

UNEDITED VERSION

Type: REGULATION (PER)

By: THE MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA
(MOF)

Number: 128/PMK.010/2019

Date: SEPTEMBER 6, 2019 (JAKARTA)

Title: PROVISION OF GROSS INCOME DEDUCTION FOR THE
IMPLEMENTATION OF WORK PRACTICE, INTERNSHIP, AND/OR
LEARNING ACTIVITIES IN THE CONTEXT OF MENTORING AND
DEVELOPMENT OF HUMAN RESOURCES BASED ON CERTAIN
COMPETENCIES

BY THE GRACE OF THE ALMIGHTY GOD

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

Considering: whereas to implement provisions of Article 30 sub-article c of Government Regulation Number 94 Year 2010 regarding Calculation of Taxable Income and Settlement of Income Tax in Current Year as amended by Government Regulation Number 45 Year 2019 regarding Amendment to Government Regulation Number 94 Year 2010 regarding Calculation of Taxable Income and Settlement of Income Tax in Current Year, it is necessary to stipulate Regulation of the Minister of Finance regarding Provision of Gross Income Deduction for the Implementation of Work Practice, Internship, and/or Learning Activities in the Context of Mentoring and Development of Human Resources Based On Certain Competencies;

In View of: Government Regulation Number 94 Year 2010 regarding Calculation of Taxable Income and Settlement of Income Tax in Current Year (State Gazette of the Republic of Indonesia Year 2010 Number 161, Supplement to State Gazette of the Republic of Indonesia Number 5183) as amended by Government Regulation Number 45 Year 2019 regarding Amendment to Government Regulation Number 94 Year 2010 regarding Calculation of Taxable Income and Settlement of Income Tax in Current Year (State Gazette of the Republic of Indonesia Year 2019 Number 119, Supplement to State Gazette of the Republic of Indonesia Number 6361);

HAS DECIDED:

To Stipulate: REGULATION OF THE MINISTER OF FINANCE REGARDING
PROVISION OF GROSS INCOME DEDUCTION FOR THE
IMPLEMENTATION OF WORK PRACTICE, INTERNSHIP, AND/OR
LEARNING ACTIVITIES IN THE CONTEXT OF MENTORING AND
DEVELOPMENT OF HUMAN RESOURCES BASED ON CERTAIN
COMPETENCIES.

Article 1

Referred to herein as:

1. Taxpayer shall be resident corporate Taxpayer which spends costs for work practice, internship, and/or learning activities in the context of mentoring and development of human resources based on certain competencies.
2. Gross income shall be all incomes received and/or obtained from business activity and from outside business activity, after being reduced with return and deduction of sales as well as cash deduction in the relevant Tax Year, before being reduced with costs for procuring, collecting, and maintaining incomes, whether originating from Indonesia or from outside Indonesia.
3. Online Single Submission, hereinafter briefly referred to as OSS, shall be business licenses issued by OSS Institution for and on behalf of minister, head of institution, governor, or regent /mayor to business actors through integrated electronic system.
4. Cooperation Agreement shall be agreement between Taxpayer and vocational high schools, vocational Islamic high schools, universities for diploma program in vocational education, apprenticeship centers, or agencies in charge of governmental affairs in the field of manpower of Central Government, Provincial Government, or Regency/City Government for individual not bound by working relation with any party, in the context of the implementation of work practice, internship, and/or learning activities in the context of mentoring and development of human resources based on certain competencies.
5. Tax Clearance shall be information given by the Directorate General of Taxation on compliance of Taxpayer during certain period in meeting requirements to obtain services or in the context of the implementation of certain activities.

Article 2

- (1) Taxpayer may be given gross income deduction a maximum of 200% (two hundred percent) of amount of costs spent for work practice, internship, and/or learning activities.
- (2) Gross income deduction a maximum of 200% (two hundred percent) as intended in paragraph (1) shall cover:
 - a. Gross income deduction of 100% of amount of costs spent for work practice, internship, and/or learning activities; and
 - b. Addition of gross income deduction a maximum of 100% of amount of costs spent for work practice, internship, and/or learning activities as intended in sub-paragraph a.
- (3) Taxpayer may utilize addition of gross income deduction as intended in paragraph (2) sub-paragraph b by meeting the following provisions:

- a. having carried out work practice, internship, and/or learning activities in the context of mentoring and development of human resources based on certain competencies;
 - b. entering into Cooperation Agreement;
 - c. not in a fiscal loss state in Tax Year of the utilization of addition of gross income deduction; and
 - d. having submitted Tax Clearance.
- (4) Certain competencies as intended in paragraph (3) sub-paragraph a shall constitute competency taught in:
- a. vocational high schools and/or vocational Islamic high schools for students, educators, and/or educational personnel;
 - b. universities for diploma program in vocational program for college students, educators, and/or educational personnel; and/or
 - a. apprenticeship center for individual as well as trainees, instructors and/or training personnel.
- (5) List of certain competencies as intended in paragraph (4) shall be as included in Attachment A constituting inseparable part of this Ministerial Regulation.

Article 3

- (1) Work practice and/or internship activities as intended in Article 2 paragraph (1) shall constitute activities followed by:
- a. students, educators, and/or educational personnel in vocational high schools or vocational Islamic high schools;
 - b. college students, educators, and/or educational personnel in universities for diploma program at vocational education;
 - c. trainees, instructors, and/or training personnel in apprenticeship centers; and/or
 - d. individual not bound by working relation with any party coordinated by agency in charge of governmental affairs in the field of manpower of Central Government, Provincial Government, or Regency/City Government,

conducted by Taxpayer in place of business of Taxpayer, as part of curriculum of vocational education in the context of mastering expertise or skill in certain field.

- (2) Learning activities as intended in Article 2 paragraph (1) shall constitute teaching activities conducted by party assigned by Taxpayer to teach at vocational high schools, vocational Islamic high schools, universities for diploma program in vocational education, and/or apprenticeship centers.

