



## 2024 年 5 月份印尼税务信息

### 跨境税收征收协助的条例更新宣布了

2024 年 4 月 22 日, 印尼总统宣布了 2024 年的第 56 号总统条例 (PERPRES-56, 修订关于修订关于批准《多边税收征管互助公约》的 2014 年第 159 号总统条例 (PERPRES-159)。2021 年第 7 号《税收法规协调法》(HPP 法) 中关于跨境税收协助的规定。

在 HPP 法的第 20 条下, 印尼税务总局和伙伴管辖权在税收征收上可以互相协助, 只要相关国际协定规定了收集权力, 以及是互助互惠的。跨境税收征收的标准与手续在 2023 年的第 61 号印尼财政部条例规定了。(请参看 [Tax Info June 2023](#)).

\*\*\*\*\*

#### 本信息亮点:

1. [跨境税收征收协助的条例更新宣布了](#)

# 联系方法

有关本信息的任何问题，可直接提交给本公司的对接人或以下任何税务合作伙伴：

## 商业税

**Melisa Himawan**

税务及法务主管

mehimawan@deloitte.com

## 商业税、并购和税务科技咨询

**John Lauwrenz**

jlauwrenz@deloitte.com

## 转让定价

**Roy David Kiantiong**

rkiantiong@deloitte.com

## 全球雇主服务和业务流程方案

**Irene Atmawijaya**

iatmawijaya@deloitte.com

## 商业税

**Hermanto Suparman**

hsuparman@deloitte.com

## 商业税

**Dionisius Damijanto**

ddamijanto@deloitte.com

## 转让定价

**Balim**

bbalim@deloitte.com

## 全球雇主服务

**Sri Juliarti Hariani**

shariani@deloitte.com

## 商业税

**Heru Supriyanto**

hsupriyanto@deloitte.com

## 商业税

**Muslimin Damanhuri**

mdamanhuri@deloitte.com

## 转让定价

**Sandra Suhenda**

ssuhenda@deloitte.com

## 商业税、间接税和全球贸易咨询 (海关)

**Turmanto**

tturmanto@deloitte.com

## 商业税及国际税

**Cindy Sukiman**

csukiman@deloitte.com

## 商业水及业务流程解决方案

**Ratna Lie**

ratnalie@deloitte.com

## 转让定价

**Shivaji Das**

shivdas@deloitte.com

## 商业税

**Wisesasari**

wisesasari@deloitte.com

## 商业税

**Budi Prasongko**

bprasongko@deloitte.com

## 商业税

**Reggy Widodo**

rwidodo@deloitte.com

## 商业税

**Roy Sidharta Tedja**

roytedja@deloitte.com

### Deloitte Touche Solutions

The Plaza Office Tower, 32nd Floor

Jl. M.H. Thamrin Kav 28-30

Jakarta 10350, Indonesia

Tel: +62 21 5081 8000

Fax: +62 21 2992 8303

Email: iddttl@deloitte.com

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

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

### About Deloitte Indonesia

In Indonesia, services are provided by Deloitte Touche Solutions.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.