

Update on the implementing regulation for COVID-19 tax incentives

On 30 April 2020, the Directorate General of Tax ("DGT") issued Circular Letter No. SE-29/ PJ/2020 ("SE-29") as the implementing regulation for the Minister of Finance ("MoF") Regulation No. 44/PMK.03/2020 ("PMK-44") regarding the tax incentives given to taxpayers affected by COVID-19 crisis. SE-29 is effective on the date of issue.

SE-29 is issued by DGT for the purpose to provide guidance on the implementation of PMK-44 in relation to the procedures to submit a notification/ an application to utilize the tax incentives, the notification to the taxpayer who is not entitled to the tax incentives and reporting on the realization of the tax incentive utilization. This is also to provide consistency on the implementation of PMK-44.

A. Procedures on the provision of Article 21 income tax borne by the Government ("DTP") incentive

1. Article 21 income tax DTP is given to an employee with the following criteria:
 - a) Receives or earns income from the employer that has an industry sector classification for tax purposes (*Klasifikasi Lapangan Usaha - "KLU"*) listed in attachment A of PMK-44. There are 1062 KLUs that are eligible for this incentive. The complete list of eligible KLUs can be found at: <http://www.jdih.kemenkeu.go.id/fullText/2020/44~PMK.03~2020Per.pdf>;
 - b) The employer has received an Incentive for Import Processing for Export Purpose (*Kemudahan Impor Tujuan Ekspor - "KITE"*) taxpayer status; or

- c) The employer has received a license as a Bonded Zone Organizer, a Bonded Zone Entrepreneur, or a license as an Entrepreneur in a Bonded Zone and concurrently act as an Organizer in a Bonded Zone (*Pengusaha di Kawasan Berikat merangkap Penyelenggara di Kawasan Berikat* - "PDKB")¹
 - d) The employee has a Tax ID Number ("NPWP"); and
 - e) During the tax incentive period, the employee receives or earns fixed and regular annual gross income of not more than IDR 200 million.
2. Procedures to submit a notification by the employer to utilize the Article 21 income tax DTP incentive are as follows:
 - a) The employer, both at the central (head office) and at the branches levels, must submit an online notification to utilize the Article 21 income tax DTP through DGT's website: www.pajak.go.id;
 - b) Based on the application system checking on the website www.pajak.go.id, if the employer is entitled to utilize Article 21 income tax DTP incentive, the application system on the website www.pajak.go.id will provide a notification that the employer succeeds in submitting the notification. However, if the employer is not entitled to the incentive, the application system on the website www.pajak.go.id will issue a notification that the employer is not entitled to utilize the incentive.
 3. Procedures to prepare tax payment slip ("SSP") for Article 21 income tax DTP and billing code print out:
 - a) The employer, both the central (head office) and at the branches levels, that has submitted a notification must prepare SSP or billing code print out stamped or written with statement "*PPh Pasal 21 Ditanggung Pemerintah Eks PMK Nomor 44/PMK.03/2020*" on the Article 21 income tax DTP.
- b) In case the employer has used Article 21 income tax electronic tax return ("e-SPT PPh 21") to submit its tax return, the process to prepare SSP or billing code print out is changed to the recording of State Revenue Transaction Number (*Nomor Transaksi Penerimaan Negara* - "NTPN") code electronically with the following number 9999999999999999 on the e-SPT application and the Rupiah amount is equivalent to the Article 21 income tax DTP value.
4. Article 21 income tax DTP incentive is given from the tax period when the notification is submitted up to September 2020.
 5. The submission on a notification to utilize the Article 21 income tax DTP incentive for April 2020 tax period must be submitted by 20 May 2020 at the latest. This is considering that PMK-44 has just been released on 27 April 2020 and the due date to submit Article 21 monthly income tax return for April 2020 tax period is by 20 May 2020.
 6. In case the employer has met the criteria in point A.1 above but it has already withheld Article 21 income tax on the employee's income:
 - a) The employer can file an amendment to its Article 21 income tax return;
 - b) The excess of Article 21 income tax payment due to the amendment of the Article 21 income tax return can be:
 - (i) Compensated to the following tax period, in case there is Article 21 income tax that is not given DTP incentive, at least as much of the excess Article 21 income tax payment; or
 - (ii) File an overbooking on the whole of the overpaid Article 21 income tax amount in case there is no Article 21 income tax that is not given DTP incentive; or on the excess of overpaid Article 21 income tax, in case Article 21 income tax payable that is not given DTP incentive is smaller than overpaid Article 21 income tax that has received DTP incentive.
 - c) and on the Article 21 income tax that has already been withheld by the employer, shall be paid to the employee.
 7. In case the MoF Decrees on a company with KITE

