

International Tax Indonesia Highlights 2025

Updated January 2025



Recent developments

For the latest tax developments relating to Indonesia, see [Deloitte tax@hand](#).

Investment basics

Currency: Indonesian Rupiah (IDR)

Foreign exchange control: Individuals entering or departing from Indonesia with cash and/or other forms of payment with a value of at least IDR 100 million (or the equivalent in any foreign currency) must notify the Indonesian customs and excise authorities. Individuals entering Indonesia must also, upon arrival, enter the red line (Jalur Merah) and be subject to physical checks by the customs and excise authorities.

Transfers and remittances from Indonesia of at least USD 100,000 (or the equivalent in any other foreign currency), must be reported to Bank Indonesia (the Indonesian central bank). The person performing the transfer or remittance must provide the underlying documentation to the bank carrying out the transaction for submission to Bank Indonesia. All cash or noncash transactions carried out in Indonesia, either by residents or nonresidents, must be denominated in IDR. Exemptions may apply to certain transactions within the framework of the implementation of the state budget, the acceptance or provision of grants (hibah) from or to an overseas party, international trade transactions, foreign currency bank deposits, and international financing transactions. Bank Indonesia also restricts the use of IDR for international activities, so that in principle, IDR may be used only within Indonesian territory. An exemption from this restriction may apply where the limited use of IDR for international activities has a positive impact on and benefits the Indonesian economy.

Accounting principles/financial statements: Indonesian GAAP applies.

Principal business entities: The limited liability company (Perseroan Terbatas or PT) is the most common form of business entity in Indonesia. There is an official list of sectors that are closed (in whole or in part) for foreign investment; any sector not explicitly stated on the list is considered fully open for foreign investment. A branch of a foreign corporation generally is not permitted to engage in these closed sectors, except for entities providing banking services and meeting foreign ownership requirements specified in the relevant regulations. Investors may set up a representative office in Indonesia to conduct marketing and research and development (R&D) activities, but a representative office generally is not allowed to conduct any revenue-generating activities in Indonesia, other than in the construction sector.

Corporate taxation

Rates	
Corporate income tax rate	22%
Branch tax rate	22%, plus 20% branch profits tax in certain circumstances
Capital gains tax rate	22% (standard rate)/various

Residence: A company is regarded as Indonesian tax resident if it is established or domiciled in Indonesia, or has a place of management or control in Indonesia.

Basis: Resident companies are taxed on their worldwide income with tax exemptions available for dividends and foreign-source business income if certain criteria are met. Nonresident companies are taxed only on Indonesian-source income, including income attributable to a permanent establishment (PE) in Indonesia.

Taxable income: Taxable income is defined as assessable income less tax-deductible expenses. Assessable income includes business income, gains from the sale of assets, and passive income (such as dividends, interest, and royalties).

Rate

General

The standard corporate income tax (CIT) rate is 22%. Certain resident small and medium-sized enterprises that earn or receive gross revenue not exceeding IDR 4.8 billion in a fiscal year are subject to a final income tax rate of 0.5% on gross revenue for a certain period of time. However, these taxpayers may opt to apply the standard CIT rate after notifying the Directorate General of Taxation (DGT). Resident companies with gross revenue of up to IDR 50 billion receive a 50% reduction in the standard CIT rate on the first IDR 4.8 billion of gross revenue. In addition to CIT, a PE is subject to branch profits tax at a rate of 20%, applicable to the PE's taxable income after tax (unless reduced under an applicable tax treaty). The branch profits tax does not apply where the PE's taxable income after tax is reinvested in Indonesia, under certain conditions.

Surtax

There is no surtax.

Alternative minimum tax

There is no alternative minimum tax.

Global minimum tax (Pillar Two)

Indonesia has enacted legislation to implement a global minimum tax that is in line with the global anti-base erosion (GloBE) or Pillar Two model rules published by the OECD/G20 Inclusive Framework on BEPS, implementing a 15% global minimum tax for multinational enterprises with annual consolidated revenue of at least EUR 750 million. The rules take effect in Indonesia as from 1 January 2025.