Article 4

Costs for work practice, internship, and/or learning activities in the context of mentoring and development of human resources obtaining addition of gross income deduction as intended in Article 2 paragraph (2) sub-paragraph b, shall cover costs of:

- a. provision of special physical facility in the form of place of training and costs of support of special physical facility, such as electricity, water, fuel, maintenance costs, and other related costs for the implementation of work practice and/or internship activities;
- b. instructors or teachers as supervising personnel of work practice, internship, and/or learning activities;
- c. goods and/or materials for the implementation of work practice, internship, and/or learning activities;
- d. honorarium or similar payment given to students, college students, trainees, individuals who are not bound by working relation of any party, educators/trainers, educational/training personnel, and/or instructors constituting participants of work practice and/or internship; and/or
- e. Competency certification costs for students, college students, trainees, individuals not bound by working relation of any party, educators/trainers, educational/training personnel, and/or instructors constituting participants of work practice and/or internship by institutions having authority to carry out competency certification in accordance with laws and regulations.

Article 5

Addition of gross income deduction as intended in Article 2 paragraph (2) sub-paragraph b shall be subject to the following provisions:

- a. For costs of acquisition of tangible and intangible assets related to the provision of physical facility as intended in Article 4 sub-article a having useful life more than 1 (one) year, addition of gross income deduction shall be calculated from depreciation or amortization costs of the relevant tangible and intangible assets which are imposed in month of the implementation of work practice and/or internship activities as intended in Article 3 paragraph (1).
- b. For costs other than costs as intended in sub-article a, addition of gross income deduction shall be calculated from costs really spent which are imposed in the relevant Tax Year.
- c. In the event that cost of provision of special physical facility in the form of place of training as intended in Article 4 sub-article a constitutes tangible asset having useful life more than 1 (one) year and is not used fully during one Tax Year for work practice and/or internship activities as intended in Article 3 paragraph (1), addition of gross income deduction shall be imposed proportionally based on the time of the utilization in one Tax Year.
- d. In the event that costs of provision of special physical facility in the form of place of training constitute electricity, water, and fuel costs as intended in Article 4 sub-article a in which costs for commercial production and costs related to the implementation of work practice and/or internship as intended in Article 3 paragraph (1) cannot be separated, addition of gross income deduction shall be

imposed proportionally based on the utilization related to work practice and/or internship activities.

- e. For costs as intended in Article 4 sub-article d which are given to participants of work practice and/or internship having relation:
 - 1. biological family in lineage of the first degree,
 - 2. business, and/or
 - 3. ownership or possession,with owners, commissioners, directors; and/or administrators of Taxpayer, may not be given addition of gross income deduction.
- f. In the event that work practice and/or internship are/is conducted by using physical facility, then materials, and/or goods used in commercial production, addition of gross income deduction may only be given for costs as intended in Article 4 sub-articles b, d, and e.
- g. Addition of gross income deduction may be charged as costs provided that the addition of gross income deduction does not make fiscal losses in current year.
- h. In the event that addition of gross income deduction as intended in sub-article g makes fiscal losses in current year, amount of addition of gross income deduction that may be deducted in current year shall be equal to amount not causing fiscal losses in current year.
- i. Addition of gross income deduction for costs as intended in Article 4 sub-article a may not be given in the event that physical facility used constitutes part of capital investment which has obtained net income deduction facility as intended in:
 - 1. Article 31A of Law Number 7 Year 1983 regarding Income Tax as amended several times most recently by Law Number 36 Year 2008 regarding Fourth Amendment to Law Number 7 Year 1983 regarding Income Tax; or
 - 2. Article 29A of Government Regulation Number 94 Year 2010 as amended by Government Regulation Number 45 Year 2019 regarding Amendment to Government Regulation Number 94 Year 2010 regarding Calculation of Taxable Income and Settlement of Income Tax in Current Year.

Article 6

The calculation of amount of addition of gross income deduction that may be deducted in current year as intended in Article 2 paragraph (3) and Article 5 sub-article h shall be conducted in accordance with example as included in Attachment B constituting inseparable part of this Ministerial Regulation.

Article 7

- (1) To obtain addition of gross income deduction as intended in Article 2 paragraph (2) sub-paragraph b, Taxpayer shall submit notification through OSS system by attaching:

- a. Cooperation Agreement; and
 - b. effective Tax Clearance.
- (2) Notification as intended in paragraph (1) shall be done by no later than before commencement of the implementation of work practice, internship, and/or learning activities in the context of mentoring and development of human resources based on certain competencies.
- (3) Cooperation Agreement as intended in paragraph (1) sub-paragraph a shall at least include:
- a. number and date of cooperation agreement;
 - b. name and Taxpayer Registration Number;
 - c. type of competency being taught;
 - d. name of vocational high schools, vocational Islamic high schools, universities for diploma program in vocational education, apprenticeship centers, and/or agencies in charge of governmental affairs in the field of manpower of Central Government, Provincial Government, or Regency / City Government;
 - e. effective date and period of validity of cooperation;
 - f. estimate of number of participants of work practice and/or internship;
 - g. estimate of number of employees and/or other party assigned in learning activities; and
 - h. estimate of costs and year of spending of costs.
- (4) In the event that OSS system does not run as appropriate, the submission of notification as intended in paragraph (1) may be done offline by Taxpayer to the Director General of Taxation through the Head of Regional Office of the Directorate General of Taxation supervising Tax Services Office where Taxpayer is registered by using letter in accordance with example of the format as included in Attachment C hereto.
- (5) In the event that notification as intended in paragraph (1) has been received completely and correctly, OSS system shall issue notification declaring that Taxpayer meets the criteria to obtain addition of gross income deduction to the Taxpayer concerned.
- (6) In the event that notification as intended in paragraph (4) has been received completely and correctly, Taxpayer shall be declared to meet the criteria to obtain addition of gross income deduction.

Article 8

- (1) Taxpayer which has utilized addition of gross income deduction, shall be obligated to submit report on work practice, internship, and/or learning activities costs in the context of mentoring and development of human resources based

on certain competencies every year to the Director General of Taxation through the Head of Tax Services Office where the Taxpayer is registered by no later than at the same time with the submission of Annual corporate Income Tax Return of Tax Year of the utilization of addition of gross income deduction.

