
Course: Advanced Taxation

Lecture 7: Personal Income Tax (5) - PPh 4(2)

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WELCOME!

Personal Income Tax (5) - PPh 4(2)

- Article 23 Income Tax is a withholding tax imposed on income related to capital participation, rent and use of assets other than land and buildings, provision of services, or gifts and awards, apart from those already subject to Article 21 Income Tax.
- Income Tax 23 is levied on income received by a corporate entity, while on the other hand, Income Tax 21 is imposed on income received by individuals. Generally, this type of income occurs during transactions between two parties, namely:
 - The income recipient (service provider) will be subject to Income Tax 23, and
 - The income provider (service recipient) will withhold, pay, and report the Income Tax 23 to the tax office.

Objects of Income Tax 23 include:

- Income Paid to Other Parties / Contractors in the Form of Rent and Other Income Related to the Use of Assets (Other than Land/Buildings), Such as Vehicle Rental or Sound System Rental
- Income Paid to Other Parties / Contractors in the Form of Compensation Related to Technical Services, Management Services, Consulting Services, and Other Services (Such as: Repair Services, Cleaning Services, Catering Services, etc.)
- Dividends: Dividends are income in the form of profit distribution from the company to shareholders according to their shareholding.
- Interest: Income in the form of interest includes discount, premium, and compensation related to debt securities.
- Royalties: Royalties are also a type of income subject to Article 23 Income Tax. This is income in the form of fees paid by individuals for the production of goods to the person who holds the patent rights to those goods.
- Gifts, Awards, Bonuses, and Similar Items Other Than to Individuals: any income obtained by domestic individual taxpayers from event organizers.

Good Company provided consulting services to Vortex Company in September 2021 in exchange for Rp 50,000,000 in cash. Therefore, the calculation of Article 23 Income Tax (PPH 23) for this income is:

2% x gross income

2% x Rp50,000,000 = Rp 1.000,000

The amount of Article 23 Income Tax for Good Company's consulting fee is Rp 1.000,000 and must be reported by Vortex Company to the tax office.

The General Meeting of Shareholders (RUPS) of Airy Company announced the distribution of dividends amounting to Rp 1,000,000,000. Iron Blue Company owns 10% of the shares of Airy Company. Iron Blue is a corporate taxpayer, and the provision of Article 4 paragraph (2) Income Tax does not apply to the dividends it receives. Based on the provisions of Law Number 36 of 2008 concerning Income Tax (UU PPh), dividends received by Iron Blue Company are subject to Article 23 Income Tax at a rate of 15% of the gross income.

Iron Blue Company's ownership is 10%, so the dividends entitled to them amount to Rp 100,000,000 (10% of Rp1,000,000,000).

The total Article 23 Income Tax withheld is Rp15,000,000 (15% of Rp100,000,000).

Important Provisions in Article 23 Income Tax

- Gross amount refers to the total income paid, to be paid, or due for payment by government agencies, event organizers, permanent establishments, domestic taxpayers, or representatives of foreign companies.
- Additionally, the gross amount also does not apply to income for catering services and income subject to final tax.

- Article 4 Paragraph 2 Income Tax, often known as Final Income Tax, is a tax imposed on Corporate Taxpayers or Individual Taxpayers on certain types of income obtained according to the provisions stipulated in the Income Tax Law, and its tax deduction is final in nature.
- Final in nature means that the tax deduction on this type of income cannot be credited in the calculation of Corporate Tax or Individual Tax at the end of the period. This final tax cannot be categorized as an advance payment of the tax due, but rather as a tax that has been settled and is separate, thus cannot be categorized as a tax credit.

- Income Tax (PPh) Article 4 paragraph (2) is a deduction on income paid in connection with certain services and sources, such as construction services, land and/or building rentals, lottery prizes, and so forth.
- In summary, PPh Article 4 paragraph (2) is income tax on specific types of income that is final in nature and cannot be credited with the income tax due. Therefore, PPh Article 4 paragraph (2) is also known as Final Income Tax.
- Additionally, final tax must be settled and paid within the same tax period either by deduction by another party or by self-assessment.

