



i n s p i r e d

**PMK No.110: Tentang Insentif Pajak
untuk wajib pajak terdampak
pandemic Corona Virus Disease
2019**

***Minister of Finance Regulation
No. 110/PMK.03/2020: Tax
Incentives for taxpayers affected by
the Corona Virus Disease 2019
Pandemic***

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Kata Pengantar /Foreword

Selamat datang di edisi keenam Inspired!

Welcome to the sixth issue of Inspired!

Peraturan Menteri Keuangan No.110/ PMK.03 / 2020 diterbitkan untuk menggantikan Peraturan Menteri Keuangan No. 86 / PMK.03 / 2020 tentang Incentif Pajak.

PMK No. 110 telah menampung kebutuhan insentif perpajakan, yaitu mengatur kembali ketentuan pengurangan besarnya angsuran PPh Pasal 25 bagi Wajib Pajak sektor tertentu yang terdampak Covid-19 dan pengenaan PPh Final ditanggung Pemerintah untuk jasa konstruksi tertentu yang bertujuan untuk meningkatkan produksi dan /atau peredaran usaha bagi wajib pajak. Peraturan ini sendiri mulai berlaku pada tanggal yang ditentukan pada 14 Agustus 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.

The Regulation of the Minister of Finance No.110 / PMK.03 / 2020 had been issued to supersede the Minister of Finance Regulation No. 86 / PMK.03 / 2020, regarding Tax Incentives.

PMK No. 110 has accommodated the need for tax incentives, namely rearranging the provisions for reducing the amount of Income Tax Article 25 installments for certain sector taxpayers affected by Covid-19 and imposition of Final Income Tax borne by the Government for certain construction services aimed at increasing production and / or business circulation for taxpayers. . This regulation itself comes into force on the date specified on August 14, 2020

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Adi Wirawan

Senior Partner

November 2020



PMK No.110/PMK.03/2020: Perubahan atas PMK No. 86/PMK.03/2020 Tentang Insentif Pajak untuk Wajib Pajak (terdampak Pandemi Covid 19)

Minister of Finance Regulation No.110/PMK.03/2020: Amendments to Minister of Finance Regulation No. 86 / PMK.03 / 2020 Regarding Tax Incentives for Taxpayers (affected by the Covid-19 Pandemic)

Pendahuluan

Dalam PMK-110, Wajib Pajak yang bergerak pada bidang usaha tertentu, akan mendapatkan fasilitas Kemudahan Impor Tujuan Ekspor (KITE), serta perusahaan dikawasan berikat berhak mendapatkan tambahan potongan angsuran pajak penghasilan pasal 25 dari yang sebelumnya 30% dari jumlah angsuran yang seharusnya terutang menjadi pengurangan sebesar 50%. Keringanan angsuran ini karena kondisi perekonomian yang masih rendah terutama dalam sektor tingkat produksi dan penjualan.

Selain itu dalam PMK-110 ini membahas Pajak penghasilan final jasa konstruksi ditanggung pemerintah bagi wajib pajak dalam program percepatan peningkatan tata guna air irigasi (P3-TGAI), untuk mendukung peningkatan penyediaan air (irigasi) yang merupakan kebutuhan penting dalam sektor pertanian.

A. Insentif Pajak Penghasilan

Pemerintah memberikan 4 macam insentif Pajak Penghasilan (PPh 21 dan PPh final yang ditanggung pemerintah, pembebasan PPh 22 Impor dan pengembalian pendahuluan kelebihan pembayaran Pajak Pertambahan Nilai atau "PPN") yang dapat dimanfaatkan oleh Wajib Pajak terkait dengan Pandemi Covid 19 seperti yang dijelaskan dalam PMK 23, PMK 44 dan PMK 86. Perubahan dalam PMK 110, mengatur mengenai:

1. Pajak Penghasilan Pasal 25

Pajak penghasilan Pasal 25 tahun berjalan diberikan pengurangan dari yang sebelumnya 30% dari jumlah angsuran yang seharusnya terutang (PMK No.86), menjadi pengurangan sebesar 50%. Dengan syarat:

- a. Memiliki kode Klasifikasi Lapangan Usaha (KLU) yang tercantum dalam lampiran PMK No.86.
- b. Telah ditetapkan sebagai Perusahaan Kemudahan Impor Tujuan Ekspor (KITE).
- c. Telah mendapatkan izin penyelenggaraan Kawasan Berikat, izin Pengusaha Kawasan Berikat (PDKB).