- (2) Report as intended in paragraph (1) shall be submitted in accordance with example of the format as included in Attachment D constituting inseparable part of this Ministerial Regulation.
- (3) In the event that Taxpayer does not submit report as intended in paragraph (1) or submits report however it does not meet provisions as intended in paragraph (2), the Head of Tax Services Office where the Taxpayer is registered shall issue warning letter to the Taxpayer to submit report in a period by no later than 14 (fourteen) days as from the submission of warning letter.

Article 9

The Directorate General of Taxation shall be authorized to determine that addition of gross income deduction as intended in Article 2 paragraph (2) sub-paragraph b may not be given, in the event that Taxpayer:

- a. does not enter into Cooperation Agreement as intended in Article 7 paragraph (3);
- b. carries out activities not in accordance with plan of competency being taught as included in Cooperation Agreement;
- c. does not submit notification as intended in Article 7 paragraph (1) or paragraph (3); or
- d. does not submit report as intended in Article 8 paragraph (1) after the end of the period as intended in Article 8 paragraph (3) or submits report however it does not meet provisions as intended in Article 8 paragraph (2).

Article 10

- (1) Ministry and/or the relevant Agencies may make evaluation of the effectiveness of provision of gross income deduction received by Taxpayer as intended in Article 2 paragraph (1).
- (2) Ministry and/or the relevant Agencies as intended in paragraph (1) shall be:
 - a. Ministry or regional Agency of Province in charge of governmental affairs in the field of education;
 - b. Ministry in charge of governmental affairs in the field of religion;
 - c. Ministry in charge of governmental affairs in the field of higher education;
 - d. Ministry or Regional Agency of Province/City in charge of governmental affairs in the field of manpower; and/or
 - e. Ministry becoming facilitator of sector of Taxpayer.
- (3) Evaluation as intended in paragraph (1) shall cover evaluation of:

- a. conformity of work practice, internship, and/or learning activities program;
 - b. skill of instructors or teachers of work practice, internship, and/or learning activities;
 - c. improvement of competency of participants of work practice, internship, and/or learning; and/or
 - d. absorption of manpower from participants of work practice, internship, and/or learning.
- (4) The result of evaluation as intended in paragraph (3) shall be conveyed to the Director General of Taxation through the Director of Taxation Regulation II.
- (5) In the event that based on the evaluation as intended in paragraph (4) activities conducted by Taxpayer are deemed ineffective, addition of gross income deduction as intended in Article 2 paragraph (2) sub-paragraph b shall not be given to Taxpayer for the succeeding Tax Years after the implementation of evaluation by Ministry and/or relevant Agencies as intended in paragraph (2).

Article 11

This Ministerial Regulation shall come into effect on the date of its promulgation.

For public cognizance, hereby ordering the promulgation of this Ministerial Regulation by placing it in the Official Gazette of the Republic of Indonesia.

Stipulated in Jakarta
on September 6, 2019
MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,
signed
SRI MULYANI INDRAWATI

Promulgated in Jakarta
on September 9, 2019
DIRECTOR GENERAL OF
LAWS AND REGULATIONS OF
MINISTRY OF LAW AND HUMAN RIGHTS OF
THE REPUBLIC OF INDONESIA,
signed
WIDODO EKATJAHJANA

OFFICIAL GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2019 NUMBER 1028

Issued as a true copy
Head of General Affairs Bureau
on behalf of
Head of Administration Division of the Ministry
Signed and stamped
ARIF BINTARTO YUWONO
Civil Service Registration No. (NIP) 19710912 199703 1 001

NOTE

ATTACHMENT TO
REGULATION OF THE MINISTER OF FINANCE
OF THE REPUBLIC OF INDONESIA
NUMBER 128/PMK.010/2019
REGARDING
PROVISION OF GROSS INCOME DEDUCTION
FOR THE IMPLEMENTATION OF WORK
PRACTICE, INTERNSHIP, AND / OR LEARNING
ACTIVITIES IN THE CONTEXT OF MENTORING
AND DEVELOPMENT OF HUMAN RESOURCES
BASED ON CERTAIN COMPETENCIES

- A. LIST OF CERTAIN COMPETENCIES IN THE CONTEXT OF MENTORING AND DEVELOPMENT ACTIVITIES OF HUMAN RESOURCES
- I. LIST OF CERTAIN COMPETENCIES FOR STUDENTS, EDUCATORS, AND/OR EDUCATIONAL PERSONNEL AT VOCATIONAL HIGH SCHOOLS OR VOCATIONAL ISLAMIC HIGH SCHOOLS

Manufacturing Sector

1. Construction Technology and Properties: Building Construction, Sanitation and Maintenance
2. Construction Technology and Properties: Roads, Irrigation and Bridge Construction
3. Construction Technology and Properties: Construction and Properties Business
4. Construction Technology and Properties: Modeling Design and Building Information
5. Geomatics and Geospatial Engineering: Geomatics Engineering
6. Geomatics and Geospatial Engineering: Geospatial Information
7. Electricity Engineering: Power Generation Engineering
8. Electricity Engineering: Electrical Power Networks Engineering
9. Electricity Engineering: Electrical Power Installation Engineering
10. Electricity Engineering: Industrial Automation Engineering
11. Electricity Engineering: Cooling and Air Conditioning Engineering
12. Electricity Engineering: Electrical Power Engineering
13. Mechanical Engineering: Machining Engineering
14. Mechanical Engineering: Welding Engineering
15. Mechanical Engineering: Metal Casting Engineering
16. Mechanical Engineering: Industrial Mechanical Engineering
17. Mechanical Engineering: Design and Machine Drawings Engineering
18. Mechanical Engineering: Metal Fabrication and Manufacturing Engineering
19. Aircraft Technology: Airframe Power Plant
20. Aircraft Technology: Aircraft Machining
21. Aircraft Technology: Aircraft Sheet Metal Forming
22. Aircraft Technology: Airframe Mechanic
23. Aircraft Technology: Aircraft Electricity
24. Aircraft Technology: Aviation Electronics
25. Aircraft Technology: Electrical Avionics
26. Graphic Engineering: Graphic Design