¹ PDKB is a legal entity that carries out bonded zone management activities that located in a bonded zone owned by a Bonded Zone Organizer with different legal entity status.

status, Bonded Zone Organizer license, Bonded Zone Entrepreneur license, or PDKB license are revoked, Article 21 income tax DTP incentive is terminated in the tax period when the revocation of MoF Decrees is effective.

8. Exception on employee that can be given Article 21 income tax DTP incentive is an employee that receives income which came from the State Budget Revenue or the Regional Budget Revenue and the Article 21 income tax has been borne by the Government based on the prevailing Tax Laws and regulations.
9. In case the employee receiving Article 21 income tax DTP submits an overpaid Annual Individual Income Tax Return for fiscal year 2020, the overpaid tax resulted from Article 21 income tax DTP cannot be refunded.

B. Procedures on the provision of final income tax based on Government Regulation No 23/ 2018 ("GR-23") borne by the Government incentive ("Final income tax DTP")

1. Final income tax DTP can be given to a taxpayer with certain gross revenue subject to 0.5% final income tax based on GR-23 with the following criteria:
 - a) Submit a realization report to utilize final income tax DTP incentive by the 20th of the following month after the end of the tax period;
 - b) The taxpayer applies for a Statement Letter² in accordance with PMK-44 via website www.pajak.go.id; and
 - c) The taxpayer must possess the Statement Letter at the latest before the submission of the realization report to utilize final income tax DTP incentive.
2. The obligation to submit monthly income tax returns is considered to have been fulfilled if the taxpayer has met the provisions in point B.1 above. In case the taxpayer does not have any business turnover on a certain month, it does not have to submit monthly income tax return.
3. Final income tax DTP incentive is given from April to September 2020.
4. Procedures to file for a Statement Letter to utilize Final income tax DTP incentive are as follows:

² Statement Letter is a letter issued by the Head of Tax Office, for and on behalf of the DGT, which states that the taxpayer is subject to income tax based on GR-23.

- a) The taxpayer applies for a Statement Letter online via website www.pajak.go.id;
 - b) If based on the application system checking on website www.pajak.go.id the taxpayer meets the criteria determined in GR-23, the application system on website www.pajak.go.id will issue a Statement Letter with a prescribed format as stated in Attachment G of PMK-44. However, if the taxpayer does not meet the criteria in GR-23, the application system on the website www.pajak.go.id will issue a notification that the taxpayer does not meet the criteria under GR-23.
 - c) In case the taxpayer has received a Statement Letter (both manual or online) before the enactment of PMK-44, the taxpayer must re-submit the online application with the DGT via website www.pajak.go.id to obtain a Statement Letter for the purpose to utilize Final income tax DTP;
 - d) In case the taxpayer has submitted an application for a Statement Letter through a tax office before the enactment of PMK-44, but the decree is not yet issued, the tax office shall inform the taxpayer to re-submit the application for a Statement Letter through website www.pajak.go.id;
 - e) After 30 September 2020, a Statement Letter issued based on PMK-44 can be used to carry out the MoF Regulation provisions that implement GR-23.
5. Confirmation procedures for tax withholder or tax collector that withholds or collects final income tax based on GR-23 are:
- a) Tax withholder or tax collector can conduct a confirmation on the validation of the Statement Letter provided by the taxpayer by way of:
 - (i) Scan barcode;
 - (ii) Access to website www.pajak.go.id; or
 - (iii) Call Kring Pajak.
 - b) If based on the confirmation, the Statement Letter is:
 - (i) confirmed, then the tax withholder or tax collector prepares SSP or billing code print out stamped or written with statement "*PPh Final Ditanggung Pemerintah Eks PMK Nomor 44/*

