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印尼租稅環境簡介

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資誠

資誠 (PwC Taiwan) 專業團隊



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- 美國Andrews Kurth LLP 律師
- 美國Ernst and Young LLP 稅務經理

| 專長 |

- 跨國投資與融資架構以及股權規劃稅務諮詢
- 全球營運交易模式稅務諮詢
- 租稅協定諮詢及運用
- 智慧財產權稅務諮詢
- 海外企業組織型態設立及諮詢
- 總機構與海外常設機構稅務診斷與規劃

2016年外資投資限制放寬－對外人投資更有利

A. Energy and Mineral Resources

No.	Lines of Business	PR-39	PR-44
1	Geothermal power plants with capacity ≤ 10 MW	<ul style="list-style-type: none"> Power plants ≤ 1 MW are only permitted to have 100% domestic ownership Small scale power plants (1-10 MW) are permitted to have 49% foreign ownership 	Permitted to have 67% foreign ownership
2	Production of pellet fuels	Partnership with SMEs	Open to have 100% foreign ownership

B. Industry

No.	Lines of Business	PR-39	PR-44
1	Granulated sugar	Reserved for SMEs	Open to have 100% foreign ownership subject to partnership with SMEs
2	Crumb rubber	Closed for foreign ownership (100% domestic ownership)	Open to have 100% foreign ownership subject to license from the Minister of Industry

H. Health

No.	Lines of Business	PR-39	PR-44
1	Raw pharmaceutical materials industry	Permitted to have 85% foreign ownership	Open to have 100% foreign ownership
2	Business management consultancy services or hospital management services	Permitted to have 67% foreign ownership	Open to have 100% foreign ownership

(1) 印尼主要之直接稅

No.	稅目	稅率
1	公司所得稅(CIT)： <ul style="list-style-type: none">• 居民企業按全球所得課稅• 非居民企業則僅針對印尼來源所得課稅• 子或分公司盈餘匯回時，除非有適用租稅協定，否則須課予稅負(withholding tax or branch profits tax)	25% (flat rate) 20%
	個人所得稅 (PIT)：	
2	前IDR五千萬	5%
	IDR 五千萬以上未滿 IDR 兩億五千萬	15%
	IDR 兩億五千萬以上未滿 IDR 五億	25%
	IDR 五億以上	30%

(2) 印尼主要之間接稅

No.	稅目	稅率
1	加值稅(VAT) •在印尼境內銷售貨物或勞務 •特定貨物或勞物之加值稅率為零	10% 0%
2	奢侈品銷售稅(Luxury-goods sales tax)	10%~125%
3	關稅 (Customs) •東協自由貿易區可享有優惠稅率	0%~150%
4	印花稅(Stamp Duty)	IDR 6,000 或 IDR 3,000 依文件及交易種類而定

(3) 印尼各種扣繳稅率

收入者	股利	利息	權利金
居住者 公司/個人	10%	15%	15%
非居住者 無租稅協定之公司/個人	20%	20%	20%
非居住者 有租稅協定(以台灣為例) 之公司/個人	10%	10%	10%

(4) 租稅優惠綜覽

直接稅

- 租稅減免
- 稅收津貼

間接稅

- 關稅
- 增值稅
- 奢侈品銷售稅等



(5) 直接稅優惠-租稅減免 (Corporate Income Tax Reduction)



優惠內容

- ✓ 可享受10%~100%不等的免稅
- ✓ 自營業起5~15年公司所得稅免稅期
- ✓ 經財政部核准得延長至20年



適用條件

- 自2011年8月15日之後成立的公司（不含外國分支機構）；擴大投資不具資格
- 從事特定行業
- 投資一定金額以上
- 符合債務股權比要求
- 取得股東完稅證明（國有企業/上市公司除外）等

(6) 直接稅優惠-稅收津貼(Inbound investment incentives)



優惠內容

- ✓ 6年內實現投資額之30%可扣抵應稅所得
- ✓ 加速折舊或攤提
- ✓ 虧損可後抵10年
- ✓ 僅課徵10%之股利所得稅(若租稅協定有優惠稅率，從該優惠稅率)



適用條件

- 境內納稅企業（不含外國企業分支機構）投資於：
 - a) 特定行業；或
 - b) 特定地區。
- 申請者必須擁有下列特性：
 - ✓ 高額投資或以出口導向
 - ✓ 勞力密集
 - ✓ 運用當地原物料(High local content)

(7) 間接稅優惠



謝謝

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