



INDONESIA

Tax Authority and Related Information

Directorate General of Taxation (DGT)

English (limited site)

<https://www.pajak.go.id/en>

Bahasa Indonesia

<https://www.pajak.go.id/id>

Directorate General of Customs and Excise

<https://www.beacukai.go.id/>

Access to Local Tax Consultancies

Information on Tax Consultants

<https://pajak.go.id/en/tax-consultant-information-system>

Tax Treaties and Tax Information Exchange Agreements

Tax Treaties

<https://pajak.go.id/id/tax-treaty>

Country-by-Country Report

<https://www.pajak.go.id/en/node/34233>

Exchange of Information

<https://www.pajak.go.id/en/eoi>

General Anti-Avoidance Rules for Income Tax

Indonesia does not have a general anti-avoidance rule, but a foreign resident receiving income must satisfy certain residence test requirements to obtain benefits under a tax treaty. Where a tax treaty stipulates a beneficial ownership requirement, that requirement also must be met by the foreign taxpayer.

Tax Residency

General Information

<https://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Indonesia-Residency.pdf>

Tax Types

Individual Income Tax

<https://www.pajak.go.id/id/index-karyawan>

Withholding tax

<https://www.pajak.go.id/id/pemotongan-pajak-penghasilan-pasal-21> and
<https://www.pajak.go.id/index.php/id/pemotongan-pajak-penghasilan-pasal-26>

Corporate Tax

<https://pajak.go.id/id/index-badan>

Withholding tax

<https://www.pajak.go.id/index.php/id/pemotongan-pajak-penghasilan-pasal-4-ayat-2-1>,
<https://www.pajak.go.id/index.php/id/pemotongan-pajak-penghasilan-pasal-23>,
<https://www.pajak.go.id/index.php/id/pemotongan-pajak-penghasilan-pasal-15>
and

Useful Tax Links at A Glance

Compiled by the Singapore Chartered Tax Professionals. Updated: 02 July 2024

<https://www.pajak.go.id/index.php/id/pemotongan-pajak-penghasilan-pasal-26>

Transfer Pricing

Mutual Agreement Procedures and Advance Pricing Agreements <https://www.pajak.go.id/en/node/34204>

Value Added Tax

<https://www.pajak.go.id/id/pemungutan-pajak-pertambahan-nilai>

Stamp Duty

<https://www.pajak.go.id/id/bea-meterai-0>

Key Information, Tax Forms & Online Tools

Tax Forms <https://www.pajak.go.id/formulir-page/>

Tax Applications <https://www.pajak.go.id/aplikasi-page/>

Reporting Deadlines <https://pajak.go.id/index.php/id/batas-waktu-lapor>

Dispute Resolution <https://www.oecd.org/tax/dispute/Indonesia-Dispute-Resolution-Profile.pdf> and <https://www.pajak.go.id/id/penyelesaian-sengketa-pajak>

FAQ <https://www.pajak.go.id/faq-page/>

Country Information by the Big Four

Indonesia Highlights:
<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/Tax/dttl-tax-indonesiahighlights-2024.pdf>

Indonesian Tax Guide 2022-23:
<https://www2.deloitte.com/content/dam/Deloitte/id/Documents/tax/id-tax-guide-2022-2023.pdf>

Corporate Tax Guide 2023:
https://www.ey.com/en_gl/tax-guides/worldwide-corporate-tax-guide

Worldwide Personal Tax and Immigration Guide 2023-24:
https://www.ey.com/en_gl/tax-guides/worldwide-personal-tax-and-immigration-guide

Worldwide VAT, GST and Sales Tax Guide 2024:
https://www.ey.com/en_gl/tax-guides/worldwide-vat-gst-and-sales-tax-guide

Indonesia Tax Profile:
<https://assets.kpmg/content/dam/kpmg/xx/pdf/2018/09/indonesia-2018.pdf>

Indonesia – Indirect tax guide:
<https://home.kpmg/xx/en/home/insights/2019/10/indonesia-indirect-tax-guide.html>

Asia Pacific Indirect Tax Guide
<https://assets.kpmg/content/dam/kpmg/xx/pdf/2019/10/2019-aspac-indirect-tax-guide-summary-table.pdf>

Overview:
<http://taxsummaries.pwc.com/ID/Indonesia-Overview>

Click [here](#) for information on tax administration.

Individual – Taxes on Personal Income:
<http://taxsummaries.pwc.com/ID/Indonesia-Individual-Taxes-on-personal-income>

Corporate – Taxes on Corporate Income:
<https://taxsummaries.pwc.com/indonesia/corporate/taxes-on-corporate-income>

Indonesian Pocket Tax Book 2023;
<https://www.pwc.com/id/en/pocket-tax-book/english/pocket-tax-book-2023.pdf>

While great care has been taken to update the information periodically to provide an updated succinct overview, please assist to report any broken links to enquiry@sctp.org.sg as the original websites may have updated their respective content in the meantime.