PMK.03/2020" and does not withhold or collect the income tax; or

- (ii) is not confirmed, then the tax withholder or tax collector withholds or collects income tax in accordance to the prevailing Income Tax Law and regulations.
- c) For import transaction or acquisition of goods, if the Statement Letter is confirmed, it can also be used as a Tax Exemption Letter ("SKB").
- d) The tax withholder or tax collector must report the SSP or the billing code print out stamped or written with statement "*PPh Final Ditanggung Pemerintah Eks PMK Nomor 44/PMK.03/2020*" in its monthly Article 4(2) final income tax return.
- e) In case the tax withholder or tax collector has used e-SPT to submit its tax return, the recording of NTPN code on the SSP or billing code print out of Final income tax DTP shall be filled with 9999999999999999 code and the Rupiah amount is equivalent to the Final income tax DTP value.
- f) If there is overpaid final income tax based on GR-23 that has been withheld or collected by other parties because the taxpayer utilizes Final income tax DTP, the overpaid income tax can be:
 - (i) Applied for tax refund by the taxpayer based on tax that should not have been payable; or
 - (ii) Applied for an overbooking by the tax withholder or tax collector in the tax office on where the payment is administered, to the taxpayer's tax payment.

C. Procedures on exemption of Article 22 withholding tax ("WHT") on import

1. An exemption on Article 22 WHT on imports is given to a taxpayer with the following criteria:
 - a) A taxpayer with the KLU as stated in attachment I of PMK-44. There are 431 KLUs that are eligible for this incentive. The complete list of the taxpayers' KLU can be

found at: <http://www.jdih.kemenkeu.go.id/fullText/2020/44~PMK.03~2020Per.pdf>;

- b) Taxpayers with KITE status; or
 - c) A taxpayer with a Bonded Zone Organizer, a Bonded Zone Entrepreneur, or a PDKB license, when releasing the goods from a bonded zone to Other Places Within Indonesia Customs Area (*Tempat Lain Dalam Daerah Pabean - "TLDDP"*)
2. An exemption on Article 22 WHT on imports is given by way of SKB on Article 22 WHT on imports. The procedures to apply for the SKB are:
 - a) Taxpayer submits an online application for SKB of Article 22 WHT on imports through the "*SKB application on the collection of Article 22 WHT on imports*" menu via website www.pajak.go.id.
 - b) On the taxpayer's application of SKB of Article 22 WHT on imports, based on the application system checking, the DGT issues the SKB of Article 22 WHT on imports if the taxpayer meets the criteria; or a rejection letter, if the taxpayer does not meet the criteria.
 - c) SKB of Article 22 WHT on imports is issued immediately after the taxpayer filled in the "*SKB application on the collection of Article 22 WHT on imports*" menu at website www.pajak.go.id.
 3. The exemption period on the Article 22 WHT on imports shall be from the issuance date of the SKB up to 30 September 2020.
 4. Procedures to revoke SKB on Article 22 WHT on imports are:
 - a) In case the MoF Decrees on a company with KITE status, Bonded Zone Organizer license, Bonded Zone Entrepreneur license, or PDKB license is revoked by the Directorate General of Customs and Excise ("DGCE"), DGCE send the data and/ or information on the revocation of the MoF Decrees on a company with KITE status, Bonded Zone Organizer license, Bonded Zone Entrepreneur license or PDKB license, to DGT.
 - c) Based on the data from DGCE, DGT will revoke the SKB of Article 22 WHT on imports ex-officio via website www.pajak.go.id.
 - b) When SKB of Article 22 WHT on imports is revoked, a taxpayer is no longer entitled to the exemption on Article 22 WHT on

imports starting from the issuance date of the revocation decree for a company with KITE status, Bonded Zone Organizer license, Bonded Zone Entrepreneur license or PDKB license.

