



**i**nspired

**TAX JOURNAL**

[www.hlbindonesia.id](http://www.hlbindonesia.id)

TOGETHER WE MAKE IT HAPPEN

**PMK No. 90 - Bantuan, Sumbangan, dan Hibah**  
***/Minister of Finance Regulation Number 90 –***  
***Assistance, Donations, and Grants***

**Vol. 4**  
**September 2020**



**Hadori Sugiarto Adi & Rekan**  
**ADVISORY AND ACCOUNTING**

# Daftar Isi/*Table of contents*

---

1. Kata Pengantar / *Foreword*
  2. PMK 90/PMK.03/2020 tentang Bantuan, Sumbangan, Dan Hibah /  
*Minister of Finance Regulation 90/PMK.03/2020 concerning Assistance,  
Donations, and Grants*
  3. Kontak / *Key Contacts*
-

## Kata Pengantar / Foreword

Selamat datang pada edisi keempat bulan September 2020 dari Inspired!

Bantuan, sumbangan, serta hibah merupakan transaksi yang lumrah dilakukan oleh wajib pajak. Pemerintah Indonesia sendiri telah mengeluarkan peraturan khusus yang mengatur tentang transaksi-transaksi ini. Peraturan tersebut menjelaskan bagaimana perilaku pajak terhadap transaksi yang dimaksud bagi pihak yang terkait. Karena kami bertujuan agar jurnal tersebut serelevan mungkin dengan kebutuhan bisnis anda, kami berharap dapat mendengar masukan anda pada setiap edisi.

Pada tulisan kali ini kami akan menjelaskan tentang PMK 90/PMK.03/2020, yaitu secara spesifik tentang apa saja yang merupakan objek pajak dan bukan bagi pihak yang terkait. Peraturan ini sudah mulai berlaku pada tanggal diundangkan yakni 20 Juli 2020.

Jika anda ingin kami menulis artikel tentang topik yang relevan dengan kebutuhan bisnis anda, silahkan kirim email kepada kami. Rincian kontak disediakan di bagian terakhir jurnal ini.

*Welcome to the September 2020's fourth issue of Inspired!*

*Assistance, donations, and grants are common transactions carried out by taxpayers. The Indonesian Government itself had issued special regulations governing these transactions. The regulation explains how the tax behavior of the transaction in question for the parties involved. As we aim to make the journal as relevant as possible to your business needs, we look forward to hearing your input on each issue.*

*In this article, we will explain about Minister of Finance Regulation no 90 / PMK.03 / 2020, specifically those representing tax object and not related parties. This regulation became effective on the date of promulgation, which is on July 20, 2020.*

*If you want us to write articles on topics that are relevant to your business needs, please send us an email. Contact details are provided in the last section of this journal.*



Adi Wirawan

Senior Partner

September 2020

# PMK 90/PMK.03/2020 tentang Bantuan, Sumbangan, dan Harta

# Minister of Finance Regulation 90/PMK.03/2020 concerning Assistance, Donations, and Grants

## Pendahuluan

Dalam hal memberi kepastian hukum bagi Wajib Pajak maka pemerintah menerbitkan peraturan yang mengatur mengenai bantuan atau sumbangan, serta harta hibahan baik sebagai pemberi maupun penerima.

## Bagi Pihak Pemberi

Hibah, bantuan, atau sumbangan dapat dikurangkan dari penghasilan bruto untuk menghitung penghasilan kena pajak sebagaimana dimaksud dalam ketentuan peraturan perundang-undangan di bidang perpajakan.

Keuntungan dari selisih antara harga pasar dengan harga buku / harga perolehan atas pengalihan harta berupa hibah, bantuan, atau sumbangan merupakan objek Pajak Penghasilan Pasal 17 bagi pihak pemberi. Keuntungan ini sendiri merupakan hasil pengurangan antara harga pasar dan:

- a. nilai buku fiskal jika pemberi wajib melakukan pembukuan.
- b. nilai perolehan jika pemberi tidak wajib melakukan pembukuan.

Pengenaan Pajak final atas pengalihan harta berupa hibah, bantuan, atau sumbangan dalam bentuk tanah dan/atau bangunan, mengikuti ketentuan PPh pasal 4 ayat 2 yang berlaku.