27. Graphic Engineering: Graphic Production
28. Industrial Instrumentation Engineering: Metal Instrumentation Engineering
29. Industrial Instrumentation Engineering: Instrumentation and Process Automation
30. Industrial Instrumentation Engineering: Mechanical Control
31. Industrial Engineering: Production Control Engineering
32. Industrial Engineering: Logistic Engineering
33. Industrial Engineering: Warehousing Engineering
34. Textile Technology: Artificial Fiber Spinning Engineering
35. Textile Technology: Yarn Making Engineering
36. Textile Technology: Fabric Making Engineering
37. Textile Technology: Textile Refinement Engineering
38. Textile Technology: Made Up Clothing/Garment Production Engineering
39. Chemical Engineering: Laboratory Testing Analysis
40. Chemical Engineering: Industrial Chemistry
41. Chemical Engineering: Analytical Chemistry
42. Chemical Engineering: Textile Chemistry
43. Automotive Engineering: Automotive Light Vehicle Engineering
44. Automotive Engineering: Motorcycle Engineering and Business
45. Automotive Engineering: Heavy Equipment Engineering
46. Automotive Engineering: Automotive Body Engineering
47. Automotive Engineering: Autotronic Engineering
48. Automotive Engineering: Automotive Maintenance Engineering and Management
49. Automotive Engineering: Automotive Power and Energy Conversion
50. Shipping Engineering: Steel Ship Construction
51. Shipping Engineering: Non-Steel Ship Construction
52. Shipping Engineering: Ship Machining Engineering
53. Shipping Engineering: Ship Welding Engineering
54. Shipping Engineering: Boat Electrical Engineering
55. Shipping Engineering: Ship Design and Engineering
56. Shipping Engineering: Ship Interior
57. Electrical Engineering: Audio Video Engineering
58. Electrical Engineering: Industrial Electronics Engineering
59. Electrical Engineering: Mechatronic Engineering
60. Electrical Engineering: Power and Communication Electronics Engineering
61. Electrical Engineering: Medical Instrumentation
62. Oil Engineering: Oil and Gas Production Engineering
63. Oil Engineering: Oil and Gas Drilling Engineering
64. Oil Engineering: Oil, Gas and Petrochemical Processing Engineering
65. Mining Geology
66. Renewable Energy Engineering: Solar, Hydro, and Wind Energy Engineering
67. Renewable Energy Engineering: Biomass Energy Engineering
68. Computer and Informatics Technology: Software Engineering
69. Computer and Informatics Technology: Computer and Networks Engineering
70. Computer and Informatics Technology: Multimedia
71. Computer and Informatics Technology: Informatics, Networks and Application System
72. Telecommunication Engineering: Telecommunication Transmission Engineering

73. Telecommunication Engineering: Telecommunication Access Networks Engineering

Health Sector

74. Nursing
75. Dental Health
76. Medical Laboratory Technology
77. Pharmacy: Clinical and Community Pharmacy
78. Pharmacy: Industrial Pharmacy
79. Social Care (Social Nursing)
80. Caregiver

Agribusiness Sector

81. Plant Agribusiness: Food Crop and Horticultural Agribusiness
82. Plant Agribusiness: Plantation Crop Agribusiness
83. Plant Agribusiness: Plant Breeding and Seeding
84. Plant Agribusiness: Landscape and Gardening
85. Plant Agribusiness: Plantation Production and Management
86. Plant Agribusiness: Ecological Organic Agribusiness
87. Livestock Agribusiness: Ruminant Livestock Agribusiness
88. Livestock Agribusiness: Poultry Livestock Agribusiness
89. Livestock Agribusiness: Livestock Industry
90. Animal Nursing
91. Animal Health and Reproduction
92. Agricultural Products Processing Agribusiness: Agricultural Products Processing Agribusiness
93. Agricultural Products Processing Agribusiness: Agricultural Products Quality Supervision
94. Agricultural Products Processing Agribusiness: Agroindustry
95. Agricultural Engineering: Agricultural Machine Tools
96. Agricultural Engineering: Agricultural Automation
97. Forestry: Forest Inventory and Mapping Technique
98. Forestry: Forest Resources Conservation Technique
99. Forestry: Forest Rehabilitation and Reclamation Technique
100. Forestry: Forest Production Technology
101. Nautical Fishing Vessels
102. Fishing Boat Engineering
103. Nautical Merchant Ship
104. Merchant Ship Engineering
105. Fishery: Freshwater Fishery Agribusiness
106. Fishery: Brackish Water and Sea Fishery Agribusiness
107. Fishery: Ornamental Fish Agribusiness
108. Fishery: Seaweed Agribusiness
109. Fishery: Marine Fishery Industry
110. Agri-Processing of Fishery Products

Tourism and Creative Industrial Sector

111. Travel Agent
112. Hospitality
113. Marine Tourism and Ecotourism
114. Hotel and Restaurant
115. Culinary Art
116. Fashion
117. Fashion Design
118. Fine Arts: Painting Arts

119. Fine Arts: Sculpture Arts
120. Fine Arts: Visual Communication Design
121. Fine Arts: Interior Design and Furniture Engineering
122. Fine Arts: Animation
123. Batik and Textile Creative Craft
124. Leather and Immitation Creative Craft
125. Ceramic Creative Craft
126. Metal and Jewelry Creative Craft
127. Wood and Rattan Creative Craft

II. LIST OF CERTAIN COMPETENCIES FOR COLLEGE STUDENTS, EDUCATORS AND/OR EDUCATIONAL PERSONNEL AT UNIVERSITY FOR DIPLOMA PROGRAM FOR VOCATIONAL PROGRAM