D. Procedures on the reduction of Article 25 monthly tax installments

1. Reduction of Article 25 monthly tax installments is given to a taxpayer with the following criteria:
 - a) A taxpayer with the KLU as stated in attachment N of PMK-44. There are 846 KLUs that are eligible for this incentive. The complete list of the taxpayers' KLU can be found at: <http://www.idih.kemenkeu.go.id/fullText/2020/44~PMK.03~2020Per.pdf>;
 - b) A taxpayer with KITE status; or
 - c) A taxpayer with a Bonded Zone Organizer, a Bonded Zone Entrepreneur, or a PDKB license
2. The 30% reduction on the Article 25 monthly tax installments payable for each tax period is based on:
 - a) The calculation of Article 25 monthly tax installments according to 2019 annual income tax return;
 - b) The Article 25 monthly tax installment amount for December 2019 if the taxpayer has not yet filed its 2019 annual income tax return;
 - c) The decree on the reduction of Article 25 monthly tax installments in case the taxpayer apply for the reduction of Article 25 monthly tax installments due to the decrease of its business; or
 - d) The calculation of Article 25 monthly tax installments according to MoF Regulation regarding income tax installments during the current tax year for new taxpayers, banks, State owned Companies, Regional Government owned Companies, listed companies or other taxpayers that are obligated to prepare periodical financial statements and certain individual entrepreneur taxpayers.
3. Procedures to submit a notification to utilize the Article 25 monthly tax installments incentive:
 - a) The taxpayer submits a notification to utilize the Article 25 monthly tax installments incentive through website www.pajak.go.id;

b) If based on the application system checking on website www.pajak.go.id, the taxpayer is entitled to utilize Article 25 monthly tax installments incentive, the application system on website www.pajak.go.id will provide a notification that the taxpayer succeeds in submitting the notification. However, if the taxpayer is not entitled to the incentive, the application system on website www.pajak.go.id will issue a notification that the taxpayer is not entitled to utilize the incentive.

4. Article 25 monthly tax installments incentive is given from the tax period when the notification is submitted to September 2020.
5. The submission on a notification to utilize the Article 25 monthly income tax incentive for April 2020 tax period can be conducted by 15 May 2020 at the latest. This is considering that PMK-44 has just been released on 27 April 2020 and the due date to pay Article 25 monthly income tax for April 2020 tax period is by 15 May 2020.
6. In case the taxpayer has paid Article 25 monthly tax installments for April 2020 that should have been given a reduction tax incentive, the taxpayer can overbook the overpaid Article 25 income tax.
7. In case the MoF Decrees granting a company with KITE status, Bonded Zone Organizer license, Bonded Zone Entrepreneur license or PDKB license are revoked, the reduction on Article 25 monthly tax installments incentive is terminated in the tax period when the revocation is effective.

E. Procedures to re-submit a notification / an application for tax incentives

1. In case the employer or the taxpayer receives:
 - a) A notification that the employer is not entitled to utilize the Article 21 income tax DTP incentive;
 - b) A rejection letter on the application of SKB for Article 22 WHT on imports; and/or
 - c) A notification that the taxpayer is not entitled to utilize the Article 25 monthly income tax installments incentive;

since the criteria and/ or the conditions have not been met, the employer or the taxpayer can re-submit the notification to utilize Article 21

income tax DTP and Article 25 monthly income tax installments incentives; or re-apply the application of SKB for Article 22 WHT on imports online through website www.pajak.go.id provided the employer or the taxpayer has met the criteria or the conditions.

2. For taxpayer that has met the criteria under GR-23 but is unable to file an online application for a Statement Letter via website www.pajak.go.id due to incorrect system validation, the taxpayer can contact the tax office where the taxpayer is registered to file a report via Online Information System Service ("Lasis Online"). The report through Lasis Online can be settled within two business days after the report is submitted and the taxpayer can then re-submit its application for a Statement Letter.

F. Procedures to submit realization reports

Procedures to submit realization report for the utilization of Article 21 income tax DTP, exemption on Article 22 WHT on imports and/or reduction of Article 25 monthly tax installments are:

1. The employer and/ or the taxpayer downloads the format and realization report type for:
 - a) The utilization of Article 21 income tax DTP;
 - b) Final income tax DTP;
 - c) The exemption on Article 22 WHT on imports; and/ or
 - d) The reduction of Article 25 monthly tax installments;on DGT's website www.pajak.go.id;
2. The file on the realization report for the incentives stated in F.1(a) and F.1(b) that have been completely and accurately filled in and attached with SSP or billing code print out must be uploaded through certain channel on website www.pajak.go.id by the 20th of the following month after the end of the tax period;
3. The file on the realization report for the incentives stated in F.1(c) and F.1(d) that have been completely and accurately filled in must be uploaded through certain channel on website www.pajak.go.id by:
 - a) 20 July 2020, for tax periods of April up to June 2020; and
 - b) 20 October 2020, for tax periods of July up to September 2020.