Preliminary

In PMK-110, taxpayers who are engaged in certain business fields will receive facilities of Ease Import for Export Purposes (KITE), and companies in bonded areas are entitled to an additional deduction from the installment of income tax article 25 from the previous 30% to a reduction of 50% of the total installments payable. This installment relief is due to the low economic conditions, especially in the production level and sales.

In addition, PMK-110 discusses the final income tax for construction services borne by the government for taxpayers in the program to accelerate the improvement of usage of water irrigation (P3-TGAI), to support the increase in water supply (irrigation) which is an important requirement in the agricultural sector.

A. Income Tax Incentives

The government provides 4 types of Income Tax incentives (Income Tax Article 21 and Income Tax Article final borne by the government, Income Tax Article 22 Import exemption and preliminary return of overpayment of Value Added Tax or "VAT") which can be utilized by taxpayers related to the Covid 19 Pandemic as described in PMK 23, PMK 44 and PMK 86. Changes in PMK 110, regulates:

1. Income Tax Article 25

Income tax Article 25 for the current year was reduced from the previous 30% (PMK No.86), to a reduction of 50% of the total installments payable. The provisions are:

- a. *Has a Business Field Classification listed in Appendix Minister Finance Regulation No.86.*
- b. *Has been designated as a Company who get Ease of Import for Export Purpose.*
- c. *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.*



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 (baru terdaftar setelah tahun 2018).

Pengurangan angsuran PPh 25 berlaku sejak Masa Pajak Juli 2020 bagi wajib pajak yang telah menyampaikan pemberitahuan pengurang besarnya angsuran PPh 25, sampai dengan Masa Pajak Desember 2020. Wajib pajak menyampaikan pemberitahuan kepada kepala KPP tempat Wajib Pajak melalui situs www.pajak.go.id.

2. Pajak Penghasilan Final

Pajak final yang ditanggung Pemerintah dan tidak diperhitungkan sebagai penghasilan kena pajak dari penghasilan usaha konstruksi, yaitu penghasilan yang diterima atau diperoleh Wajib Pajak Penerima P3-TGAI, dimana Wajib Pajak Penerima P3-TGAI tidak melakukan pemotongan PPh Final. Dengan maksud:

- Dipotong oleh pengguna jasa pada saat pembayaran, dalam hal pengguna jasa merupakan Pemotong Pajak; atau
- Disetor sendiri oleh penyedia jasa, dalam hal pengguna jasa bukan merupakan Pemotong Pajak.

Pemotong pajak harus menyampaikan laporan realisasi PPh final ditanggung Pemerintah melalui situs www.pajak.go.id dimana Surat Setoran Pajak atau cetakan kode billing dibubuh cap, paling lambat tanggal 20 bulan berikutnya setelah Masa Pajak berakhir.

B. 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

The provisions regarding the Classification of Business Fields (KLU) apply to both central and branch status, and are listed in the 2018 Annual Income Tax Return or corrections that have been reported, or data contained in the tax administration (master file) of the central Taxpayer for Taxpayers not yet or not has an obligation to submit an Annual Income Tax Return for the 2018 Fiscal Year (only registered after 2018).

The deduction of PPh 25 installments is effective from the July 2020 Tax Period for taxpayers who have submitted a notification of the deduction of the PPh 25 installments, up to the December 2020 Tax Period. The taxpayer submits a notification to the head of the tax office where the taxpayer is located through the website www.pajak.go.id

2. Final Income Tax

Final tax that is borne by the Government and is not calculated as taxable income from construction business income, namely income received or earned by the P3-TGAI Recipient Taxpayer, where the P3-TGAI Recipient Taxpayer does not deduct Final Income Tax. With the intention of:

- Withhold by the service user at the time of payment, in the event that the service user is a Tax Withholder; or*
- Paid by the service provider himself, in the event that the service user is not a Tax Withholder.*

The tax withholder must submit a report on the realization of the final PPh borne by the Government through the website www.pajak.go.id where the Tax Payment Letter or printed billing code is stamped, no later than the 20th of the following month after the Tax Period ends.

B. Duration of The Incentive Period

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

However, the utilization of the Tax Incentives will depend on when the Taxpayer files for notification. For example, the Taxpayer



Pajak mengajukan pemberitahuan pada saat bulan Juli 2020, maka Wajib Pajak hanya dapat memperoleh pemanfaatan insentif selama 6 bulan (juli hingga Desember 2020).

