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PwC Indonesia Indonesian Pocket Tax Book 2015 1 Corporate Income Tax Corporate Income Tax Tax rates Generally, a flat rate of 25% applies. Public companies that satisfy a minimum listing requirement of 40% and other conditions are entitled to a tax cut of 5% off the standard rate, giving them an effective tax rate of 20% (refer to page 69). Small

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### **Deloitte International Tax Source**

Rental income tax for non-residents in Indonesia is imposed in a flat rate of 20% of gross income. For income gained by companies, they are taxed by a flat rate of 25% of net income. The VAT is imposed in a flat rate of 10% on the gross rental income. Value Added Taxation/Goods and Services Taxation

### **Taxation in Indonesia - Wikipedia**

As part of Deloitte Indonesia's tax disputes team, Yan has achieved a number of successes in assisting with tax dispute processes, tax refund processes, tax private ruling applications, tax facilities applications, and many other assignments. ... 2013 and 2015, he was listed as a leading Indonesian transfer pricing adviser in Euromoney's ...

### **Indonesia | International Tax Review**

Foreign companies without a PE in Indonesia have to settle their tax liabilities for their Indonesian-sourced income through withholding of the tax by the Indonesian party paying the income. Corporate income tax (CIT) rates. A flat CIT rate of 25% applies to net taxable income up to fiscal year 2019.

### **Indonesia - Corporate - Taxes on corporate income**

The PKF Worldwide Tax Guide 2015/16 (WWTG) is an annual publication that provides an overview ... Where the recipient is a tax resident of Indonesia, the tax withheld is taken into account in determining the company's final tax liability (except for tax on interest from banks, space rentals,

### **Indonesia - PKF | Assurance, Audit, Tax, Advisory and ...**

6 Indonesian Pocket Tax Book 2019 PwC Indonesia Corporate Income Tax included in the other categories. 4. Category 4 - 10% (declining-balance) or 5% (straight-line) on assets with a beneficial life of twenty years. Examples of assets in this category are heavy construction machinery, locomotives, railway coaches, heavy vessels, and docks. 5.

### **Indonesian Pocket Tax Book 2019 - PwC**

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### **Tax Guides | EY - Global**

The reference guide Worldwide Tax Summaries - Corporate Taxes 2018/19 compiles worldwide corporate tax rates and rules for 152 territories as of 1 June 2018. This key reference tool for all tax practitioners is available as a full guide or as a regional guide in PDF format. Download the full PDF guide (12.3 MB)

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BIKs, for example cars, housing, education, home leave and reimbursement of an employee's Indonesian tax liability provided by the employer, are typically not assessable in the hands of the employee. This also applies to BIKs which are required for the execution of a job, for example

protective clothing, uniforms, transportation costs to and from the...

**Benefits In Kind - INDONESIAN TAX**

12 June 2015 contact Deloitte Touche Tohmatsu Limited. Indonesia: Income tax incentives modified for investment in certain industries and regions The Indonesian government issued a regulation on 6 April 2015 (Regulation No. 18 of 2015, or PP-18) that provides a long-awaited revision of the income tax incentive regulation that applies

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