



PMK-51/2025 - Article 22 Income Tax Object

On 25 July 2025, the Minister of Finance (MoF) issued Regulation No. 51/2025 regarding the Article 22 Income Tax Object. This regulation provides implementing guideline with respect to Article 22 Income Tax Object:

A. Article 22 WHT Collector, Transaction Type and Tax Rate

No.	Article 22 WHT Collector	Transaction Type	Article 22 Tax Rate
1	Foreign Exchange Bank (<i>Bank Devisa</i>) and the Directorate General of Customs and Excise	For the import of goods and the export of certain commodities such as coal, metal minerals, and non-metal minerals	Import of Goods: - Specific goods: 10% of the import value – with details refer to attachment PMK 51/2025 - Other specific goods: 7.5% of the import value – with details refer to attachment PMK 51/2025 - Soybeans, wheat, and wheat flour: 0.5% of the import value (with API) – with details refer to attachment PMK 51/2025 - Gold bars: 0.25% of the import value – with details refer to attachment PMK 51/2025 - Other goods with API: 2.5% of the import value - Other goods without API: 7.5% of the import value - Unclaimed goods: 7.5% of the auction sale price Import Value: The monetary value used as the basis for calculating import duty, which is the cost, insurance, and freight (CIF) plus import duty and other levies imposed based on customs regulations. Export of coal, metal minerals, and non-metal minerals: 1.5% of the export value as stated in the customs export declaration. This collection applies to exporters, except for Taxpayers who are bound by a mining business cooperation agreement and a work contract Export Value: The free on board (FOB) value stated in the customs export declaration, including any corrections made to the export value.
2	Government Agencies	For payments related to the purchase of goods, carried out using the mechanism of Uang Persediaan (petty cash) or direct payment	1.5% of the purchase price (excluding VAT)



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3	Certain Business Entities, including State-Owned Enterprises (BUMN) and business entities resulting from government restructuring	For payments related to the purchase of goods and/or materials for their business needs	1.5% of the purchase price (excluding VAT)
4	Business Entities in the cement, paper, steel, automotive, and pharmaceuticals industries	For the sale of their products to domestic distributors	Sales of Fuel, Gas Fuel, and Lubricants 1. Cement: 0.25% 2. Paper: 0.1% 3. Steel: 0.3%. 4. Motorized vehicles: 0.45% 5. Medicines: 0.3%
5	Sole Agents, Brand Holders, and General Importers of Motorized Vehicles	For the sale of motorized vehicles within the country	0,45% of the sales price (excluding VAT)
6	Producers or Importers of fuel, gas fuel, and lubricants	For the sale of these products	Sales of Fuel, Gas Fuel, and Lubricants 1. Fuel (to Pertamina's gas stations): 0.25% 2. Fuel (to other parties): 0.3% 3. Gas fuel: 0.3% 4. Lubricants: 0.3%
7	Industrial or Exporter Business Entities	Purchase raw materials such as forestry, plantation, agricultural, livestock, and fishery products that have not undergone a manufacturing process	0.25% of the purchase price (excluding VAT)



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No.	Article 22 WHT Collector	Transaction Type	Article 22 Tax Rate
8	Business Entities	Purchase coal, metal minerals, and non-metal minerals from business entities or individuals holding a mining business license	1.5% of the purchase price (excluding VAT)
9	Financial Services Institutions that are organizers of Bullion Business Activities and have obtained a license from the Financial Services Authority (OJK)	For payments related to the purchase of gold bars	0.25% of the purchase price (excluding VAT)

B. Exemption from Article 22 WHT

Several transactions are exempt from Article 22 WHT:

1. Imports of goods that are not subject to Income Tax based on prevailing regulations.
2. Imports of goods that are exempt from import duty and/or VAT, such as goods for foreign representatives, donations for religious/charitable purposes, and goods for national defense.
3. Temporary imports that are intended for re-export.
4. Re-imports, which include goods that have been exported and are then re-imported in the same quality, or goods that have been exported for repair, processing, and testing, and have met the requirements of the Directorate General of Customs and Excise
5. Payments made by the tax collector as referred to in point A number 2, 3, 7, 8 and 9 in connection with:
 - Payments made by government agencies for amounts not exceeding Rp2,000,000 (excluding VAT).
 - Payments for the purchase of goods made using a Government Agency credit card.
 - Payments for the purchase of goods related to the use of school operational assistance funds, early childhood education operational assistance, or other educational operational assistance.



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- Payments using the Petty Cash mechanism for the purchase of goods made through a Third Party in the government procurement administration system, where Article 22 WHT has already been collected by the Third Party.
 - Payments made by certain business entities for amounts not exceeding Rp10,000,000 (excluding VAT)
 - Payments for the purchase of fuel, gas fuel, lubricants, postal items, or the use of water and electricity.
 - Payments for the purchase of crude oil, natural gas, and/or by-products from upstream oil and gas business activities produced in Indonesia.
6. Sales of motorized vehicles within the country by the automotive industry, sole brand holders, brand holders, and general importers of motorized vehicles, which have been subject to Income Tax collection based on the provisions of Article 22 paragraph (1) letter c of the Income Tax Law and its implementing regulations.
 7. The purchase of un-milled rice and/or rice by Perum Bulog.
 8. The purchase of basic food commodities to maintain food availability and stabilize food prices by the State Logistics Agency (Perum Bulog) or other State-Owned Enterprises assigned according to prevailing regulations.

For point 5 to 8, exemptions are applicable without requiring a certificate of exemption (*Surat Keterangan Bebas*).

C. Nature of Article 22 WHT

- Generally, the Article 22 WHT is **non-final** and can be claimed as a prepaid income tax in the current year for the Taxpayer from whom it was collected.
- An exception applies to the Article 22 WHT on the sale of fuel and gas fuel to distributors/agents, which is **final**.

D. Effective Date

- This Regulation comes into force on August 1, 2025



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