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**TAX JOURNAL**

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## **PMK NO. 86: Insentif Pajak Terkait Pandemi Covid-19**

*Minister of Finance Regulation No. 86: Tax Incentive Related To  
Pandemic Covid-19*

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**Hadori Sugiarto Adi & Rekan**

ADVISORY AND ACCOUNTING

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## Kata Pengantar / Foreword

Selamat datang di edisi kedua bulan Juli 2020 dari Inspired!

Dengan masifnya penyebaran pandemi Covid 19, kami ingin mempublikasikan topik yang terkait berbagai insentif pajak yang ditawarkan oleh Pemerintah Indonesia kepada pengusaha dan karyawan yang memenuhi syarat. Informasi ini dapat berfungsi sebagai pedoman bagi mereka yang ingin memanfaatkan manfaat yang ditawarkan oleh insentif pajak tersebut. Karena kami bertujuan agar jurnal tersebut serelevan mungkin dengan kebutuhan bisnis anda, kami berharap dapat mendengar masukan anda pada setiap edisi.

Untuk edisi ini, kami membahas PMK No. 86 tentang insentif pajak untuk wajib pajak terdampak pandemi corona virus disease 2019 (covid-19). Peraturan ini sendiri mulai berlaku pada tanggal yang ditentukan pada 16 Juli 2020.

Jika anda ingin kami menulis artikel tentang topik yang relevan dengan kebutuhan bisnis anda, silahkan kirim email kepada kami. Rincian kontak disediakan di bagian terakhir jurnal ini.

*Welcome to the July 2020's second issue of Inspired!*

*With the massive widespread of the Covid 19 Pandemic, we would like to publish topics related to various tax incentives offered by the Indonesian Government to the qualified employers and employees. This information may serve as guideline to those who wish to avail of the benefits offered on the tax incentives. Since we aim that the journal to be as relevant as possible to your business' needs, we look forward to hearing your inputs on each issue.*

*For this edition, we would like to update you on Minister of Finance Regulation No. 86/PMK.032020 regarding Tax Incentives for tax payers (Covid 19 Pandemic). This regulation became effective on July16, 2020.*

*If you wish us to write an article on topics relevant to your business needs, please e-mail us. Contact details are furnished at the last part of this journal.*



Adi Wirawan

Senior Partner

July 2020



## **PMK No. 86/PMK.032020: Insentif Pajak Untuk Wajib Pajak (Terdampak Pandemi Covid 19)**

### **Pendahuluan**

Virus Corona (Covid 19) merupakan pandemi yang mempengaruhi stabilitas ekonomi di dunia, tidak terkecuali Indonesia. Untuk itu pemerintah melalui Menteri Keuangan mengeluarkan beberapa aturan kebijakan untuk pemberian insentif pajak dalam menanggulangi dampak Covid 19. Hal ini dimaksudkan agar ekonomi Indonesia dapat segera membaik dan pulih.

Seperti yang diketahui, Pajak merupakan penerimaan negara yang paling besar, oleh sebab itu Pemerintah sebagai regulator kebijakan memberikan stimulus untuk mendorong ekonomi.

### **A. Insentif Pajak Penghasilan**

Pemerintah memberikan 4 macam jenis insentif Pajak Penghasilan yang dapat di manfaatkan oleh Wajib Pajak terkait dengan Pandemi Covid 19. Adapun insentif tersebut adalah :

#### **1. Pajak Penghasilan Pasal 21**

Pegawai/Karyawan yang memenuhi persyaratan kriteria tertentu maka atas PPh 21 terutang ditanggung pemerintah. Syarat tersebut antara lain:

- a) Bekerja pada pemberi kerja yang :
  - 1) Memiliki Klasifikasi Lapangan Usaha (KLU) yang tercantum dalam lampiran PMK 86;
  - 2) telah ditetapkan sebagai Perusahaan Kemudahan Impor Tujuan Ekspor (KITE)
  - 3) telah mendapatkan izin penyelenggaraan Kawasan Berikat, izin Kawasan Berikat, atau izin Pengusaha di Kawasan Berikat merangkap Penyelenggara di Kawasan Berikat
- b) Memiliki Nomor Pokok Wajib Pajak (NPWP)

