2. 外国所得税实际支付或已支付
3. 根据直接 CFC 所获得的股利比例和可供认定的股利，乘以所认定股利所得应交所得税税额计算的金额。被认定股利应纳所得税按照被认定股利占应纳税所得额的比例乘以应交所得税税额计算。

在申报外国税收抵免，必须向 DGT 提供直接 CFC 的某些文件。

有关计算的定义和示例的更详细的说明，请参阅 PMK-170 的附件。

德勤印尼的联系方

如您对本出版物中有任何疑虑或问题，请您与我公司常用的联系人沟通，或联络以下任何个人：

Melisa Himawan	Tax Managing Partner	Business Tax and Corporate License	mehimawan@deloitte.com
Roy David Kiantiong	Tax Partner	Transfer Pricing	rkiantiong@deloitte.com
John Lauwrenz	Tax Partner	Business tax	jlauwrenz@deloitte.com
Balim	Tax Partner	Transfer Pricing	bbalim@deloitte.com
Cindy Sukiman	Tax Partner	Business Tax	csukiman@deloitte.com
Dionisius Damijanto	Tax Partner	Business Tax	ddamijanto@deloitte.com
Heru Supriyanto	Tax Partner	Business Tax	hsupriyanto@deloitte.com
Irene Atmawijaya	Tax Partner	Global Employer Services and Business Process Solutions	iatmawijaya@deloitte.com
Roy Sidharta Tedja	Tax Partner	Business Tax and Business Process Solutions	roytedja@deloitte.com
Turmanto	Tax Partner	Business Tax, Indirect Tax and Custom & Global Trade	tturmanto@deloitte.com
Yan Hardyana	Tax Partner	Business Tax	yhardyana@deloitte.com

Deloitte Tax Solutions

The Plaza Office Tower, 32nd Floor
Jl. M.H. Thamrin Kav 28-30
Jakarta 10350, Indonesia
Tel: +62 21 2992 3100
Fax: +62 21 2992 8303
Email: iddttl@deloitte.com
www.deloitte.com/id

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 225,000 professionals are committed to making an impact that matters. Deloitte serves 4 out of 5 Fortune Global 500® companies.

About Deloitte Southeast Asia

Deloitte Southeast Asia Ltd – a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising 270 partners and over 7,300 professionals in 25 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual country practices, their subsidiaries and affiliates which are separate and independent legal entities.

About Deloitte Indonesia

In Indonesia, services are provided by Deloitte Tax Solutions.

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, any of its member firms, or any of the foregoing's affiliates (collectively the "Deloitte Network") are, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your finances or your business. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

© 2017 Deloitte Tax Solutions