G. Procedures on preliminary refund of overpaid VAT

1. The tax office where the VAT-able Entrepreneur is registered/ administered shall process the preliminary tax refund application for low risk VAT-able Entrepreneur based on:
 - a) Its VAT returns, if the VAT-able Entrepreneur filled in the column "*Preliminary tax refund*" in the VAT returns; or
 - b) An application letter using a format prescribed in Attachment F of MoF Regulation No PMK-39/PMK.03/2018 to apply for a preliminary tax refund on the balance of overpaid tax that has not yet been refunded in the Preliminary Tax Refund Decree (*Surat Keputusan Pengembalian Pendahuluan Kelebihan Pajak - "SKPPKP"*) that has been issued previously, provided the VAT-able Entrepreneur is not yet audited or Preliminary Proof Audited in Taxation Criminal Act in the tax period that the preliminary tax refund is applied for.
2. One application letter should be submitted for each tax period.
3. If the VAT-able Entrepreneur files a preliminary tax refund application as a low risk VAT-able Entrepreneur that:
 - a) meets the same criteria as the taxpayers receiving Article 22 WHT on imports incentive stated in item C.1 above;
 - b) filed overpaid monthly VAT returns with the amount of tax refunds of no more than IDR 5 billion;
 - c) preliminary tax refund is filed for tax periods of April to September 2020;
 - d) the application for preliminary tax refund is submitted by 31 October 2020;

then the preliminary VAT refund shall follow the preliminary tax refund procedures for low risk VAT-able Entrepreneur as discussed under this Circular Letter.

4. If the VAT-able Entrepreneur does not meet the criteria in G.3 above, the application for preliminary VAT refund will follow the preliminary refund procedures as regulated in DGT Circular Letter No. SE-10/PJ/2018 regarding guiding procedures for preliminary refund of overpaid tax for taxpayers with certain criteria, taxpayers that meet certain conditions, and low risk VAT-able Entrepreneurs.

5. The VAT-able Entrepreneur stated in G.3 above covers both a VAT-able Entrepreneur that has been determined as a low risk VAT-able Entrepreneur and a VAT-able Entrepreneur that has not yet been determined as a low risk VAT-able Entrepreneur.
6. The Head of Tax Office issues SKPPKP based on an administrative examination, which covers formal obligations examination and material examination for preliminary refund of overpaid tax for low risk VAT-able Entrepreneurs.
7. On the overpaid VAT amount that was compensated to the tax period in which the preliminary VAT refund is requested, it will be recognized as amount of overpaid VAT that was compensated in the previous VAT return period. This will result in an overpaid VAT which is then compensated to the tax period where the preliminary refund is requested. Following the issuance of SKPPKP, the previous VAT return period will be proposed to be audited based on the prevailing tax regulations.

H. Provisions in relation to KLU codes to obtain Article 21 income tax DTP, exemption on Article 22 WHT on imports, reduction on Article 25 monthly tax installments, and preliminary refund on overpaid VAT incentives (“tax incentives”)

1. For taxpayers that have the obligations to file 2018 annual income tax returns, the KLU codes that are used are the ones that are stated and reported in the 2018 annual income tax returns, both for 2018 annual income tax returns with normal or amended status, which have been submitted before or after the enactment of PMK-44.
2. For taxpayers that have been registered after 2018, the KLU codes that are used are the ones that are stated in the taxpayer’s Masterfile.
3. In case there is an inconsistency between the taxpayers’ KLU codes, so that their KLUs are not included in PMK-44 attachments, whereas they should have been included, because of several reasons, which among others are:
 - a) The taxpayers did not write their KLU codes in their 2018 annual income tax returns; or
 - b) The taxpayers have not yet filed their 2018 annual income tax returns; or

- c) The taxpayers incorrectly stated their KLU codes in their 2018 annual income tax returns;

the taxpayers can file an amendment on the KLU by filing their 2018 annual income tax returns, both with normal or amended status, provided the DGT has not yet conducted an audit on the taxpayers’ 2018 annual income tax returns.

