



印尼税务信息

年度所得税提交程序更新

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印尼税务总局发布新方针以便在处理纳税人的所得税提交和票据方面提高效果效率，通过PER-02/PJ/2019 (“PER-02”)。PER-02测小PER-01/PJ/2017 (“PER-01”) 而从2019年1月23日此有效。

跟踪PER-02本政策，针对在以下的税务局(Kantor Pelayanan Pajak)登记的企业纳税者：

- 中型税务局；
- 雅加达特殊区税务局；及
- 大型纳税者区域税务局

必须通过电子提交税务报税平台(“e-Filling”)去提交年度所得税(“CITR”),月度第21/26条预扣税，及其月度增值税。

在之前规则，例如，财政部的第9/PMK.03/2018 (“PMK-9”) 规则向同样类型的纳税者实施的要求，通过电子报税平台而报税，除非是CITR (请参阅2018年2月的税务信息出版)。倘纳税者符合PMK-9的规定，未在以上列出税务局登记的纳税者也需要通过电子报税平台提交第21/26条的月度预扣税及其第23/26条。PER-02也实施同样的规定，例如，预扣了超过20员工收入的第21/26条预扣税的纳税者，或者每月发出超过20张的每张总收入额大于1亿印尼盾的第23/26条预扣税票据。

PER-02还改变了提交某些纳税申报表的机制。在之前的规定下，没有具体的规则去规定提交超额纳税申报表。反而按照PER-02规则明确规定，倘纳税人有多缴的公司纳税申报表，纳税者可以通过邮件、转递公司或快递服务提交纳税申报表，但他们需要使用特殊快递服务，以能确保税务局在不迟于3（三）天后收到纳税申报表。注意报税表由邮局或快递公司接收。

税务局收到报税表后，将核实税号的有效性并进一步审查报税表，例，确保符合要求，即是否已签署、完整填写、完全附上要求的信息和/或文件，等。根据PER-02条规定，报税表完全收到后其提交日期为收到纳税申报单日期。但如果有需要额外SPT信息的完成，以SPT完成的日期为纳税申报单的收到日期。

税务清关跳关的程序更新

税务总局为了希望通过 PER-03/PJ/2019 (“PER-03”) 获得税务清算函 (“Surat Keterangan Fiskal/SKF”) 的纳税人发布了新的指导方针。PER-03 撤销 PER-32/PJ/2014 (“PER-32”)，自 2019 年 2 月 4 日起生效。

想请求 SKF 的纳税人必须通过税务总局的网站提交申请本文件，或者直接向税务局或税务服务站、询问和咨询办公室 (Kantor Pelayanan、Penyuluhan、dan Konsultasi Perpajakan/“KP2KP”) 发送书面申请。

请求申请必须由纳税人或纳税人总部 (如适用) 向税务局提交，并应满足以下要求：：

- a. 已提交最近 2 个会计年度的年度所得税申报表；
- b. 已提交最后 3 期税季的月度增值税；
- c. 无认可税务债务；以及
- d. 未受税务犯罪行为调查。

根据PER-32规定下，税务局应在提交请求后的15个工作日内发布SKF文件。鉴于根据PER-03，税务局现在需要在提交请求后的3个工作日内发布SKF。SKF自发布之日起1（一）个月内有效。部门/机构/其他方可通过税务总局网站、电话服务 “Kring Pajak” 或税务局/KP2K验证SK文件F的有效性。

税务服务联系方式

倘若有关与本出版内荣的任何问题，请与我们联系或以下的税务合伙人联系：

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