## **Minister of Finance Regulation No. 86/PMK.032020 : Tax Incentives for Tax Payers (Covid 19 Pandemic Affected)**

### **Introduction**

Corona Virus (Covid 19) represents Global Pandemic that affects economic stability in the world wherein Indonesia is not an exception. For this reason, the government through the Minister of Finance issued a number of policy rules for granting tax incentives with the intention of handling the effects of the Covid 19. The reason of this is for Indonesia's economy quick improvement and recovery.

As it is known, the Tax is the biggest revenue of the country, therefore, the Government as a policy regulator provided stimulus to expedite the economy.

### **A. Income Tax Incentives**

The government provides 4 types of Income Tax incentives that can be utilized by taxpayers related to the Covid 19. The incentives are:

#### **1. Income Tax Article 21**

Employees/staff who meet certain criteria, then, Income Tax Article 21 payable is borne by the government. These requirements are:

- a) Employees who work for employers which:
  - 1) have a Business Field Classification listed in the appendix of Minister Finance Regulation No. 86;
  - 2) have been designated as a Company who get Ease of Imports for Export Purposes;
  - 3) has obtained a license for the operation of a Bonded Zone, a Bonded Zone permit, or an Entrepreneur permit in a Bonded Zone and also a Organizer in a Bonded Zone
- b) Has a Taxpayer Identification Number (TIN)

c) Menerima penghasilan bruto yang bersifat tetap dan teratur yang disetahunkan tidak lebih Rp 200.000.000.

c) *Employee receives annualized fixed and regular gross income of not more than Rp 200,000,000.*

## **2. Insentif Pajak Penghasilan Final berdasarkan Peraturan Pemerintah no 23 tahun 2018.**

Wajib Pajak yang memiliki jumlah peredaran bruto tertentu (IDR 4,8M per tahun), akan mendapatkan insentif dari pemerintah berupa PPh ditanggung pemerintah.

## **2. Incentive of Final Income Tax based on Government Regulation No. 23 of Year 2018.**

*Taxpayers who have a certain amount of gross revenue (Rp 4.8 billion per year), will receive incentive from the government in the form of income tax which will be borne by the government.*

## **3. Pajak Penghasilan Pasal 22**

Pajak Penghasilan Pasal 22 yang di pungut oleh Bank Devisa atau Direktorat Jenderal Bea Cukai pada saat Wajib Pajak melakukan Impor barang dibebaskan dari pemungutan, dengan syarat:

- 1) memiliki Klasifikasi Lapangan Usaha (KLU) yang tercantum dalam lampiran PMK 86;
- 2) telah ditetapkan sebagai Perusahaan Kemudahan Impor Tujuan Ekspor (KITE);
- 3) telah mendapatkan izin penyelenggaraan Kawasan Berikat, izin Kawasan Berikat, atau izin Pengusaha di Kawasan Berikat merangkap Penyelenggara di Kawasan Berikat

## **3. Income Tax Article 22**

*Income Tax Article 22 with hold by the Foreign Exchange Bank or the Directorate General of Customs at the time the Taxpayer imports the goods is exempted from withholding of tax, provided that:*

- 1) *has a Business Field Classification listed in Appendix Minister Finance Regulation No.86;*
- 2) *has been designated as a Company who get ease of import for export purposes;*
- 3) *has obtained a license for the operation of a Bonded Zone, a Bonded Zone permit, or an Entrepreneur permit in a Bonded Zone and also an Organizer in a Bonded Zone*

## **4. Pajak Penghasilan Pasal 25**

Pajak penghasilan Pasal 25 tahun berjalan diberikan pengurangan sebesar 30% dari angsuran PPh pasal 25 yang seharusnya terutang dengan syarat:

- 1) memiliki Klasifikasi Lapangan Usaha (KLU) yang tercantum dalam lampiran PMK 86;
- 2) telah ditetapkan sebagai Perusahaan Kemudahan Impor Tujuan Ekspor (KITE); dan
- 3) telah mendapatkan izin penyelenggaraan Kawasan Berikat, izin Kawasan Berikat, atau izin Pengusaha di Kawasan Berikat merangkap Penyelenggara di Kawasan Berikat.