Keuntungan ini dapat dikecualikan sebagai objek pajak jika:

1. bantuan, sumbangan, dan hibah diberikan kepada penerima yang memenuhi syarat; dan
2. tidak ada hubungan dengan usaha, pekerjaan, kepemilikan, atau penguasaan di antara pemberi dan penerima

Dalam hal terdapat hubungan kepemilikan atau penguasaan, keuntungan yang diterima tetap dikecualikan sebagai objek pajak penghasilan sepanjang pihak pemberi dan penerima

## Introduction

*In terms of providing legal certainty for taxpayers, the Government of the Republic of Indonesia issued regulations governing assistance or donations as well as grants, both as donor and recipient.*

## For the Donor

*Grant, assistance or donations may be deducted from the gross income to calculate taxable income as stipulated in the provisions of laws and regulations in the taxation aspect.*

*Gain arising from the difference between the market value and the book value / acquisition cost on the transfer of assets in the form of a grant, assistance or donations represents an object of Income Tax Article 17 for the Donor. These gains will be calculated according to the difference between the market value of the asset and:*

- a. *the fiscal book value if the donor is obliged to maintain bookkeeping; or*
- b. *the acquisition cost if the donor is not obliged to maintain bookkeeping.*

*The application of the Final Income Tax on transfers of Land and/or Buildings for grants, assistance or donations follows the prevailing tax regulations as stated in Article 4(2).*

*These gains may be excluded as a taxable object if:*

1. *the assistance, donations or grants are given to qualifying recipients; and*
2. *there is no business, employment, ownership or control relationship between the donor and the recipient.*

*If there is an ownership or control relationship, the gain is still treated as a non-taxable object if both the donor and the recipient are religious, educational or social organizations.*

merupakan badan keagamaan, badan pendidikan, atau badan sosial.

Sebagai contoh, bila CV. A memberikan sumbangan berupa mobil kepada Koperasi B yang terdapat hubungan pekerjaan, maka dari keuntungan sumbangan ini merupakan objek pajak bagi CV. A.

*For example, if Firm A extend donations in the form of a car to Cooperative B which has an employment relationship, this donation is a tax object for Firm A.*

### **Bagi pihak penerima**

Bantuan atau sumbangan yang dikecualikan adalah bantuan atau sumbangan termasuk Zakat atau Sumbangan Keagamaan yang Sifatnya Wajib, sepanjang tidak ada hubungan dengan usaha, pekerjaan, kepemilikan, atau penguasaan di antara pihak yang bersangkutan.

### **For the Recipients**

*Assistance or donation that is exempted includes Zakat or Religious Donations, as long as there is no relationship with business, employment, ownership, or control between the parties concerned.*

Bantuan atau sumbangan dapat berbentuk uang atau barang.

*Assistance or donations can be in the form of money or in goods.*

Jika bantuan atau sumbangan berupa harta yang berbentuk barang dibukukan oleh pihak penerima dengan nilai perolehan sebesar:

*If assistance or donations represents assets in the form of goods, these are recorded by the recipients using acquisition cost amounting to:*

- a. nilai sisa buku fiskal apabila pihak pemberi wajib menyelenggarakan pembukuan; atau
- b. nilai lain apabila pihak pemberi tidak wajib menyelenggarakan pembukuan, yang ditentukan dengan:
  1. untuk tanah dan bangunan - Nilai Jual Objek Pajak yang ditulis pada Surat Pemberitahuan Pajak Terhutang / SPPT Pajak Bumi dan Bangunan saat terjadi pengalihan; atau surat keterangan dari Instansi Pemerintah yang membidangi urusan pajak daerah dimana tanah dan/atau bangunan terdaftar dalam hal tidak terdapat SPPT; atau
  2. untuk yang bukan tanah dan bangunan sebesar harga pasar harta tersebut saat terjadi pengalihan.

- a. the fiscal book value if the donor is obliged to maintain bookkeeping; or
- b. a separate value if the donor is not obliged to maintain bookkeeping, as follows:
  1. for land and building – the Sales Price of the Tax Object as stated in the Tax Collection Letter on Land and Building in the fiscal year when the transfer occurs; or a value in the statement letter from the Government institution in charge of regional tax where the land and building is registered, if there is no Tax Collection Letter; or
  2. For non-land and building assets – the market value when the transfer occurs.

