



2025 年印尼税务信息

煤炭开采行业的税收处理及非税国家收入相关规定已更新。

由于煤炭价格波动，印尼政府于 2025 年 4 月 11 日发布第 18 号政府条例（PP-18/2025），对 2022 年第 15 号政府条例（PP-15/2022）进行了修订，涉及煤炭开采行业公司应缴纳的税收处理及非税国家收入（*Penerimaan Negara Bukan Pajak*，简称 PNBP）规定（请参看 [Tax Info May 2022](#)）。PP-18 自 2025 年 4 月 26 日起正式生效。

根据 PP-18 规定，煤炭生产特许权使用费（royalty）适用的税率范围与 PP-15 保持一致，仅对煤炭参考价格（*harga batubara acuan*，简称 HBA）的区间上限进行了重新调整，以兼顾企业的可持续经营与国家收入之间的平衡。下表总结了 PP-18 下适用的生产特许权使用费税率范围：

HBA 区间上限（美元/吨）	适用率
70	15%

本信息亮点：

煤炭开采行业的税收处理及非税国家收入相关规定已更新

HBA 区间上限（美元/吨）	适用率
不少于 70 但低于 120	18%
不少于 120 但低于 140	19%
不少于 140 但低于 160	22%
不少于 160 但低于 180	25%
180 或以上	28%

若符合以下情形，适用的特许权使用费税率可降至 14%：

- 销售活动在同一岛内进行；
- 煤炭为特定类型并用于特定用途；
- 销售目的为满足国内需求；或
- 用于《矿产与煤炭矿业法》规定的其他特定交易。

为计算所得税，PP-18 不再参考煤炭价格指数（*indeks harga batubara*）。根据更新后的规定，煤炭销售价格应按以下两者中较高者计算：

- 煤炭基准价格（*harga patokan batubara*），即交易时适用的最低价格限度；以及
- 实际销售价格或卖方应收取的金额。

PP-18 的更新旨在使相关规定更贴合当前的商业环境。相关行业的企业应全面审阅该条例，并评估其对业务可能带来的影响。

联系方法

如对本通讯中的任何主题或问题有疑问，请联系贵方在我公司的一贯联络人，或以下任意人士：

税务及法务主管

商业及国际税

Cindy Sukiman

csukiman@deloitte.com

转让定价

Balim

bbalim@deloitte.com

商业税

Budi Prasongko

bprasongko@deloitte.com

商业税

Dionisius Damijanto

ddamijanto@deloitte.com

商业税

Heru Supriyanto

hsupriyanto@deloitte.com

业务流程方案及全球雇主服务

Irene Atmawijaya

iatmawijaya@deloitte.com

商业税及并购

John Lauwrenz

jlauwrenz@deloitte.com

商业税及业务流程方案

Muslimin Damanhuri

mdamanhuri@deloitte.com

商业税

Reggy Widodo

rwidodo@deloitte.com

转让定价

Roy David Kiantiong

rkiantiong@deloitte.com

商业税及业务流程方案

Roy Sidharta Tedja

roytedja@deloitte.com

转让定价

Sandra Suhenda

ssuhenda@deloitte.com

转让定价

Shivaji Das

shivdas@deloitte.com

全球雇主服务

Sri Juliarti Hariani

shariani@deloitte.com

商业税、间接税和全球贸易 咨询(海关)

Turmanto

tturmanto@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

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 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 in 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.