## **4. Income Tax Article 25**

*Income Tax Article 25 of the current year is granted a reduction of 30% from the installments of Income Tax Article 25 that should be payable on the condition that:*

- 1) *has a Business Field Classification listed in Appendix Minister Finance Regulation No.86;*
- 2) *has been designated as a Company who get ease of import for export purposes; and*
- 3) *has obtained a license for the operation of a Bonded Zone, a Bonded Zone permit, or an Entrepreneur permit in a Bonded Zone and also an Organizer in a Bonded Zone.*



## **B. Insentif Pajak Pertambahan Nilai**

Pengusaha Kena Pajak (PKP) beresiko rendah diberikan pengembalian pendahuluan kelebihan pembayaran pajak paling banyak Rp 5.000.000.000 (lima miliar rupiah) dengan syarat :

- 1) memiliki Klasifikasi Lapangan Usaha (KLU) yang tercantum dalam lampiran PMK 86;
- 2) telah ditetapkan sebagai Perusahaan Kemudahan Impor Tujuan Ekspor (KITE); dan
- 3) telah mendapatkan izin penyelenggaraan Kawasan Berikat, izin Kawasan Berikat, atau izin Pengusaha di Kawasan Berikat merangkap Penyelenggara di Kawasan Berikat.

Ketentuan mengenai Klasifikasi Lapangan Usaha (KLU) berlaku untuk status pusat maupun cabang, dan tercantum pada SPT Tahunan PPh Tahun Pajak 2018 atau pembetulan yang telah dilaporkan, atau data yang terdapat dalam administrasi perpajakan (*master file*) Wajib Pajak pusat bagi Wajib Pajak belum atau tidak memiliki kewajiban penyampaian Surat Pemberitahuan Tahunan PPh Tahun Pajak 2018.

Surat Pemberitahuan Masa PPN yang diberikan pengembalian pendahuluan meliputi Surat Pemberitahuan Masa PPN termasuk pembetulan Surat Pemberitahuan Masa PPN, untuk Masa Pajak April 2020 sampai dengan Masa Pajak Desember 2020 dan disampaikan paling lama tanggal 31 Januari 2021.

## **C. Jangka Waktu Periode Insentif**

Seluruh insentif yang diberikan baik Pajak Penghasilan (PPh) dan Pajak Pertambahan Nilai (PPN) diberikan dari Masa April sampai dengan Desember 2020.

Namun pemanfaatan insentif Pajak tersebut akan tergantung pada saat Wajib Pajak mengajukan pemberitahuan. Misal Wajib Pajak mengajukan pemberitahuan pada saat bulan Juli 2020, maka Wajib Pajak hanya dapat memperoleh pemanfaatan insentif selama 6 bulan (Juli hingga Desember 2020).

## **B. Value Added Tax (VAT) Incentives**

*Taxable Employers which have a low risk is given a preliminary refund for the overpayment of tax at a maximum of Rp 5,000,000,000 (five billion rupiah) on the condition that it:*

- 1) *has a Business Field Classification listed in the Appendix Minister Finance Regulation No. 86;*
- 2) *has been designated as a Company who get ease of import for export purposes; and*
- 3) *has obtained a license for the operation of a Bonded Zone, a Bonded Zone permit, or an Entrepreneur permit in a Bonded Zone and also an Organizer in a Bonded Zone.*

*The stipulations regarding Business Field Classification apply to central or branch status and are listed in the Annual Tax Returns for the fiscal year 2018 or amendment which have been reported, or data that can be located on the tax master file of the central Tax Payer or for taxpayers which have not yet submitted the annual tax return or still not yet obliged to file the annual tax return for the fiscal year 2018.*