4. In case the DGT has audited or is currently conducting an audit on the taxpayers’ 2018 annual income tax returns, the KLU codes that are used are the KLU codes as stated in the taxpayers’ Masterfile where the taxpayers can amend the KLU codes by applying for data amendment if the KLU codes are not the correct ones.
5. In case taxpayers stated the KLU codes in their 2018 annual income tax returns, both with normal or amended status, where the KLU codes are included in PMK-44 attachments but the stated KLU codes are different with the ones stated in the taxpayers’ Tax Registration Letter (“SKT”) or taxpayers’ Masterfile, these taxpayers are still entitled to obtain the tax incentives, and on the difference in KLU codes, this will be followed up by way of a change on KLU codes in the taxpayers’ Masterfile by the DGT ex-officio.
6. For a company with KITE status, Bonded Zone Organizer license, Bonded Zone Entrepreneur license or PDKB license that has obtained the tax incentives, when filing a notification/ an application, it must be attached with the MoF Decrees on a company with KITE status, Bonded Zone Organizer license, Bonded Zone Entrepreneur license or PDKB license. The MoF Decrees are both the ones that are issued before or after the enactment of PMK-44.

I. Procedures to supervise the utilization of the tax incentives

1. In case the taxpayers have utilized the Article 21 income tax DTP incentive, but subsequently, based on the data and/ or information it is discovered that those taxpayers’ KLU are not included in the PMK-44 attachments or are not entitled to obtain Article 21 income tax DTP incentive, the DGT will issue Explanation on Data and/ or Information Request Letter (*Surat Permintaan Penjelasan atas Data dan/ atau Keterangan - “SP2DK”*) requesting the employers to amend their Article 21 monthly income tax returns and pay the Article 21 income tax payable that should have been withheld. If the employers did not amend their Article 21

monthly income tax returns, the DGT will issue Tax Collection Letter ("STP") to collect the underpaid Article 21 income tax. However, the STP shall not be issued by the DGT if the employers have calculated and paid the underpaid Article 21 income tax, which should not have been eligible for Article 21 income tax DTP incentive, in the Article 21 income tax payable for the December tax period.

2. In case the taxpayers have utilized the exemption on Article 22 WHT on imports and reduction on Article 25 monthly income tax installments incentives, but based on the data and/ or information it is discovered that those taxpayers' KLU are not included in the PMK-44 attachments; or are not included as companies with KITE status, Bonded Zone Organizer license, Bonded Zone Entrepreneur license or PDKB license, DGT will issue SP2DK so that the taxpayers pay the Article 22 WHT on imports and Article 25 monthly income tax payable. If the taxpayers did not amend their tax returns, the DGT will issue STP to collect the underpaid Article 22 WHT on imports or Article 25 income tax payable. However, the STP shall not be issued by the DGT if the taxpayers have filed their 2020 annual income tax returns.

3. If a VAT-able Entrepreneur has already been issued with SKPPKP but based on the data and/ or information it is shown that the taxpayer's KLU code is not included in the PMK-44 attachments; or it is not included as a company that can have preliminary refund, the DGT will recommend conducting an audit for the tax period when the SKPPKP is issued.
4. For Final income tax DTP incentive, in case there is an error in the issuance of a Statement Letter and/ or at a later time there is data and/ or information stating that the taxpayer does not meet the criteria under GR-23, the Head of Tax Office, for and on behalf of the DGT shall cancel or revoke the Statement Letter; and the taxpayer that has been issued the Statement Letter must carry out its tax obligations in accordance with the general provisions of the Income Tax Law starting from the time the taxpayer is no longer meeting the criteria under GR-23. If a Taxpayer has obtained a Statement Letter but does not submit the realization report, the Taxpayer is not entitled to the Final income tax DTP incentive. Further, the tax office has the authority to conduct a supervision, verification and/ or audit to assess the compliance of the taxpayer who receives benefit of the incentive of Final Income DTP in accordance with tax law.

