

## Current Tax System

Serial Number	Taxes	Taxpayers	Objects of Taxation (Base of Taxation)	Tax Rates
1	Corporate Income Tax	Companies within Indonesia, including resident companies and and Permanent Establishment	Taxable income received by resident companies and Permanent Establishment	22% (flat) For resident enterprises: Standard tax rate reduced by 3% (from fiscal year 2020 onwards), applicable to public listed companies of which at least 40% of the paid-in shares are listed on the Indonesia Stock Exchange and that meet certain conditions
2	Individual Income Tax	Individuals within Indonesia, including resident and non-resident individuals	Taxable income received by resident and non-resident individuals	For resident individuals: Progressive up to 35% (above IDR 5 billion); For non-resident individuals: 20%

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3	Value Added Tax	Entities or individuals conducting taxable transactions, including domestic sales of goods or services, imports of goods, and the utilization of intangible goods or services from abroad within Indonesia.	Supply of taxable goods and services within Indonesia, the importation of taxable goods into Indonesia, the utilization of intangible taxable goods and services from abroad within Indonesia, the export of taxable goods and services, and the utilization of intangible goods and services from abroad through electronic transactions.	11% (effective from April 1, 2022) and 12% (starting January 1, 2025).  Note: VAT rates may vary for specific goods or services, such as a 0% rate for exports of taxable goods and services.
4	Luxury-goods Sales Tax	Manufacturers or importers of luxury goods.	Transfer of luxury goods manufactured in Indonesia and the importation of such goods, with the tax being a single-point levy imposed either on the manufacturer at the point of transfer or on importation into Indonesia, in addition to VAT.	May be 10% - 200% for different goods
5	Stamp Duty	Parties issuing specific documents.	Taxable documents	Fixed amount of IDR 10,000
6	Tax on land and building transfer	Sellers of land/buildings.	Transaction value.	2.5%
7	Land and Building Tax	The land and building tax is an annual property tax levied on land and buildings situated in Indonesia.	The land and building tax is levied on land and buildings situated in Indonesia, at 0.5% of the assessment value. The assessment value of the taxable property is determined as a percentage of the deemed fair market value.	Top rate 0.5%

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8	Duty on the acquisition of land and building rights	Acquirers of land/buildings.	Similar tax base as that for the seller.	5%
9	Customs Duty	Customs duties apply to importers of goods, while export tax applies to exporters of certain commodities.	Customs duties are calculated on either an ad valorem basis (percentage of the goods' value) or a specific basis (fixed amount per unit). Export tax is determined based on the price or volume of specific commodities.	Customs duty rates depend on the commodity classification and may be applied on an ad valorem or specific basis. Export tax rates vary depending on the type and price of the goods.
10	Excise Duty	Manufacturers and importers of restricted or controlled goods, including tobacco products, ethyl alcohol, and beverages containing ethyl alcohol.	Production, importation, or transfer of specific controlled goods. These duties are imposed in addition to VAT.	May vary depending on the type of goods, with specific rates set for tobacco products, ethyl alcohol, and alcoholic beverages based on their volume, content, or retail price.