Manufacturing Sector

1. Chemistry: Analytical Chemistry
2. Chemistry: Quality Assurance of Food Industry
3. Chemistry: Chemical Industry Waste Treatment
4. Chemistry: Industrial Chemistry
5. Chemistry: Textile Chemistry
6. Chemical Engineering: Protector Coating
7. Chemical Engineering: Manufacture of Mechanical Hand Tool
8. Chemical Engineering: Manufacture of Glass Products
9. Chemical Engineering: Oil and Gas Processing Technology
10. Chemical Engineering: Polymer Chemical Technology
11. Chemical Engineering: Mineral Technology
12. Chemical Engineering: Vegetable Chemical Technology
13. Chemical Engineering: Industrial Chemical Engineering Technology
14. Chemical Engineering: Clean Engineering Technology
15. Physical Engineering: Heating, Ventilation and Air Conditioning
16. Physical Engineering: Instrumentation Technology
17. Physical Engineering: Instrumentation Technology Engineering
18. Physical Engineering: Instrumentation and Control Engineering Technology
19. Physical Engineering: Robotics Engineering Technology
20. Physical Engineering: Instrumentation and Metrology
21. Electrical Engineering: Low-Voltage Cable Installation and Maintenance
22. Electrical Engineering: High-Voltage Cable Installation and Maintenance
23. Electrical Engineering: Maintenance of Electrical Transmission Lines
24. Electrical Engineering: Electrical Technology
25. Electrical Engineering: Electrical Installation Engineering Technology
26. Electrical Engineering: Metal Industry Electrical Technology
27. Electrical Engineering: Energy Generation Engineering Technology
28. Electrical Engineering: Electro Railroad Technology
29. Electrical Engineering: Electronic Technology
30. Electrical Engineering: Electronic Engineering Technology
31. Electrical Engineering: Electronic System Engineering Technology
32. Electrical Engineering: Automation Technology
33. Electrical Engineering: Automation Engineering Technology
34. Mechanical Engineering: Air Conditioner Installation and Maintenance
35. Mechanical Engineering: Operation System and Maintenance of Wood Cutting Machine
36. Mechanical Engineering: Key Making
37. Mechanical Engineering: Fence Making
38. Mechanical Engineering: Motor Vehicle Testing

39. Mechanical Engineering: Crane Operation and Maintenance
40. Mechanical Engineering: Procedure for Operation and Maintenance of Heavy Equipment
41. Mechanical Engineering: Mechanical Design Technology
42. Mechanical Engineering: Machine Tools Design Technology
43. Mechanical Engineering: Precision Tooling Design Technology
44. Mechanical Engineering: Mechanical Design Engineering
45. Mechanical Engineering: Electronic Manufacturing Technology
46. Mechanical Engineering: Manufacturing Engineering Technology
47. Mechanical Engineering: Manufacturing Design Engineering Technology
48. Mechanical Engineering: Machine Tools Making Technology
49. Mechanical Engineering: Precision Tooling Making Technology
50. Mechanical Engineering: Cooling and Air Conditioning Technology
51. Mechanical Engineering: Machining System Automation
52. Mechanical Engineering: Mechatronic
53. Mechanical Engineering: Mechatronic Engineering Technology
54. Mechanical Engineering: Machine Maintenance
55. Mechanical Engineering: Automotive Machine Maintenance
56. Mechanical Engineering: Metal Industrial Machine Maintenance
57. Mechanical Engineering: Heavy Equipment Technology
58. Mechanical Engineering: Heavy Equipment Maintenance
59. Mechanical Engineering: Heavy Equipment Maintenance Engineering Technology
60. Mechanical Engineering: Automotive Mechanics Technology
61. Mechanical Engineering: Railways Mechanics Technology
62. Mechanical Engineering: Energy Conversion Technology
63. Mechanical Engineering: Textile Engineering Technology
64. Civil Engineering: Foundation, Concrete, and Road Asphaltting
65. Civil Engineering: Scaffolding
66. Civil Engineering: Procedure for Civil Building Construction Procurement
67. Civil Engineering: Civil Building Foundation Making
68. Civil Engineering: Drainage and Piping
69. Civil Engineering: Drilling
70. Civil Engineering: Water Utility Maintenance
71. Civil Engineering: Building Construction Engineering Technology
72. Civil Engineering: Building Construction Technology
73. Civil Engineering: Water Building Construction Engineering Technology
74. Civil Engineering: Water Building Construction Technology
75. Civil Engineering: Railway Building and Lines Technology
76. Civil Engineering: Road and Bridge Construction Engineering Technology
77. Civil Engineering: Road and Bridge Construction Technology
78. Civil Engineering: Swamp Building Construction Engineering Technology
79. Civil Engineering: Transportation Engineering Technology
80. Civil Engineering: Civil Building Management and Maintenance Engineering Technology
81. Civil Engineering: Land and Water Resources Engineering Technology
82. Civil Engineering: Piping Technology
83. Industrial Engineering: Operating System of Tire Production
84. Industrial Engineering: Special Packaging Material
85. Industrial Engineering: Industrial Technology
86. Industrial Engineering: Logistic Engineering Technology
87. Industrial Engineering: Automotive Industry Engineering Technology
88. Geological Technique or Engineering
89. Oil Technique or Engineering
90. Mining Engineering: Mining Technology

91. Mining Engineering: Coal Mining Technology
92. Mining Engineering: Oil and Gas Exploration Technology
93. Mining Engineering: Mineral Mining Technology
94. Material Engineering: Metallurgical Technology
95. Material Engineering: Metal Industrial Metallurgical Technology
96. Material Engineering: Metal Casting Technology
97. Material Engineering: Metal Welding Technology
98. Material Engineering: Rubber and Plastic Processing Technology
99. Material Engineering: Leather Processing Technology
100. Aerospace Engineering: Aeronautical Engineering Technology
101. Aerospace Engineering: Aircraft Electronics System
102. Aerospace Engineering: Aircraft Motor
103. Aerospace Engineering: Aeronautics
104. Aerospace Engineering: Aircraft Maintenance Technology
105. Shipping Engineering: Ship Electrical System
106. Shipping Engineering: Ship Machining
107. Shipping Engineering: Ship Design and Construction Technology
108. Shipping Engineering: Shipping Architecture Engineering Technology
109. Shipping Engineering: Ship Building Construction Technology
110. Shipping Engineering: Shipping Construction Engineering Technology
111. Geomatics Engineering: Remote Sensing Technology
112. Geomatics Engineering: Remote Sensing Engineering Technology
113. Geomatics Engineering: Survey and Mapping
114. Environmental Engineering: Environmental Technology
115. Environmental Engineering: Environmental Pollution Control Engineering Technology
116. Marine Technique or Engineering
117. Renewable Energy Technique or Engineering
118. Printing Engineering and 3-Dimensional Graphics Technology
119. Yarn Making Technique
120. Fabric Making Technique
121. Garment Making Technique
122. Garment Production
123. Furniture Production Technique
124. Furniture Design