Will technology help us do less or be more?

Harnessing technology to power human enterprise creates new ways of working and helps deliver long-term value.

ey.com/id #BetterQuestions

EY

Building a better
working world



The better the question. The better the answer. The better the world works.

Our Values

Who we are:

At EY, everything starts with our people:

- ▶ People who demonstrate integrity, respect and teaming.
- ▶ People with energy, enthusiasm and the courage to lead.
- ▶ People who build relationships based on doing the right thing.

What we stand for:

Achieving Potential – Making A Difference

We are committed to helping our people, our clients and our wider communities achieve their potential.

Sectors we serve in Indonesia

- ▶ Banking & capital markets
- ▶ Asset management
- ▶ Insurance
- ▶ Power & utilities
- ▶ Mining & metal
- ▶ Oil & gas
- ▶ Media & entertainment
- ▶ Telecommunications
- ▶ Technology
- ▶ Public infrastructure
- ▶ Transportation
- ▶ Real estate
- ▶ Consumer products
- ▶ Pharmaceuticals
- ▶ Plantation
- ▶ Industrial & manufacturing
- ▶ Automotive
- ▶ Government & public sector
- ▶ Not-for-profit organizations

Contact us

Tax Services Leader	Phone	Mobile	E-mail
Santoso Goentoro	+62 21 5289 5584	+62 816 893 648	santoso.goentoro@id.ey.com

Partner / Director / Senior Advisor	Phone	Mobile	E-mail
A. Business Tax			
Yudie Palmanta	+62 21 5289 5585	+62 816 893 687	yudie.paimanta@id.ey.com
Dodi Suryadarma	+62 21 5289 5236	+62 815 10000 490	dodi.suryadarma@id.ey.com
Bambang Suprijanto	+62 21 5289 5060	+62 811 326 597	bambang.suprijanto@id.ey.com
Nathanael Albert	+62 21 5289 5265	+62 811 950 926	nathanael.albert@id.ey.com
Sri Rahayu	+62 21 5289 5485	+62 816 883 281	sri.rahayu@id.ey.com
Henry Tambingon	+62 21 5289 5033	+62 816 166 1142	henry.tambingon@id.ey.com
B. International Tax and Transaction Services			
Ben Koesmoeljana	+62 21 5289 5030	+62 819 0569 8899	ben.koesmoeljana@id.ey.com
Triadi Mukti	+62 21 5289 5090	+62 816 186 0037	triadi.mukti@id.ey.com
Prasetya H. Lam	+62 21 5289 5022	+62 812 9900 8168	prasetya.h.lam@id.ey.com
Peter Ng	+62 21 5289 5228	+62 815 1800 790	peter.ng@id.ey.com
Jonathon McCarthy	+62 21 5289 5599	+62 815 1909 0233	jonathon.mccarthy@id.ey.com
Peter Mitchell	+62 21 5289 5232	+62 813 8185 4671	peter.mitchell@id.ey.com
Micky M Soeradiredja	+62 21 5289 5245	+62 812 8007 510	micky.mintarsyah@id.ey.com
C. Indirect Tax			
Iman Santoso	+62 21 5289 5250	+62 811 884 267	iman.santoso@id.ey.com
Elly Djoenaidi	+62 21 5289 5590	+62 816 893 689	elly.djoenaidi@id.ey.com
D. People Advisory Services			
Kartina Indriyani	+62 21 5289 5240	+62 811 868 336	kartina.indriyani@id.ey.com
Lusi Lubis	+62 21 5289 5262	+62 811 875 479	lusi.lubis@id.ey.com
E. Japanese Client Contact			
Ryuichi Saito	+62 21 5289 5579	+62 812 8497 5780	ryuichi.saito@id.ey.com
Yuichi Ohashi	+62 21 5289 4080	+61 821 1895 3653	yuichi.ohashi@id.ey.com

EY | Assurance | Tax | Transactions | Advisory

About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit ey.com.

© 2020 Purwantono, Suherman & Surja Consult
A member firm of Ernst & Young Global Limited
All Rights Reserved.

APAC No. 00000435

ey.com/id