

## Nikmati Penurunan Tarif PPh, Emiten Wajib Laporkan Kepemilikan Saham

*Enjoy Decreasing Income Tax Rate  
Facility, Issuers Must Report Share  
Ownership*

Wajib Pajak (WP) Badan go publik, harus menyampaikan laporan bulanan kepemilikan saham dan laporan kepemilikan yang memiliki hubungan istimewa kepada Direktorat Jenderal Pajak (DJP). Ketentuan ini berlaku bagi korporasi *go public* atau emiten yang memanfaatkan penurunan tarif Pajak Penghasilan ( PPh).

Hal tersebut tertuang dalam Peraturan Menteri Keuangan (PMK) nomor 123/PMK.03/2020, yang terbit dan efektif mulai tanggal 2 September 2020. Beleid ini merupakan turunan dari Peraturan Pemerintah Nomor 30 Tahun 2020, tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang nomor 1 Tahun 2020.

Dalam dua beleid yang keluar sebelumnya, pemerintah telah menurunkan tarif PPh badan menjadi 20% secara bertahap dalam tiga tahun. Untuk tahun 2020 dan 2021 besaran tarif PPh sebesar 22% dan pada tahun 2022 20%. Adapun untuk perusahaan go publik, yang sahamnya diperdagangkan di bursa efek, tarif yang berlaku lebih rendah lagi 3% dari yang ditetapkan pemerintah.

Laporan bulanan yang wajib disampaikan korporasi yang melantai di bursa efek meliputi kepemilikan saham yang dicatat sendiri oleh emiten maupun rekapitulasi kepemilikan saham yang telah dilaporkan oleh otoritas bursa, dalam hal ini Biro Administrasi Efek.

Laporan bulanan tersebut dibuat setiap tahun pajak dengan mencantumkan identitas seperti nama dan nomor pokok wajib pajak dan menyebutkan tahun pajak. Selain itu, laporan juga harus menyertakan dokumen yang membuktikan perusahaan memang berhak menggunakan fasilitas pajak tersebut.

Selanjutnya, laporan tersebut juga harus dilampirkan bersamaan dengan penyampaian Surat Pemberitahuan (SPT) Tahunan PPh.

Tentang Hubungan Istimewa

Pemilik saham yang memiliki hubungan istimewa menurut aturan ini yaitu pemegang saham pengendali baik secara langsung maupun tidak terhadap emiten. Pengertian lainnya dari hubungan

*Go Public Corporate Taxpayers (WP badan) must submit monthly reports of share ownership and ownership report that have a special relationship to the Directorate General of Taxes (DGT). This provision applies to go public corporations or issuers that take advantage of reduction of Income Tax (PPh) rates.*

*It is stated in the Minister of Finance Regulation (PMK) number 123 / PMK.03 / 2020, which was issued and effective starting from 2 September 2020. This regulation is a derivative of Government Regulation (PP) Number 30 of 2020, on Stipulation of Government Regulation in Lieu of Law (Perppu) Number 1 of 2020.*

*In the two regulations that were issued previously, the government has gradually lowered the corporate income tax rate to 20% in three years. For 2020 and 2021, the income tax rate will be 22% and in 2022 it will be 20%. As for publicly traded companies, whose shares are traded on the stock exchange, the prevailing rate is 3% lower than the government has set.*

*Monthly reports that must be submitted by corporations that are listed on the stock exchange include share ownership recorded by the issuer as well as a recapitulation of share ownership that has been reported by the stock exchange authority, in this case the Securities Administration Bureau ( Biro Administrasi Efek).*

*The monthly report is made every tax year by stating identity such as name and taxpayer identification number (NPWP) and mentioning the tax year. In addition, the report must also include documents that prove the company is indeed entitled to use the tax facility.*

*Furthermore, the report must also be attached together with the submission of the Annual Income Tax Return (SPT).*

*About The Special Relationship*

*Shareholder who has a special relationship according to this rule is the controlling shareholder, either directly or indirectly, to the issuer. Another definition of a special relationship is as well as the*

istimewa adalah serta pemegang saham utama, yang memiliki 20% hak suara baik secara langsung atau tidak.

Ketentuan lebih rinci mengenai hubungan istimewa sebetulnya telah diatur dalam Undang-Undang Pasar Modal dan Peraturan Otoritas Jasa Keuangan.

#### Indikator Kelayakan

Kewajiban menyampaikan laporan ini menjadi salah satu instrumen bagi otoritas dalam menilai apakah sebuah emiten berhak menggunakan fasilitas pengurangan tarif PPh atau tidak. Sebab, sebagaimana yang dijelaskan dalam kedua aturan sebelumnya, tidak semua emiten berhak mendapat pengurangan tarif.

Sebagaimana yang tertuang dalam Peraturan Pemerintah (PP) nomor 30 Tahun 2020 kriteria yang harus dipenuhi itu meliputi, perusahaan harus berbentuk Perseroan Terbatas (PT) dengan minimal jumlah saham yang diperdagangkan di bursa efek sebanyak 40% dan dimiliki oleh minimal 300 pihak. Masing-masing pihak tersebut menguasai saham maksimal sejumlah 5% dalam kurun waktu minimal selama 183 hari kalender.

Sementara itu emiten yang melakukan pembelian kembali (*buyback*) sahamnya tidak berhak mendapatkan fasilitas. Meskipun, kemudian ketentuan mengenai *buyback* ini mendapatkan pengecualian, bagi perusahaan yang membeli saham kembali dalam rangka penanggulangan dampak pandemi *Corona Virus Disease* (Covid-19) di bidang ekonomi.

Misalnya, ketika harga saham mengalami fluktuasi dan perusahaan terpaksa harus melakukan *buyback* agar harga saham stabil, sebagaimana yang tertuang dalam Peraturan Pemerintah (PP) nomor 29 Tahun 2020.

Pihak lain, yang tidak berhak mendapatkan pengurangan PPh adalah perusahaan *go public* yang ternyata sahamnya dimiliki oleh pihak terafiliasi atau memiliki hubungan istimewa, seperti pihak pengendali. (asp)

*major shareholder, who owns 20% of the voting rights either directly or indirectly.*

*The more detailed provisions regarding special relationships have actually been stipulated in the Capital Market Law and Financial Services Authority (OJK) Regulation.*

#### *Eligibility Indicators*

*The obligation to submit the report is one of the instruments for the authority in assessing whether an issuer is entitled to use the income tax rate reduction facility or not. Because, as described in the previous two rules, not all issuers are entitled to a tariff reduction.*

*As stated in Government Regulation number 30 of 2020 the criteria that must be met include, the company must be in the form of a Limited Liability Company (PT) with a minimum number of shares traded on the stock exchange as much as 40% and owned by a minimum of 300 parties. Each of these parties owns a maximum stake of 5% in a minimum period of 183 calendar days.*

*Meanwhile, issuers that buyback their shares are not entitled to facilities. Although, then the provision regarding the buyback gets an exception, for companies that buy shares back in order to counter the impact of the Corona Virus Disease (Covid-19) pandemic in the economic sector.*

*For instance, when stock prices fluctuate and the company is forced to carry out a buyback so that the stock price is stable, as stated in Government Regulation number 29 of 2020.*

*Other parties, which are not entitled to receive income tax reduction are publicly traded companies whose shares are owned by affiliated parties or have a special relationship, such as the controlling party.*

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**Meydawati**  
Tax Partner  
Meydawati@mucglobal.com

**Sigit Wibowo**  
Director of Tax Compliance  
sigit@mucglobal.com