- Income Tax (PPh) Article 4 paragraph (2) has a specific rate scheme for each type of income, and the associated costs related to that income cannot be deducted from gross income. Payments and deductions/collections of Income Tax Article 4 paragraph (2) are not considered advance payments of the tax due, but rather settlements. Therefore, Taxpayers who have had their Income Tax Article 4 paragraph (2) withheld or have self-paid it are considered to have settled their taxes.
- Income related to Article 4 Paragraph 2 Income Tax may not be reintroduced into business circulation used for annual tax calculations.

This final income tax does not focus on either Corporate or Individual taxpayer subjects, so both types of subjects can be taxpayers under this Income Tax. Meanwhile, the income subject to Article 4 Paragraph 2 Income Tax is detailed below:

- Income in the form of Interest Rewards;
- Income in the form of Lottery Prizes;
- Income obtained from Securities Transactions;
- Income obtained from Land and/or Building Transfer Transactions and Related Business Types;
- Other Specified Income.

Further understanding of the legal provisions applicable to Article 4 Paragraph (2) Income Tax can be obtained by referring to the related regulations as follows:

- Government Regulation Number 131 of 2000 concerning deposit interest and various types of savings, Bank Indonesia Certificates (SBI).
- Government Regulation Number 34 of 2017 concerning land and/or building leasing.
- Minister of Finance Decree Number 120/KMK.03/2002 concerning the implementation of payment and withholding of income tax on income from land and/or building leasing.
- Government Regulation Number 51 of 2008 concerning construction service businesses.
- Minister of Finance Regulation Number 187/PMK.03/2008 concerning procedures for withholding, depositing, reporting, and recording income tax on income from construction service businesses.
- Government Regulation (PP) Number 23 of 2018 concerning businesses received or obtained by taxpayers with certain gross turnovers.
- Government Regulation Number 14 of 1997 concerning stock sales transactions on the stock exchange.
- Government Regulation Number 132 of 2000 concerning lottery prizes.
- Government Regulation Number 34 of 2016 concerning the transfer of rights over land or buildings.
- Government Regulation Number 15 of 2009 concerning Income Tax on Savings Interest paid by Cooperatives to Individual Cooperative Members.
- Government Regulation Number 23 of 2018 concerning Income Tax on Income from Businesses Received or Obtained by Taxpayers with Certain Gross Turnovers.

The object of Income Tax Article 4 Paragraph 2 (Income Tax Article 4 Paragraph 2) applies to certain types of income/revenue, namely:

- Gross turnover (sales turnover) of a business below Rp 4.8 billion in 1 tax year;
- Interest from deposits and various types of savings, bond interest and government bonds, and interest from savings paid by cooperatives to their respective members;
- Prizes in the form of lotteries/draws;
- Transactions of stocks and other securities, derivative transactions traded on the exchange, and stock sales transactions or capital transfers in its partner company received by venture capital companies;
- Transactions involving the transfer of assets in the form of land and/or buildings, construction service businesses, real estate businesses, and lease of land and/or buildings; and
- Other specified income, as regulated in or in accordance with Government Regulations.

- The calculation of Article 4 Paragraph 2 Income Tax is done by multiplying the tax rate by the gross turnover (revenue) which is the object of Article 4 Paragraph 2 Income Tax. This calculation process can be illustrated as follows:

$$\text{= Article 4 Paragraph (2) = Tax Rate x Gross Turnover}$$

- The tax rates imposed for Article 4(2) Income Tax vary depending on the object. The government has determined Article 4(2) Income Tax rates ranging from a minimum of 0.1% to a maximum of 25%.

Interest Reward Income, which income in the form of deposit and savings interest, bond interest, and state debt securities, and savings interest paid by cooperatives to individual cooperative members.

1. Deposits and savings interest and discounts on Bank Indonesia Certificates. **Rate 20%**

With the condition that the tax deductor/collector is:

- A bank established or domiciled in Indonesia;
- Branches of foreign banks in Indonesia;
- Bank Indonesia.

This final tax imposition is exempted if:

- The income recipient is a bank established or domiciled in Indonesia, a branch of a foreign bank in Indonesia, a pension fund whose establishment is approved by the Minister of Finance;
- The gross interest income does not exceed IDR 7,500,000;
- Savings interest at banks designated by the Government for the purpose of owning simple and very simple houses in accordance with applicable regulations, for self-occupation.

Further understanding of this taxable object can be obtained through:

- Government Regulation No. 131/2000 concerning Income Tax on Deposit Interest, Savings, and Discount on SBI Certificates.