Aset terkait bisnis dengan masa manfaat lebih dari satu tahun dapat dikurangkan melalui depresiasi atau amortisasi berdasarkan ketentuan pajak.

*Business-related assets with a useful life of more than one year are deductible through either depreciation or amortization based on tax regulations.*

Sebagai contoh, PT. B menerima bantuan dari PT. C yang tidak ada hubungan istimewa dan PT. D dimana terdapat hubungan usaha. Maka dari bantuan dari PT. C dikecualikan dari objek pajak, sedangkan bantuan dari PT. D merupakan objek pajak sebesar nilai sisa buku fiskal PT. D.

*For example, Company B received assistance from Company C which has no special relationship and Company D where there is a business relationship. As such, the assistance from Company C is exempted from the tax, while assistance from Company D represents a tax object in the amount of the remaining fiscal book value of Company D.*

Hibah tidak dikenakan pajak jika:

- a. diterima oleh penerima yang memenuhi syarat; dan
- b. tidak ada hubungan dengan usaha, pekerjaan, kepemilikan, atau penguasaan di antara pemberi dan penerima

*Grants are non-taxable if:*

- a. *it is received by qualifying recipients; and*
- b. *there is no business, employment, ownership or control relationship between the donor and the recipient.*

Dalam hal terdapat hubungan kepemilikan atau penguasaan, keuntungan yang diterima tetap dikecualikan sebagai objek pajak penghasilan sepanjang pihak pemberi dan penerima merupakan badan keagamaan, badan pendidikan, atau badan social.

*If there is an ownership or control relationship, the aid/donation or grant is still treated as a non-taxable object if the recipient is a religious, educational or social organization.*

### **Penerima yang Memenuhi Syarat**

Perlakuan pajak yang diuraikan di bagian pemberi dan penerima, akan berlaku untuk penerima yang memenuhi syarat berikut:

- a. keluarga sedarah dalam garis keturunan lurus satu derajat (yaitu orang tua kandung dan anak);
- b. badan keagamaan (nirlaba);
- c. badan pendidikan (nirlaba);
- d. badan sosial (nirlaba) termasuk yayasan;
- e. koperasi; atau
- f. individu yang menjalankan usaha mikro dan kecil.

### **Qualifying Recipients**

*The tax treatments – elaborated upon the donor and recipient sections – will be applicable to the following qualifying recipients:*

- a. *first-degree vertical blood relatives (i.e. biological parents and children);*
- b. *religious organizations (non-profit);*
- c. *educational organizations (non-profit);*
- d. *social organizations (non-profit) including foundations;*
- e. *cooperatives; or*
- f. *individuals who run micro and small businesses.*

### **Syarat hubungan istimewa**

Yang dimaksud dengan hubungan istimewa pada peraturan ini memiliki syarat yaitu:

1. Hubungan yang berkenaan dengan “usaha” merupakan hubungan yang terjadi apabila terdapat transaksi yang bersifat rutin antara Pihak pemberi dan Pihak penerima.
2. Hubungan yang berkenaan dengan “pekerjaan” merupakan hubungan yang terjadi apabila terdapat hubungan berupa pekerjaan, pemberian jasa, atau pelaksanaan kegiatan secara langsung atau tidak langsung antara pihak pemberi dan pihak penerima.

### **Special relationship provisions**

*This regulation provides the following definition of special relationships:*

1. *a “business” relationship is deemed to exist if there are routine transactions between the donor and the recipient.*
2. *an “employment” relationship is deemed to exist if there is direct or indirect employment, the provision of a service, or the implementation of activities between the donor and the recipient.*

3. Hubungan yang berkenaan dengan "kepemilikan" merupakan hubungan yang terjadi apabila terdapat penyertaan modal secara langsung atau tidak langsung antara pihak pemberi dan pihak penerima sebagaimana dimaksud dalam Pasal 18 ayat (4) huruf a Undang-Undang PPh.
4. Hubungan yang berkenaan dengan "penguasaan" merupakan hubungan yang terjadi apabila terdapat penguasaan secara langsung atau tidak langsung antara pihak pemberi dan pihak penerima sebagaimana dimaksud dalam Pasal 18 ayat (4) huruf b Undang-Undang PPh.