*The Periodic VAT Return which is given a preliminary refund also includes the : Periodic VAT Return, for the Tax period April 2020 to the Tax Period December 2020 and to be submitted not later than January 31, 2021.*

## **C. Period of Incentive Period**

*All incentives provided, both Income Tax and Value Added Tax (VAT) are granted in the period of April 2020 to December 2020.*

*However, the utilization of the Tax incentives will depend on when the Taxpayer files notification. For example, the Taxpayer submits a notification during July 2020, then, the Taxpayer can only avail of the incentives for 6 months (July 2020 to December 2020).*



## D. Ringkasan

Peraturan Menteri Keuangan No. 86 tahun 2020 merupakan pengganti peraturan sebelumnya yang telah diterbitkan sebagai pemberian insentif pajak dalam rangka stimulus ekonomi, yaitu Peraturan Menteri Keuangan No 44/PMK.03/2020 dan No 23/PMK.03/2020.

Perbedaan dari ketiga peraturan tersebut kami rangkum sebagai berikut :

## D. Summary

The Minister of Finance Regulation No. 86 of 2020 represents a substitute for previous regulations that have been issued as tax incentives in the context of economic stimulus, namely the Minister of Finance Regulation No 44 / PMK.03 / 2020 and No 23 / PMK.03 / 2020.

Provided is the summary of differences of the three regulations as follows:

No	Pajak / Tax	Insentif / Incentive	PMK No. 23	PMK No. 44	PMK No. 86
1.	PPH Pasal 21/ <i>Income Tax Article 21</i>	Ditanggung Pemerintah / <i>Borne by the government</i>	440 Klasifikasi Lapangan Usaha / <i>440 Business Field Classification</i>	<ul style="list-style-type: none"> <li>) 1.062 Klasifikasi Lapangan Usaha / <i>1,062 Business Field Classifications</i></li> <li>) Periode insentif April s.d September 2020 / <i>Incentive period - April 2020 to September 2020</i></li> <li>) Pemberitahuan oleh WP Pusat dan Cabang / <i>Notification by Head office and Branches Tax Payer</i></li> </ul>	<ul style="list-style-type: none"> <li>) 1.189 Klasifikasi Lapangan Usaha / <i>1,189 Business Field Classifications</i></li> <li>) Periode insentif April s.d Desember 2020 / <i>Incentive period - April to December 2020</i></li> <li>) Pemberitahuan cukup WP Pusat / <i>Notification by the Head office Taxpayers is sufficient.</i></li> </ul>
2.	PPH Final / <i>Final Income Tax</i>	Ditanggung Pemerintah / <i>Borne by the government</i>	Tidak ada / <i>None</i>	<ul style="list-style-type: none"> <li>) WP memiliki Peredaran tertentu (PP 23 tahun 2018) / <i>Taxpayer has certain Circular (Government Regulation 23 of 2018)</i></li> <li>) Mengajukan Surat Keterangan (Suket) / <i>Submission of Statement Letter</i></li> <li>) Menyampaikan Laporan realisasi paling lambat tanggal 20 bulan berikutnya / <i>Submission of realization report not later than the 20th of the following month</i></li> <li>) Periode Insentif April s.d September 2020 / <i>Incentive period – April 2020 to September 2020</i></li> </ul>	<ul style="list-style-type: none"> <li>) WP memiliki Peredaran tertentu (PP 23 tahun 2018) / <i>Taxpayer has certain Circular (Government Regulation 23 of 2018)</i></li> <li>) Tidak perlu Mengajukan Surat Keterangan (Suket) / <i>No need to submit a Statement Letter</i></li> <li>) Menyampaikan Laporan realisasi paling lambat tanggal 20 bulan berikutnya / <i>Submission of realization report not later than the 20th of the following month</i></li> <li>) Periode Insentif April s.d Desember 2020 / <i>Incentive period - April 2020 to December 2020</i></li> </ul>
3.	PPH Pasal 22 / <i>Income Tax Article 22</i>	Dibebaskan / <i>Exempted from Tax</i>	102 Klasifikasi Lapangan Usaha / <i>102 Business Field Classification</i>	<ul style="list-style-type: none"> <li>) 431 Klasifikasi Lapangan Usaha / <i>31 Business Field Classifications</i></li> <li>) Wajib Pajak KITE dan Kawasan Berikat / <i>KITE and Bonded Zone Taxpayers</i></li> <li>) Periode Insentif April s.d September 2020 / <i>Incentive period – April 2020 to September</i></li> </ul>	<ul style="list-style-type: none"> <li>) 721 Klasifikasi Lapangan Usaha / <i>721 Business Field Classifications</i></li> <li>) Wajib Pajak KITE dan Kawasan Berikat / <i>KITE and Bonded Zone Taxpayers</i></li> <li>) Periode Insentif April s.d Desember 2020 / <i>Incentive period - April 2020 to</i></li> </ul>