Health Sector

125. Biomedical Engineering: Electro-medical Technology
126. Biomedical Engineering: Electro-medical Engineering Technology
127. Blood Transfusion Technology
128. Skin and Hair Health
129. Pharmacy
130. Nutrition
131. Nutrition and Dietetics
132. Clinical Nutrition
133. Public Health: Epidemiological Surveillance
134. Midwifery
135. Nursing
136. Traditional Treatment
137. Herbal Medicine
138. Audiology
139. Blood Bank Technology
140. Cardiovascular Technique
141. Medical Laboratory Technology
142. Dental Health

143. Dental Technique
144. Dental Therapy
145. Pharmaceutical and Food Analysis
146. Anesthesiology Nursing
147. Occupational Therapy
148. Optometry
149. Orthotic and Prosthetic
150. Physiotherapy
151. Radiology
152. Sanitation
153. Speech Therapy
154. Speech and Language Therapy
155. Acupuncture

Agribusiness Sector

156. Agriculture: Plant Pests Control
157. Agriculture: Cultivation of Dry Land Agriculture
158. Agriculture: Dry Land Agricultural Management
159. Agriculture: Seed Technology
160. Agriculture: Cultivation of Horticultural Plants
161. Agriculture: Horticultural Plants Production Technology
162. Agriculture: Cultivation of Food Crop
163. Agriculture: Food Crop Production Technology
164. Agriculture: Cultivation of Plantation Crop
165. Agriculture: Plantation Crop Production Technology
166. Agriculture: Agricultural Products Technology
167. Agriculture: Plantation Products Technology
168. Agriculture: Plantation Management
169. Agriculture: Plantation Products Management
170. Agriculture: Agricultural Agribusiness
171. Agriculture: Agricultural Water System
172. Forestry: Wood Processing
173. Forestry: Woodworking
174. Forestry: Forest Management
175. Forestry: Natural Production Forest Management
176. Forestry: Forest Products Management
177. Forestry: Forest Products Processing
178. Forestry: Wood Product Technology
179. Forestry: Wood Engineering
180. Forestry: Cultivation of Forest Plants
181. Animal Husbandry: Artificial Insemination
182. Animal Husbandry: Beekeeping
183. Animal Husbandry: Animal Raising
184. Animal Husbandry: Horse Breeding
185. Animal Husbandry: Meat Processing
186. Animal Husbandry: Milk Processing
187. Animal Husbandry: Animal Milking
188. Animal Husbandry: Milk Quality Testing
189. Animal Husbandry: Horse Training
190. Animal Husbandry: Livestock Farming
191. Animal Husbandry: Livestock Production Technology
192. Animal Husbandry: Livestock Nutrition
193. Animal Husbandry: Animal Feed Technology
194. Animal Husbandry: Livestock Products Processing Technology
195. Animal Husbandry: Livestock Farming Business

196. Animal Husbandry: Livestock Agribusiness
197. Animal Husbandry: Poultry Farming Business
198. Animal Husbandry: Poultry Agribusiness
199. Fishery: Fishery Biotechnology
200. Fishery: Marine/Fishery Products Processing
201. Fishery: Fishery Products Processing and Storage
202. Fishery: Capture Fishery
203. Fishery: Fish Farming
204. Fishery: Fish Hatchery Technology
205. Fishery: Fish Hatchery
206. Fishery: Fish Farming Business
207. Fishery: Fishery Agribusiness
208. Biosystem Technology: Agricultural Mechanization Technology
209. Biosystem Technology: Agricultural Machinery Engineering Technology
210. Chemical Engineering: Sugar Processing Technology
211. Chemical Engineering: Oil Palm Processing Technology
212. Chemical Engineering: Palm Oil Processing Technology
213. Chemical Engineering: Agro Industrial Manufacturing Technology
214. Agricultural Industrial Technology: Agroindustry
215. Agricultural Industrial Technology: Development of Agro-industrial Products
216. Environment: Environmental Management
217. Environment: Land Resources Management
218. Food Technology
219. Food Engineering Technology

Tourism And Creative Industrial Sector

220. Tourism: Hotel Reception
221. Tourism: Tourism Guide
222. Tourism: Catering Service
223. Tourism: Food and Beverage Services
224. Tourism: Recreation Business Management
225. Tourism: Ecotourism
226. Tourism: Hospitality Management
227. Tourism: Culinary Arts
228. Tourism: Patisserie Processing Arts
229. Tourism: Dish Art
230. Tourism: Travel Agent
231. Tourism: Convention and Events Management
232. Arts: Fine Arts
233. Arts: Ceramic Craft
234. Arts: Metal Craft
235. Arts: Wood Craft
236. Arts: Fabric Craft
237. Arts: Batik Craft
238. Arts: Weaving Craft
239. Arts: Painting Arts
240. Design: Batik Mode Design
241. Design: Weaving Mode Design
242. Design: Textile Design
243. Design: Multimedia
244. Design: Visual Communication Design
245. Design: Graphic Design

Digital Economic Sector

246. Animation
247. Design: Digital Design
248. Design: Printing
249. Computer: Information System
250. Computer: Information System Security
251. Computer: Software Engineering Technology
252. Computer: Software Engineering
253. Computer: Graphic Computer Technology
254. Computer: Graphic Computer Engineering Technology
255. Computer: Multimedia Engineering Technology
256. Computer: Graphic Multimedia Engineering Technology
257. Computer: Game Design
258. Computer: Game Technology
259. Computer: Artificial and Robotic Intelligence
260. Computer: Cyber Security Engineering
261. Computer Engineering: Software Testing
262. Computer Engineering: Computer Engineering Technology
263. Computer Engineering: Networks Computer Engineering Technology
264. Telecommunication Engineering: Operating Procedure for Celluler
265. Telecommunication Engineering: Telecommunication Technology
266. Telecommunication Engineering: Telecommunication Engineering Technology
267. Telecommunication Engineering: Telecommunication Networks Engineering Technology
268. Telecommunication Engineering: Internet Engineering Technology