3. *An "ownership" relationship is deemed to exist if there is a direct or indirect capital investment between the donor and the recipient, as governed under Article 18(4) of the Income Tax Law (ITL).*
4. *A "control" relationship is deemed to exist if there is any direct or indirect control between the donor and the recipient as governed under Article 18(4) of the ITL.*

# Key Contacts

Should you need further clarification on the information included in this issue, or would require any assistance in the implementation of the new accounting standards, taxation, regulation, and any other inquiries on our advisory services, kindly send us an email at [info@hlbjakarta.com](mailto:info@hlbjakarta.com) or call us at **+62-21-5761667**.

**Adi Wirawan**

*Senior Partner*

[adiwirawan@hlbjakarta.com](mailto:adiwirawan@hlbjakarta.com)

**Yulianti Sugiarta**

*Partner*

[yuli@hlbsurabaya.com](mailto:yuli@hlbsurabaya.com)

**Feny Indah Sary**

*Partner*

[fenyindah@hlbsurabaya.com](mailto:fenyindah@hlbsurabaya.com)

**Yudianto Prawiro Silianto**

*Partner*

[yudiantoprawiro@hlbsurabaya.com](mailto:yudiantoprawiro@hlbsurabaya.com)

**Riza Manalo Paguio**

*Senior Technical Advisor*

[riza@hlbjakarta.com](mailto:riza@hlbjakarta.com)

**Haryoko Bambang W**

*Tax Manager*

[haryoko@hlbsurabaya.com](mailto:haryoko@hlbsurabaya.com)

**Emery Ellen Narvaez**

*Technical Advisor*

[emery@hlbsurabaya.com](mailto:emery@hlbsurabaya.com)

**Editor in Chief:**

Riza Manalo Paguio

**Contributors/Writers:**

Haryoko Bambang W

Deassy Roosiana T.H.

Richard Elvan

**Photo Editor:**

Prabowo Laksono

HLB International is a leading global network of independent professional accounting firms and business advisers. We are present in 130 countries worldwide, with our member firms providing a comprehensive array of audit & accounting, tax and advisory services to a broad range of clients of all industry sectors.

A member of the International Federation of Accountants Forum of Firms, HLB International is committed to the highest quality standards in financial reporting and auditing practices with all our members meeting specific quality criteria both nationally and internationally.

With member firms well established in their markets, HLB International offers an ideal combination of local expertise and international skills. Our member firms support you as you grow regionally by becoming and globally, ensuring the same partner-led high-quality and personalised service wherever you operate.

**About Hadori Sugiarto Adi & Rekan**

Hadori & Rekan is a registered public accounting and business advisers firm. We have been established since 1973, with offices located in Jakarta, Surabaya, Yogyakarta and Semarang. The firm represents a group of specialist providing business advices and services to a wide range of business organizations, including private, public, state-owned enterprises and not-for-profit organizations.

Since 1988, Hadori & Rekan joined HLB International, a worldwide accounting firms and business advisers. Having this membership each member firm has the right to use HLB in their name to present a blend of international and local name. It emphasizes the strength of both the international organization and the local firm whilst, at the same time, demonstrating the close bond between the two. Accordingly, the brand name Hadori & Rekan change to Hadori & Rekan (currently Hadori Sugiarto Adi & Rekan). Such change has been approved by the Ministry of Finance.

As a member of HLB International, Hadori Sugiarto Adi & Rekan is part of a worldwide network of respected public accounting and business advisory firms in 130 countries, with 1,900 partners and 17,000 staffs in 600 offices worldwide.

This publication contains general information only and is not intended to be comprehensive or to provide specific accounting, business, financial, investment, legal, tax or other professional advice or services. This publication is not a substitute for such professional advice or services, and it should not be acted on or relied upon or used as a basis for any Verdict or action that may affect you or your business. Before making any Verdict or taking any action that may affect you or your business, you should consult a qualified professional advisor.

Whilst every effort has been made to ensure the accuracy of the information contained in this publication, this cannot be guaranteed, and neither HLB International nor any related entity shall have any liability to any person or entity that relies on the information contained in this publication. Any such reliance is solely at the user's risk.