C. Ringkasan

Peraturan Menteri Keuangan No. 110 tahun 2020 merupakan perubahan peraturan sebelumnya yang telah diterbitkan sebagai pemberian insentif pajak dalam rangka stimulus ekonomi, yaitu Peraturan Menteri Keuangan No.86/PMK.03/2020

submits a notification during July 2020, then the Taxpayer can only avail of the incentives for 6 months (July 2020 to December 2020).

C. Summary

The Minister of Finance Regulation No. 110 of 2020 is an amendment to the previous regulation that has been issued to provide tax incentives in the context of economic stimulus, namely the Minister of Finance Regulation No.86 / PMK.03 / 2020

Perbedaan dari kedua peraturan tersebut kami rangkum sebagai berikut:

Provided is the summary of differences between the two regulations as follows:

No	Pajak / Tax	Insentif / Incentive	PMK No. 86	PMK No. 110
1.	PPh Pasal 25 /Income Tax Article 25	Pengurangan 50% / 50% Reduction	<ul style="list-style-type: none"> 1.013 Klasifikasi Lapangan Usaha /1,013 Business Field Classifications. Wajib Pajak KITE dan Kawasan Berikat / KITE and Bonded Zone Taxpayers. Periode Insentif April 2020 s.d Desember 2020 / Incentive period, April 2020 to December 2020. Pelaporan ke DJP 3 Bulanan (masa April 2020 s.d Juni 2020) / Reporting to DGT 3 Monthly (April 2020 to June 2020). Pelaporan Bulanan (Juli 2020 s.d Desember 2020) / Monthly report (July 2020 to December 2020). Pengurangan 30% dari jumlah angsuran yang seharusnya terutang / reduction 30% of the total installments payable. 	<ul style="list-style-type: none"> 1.013 Klasifikasi Lapangan Usaha /1,013 Business Field Classifications. Wajib Pajak KITE dan Kawasan Berikat / KITE and Bonded Zone Taxpayers. Periode Insentif April 2020 s.d Desember 2020 / Incentive period, April 2020 to December 2020. Pelaporan ke DJP 3 Bulanan (masa April 2020 s.d Juni 2020) / Reporting to DGT 3 Monthly (April 2020 to June 2020). Pelaporan Bulanan (Juli 2020 s.d Desember 2020) / Monthly report (July 2020 to December 2020). Pengurangan 50% dari jumlah angsuran yang seharusnya terutang / reduction 50% of the total installments payable.



No	Pajak / Tax	Insentif / Incentive	PMK No. 86	PMK No. 110
2.	PPh Final / <i>Final Income Tax</i>	Ditanggung Pemerintah / <i>Borne by the government</i>	<ul style="list-style-type: none"> WP memiliki Peredaran tertentu (PP 23 tahun 2018) / <i>Taxpayer has certain Circular (Government Regulation 23 of 2018)</i>. Tidak perlu Mengajukan Surat Keterangan (Suket) / <i>No need to submit a Statement Letter</i>. Menyampaikan Laporan realisasi paling lambat tanggal 20 bulan berikutnya / <i>Submission of realization report not later than the 20th of the following month</i>. Periode Insentif April 2020 s.d Desember 2020 / <i>Incentive period - April 2020 to December 2020</i>. 	<ul style="list-style-type: none"> WP memiliki Peredaran tertentu (PP 23 tahun 2018) / <i>Taxpayer has certain Circular (Government Regulation 23 of 2018)</i>. Tidak perlu Mengajukan Surat Keterangan (Suket) / <i>No need to submit a Statement Letter</i>. Menyampaikan Laporan realisasi paling lambat tanggal 20 bulan berikutnya / <i>Submission of realization report not later than the 20th of the following month</i>. Periode Insentif April 2020 s.d Desember 2020 / <i>Incentive period - April 2020 to December 2020</i>. Wajib Pajak Penerima P3-TGAI, dimana wajib pajak penerima P3-TGAI tidak melakukan pemotongan PPh Final, pajak final ditanggung pemerintah / <i>P3-TGAI Recipient Taxpayers, where in the P3-TGAI recipient taxpayers do not deduct Final Income Tax, the final tax is borne by the government</i>.



Key Contacts

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