III. LIST OF CERTAIN COMPETENCIES FOR INDIVIDUALS AS WELL AS TRAINEES, INSTRUCTORS, AND/OR TRAINING PERSONNEL AT APPRENTICESHIP CENTERS

Manufacturing Sector

1. Manufacturing Engineering: Plate Work
2. Manufacturing Engineering: Production Machine
3. Welding Technique: Industrial Welding
4. Welding Technique: Fabrication
5. Automotive Engineering: Light Vehicle Engineering
6. Automotive Engineering: Motorcycle Engineering
7. Automotive Engineering: Heavy Equipment Engineering
8. Electrical Engineering: Lighting Installation
9. Electrical Engineering: Power Installation
10. Electrical Engineering: Industrial Automation
11. Electrical Engineering: Telecommunication
12. Electrical Engineering: Instrumentation and Control
13. Electrical Engineering: Audio Video
14. Refrigeration: Domestic Refrigeration Technique
15. Refrigeration: Air Conditioning Technique
16. Building: Stone and Concrete Construction
17. Building: Wood Construction
18. Building: Building Drawing
19. Building: Furniture

Agribusiness Sector

20. Agriculture: Agricultural Mechanization
21. Agriculture: Food Crop
22. Agriculture: Horticulture

23. Agriculture: Mix Farming
24. Agriculture: Land Processing
25. Agriculture: Land Conservation
26. Agriculture: Plant Cultivation
27. Fishery: Catching
28. Fishery: Farming
29. Agricultural Products Processing
30. Fishery Products Processing
31. Livestock Products Processing
32. Agribusiness: Plant Production Agribusiness
33. Agribusiness: Livestock Production Agribusiness
34. Agribusiness: Water Resources Production Agribusiness

Tourism And Creative Industrial Sector

35. Tourism: Hospitality
36. Batik Design: Handmade Batik Technique
37. Batik Design: Printed Batik Technique
38. Leather Processing: Leather Tanning
39. Leather Processing: Leather Finishing
40. Leather Processing: Making of Leather Products
41. Creative Industry: Metal Carving Technique
42. Creative Industry: Wood Carving Technique
43. Creative Industry: Crocheting
44. Creative Industry: Embroidery
45. Creative Industry: Weaving
46. Creative Industry: Screen Printing
47. Creative Industry: Webbing

Digital Economic Sector

48. Information and Communication Technology: Networking
49. Information and Communication Technology: Technical Support
50. Information and Communication Technology: Computer Engineering
51. Information and Communication Technology: Programming
52. Information and Communication Technology: Database
53. Information and Communication Technology: Graphic Design
54. Information and Communication Technology: Office Tool

Migrant Worker Sector

55. Housekeeper
56. Elderly Guard
57. Babysitter/Toddler Caregivers
58. Nanny

B. EXAMPLE OF CALCULATION OF LIMITATION ON ADDITION OF GROSS INCOME DEDUCTION IN CALCULATION OF INCOME TAX NOT CAUSING FISCAL LOSSES

Example 1:

PT X carries out work practice and internship activities with the following fiscal financial statement:

Gross income	:	Rp	500.000.000,00
Non-work practice and internship costs	:	Rp	(400.000.000,00)
Work practice and internship costs	:	Rp	(20.000.000,00)
Net income (loss) before facility	:	Rp	80.000.000,00

Addition of gross income deduction	:	Rp	(20.000.000,00)
Taxable Income	:	Rp	60.000.000,00

Addition of gross income deduction that may be utilized by PT X shall be Rp 20.000.000,00 (100% x Internship Costs).

Example 2:

PT Y carries out work practice and internship activities with the following fiscal financial statement:

Gross income	:	Rp	500.000.000,00
Non-work practice and internship costs	:	Rp	(400.000.000,00)
Work practice and internship costs	:	Rp	(60.000.000,00)
Net income (loss)	:	Rp	40.000.000,00
Addition of gross income deduction	:	Rp	(40.000.000,00)
Taxable Income	:	Rp	Rp 0,00

Addition of gross income deduction that should be utilized by PT Y shall be Rp 60.000.000,00 (100% x work practice and internship costs). However, as the addition of deduction causes fiscal losses of Rp 20.000.000,00 the addition of gross income deduction that may be utilized by PT Y shall only be Rp 40.000.000,00.

Example 3:

PT Z carries out work practice and internship activities with the following fiscal financial statement:

Gross income	:	Rp	400.000.000,00
Non-work practice and internship costs	:	Rp	(350.000.000,00)
Work practice and internship costs	:	Rp	(60.000.000,00)
NET Income (LOSS)	:	Rp	(10.000.000,00)
Addition of gross income deduction	:	Rp	0,00
Taxable Income	:	Rp	(10.000.000,00)

Addition of gross income deduction that should be utilized by PT Z shall be Rp 60.000.000,00 (100% x Work Practice and Internship Costs). However, PT Z has reported fiscal losses of Rp 10.000.000,00 before addition of gross income deduction so that PT Z may not be given addition of gross income deduction.

Example 4:

PT DEF is a Taxpayer obtaining *tax allowance* facility. In year 2022, amount of facility of net income deduction (*investment allowance*), as one of *tax allowance* facilities, is Rp 15.000.000,00. In addition to obtaining *tax allowance* facility, in year 2022 PT DEF carries out work practice activities for the first time and meets provisions of Article 2 paragraph (3) of this PMK. Detail of gross income, costs, and the utilization of *investment allowance* facility is as follows:

Gross income	:	Rp	500.000.000,00
Non-work practice costs	:	Rp	(470.000.000,00)
Work practice costs	:	Rp	(20.000.000,00)
Net income (loss) before facility	:	Rp	10.000.000,00

<i>Investment Allowance</i>	:	Rp	(15.000.000,00)
Addition of gross income deduction for Work Practice	:	Rp	(0,00)
Taxable Income		Rp	(5.000.000,00)

Addition of gross income deduction that should be utilized by PT DEF shall be Rp 20.000.000,00 (100% x Work Practice Costs). However, PT Z has reported fiscal losses of Rp 5.000.000,00 caused by the utilization of *investment allowance* facility. As PT DEF has recorded fiscal losses before addition of gross income deduction based on this PMK, PT DEF may not be given addition of gross income deduction based on this PMK.