				<p>2020</p> <p>) Pelaporan ke DJP 3 Bulanan / <i>Quarterly Report to DGT</i></p>	<p><i>December 2020</i></p> <p>) Pelaporan ke DJP 3 Bulanan (masa April s.d Juni 2020) / <i>Quarterly Report to DGT (April 2020 to June 2020)</i></p> <p>) Pelaporan Bulanan (Juli s.d Desember 2020) / <i>Monthly report (July 2020 to December 2020)</i></p>
4.	PPH Pasal 25 / <i>Income Tax Article 25</i>	Pengurangan 30% / <i>30% reduction</i>	102 Klasifikasi Lapangan Usaha / <i>102 Business Field Classification</i>	<p>) 846 Klasifikasi Lapangan Usaha / <i>846 Business Field Classifications</i></p> <p>) Wajib Pajak KITE dan Kawasan Berikat / <i>KITE and Bonded Zone Taxpayers</i></p> <p>) Periode Insentif April s.d September 2020 / <i>Incentive period – April 2020 to September 2020</i></p> <p>) Pelaporan ke DJP 3 Bulanan / <i>Reporting to DGT 3 Monthly</i></p>	<p>) 1.013 Klasifikasi Lapangan Usaha / <i>1,013 Business Field Classifications</i></p> <p>) Wajib Pajak KITE dan Kawasan Berikat / <i>KITE and Bonded Zone Taxpayers</i></p> <p>) Periode Insentif April s.d Desember 2020 / <i>Incentive period, April to December 2020</i></p> <p>) Pelaporan ke DJP 3 Bulanan (masa April s.d Juni 2020) / <i>Reporting to DGT 3 Monthly (April to June 2020)</i></p> <p>) Pelaporan Bulanan (Juli s.d Desember 2020) / <i>Monthly report (July to December 2020)</i></p>
5.	Pajak Pertambahan Nilai / <i>Value-Added Tax</i>	Pengembalian Pendahuluan bagi PKP beresiko rendah / <i>Preliminary Refund to Taxpayer at Risk</i>	102 Klasifikasi Lapangan Usaha / <i>102 Business Field Classification</i>	<p>) 431 Klasifikasi Lapangan Usaha / <i>431 Business Field Classifications</i></p> <p>) Wajib Pajak KITE dan Kawasan Berikat / <i>KITE and Bonded Zone Taxpayers</i></p> <p>) Periode Insentif April s.d September 2020 / <i>Incentive period – April 2020 to September 2020</i></p>	<p>) 716 Klasifikasi Lapangan Usaha / <i>716 Business Field Classifications</i></p> <p>) Wajib Pajak KITE dan Kawasan Berikat / <i>KITE and Bonded Zone Taxpayers</i></p> <p>) Periode Insentif April s.d Desember 2020 / <i>Incentive period, April 2020 to December 2020</i></p>



# Key Contacts

Should you need further clarification on the information included in this issue, or would require any assistance in the implementation of the new accounting standards, taxation, regulation, and any other inquiries on our advisory services, kindly send us an email at [info@hlbjakarta.com](mailto:info@hlbjakarta.com) or call us at **+62-21-5761667** or **+62-31-878-58821**.

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