2. Bond interest. **Rate 15%**

Further understanding of this taxable object can be obtained through:

- Government Regulation No. 16/2009 concerning Income Tax on Bond Interest;
- Minister of Finance Regulation No. 85/PMK.03/2011 concerning Procedures for Withholding, Depositing, and Reporting Income Tax on Bond Interest.

State Debt Securities or State Treasury Securities. **Rate 20%**

- Further understanding of this taxable object can be obtained through:
- Government Regulation No. 27/2008 concerning Income Tax on State Treasury Discount.

Savings interest paid by cooperatives to individual cooperative members. **Rate 10%**

Final tax imposition is subject to the condition that:

- The gross interest income exceeds Rp 240,000 per month.
- The income-providing cooperative is a savings and loan cooperative.

Further understanding of this taxable object can be obtained through:

- Government Regulation No. 15/2009 concerning Income Tax on Savings Interest paid by Cooperatives to Individual Cooperative Members;
- Minister of Finance Regulation No. 112/PMK.03/2010 concerning Procedures for Withholding, Depositing, and Reporting Income Tax on Savings Interest paid by Cooperatives to Individual Cooperative Members.

Income in the form of lottery prizes.

Lottery Prizes. **Rate 25%**

Prizes named in any form given through a lottery. This tax imposition does not apply to direct prizes in the sale of goods or services as long as they are given to buyers without being drawn, and the prize is directly received by the respective consumer.

Further understanding of this taxable object can be obtained through:

- Government Regulation No. 132/2000 concerning Income Tax on Lottery Prizes;
- Minister of Finance Decree No. 639/PMK.04/1994 concerning Procedures for Withholding or Collection, Depositing, and Reporting of Income Tax on Lottery Prizes;
- Decree KEP-395/PJ/2001 concerning the Imposition of Income Tax on Prizes and Awards.

Income obtained from securities transactions.

Income obtained from stock transactions and other securities, derivative transactions traded on the exchange, as well as stock sales transactions or capital transfers in its partner company received by venture capital companies. Taxable objects:

1. Stock and other securities transactions for founder shares. **Rate 0.1% and 0.6%**

Tax imposition is carried out on taxpayers who carry out stock sales transactions on the stock exchange with the rate provisions as follows: ● Transactions for non-founder shares 0.1%; ● Transactions for founder shares $0.1\% + 0.5\% = 0.6\%$.

Further understanding of this taxable object can be obtained through:

- Government Regulation No. 41/1994 concerning Income Tax on Income from Stock Sales Transactions on the Stock Exchange;
- Government Regulation No. 14/1997 concerning Amendments to Government Regulation Number 41 of 1994 concerning Income Tax on Income from Stock Sales Transactions on the Stock Exchange;
- Decree KMK No. 282/KMK.04/1997 concerning the Implementation of Income Tax Withholding on Income from Stock Sales Transactions on the Stock Exchange. This tax imposition is exempted for derivative transactions traded on the exchange.

2. Stock sales transactions or capital transfers in its partner company received by venture capital companies. **Rate 0.1%**

Payment of tax on this transaction is independently made by the recipient of income venture capital companies.

Further understanding of this taxable object can be obtained through:

- Government Regulation No. 4/1995 concerning Income Tax on Income of Venture Capital Companies from Stock Sales Transactions;
- KMK No. 250/KMK.04/1995 concerning Small and Medium-Sized Venture Capital Companies and Tax Treatment for Capital Participation in Venture Capital Companies (General Income Tax Series No. 14);
- Circular SE-33/PJ.4/1995 concerning Small and Medium-Sized Venture Capital Companies and Tax Treatment for Capital Participation in Venture Capital Companies.

Income obtained from Land and/or Building Transfer Transactions and Related Business Types.

1. Transfer of property in the form of land and/or buildings & real estate business (in general). **Rate 5%**

Payment of tax on this transaction is independently made by the taxpayer on the gross amount of the highest value between the value based on:

- Deed of Transfer of Rights with NJOP for land and/or buildings
- Decision of the official for the transfer of rights to the government
- Auction minutes for the transfer of rights in accordance with auction regulations

Further understanding of this taxable object can be obtained through:

- Government Regulation No. 48/1994 concerning Payment of Income Tax on Income from the Transfer of Rights over Land and/or Buildings;
- Government Regulation No. 71/2008 concerning the Third Amendment to Government Regulation Number 48 of 1994;
- KMK No. 635/KMK.04/1994 concerning the Implementation of Payment and Collection of Income Tax on Income from the Transfer of Rights over Land and/or Buildings;
- Decree PMK No. 243/PMK.03/2008 concerning the Second Amendment to the Minister of Finance Decree Number 635/KMK.04/1994;
- Circular PER-28/PJ/2009 concerning the Implementation of Transitional Provisions of Government Regulation Number 71 of 2008.