Taxation of dividends: Dividends generally are included in taxable income; however, dividends received by a resident company from another resident company are tax exempt. Additionally, foreign dividends received by a resident company that are reinvested in Indonesia within a certain time period may be tax exempt. Any portion of the dividend that is not

reinvested in Indonesia within the specified period is subject to tax. A tax credit may be available where certain criteria are met.

Capital gains: Capital gains earned by a resident company generally are taxable and taxed as ordinary income. Gains on the sale of shares listed on the Indonesia Stock Exchange are subject to a final tax of 0.1% of the gross transaction value. An additional final tax rate of 0.5% applies to founder shares based on the share price at the time of an initial public offering (IPO), regardless of whether the shares are held or sold following the IPO.

In general, the transfer of land and/or buildings is subject to final income tax at 2.5% of the gross proceeds. Different rates apply to certain transactions (e.g., the sale or transfer of low-cost residential accommodation (1%), transfers to the government for the public interest (0%)).

Capital gains derived from the sale of Indonesian assets held by nonresidents are taxable at a rate of 5% of the gross proceeds, subject to relief under an applicable tax treaty.

Losses: Tax losses may be carried forward for five years following the year in which the loss was incurred. Subject to approval from the DGT, this period may be extended to a maximum of 10 years for resident companies that benefit from the tax allowance facility (see “Incentives,” below). The carryback of losses is not permitted.

Foreign tax relief: Resident companies that earn income from foreign sources are entitled to a unilateral tax credit for foreign tax paid on the income. The credit is limited to the amount of Indonesian tax payable on the income.

Participation exemption: See “Taxation of dividends,” above.

Holding company regime: There is no holding company regime.

Incentives: A reduced CIT rate of 19% applies to publicly listed corporate taxpayers with a minimum of 40% of their shares held by public investors that meet certain criteria.

A tax holiday regime is available for new investments or business expansions in certain pioneer industries. Qualifying projects in high-priority sectors may be granted a CIT reduction of 100% for a minimum of five years up to a maximum of 20 years, followed by a 50% reduction in CIT for a further two years, starting from the commencement of commercial operations. The minimum investment is IDR 500 billion and the length of the tax holiday depends on the value of the investment. A 50% reduction in CIT for five years from the commencement of commercial operations may be granted for projects with a minimum investment of IDR 100 billion but less than IDR 500 billion, with a 25% reduction in CIT for the subsequent two years. Taxpayers that benefit from the tax holiday regime and are subject to the global minimum tax for multinational corporations operating in Indonesia will be subject to a top-up tax to reach the 15% minimum rate (see “Global minimum tax (Pillar Two)” under “Rate,” above).

A tax allowance facility is available to resident companies with a specified minimum level of capital investment in designated industry sectors or those operating in certain geographic locations where the necessary conditions are satisfied. The facility includes: (i) an investment allowance (a reduction in taxable income equal to 30% of the total amount invested in tangible fixed assets used for primary business activities, including land, allocated equally over six years starting from the fiscal year when the commercial production commences); (ii) accelerated depreciation and/or amortization of assets; (iii) an extended carryforward of tax losses for up to a maximum of 10 years; and (iv) a reduced withholding tax rate of 10% on dividends paid to nonresidents.

For resident companies that do not fall within the scope of the tax holiday regime or tax allowance facility, a “super tax deduction facility” is available for the following business activities or expenditure:

- New capital investment or business expansion in labor-intensive industries (in the form of an investment allowance equal to 60% of the total amount of investment in tangible fixed assets used for primary business activities, including land, allocated equally over six years starting from the fiscal year when the commercial production commences);
- Apprenticeship, internship, and/or learning programs in human resources development (in the form of a maximum additional deduction of 100% of qualifying expenses, resulting in a maximum deduction of 200% of the total qualifying expenses); and
- R&D-related activities (in the form of a maximum additional deduction of 200% of qualifying expenses, resulting in a maximum deduction of 300% of the total qualifying expenses).

A legal entity that manages a special economic zone (Kawasan Ekonomi Khusus) or an enterprise that carries out business in a special economic zone is eligible for benefits under the tax holiday regime or tax allowance facility (see above).

