

Perpanjangan Insentif Kesehatan sampai dengan Akhir Juni 2022

Jakarta 14 Januari 2022 - Melalui Peraturan Menteri Keuangan Nomor 226/PMK.03/2021, Pemerintah memperpanjang waktu pemberian insentif pajak terhadap barang yang diperlukan untuk penanganan pandemi COVID-19 dan fasilitas PPh bagi tenaga Kesehatan hingga akhir Juni 2022. Terdapat 2 jenis insentif yang diberikan, yaitu: insentif Pajak Pertambahan Nilai dan insentif Pajak Penghasilan.

Pertama, Insentif PPN tidak dipungut, diberikan kepada:

- ✓ Pihak tertentu (meliputi badan/instansi pemerintah, rumah sakit, atau pihak lain) yang memberikan sumbangan berupa barang kena pajak yang diperlukan dalam rangka penanganan pandemi COVID-19.
- ✓ Industri farmasi produk vaksin dan/atau obat atas perolehan bahan baku vaksin dan/atau obat untuk penanganan Covid-19; dan
- ✓ Wajib Pajak yang memperoleh vaksin dan/atau obat untuk penanganan COVID-19 dari industri farmasi produk vaksin dan/atau obat.

Kedua, insentif Pajak Penghasilan, terdiri dari Insentif pembebasan pemungutan Pajak Penghasilan Pasal 22 dan Insentif Pajak Penghasilan Final sebesar 0% atas tambahan penghasilan yang diterima sumber daya manusia di bidang Kesehatan.

a. Insentif pembebasan pemungutan Pajak Penghasilan Pasal 22, diberikan kepada:

- ✓ Pihak tertentu (meliputi badan/instansi pemerintah, rumah sakit, atau pihak lain) yang memberikan sumbangan berupa barang kena pajak yang diperlukan dalam rangka penanganan pandemi COVID-19;
- ✓ Industri farmasi produk vaksin dan/atau obat atas perolehan bahan baku vaksin dan/atau obat untuk penanganan pandemi COVID-19;
- ✓ Pihak ketiga yaitu pihak yang bertransaksi dengan badan/instansi pemerintah,

Health Incentive Extension Until End of June 2022

Jakarta 14 January 2022 - Through the Minister of Finance Regulation No. 226/PMK.03/2021, the Government has extended the time for granting tax incentives to goods needed for handling the COVID-19 pandemic and Income Tax facilities for Health workers until the end of June 2022. There are 2 (two) types of incentives available, given, namely: Value Added Tax incentives and Income Tax incentives.

First, Uncollected VAT incentives, given to:

- ✓ *Certain parties (including government agencies/agencies, hospitals, or other parties) who make donations in the form of taxable goods needed in the context of handling the COVID-19 pandemic.*
- ✓ *Pharmaceutical industry for vaccine and/or drug products for the acquisition of vaccine and/or drug raw materials for the handling of Covid-19; and*
- ✓ *Taxpayers who obtain vaccines and/or drugs for handling COVID-19 from the pharmaceutical industry for vaccine and/or drug products.*

Second, Income Tax incentives, consisting of Incentives for Income Tax exemption as of Article 22 and Incentives Final Income Tax as of 0% on additional income received by human resources in the Health sector.

a. Incentives for Article 22 Income Tax exemption are given to:

- ✓ *Certain parties (including government agencies/agencies, hospitals, or other parties) who make donations in the form of taxable goods needed in the context of handling the COVID-19 pandemic;*
- ✓ *Pharmaceutical industry for vaccine and/or drug products for the acquisition of vaccine and/or drug raw materials for handling the COVID-19 pandemic;*

rumah sakit, atau pihak lain untuk penanganan pandemi COVID-19.

✓ *Third parties are parties that transact with government agencies, hospitals, or other parties for handling the COVID-19 pandemic.*

b. Insentif Pajak Penghasilan Final sebesar 0% atas tambahan penghasilan yang diterima sumber daya manusia di bidang Kesehatan.

b. Incentives for Final Income Tax as of 0% on additional income received by human resources in the health sector.

Sumber: Siaran Pers DJP No. SP-3/2022

Source: Press Conference No. SP-3/2022

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