2. Transfer of property in the form of land and/or buildings & real estate business (in the form of Simple Houses and Simple Flats). **Rate 1%**

Payment of tax on this transaction is independently made by the taxpayer on the gross amount of the transfer value.

3. Construction Service Business. **Rate 2%-6%**

Tax imposition on construction service business is divided into several rate levels as follows: Qualified small-scale construction implementers (2%). Large and medium-sized construction implementers (3%). Non-qualified construction implementers (4%). Qualified construction planning & supervision (4%). Non-qualified construction planning & supervision (6%).

This tax is a type of withholding tax generally carried out by service users. However, if the service user is not a tax withholder, then the tax can be paid independently by the service provider.

Further understanding of this taxable object can be obtained through:

- Government Regulation No. 51/2008 concerning Income Tax on Income from Construction Service Businesses;
- Government Regulation No. 40/2009 concerning Amendments to Government Regulation Number 51 of 2008;
- Minister of Finance Regulation No. 187/PMK.03/2008 concerning Procedures for Withholding, Depositing, Reporting, and Accounting of Income Tax on Income from Construction Service Businesses;
- Minister of Finance Regulation No. 153/PMK.03/2009 concerning Amendments to Minister of Finance Regulation Number 187/PMK.03/2008.

4. Lease of land and/or buildings. **Rate 10%**

Final tax imposition on this taxable object is carried out on the amount paid or owed by the lessee in the name and in any form related to the lease of land and/or buildings including maintenance costs, care, and other agreements made separately or combined with the lease agreement concerned.

Payment of tax on this can be done by the withholding system or paid by the income recipient itself.

Further understanding of this taxable object can be obtained through:

- Government Regulation No. 29/1996 concerning Payment of Income Tax on Income from Lease of Land and/or Buildings;
- Government Regulation No. 5/2002 concerning Amendments to Government Regulation Number 29 of 1996;
- KMK No. 394/KMK.04/1996 concerning the Implementation of Payment and Withholding of Income Tax on Income from Lease of Land and/or Buildings;
- KMK 120/KMK.03/2002 concerning Amendment to Minister of Finance Regulation Number 394/KMK.04/1996;
- Decree KEP-227/PJ/2002 concerning Procedures for Withholding and Payment, and Reporting of Income Tax from Lease of Land and/or Buildings.

Other Specified Income.

Income from businesses with gross revenue not exceeding Rp 4.8 billion in 1 (one) tax year. **Rate 0.5%**

This tax is borne and paid independently by the income recipient as the taxpayer every month based on the gross revenue amount.

Further understanding of this taxable object can be obtained through:

- Government Regulation No. 23/2018 concerning Income Tax on Income from Businesses Received or Obtained by Taxpayers with Specific Gross Revenues.

In the event that the taxpayer receiving or obtaining income does not have a Taxpayer Identification Number (NPWP), the withholding rate is 100% higher as a penalty from the predetermined rate above. The calculation is done by multiplying 200% by the total tax due.

$$\text{PPH 4(2) to be paid} = 200\% \times \text{PPH 4(2) Due}$$

- Payment of PPh 4(2) Payment of PPh 4(2) is done through two mechanisms, namely the withholding mechanism and the self-payment mechanism. Corporate Taxpayers are designated as the withholder of PPh 4(2), while Individual Taxpayers are not designated to withhold PPh 4(2).

Payment of this Final Income Tax is done through two mechanisms or ways, namely:

- Withholding Mechanism

The withholding mechanism is generally carried out concerning PPh 4(2) transactions. Withholding is carried out if the income provider acts as a tax withholder. Example: Company A rents conference space to Company B, so the income obtained by Company A will be subject to PPh 4(2) withholding by Company B. Additionally, as the withholder, Company B must deposit the PPh 4(2) withheld from Company A to the state treasury.