Following the government's plan to move Indonesia's capital city from Jakarta to a new city named Nusantara (Ibu Kota Nusantara (IKN)), tax incentives will be provided for investments and business activities carried out in IKN, including a reduction in the CIT rate, super tax deduction facilities for certain activities or expenditure, employee income tax being borne by the government, a final income tax of 0% on certain gross income for small and medium-sized enterprises, and an income tax exemption on the transfer of rights over land and/or buildings.

Compliance for corporations

Tax year: The standard fiscal year is the calendar year. Approval from the DGT is required to use a different fiscal year.

Consolidated returns: Consolidated returns are not permitted; each company must file a separate tax return.

Filing and payment: Indonesia uses a self-assessment system for CIT purposes. Monthly returns must be filed by the 20th day of the following month and annual returns within four months after the end of the fiscal year, although the deadline may be extended by up to two months. The deadline for payment of the monthly CIT installments is the 15th day of the following month. The deadline for payment of withholding tax is the 10th day of the following month. Annual CIT payments must be made before the relevant tax return is filed.

Penalties: Penalties vary depending on the situation, such as late payment of tax, late filing, tax underpayment, and voluntary amendment of returns. The most common penalty is interest on underpaid tax, which may be imposed for a maximum of 24 months and is charged at a variable rate linked to the predetermined monthly interest rate set by the Minister of Finance (MoF).

Rulings: A taxpayer may request confirmation from the DGT regarding the application of the tax law or a particular procedure where this is unclear. There is no timeframe for the DGT to respond to such requests. The ruling applies only to the taxpayer filing the request.

Individual taxation

Rates		
Individual income tax rate	Taxable income (IDR)	Rate
	Up to 60 million	5%
	Over 60 million and up to 250 million	15%
	Over 250 million and up to 500 million	25%
	Over 500 million and up to 5 billion	30%
	Over 5 billion	35%
Capital gains tax rate		0.1% to 35%

Residence: An individual is tax resident in Indonesia if the individual resides in Indonesia, is present in Indonesia for 183 days or more in any 12-month period, or is present in Indonesia and intends to reside in Indonesia. An individual who is present in Indonesia for less than 183 days and has no intention to reside in the country is nonresident and is not required to register for tax purposes.

Basis: A resident individual is taxed on their worldwide gross income, less allowable deductions and nontaxable income. A nonresident individual is taxed only on Indonesian-source income. A foreign citizen who is tax resident in Indonesia is taxed only on Indonesian-source income for the first four years after becoming tax resident in Indonesia, provided that certain requirements are met.

Taxable income: Taxable income includes remuneration from employment, business profits, and capital gains.

Rates: Individual income tax is imposed at progressive rates as shown in the table above.

All income earned or received by an individual carrying out business activities (except certain independent personal services) that does not exceed IDR 4.8 billion within a fiscal year is subject to 0.5% final income tax. Resident individuals may opt to be subject to the standard individual income tax rate by submitting a notification to the DGT.

Capital gains: Capital gains earned by a resident individual generally are taxed as ordinary taxable income. Gains on shares listed on the Indonesia Stock Exchange are subject to a final tax of 0.1% of the gross transaction value. An additional final tax rate of 0.5% applies to founder shares based on the share price at the time of an IPO. In general, the transfer of land and/or buildings is subject to final income tax at 2.5% of the gross proceeds.

Deductions and allowances: An individual who carries on a business may deduct expenses from business income. Expenses generally are deductible if they are incurred for the purpose of earning, collecting, and maintaining taxable income. Personal tax reliefs are provided for the resident individual, their spouse, and up to three dependent children.

Foreign tax relief: Resident individuals who earn income from foreign sources are entitled to a unilateral tax credit for foreign tax paid on the income. The credit is limited to the lowest of the actual foreign tax due, the foreign tax that would be payable taking account of the terms of a relevant tax treaty, or the amount of Indonesian tax payable on the income.

Compliance for individuals

Tax year: The fiscal year is the calendar year.

Filing status: All resident individuals (including expatriates) must register for tax purposes. Exemptions are available for individuals earning below the nontaxable income threshold, those who do not qualify as resident individuals, and married women who fulfill their tax obligations jointly with their husband. A family is considered a single economic unit. Separate filing is allowed where there is a prenuptial agreement between the spouses or where a married woman elects to fulfill her tax obligations separately from her husband.

