

INSENTIF PAJAK YANG DAPAT DIMANFAATKAN DI TAHUN 2022
(TAX INCENTIVES THAT CAN BE UTILIZED IN 2022)



Jakarta 4 Januari 2022 - Pemerintah telah menerbitkan Peraturan Menteri Keuangan (PMK) Nomor 3/PMK.03/2022 tentang Insentif Pajak untuk Wajib Pajak Terdampak Pandemi Corona Virus Disease 2019.

Jakarta, January 4th, 2022 - Government has issued the Minister of Finance Regulation (MoFR) Number 3/PMK.03/2022 concerning Tax Incentives for Taxpayers Affected by Corona Virus Disease 2019 Pandemic.

Berdasarkan peraturan ini, Pemerintah hanya memberikan 3 (tiga) insentif yaitu insentif pembebasan dari pemungutan PPh Pasal 22 Impor, Insentif Pengurangan Angsuran PPh Pasal 25 sebesar 50% dan PPh Final Jasa Konstruksi dengan syarat tertentu Ditanggung Pemerintah (DTP). KLU Wajib Pajak yang dapat memanfaatkan insentif PPh Pasal 22 hanya sebanyak **72 KLU** (pada peraturan sebelumnya sebanyak 730 KLU). Sedangkan KLU Wajib Pajak yang dapat menggunakan Insentif Angsuran PPh Pasal 25 hanya sebanyak **156 KLU** (pada peraturan sebelumnya sebanyak 1018 KLU).

Based on this regulation, the Government only provides 3 (three) incentives, namely exemption incentive from collection of Income Tax Article 22 on Import, reduction incentive of Instalment Income Tax Article 25 as of 50% and Final Income Tax on borne by the Government (BbG) Construction Services with certain conditions. There are only 72 business field classifications (BFCs) for Taxpayers who can utilize the Income Tax Article 22 incentive (it was 730 BFCs in the previous regulation). Meanwhile, the BFCs for Taxpayers who can utilize the Article 25 Income Tax Instalment Incentive are only 156 BFCs (it was 1,018 BFCs in the previous regulation).

Jangka waktu pemanfaatan insentif ini terhitung sejak Masa Pajak Januari 2022 sampai dengan Masa Pajak Juni 2022 atau 30 Juni 2022.

The utilization period of this incentive is from the fiscal period of January 2022 up to June 2022 or June 30, 2022.

Oleh karena itu, pemanfaatan insentif PPh Pasal 21, insentif PPh final berdasarkan PP nomor 23 tahun 2018 dan insentif PPN telah berakhir pada 31 Desember 2021.

Therefore, the utilization of the incentives of Income Tax Article 21, final income tax based on Government Regulation number 23 of 2018 and VAT incentives was already finished on December 31, 2021.

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