- Self-Payment Mechanism

The self-payment mechanism applies to transactions that do not involve the income provider as a withholder. Taxpayers must independently deposit the PPh 4(2) due to the state treasury. Example: Mr. A opens a clothing store and applies Regulation PP 23 (0.5%) for SMEs in calculating his taxes. Thus, every month, Mr. A must independently withhold PPh 4(2) on the income from his clothing store and deposit this PPh 4(2) to the state treasury.

- Payment deadline for PPh 4(2):
 - PPh 4(2) withholding mechanism: 10th of the following month
 - PPh 4(2) self-payment mechanism: 15th of the following month
 - PPh 4(2) on stock sales transactions: 20th of the following month after the month of the stock sales transaction

Illustration of PPh 4(2) deductions:

Income Providers

Goods/Services Provision	80.000
<u>PPh 4(2) Due</u>	<u>10.000</u>
Payment to Service Providers	70.000
Payment to the Government	10.000

Income Recipient

Income from Goods/Services Receiver	80.000
<u>PPh 4(2) Expense</u>	<u>10.000</u>
Receipt from Employers	70.000

- Reporting of PPh 4(2)

Every PPh 4(2) taxpayer is obliged to report the payment of PPh 4(2) that has been made using the PPh 4(2) Periodic SPT which has been determined in the appendix to Circular PER-53/PJ/2009. Generally, the tax withholder is given the freedom to determine the form of reporting for the PPh 4(2) Periodic SPT using paper/hard copy forms or reporting it through the online tax reporting feature (e-Filing) using the e-SPT application.

- Deadline for reporting PPh 4(2):

- Types of Income Reporting PPh 4(2) other than for stock sales transactions: 20th of the following month
- Stock Sales Transactions: 25th of the following month

Case 1

- Mr. Brian has a deposit at Bank and receives deposit interest amounting to Rp 10,000,000 in March 2020. What is the treatment of PPh 4(2) for this income?

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- Mr. Brian has a deposit at Bank and receives deposit interest amounting to Rp 10,000,000 in March 2020. What is the treatment of PPh 4(2) for this income?

Calculation of PPh 4(2) on deposit interest

Deposit interest income is one of the taxable objects of PPh 4(2) subject to a rate of 20%.

PPh 4(2): $20\% \times \text{Rp. } 10,000,000 = \text{Rp } 2,000,000$

Payment

The bank withholds tax on the deposit interest income amounting to Rp 2,000,000, then remits it to the state treasury before April 10, 2020. This payment can be made through e-billing. Mr. Brian receives a net income of Rp 8,000,000 and does not make further tax payments on the deposit interest income, as it has already been withheld by the Bank.

Case 1

- Mr. Brian has a deposit at Bank and receives deposit interest amounting to Rp 10,000,000 in March 2020. What is the treatment of PPh 4(2) for this income?

Reporting

As the withholding agent, the Bank is required to report the PPh 4(2) withholding to the Directorate General of Taxes (DJP). Reporting can be done through e-filing. Mr. Irwana will report the deposit interest income along with the tax withheld in the annual tax return. PPh 4(2) cannot be credited by Mr. Brian, as it is considered final.

Accounting Treatment

Mr Brian upon receipt of deposit interest income

(Dr) Cash	8.000.000	
(Dr) PPh 4(2) Expense	2.000.000	
(Cr) Deposit Interest Income		10.000.000

The Bank

Upon payment of deposit interest

(Dr) Interest Expense	10.000.000	
(Cr) Cash		8.000.000
(Cr) PPh 4(2) Payable		2.000.000

Upon remittance of PPh 4(2)

(Dr) PPh 4(2) Payable	2.000.000	
(Cr) Cash		2.000.000

Case 2

- GoodHealth Company held a lottery drawing for coupons sent by its customers on October 21, 2021, with a prize worth Rp 100,000,000. In the drawing, Mr. Tommy was drawn as the winner. What is the treatment of PPh 4 (2) for this income?

Case 2

- GoodHealth Company held a lottery drawing for coupons sent by its customers on October 21, 2021, with a prize worth Rp 100,000,000. In the drawing, Mr. Tommy was drawn as the winner. What is the treatment of PPh 4 (2) for this income?