Filing and payment: Individual income taxes in Indonesia are imposed only at the national level. The employer is responsible for calculating, deducting, and remitting tax due on employees' salaries and other remuneration. Most nonsalaried taxpayers assess their own taxable income. The annual individual income tax return is due by 31 March following the end of the relevant calendar year, but the deadline may be extended for up to two months. Resident individuals who conduct a business or independent profession with turnover not exceeding a certain threshold may elect to be exempt from a bookkeeping requirement and only need to maintain records of revenue. In such cases, taxable income is assessed based on deemed profits.

Penalties: Penalties vary depending on the situation, such as late payment of tax, late filing, tax underpayment, and voluntary amendment of returns. The most common penalty is interest on underpaid tax, which may be imposed for a maximum of 24 months and is charged at a variable rate linked to the predetermined monthly interest rate set by the MoF.

Rulings: A taxpayer may request confirmation from the DGT regarding the application of the tax law or a particular procedure where this is unclear. There is no timeframe for the DGT to respond to such requests. The ruling applies only to the taxpayer filing the request.

Withholding tax

Rates				
Type of payment	Residents		Nonresidents	
	Company	Individual	Company	Individual
Dividends	0%	0%10%	20%	20%
Interest	0%/10%/15%/20%	0%/10%/15%/20%	10%/20%	10%/20%
Royalties	15%	15%	20%	20%

Dividends: No withholding tax applies to dividends paid by a resident company to another resident company, and the dividends are exempt from CIT for the recipient. A 10% final withholding tax generally is imposed on dividends paid to resident individuals, although an exemption is available where certain criteria are met. Dividends paid to nonresidents are subject to a 20% withholding tax, unless the rate is reduced in accordance with an applicable tax treaty.

Interest: Interest paid by resident company (other than a bank) to a resident generally is subject to a 15% withholding tax, which represents an advance payment of the tax liability for the recipient. Interest paid by a resident bank to a resident is subject to a 20% final withholding tax. Certain resident recipients (e.g., banks) are exempt from withholding tax on interest. Interest or discount on bonds issued by government and nongovernment agencies, including sharia bonds, paid to a resident is subject to 10% final withholding tax, with certain exceptions. Interest paid to a nonresident is subject to withholding tax at the rate of 20% (10% for interest payable on bonds), unless the rate is reduced in accordance with an applicable tax treaty.

Royalties: Royalties paid to a resident are subject to a 15% withholding tax, which represents an advance payment of the tax liability for the recipient. Royalties paid to a nonresident are subject to a 20% withholding tax, unless the rate is reduced in accordance with an applicable tax treaty. For tax purposes, “royalties” generally refers to any charge for the right to use certain tangible or intangible assets or know-how in Indonesia, as well as for the transfer of such a right.

Fees for technical services: A 2% withholding tax applies on gross payments made to a resident for technical, management, or consulting services, and rentals (except for land and building rentals, which are subject to a 10% final withholding tax). Payments for technical services provided by resident individuals are subject to individual income tax. Payments for construction services are subject to withholding tax at rates ranging from 2% to 6%. Technical service fees paid to a nonresident are subject to a 20% withholding tax, unless the rate is reduced in accordance with an applicable tax treaty.

Branch remittance tax: A 20% branch profits tax is imposed on a PE’s taxable income after CIT (see “Rate” under “Corporate taxation,” above), which may be reduced in accordance with an applicable tax treaty. An exemption from branch profit tax applies if the PE’s taxable income after CIT is reinvested in Indonesia, subject to certain requirements.

Other: The transfer of the shares of an unlisted resident company by a nonresident shareholder is subject to withholding tax at a rate of 5% of the transfer value, unless an exemption applies under an applicable tax treaty.

Anti-avoidance rules

Transfer pricing: Transactions between parties that have a special relationship must be carried out in a “commercially justifiable way” and on an arm’s length basis.

The Indonesian tax authorities have issued detailed transfer pricing guidelines that generally are in line with the OECD approach. Certain documentation is required where the total transactions with related counterparties exceed a specified threshold. The documentation must contain the information prescribed by the Indonesian transfer pricing regulations, including an overview of the taxpayer’s business operations and structure, details of the taxpayer’s transfer pricing policy, a comparability analysis, selected comparable businesses, and an explanation of how the arm’s length price or profit is determined (including the transfer pricing methodology).

Resident companies must provide certain information regarding transactions with related parties and a declaration regarding availability of the required transfer pricing documentation as attachments to the annual tax return. The information will be retained by the tax authorities and may be tested in a tax audit.

Indonesia has introduced the three-tiered approach for transfer pricing documentation, namely a master file, local file, and country-by-country (CbC) report. The master file and the local file are mandatory where the resident company has related party transactions and meets any one of the following thresholds: (i) gross revenue in the preceding fiscal year exceeding IDR 50 billion; (ii) tangible goods transactions with related parties in the preceding fiscal year exceeding IDR 20 billion; (iii) interest, royalties, services, or other transactions with related parties in the preceding fiscal year exceeding IDR 5 billion; or (iv) transactions with affiliated parties located in jurisdictions with a tax rate lower than the rate in Indonesia. In addition, a resident company that qualifies as a parent entity of a business group with consolidated gross revenue of at least IDR 11 trillion in the fiscal year preceding the reporting fiscal year is required to prepare a CbC report along with the master file and the local file. Resident companies must provide the necessary information to ascertain whether they have an obligation to submit a CbC report by filing an electronic notification via the DGT’s online platform. The receipt for the filing must be attached to the annual CIT return.

Interest deduction limitations: The MoF is authorized to specify the limitation on deductible borrowing costs based on internationally accepted methods, such as debt-to-equity ratio (currently 4:1), borrowing costs compared to EBITDA (earnings before interest, taxes, depreciation, and amortization), or other methods.

Controlled foreign companies: The MoF is authorized to determine when a dividend is deemed to be earned from an unlisted company established in another jurisdiction, where an Indonesian resident taxpayer (either alone or collectively with other Indonesian resident taxpayers) holds, directly or indirectly, at least 50% of the total paid-in capital or voting rights of that company, with the 50% threshold criterion applied at each level. If no dividends are declared or earned from the foreign company, the Indonesian resident taxpayer must calculate and report a deemed dividend in its annual CIT return. The dividend will be deemed to be received either in the fourth month following the tax return filing deadline in the foreign jurisdiction, or seven months after the end of the foreign company’s fiscal year if the jurisdiction does not have a specific tax return filing deadline. The amount of the deemed dividend is the total amount of the dividend to which the Indonesian resident taxpayer is entitled, in proportion to its capital participation in the foreign company, from the net passive income of the foreign company (including certain rental income, interest, and dividends; royalties; and gains on the transfer of assets).

Anti-hybrid rules: There is no specific anti-hybrid legislation.

Economic substance requirements: There are economic substance requirements.

Disclosure requirements: See “Transfer pricing,” above.

Exit tax: There is no exit tax.

General anti-avoidance rule: Indonesia does not have a general anti-avoidance rule, but a nonresident receiving income must satisfy certain residence test requirements to obtain benefits under a tax treaty. Where a tax treaty stipulates a beneficial ownership requirement (e.g., in connection with the taxation of interest, dividends, or royalties), that requirement also must be met by the nonresident recipient of income who must meet certain conditions to establish beneficial ownership.

Value added tax

Rates	
Standard rate	12%
Reduced rate	0%

Taxable transactions: VAT is levied on taxable events, i.e., on the “delivery” of taxable goods and/or taxable services. This consists of delivery of taxable goods and/or taxable services within Indonesian customs territory (territory in Indonesia that is subject to Indonesian Customs Law), import of taxable goods, utilization of offshore taxable intangible goods and/or offshore taxable services in Indonesia, and export of taxable goods and/or taxable services by a VAT-able entrepreneur (Pengusaha Kena Pajak or PKP). VAT applies equally to all manufactured goods, whether produced locally or imported. Manufacturing is defined as any activity that changes the original form or nature of a good, creates a new good, or increases a good’s productivity. Deliveries to certain areas (e.g., a free trade zone or bonded zone) may enjoy certain VAT incentives. Certain goods and services are nontaxable for VAT purposes.