Calculation of PPh Article 4 Paragraph 2 for lottery prizes

Income in the form of lottery prizes is one of the taxable objects of PPh 4(2) subject to a rate of 25%.

$$\text{PPh 4(2): } 25\% \times \text{Rp. } 100,000,000 = \text{Rp } 25,000,000$$

Case 2

- GoodHealth Company held a lottery drawing for coupons sent by its customers on October 21, 2021, with a prize worth Rp 100,000,000. In the drawing, Mr. Tommy was drawn as the winner. What is the treatment of PPh 4 (2) for this income?

Reporting

As the withholding agent, GoodHealth Company is required to report the PPh 4(2) withholding to the Directorate General of Taxes (DJP). Reporting can be done through e-filing. Mr. Tommy will receive proof of PPh 4(2) withholding on the lottery prize from GoodHealth Company, then include it in the annual tax return. PPh 4(2) cannot be credited by Mr. Tommy as it is considered final.

Accounting Treatment

Mr. Tommy, upon receipt of lottery prize

(Dr) Cash	75.000.000	
(Dr) PPh 4(2) Expense	25.000.000	
(Cr) Lottery Prize Income		100.000.000

GoodHealth Company

Upon awarding the lottery prize

(Dr) Lottery Prize Expense	100.000.000	
(Cr) Cash		75.000.000
(Cr) PPh 4(2) Payable		25.000.000

Upon remittance of PPh 4(2)

(Dr) PPh 4(2) Payable	25.000.000	
(Cr) Cash		25.000.000

Case 3

- On February 9, 2021, Mr. Mike (non-founder) sold 10,000 shares he owned, purchased from Telfo Company at a price of Rp 5,000 per share on the Indonesia Stock Exchange. What is the treatment of PPh 4(2) for this income?

Case 3

- On February 9, 2021, Mr. Mike (non-founder) sold 10,000 shares he owned, purchased from Telfo Company at a price of Rp 5,000 per share on the Indonesia Stock Exchange. What is the treatment of PPh 4(2) for this income?

Calculation of PPh 4 (2) for share sales

According to Articles 2 and 3 of Minister of Finance Regulation No. 282/1997, the rate applied to share sales is 0.1% of the gross amount of the share sales transaction. However, for share sales conducted by founders, an additional tax of 0.5% of the share value will be imposed:

Thus, the PPh 4(2) imposed on Mr. Mike's share sales transaction is:

$$\text{PPh 4(2)} = 0.1\% \times \text{Rp } 5,000 \times 10,000 \text{ shares} = \text{Rp } 50,000$$

Case 3

- On February 9, 2021, Mr. Mike (non-founder) sold 10,000 shares he owned, purchased from Telfo Company at a price of Rp 5,000 per share on the Indonesia Stock Exchange. What is the treatment of PPh 4(2) for this income?

Payment

Income tax is levied by deduction by the stock exchange operator through securities traders at the time of settlement of share sales transactions. The stock exchange operator must deposit the income tax to the designated bank or post office no later than the 20th day of the following month after the share sales transaction.

Case 3

- On February 9, 2021, Mr. Mike (non-founder) sold 10,000 shares he owned, purchased from Telfo Company at a price of Rp 5,000 per share on the Indonesia Stock Exchange. What is the treatment of PPh 4(2) for this income?

Reporting

The stock exchange is required to submit a report on the withholding and deposit of income tax to the tax office no later than the 25th day of the same month as the deposit month. As the withholding agent, the stock exchange must report the PPh 4(2) Annual Tax Return (SPT) to the Directorate General of Taxes (DJP) for the PPh 4(2) that has been paid. Reporting can be done through e-filing. Mr. Mike will receive proof of PPh 4(2) withholding on the share sales conducted on the stock exchange from the securities intermediary company, then include it in the annual tax return. PPh 4(2) cannot be credited by Mr. Mike, as it is considered final.

Case 3

- On February 9, 2021, Mr. Mike (non-founder) sold 10,000 shares he owned, purchased from Telfo Company at a price of Rp 5,000 per share on the Indonesia Stock Exchange. What is the treatment of PPh 4(2) for this income?

Accounting Treatment

Mr. Mike

Upon sale of shares

(Dr) Cash	49.950.000	
(Dr) PPh 4(2) Expense	50.000	
(Cr) Share Sales Income		50.000.000

THANK YOU

LECTURE 7: PERSONAL INCOME TAX (5) – PPh 4(2)

LECTURER: DIMAZ RAMANANDA