Transactions carried out via electronic systems (perdagangan melalui sistem elektronik or PMSE) are subject to VAT. The DGT can appoint an e-commerce party that meets certain criteria to be the PMSE VAT collector for its transactions in Indonesia.

In addition to VAT, certain goods considered as “luxury” items are subject to luxury-goods sales tax (LST).

Rates: The standard rate of VAT is 12% (increased from 11% as from 1 January 2025). In practice, however, the 12% rate applies only to luxury goods as adjustments to the VAT imposition base result in a lower effective VAT rate of 11% for other goods and services. The VAT rate is reduced to 0% for exports of taxable tangible goods, taxable intangible goods, and taxable services.

LST rates range from 10% to 200%, depending on the type of luxury good. Exports of luxury goods are subject to 0% LST.

Registration: Entrepreneurs that deliver taxable goods and/or taxable services exceeding IDR 4.8 billion in a fiscal year must register for VAT purposes and issue VAT invoices on the delivery of taxable goods and/or taxable services. Entrepreneurs domiciled in free trade zones are not required to register.

Filing and payment: Indonesia uses a self-assessment system for VAT. A monthly VAT return must be filed by the end of the following month while the monthly VAT payment deadline is before the VAT return is filed. The deadline for payment of self-assessed VAT on the use of taxable intangible goods or taxable services from outside Indonesia is the 15th day of the month following the period when the VAT becomes due.

Other taxes on corporations and individuals

Unless otherwise stated, the taxes in this section apply both to companies and individuals and are imposed at the national level.

Social security: Two comprehensive social security schemes (a manpower scheme and a healthcare scheme) apply for Indonesian nationals and foreigners who work in Indonesia for at least six months. Contributions to the manpower scheme are intended to provide security insurance for work accidents, death, old age, and pensions. The employer contributions are 0.24% to 1.74% for work accident protection, 0.3% for death insurance, 3.7% for old age savings, and 2% (subject to a salary cap) for the pension plan. The employer contribution for the healthcare scheme is 4% (subject to a salary cap). The contribution to the pension plan is not mandatory for expatriates.

Employed resident individuals must make social security contributions (old age savings) of 2% of monthly compensation and a pension plan contribution of 1%. Additionally, employed individuals are required to make a healthcare contribution of 1% of monthly compensation (subject to a monthly cap). An employee may add other family members in return for an additional 1% contribution per family member per month.

Payroll tax: There is no specific payroll tax, but an employer is required to withhold, remit, and report income tax on the remuneration paid to its employees.

Capital duty: There are no duties on capital or assets, apart from the land and building tax (see “Real property tax,” below), but various registration fees apply.

Real property tax: Land and building tax is payable annually on land, buildings, and permanent structures. Under the Law on Financial Relations between the Central and Regional Government, the rate may not exceed 0.5% of the estimated sales value of the property in rural and urban areas, as determined by the relevant authority. The land and building tax for certain businesses (upstream oil and gas, geothermal, mining, plantation, and forestry) is regulated by a specific regime.

Transfer tax: In general, the transfer of land and/or buildings is subject to final income tax at 2.5% of the gross proceeds (rates may differ depending on the transaction criteria). A land and building acquisition duty of a maximum of 5% of the higher of the acquisition value or the tax object sale value (Nilai Jual Objek Pajak or NJOP) is payable when a person obtains rights to land or a building with a value exceeding IDR 60 million. Various exemptions apply, including on merger-related transfers and transfers to relatives.

Stamp duty: Certain documents are subject to stamp duty at a nominal amount of IDR 10,000.

Net wealth/worth tax: There is no net wealth tax or net worth tax.

Inheritance/estate tax: There is no inheritance tax or estate tax.

Tax treaties: Indonesia has concluded more than 70 tax treaties. The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (BEPS MLI) entered into force for Indonesia on 1 August 2020.

Indonesia signed the Multilateral Convention to Facilitate the Implementation of the Pillar Two Subject to Tax Rule (STTR MLI) on 19 September 2024.

For further information on Indonesia’s tax treaty network, visit [Deloitte International Tax Source](#).

Tax authorities: Directorate General of Taxes (DGT)

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