C. FORMAT OF NOTIFICATION ON MENTORING AND DEVELOPMENT ACTIVITIES PLAN OF HUMAN RESOURCES BASED ON CERTAIN COMPETENCIES

Number :

Re. : Notification on Mentoring and Development Activities Plan of Human Resources Based On Certain Competencies

To
Director General of Taxation
c.q. Head of Regional Office of DJP ... (which supervises Tax Services Office of place of Taxpayer)

In relation the absence of OSS system and in accordance with provisions of Article 4 paragraph (3) of Regulation of the Minister of Finance Number .../PMK.010/2019 regarding Provision of Gross Income Deduction for the Implementation of Work Practice, Internship, and/or Learning Activities in the Context of Mentoring and Development of Human Resources Based On Certain Competencies, we herewith convey:

- i. Notification on mentoring and development activities plan of human resources based on certain competencies with the following summary of cooperation agreement:

Taxpayer's Name	:	
NPWP	:	
Type of Competency being taught	:	
Name of vocational high school, vocational Islamic high school, university for diploma program for vocational education, and/or apprenticeship center	:	
Effective Date of Cooperation Agreement	:	
Period of validity of Cooperation Agreement until date	:	

- ii. Cooperation agreement Number Dated

Thus we convey.

.....20
Administrator / Proxy,

Company Stamp and Signature

Full Name :
Position :

CC.:

Director of Taxation Regulation II, Directorate General of Taxation

D. FORMAT OF LETTER OF SUBMISSION OF REPORT ON COSTS AND
REPORT ON DETAIL OF MENTORING AND DEVELOPMENT ACTIVITIES
COSTS OF HUMAN RESOURCES BASED ON COMPETENCY

I. EXAMPLE OF FORMAT OF LETTER OF SUBMISSION OF COSTS REPORT

Number :
Re. : Report on mentoring and
development activities costs
of human resources based on
competency in Tax Year

To
Director General of Taxation
c.q. Head of Tax Services Office ... (where Taxpayer is Registered)

Meeting provisions in Article 5 paragraph (1) of Regulation of the Minister of Finance Number .../PMK.010/2019 regarding Provision of Gross Income Deduction for the Implementation of Work Practice, Internship, and/or Learning Activities in the Context of Mentoring and Development of Human Resources Based On Certain Competencies, we attach report on mentoring and development activities costs of human resources based on competency for Tax Year

Thus we convey.

.....20
Administrator / Proxy,

Company Stamp and Signature

Full Name :
Position :

CC.:

II. EXAMPLE OF FORMAT OF REPORT ON DETAIL OF COSTS

1. Costs Provision of Special Physical Facility In the Form of Place of Training for the Implementation of Work Practice and/or Internship.

Kode	Kelompok/Jenis Harta	Biaya					Tambahkan Pengurangan Penghasilan Bruto			Nomor Perjanjian Kerjasama
		Bulan/Tahun Perolehan	Harga Perolehan (Rp)	Nilai Sisa Buku Fiskal Awal Tahun (Rp)	Metode Penyusutan/Amortisasi		Penyusutan/Amortisasi Fiskal Tahun ini	Jumlah Hari Pemakaian dalam Setahun	Tambahan Penyusutan/Amortisasi Fiskal Tahun Ini setelah diproporsionalkan	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
I	HARTA BERWUJUD									
I.1	Kelompok 1									
I.1.a									
I.1.a									
I.2	Kelompok 2									
I.2.a									
I.2.b									
I.3	Kelompok 3									
I.4	Kelompok 4									
II	KELOMPOK BANGUNAN									
II.1	Permanen									
II.2	Tidak Permanen									
	Sub Total						... (12)		... (13)	
III	HARTA TAK BERWUJUD									
III.1	Kelompok 1									
III.2	Kelompok 2									
III.3	Kelompok 3									
III.4	Kelompok 4									
III.5	Kelompok Lain-Lain									
	Sub Total						... (14)		... (15)	
	TOTAL						... (16)		... (17)	

2. Instructors or Teachers Costs As Supervising Personnel of Work Practice, Internship, and/or Learning.

No	Name of instructors or teachers as supervising personnel	NPWP	Costs (Rp)	Number of Cooperation Agreement
(18)	(19)	(20)	(21)	(22)
1				
2				
...				
Total instructors or teachers costs as supervising personnel of work practice, internship, and/or learning			... (23)	

3. Honorarium Costs or Similar Payment Given To Participants of Work Practice and/or Internship.

No	Name of Recipient of Honorarium or the Like	NPWP	Costs (Rp)	Number of Cooperation Agreement
(24)	(25)	(26)	(27)	(28)
1				
2				

...				
Total honorarium costs or similar payment given to participants of work practice and/or internship			... (23)	

4. Goods and/or Materials Costs for the Implementation of Work Practice, Internship, and/or Learning.

No.	Description of materials and/or goods for the implementation of work practice, internship, and/or learning	Amount of Costs	Number of Cooperation Agreement
(30)	(31)	(32)	(33)
1			
2			
	Total Costs	... (34)	

5. Certification Costs as well as Electricity, Water, Fuel Costs, Maintenance Costs, and other related Costs for the Implementation of Work Practice and/or Internship.

No.	Types of Costs	Certification costs as well as electricity, water, fuel costs, and maintenance costs	Proportional Consumption	Certification costs as well as electricity, water, fuel Costs (after being made proportional) and maintenance costs	Number of Cooperation Agreement
		(35)	(36)	(37)	(38)
1.	Certification Costs				
2.	Electricity				
3.	Water				
4.	Fuel				
5.	Maintenance Costs				
6.	Other Costs				
	Total Costs	(39)		... (40)	

6. Recapitulation of Costs in Calculation of Corporate Income Tax Carrying Out Mentoring and Development Activities of Human Resources Based On Competency

No.	Description	Costs that are really spent	Addition of Gross Income Deduction
1.	Special physical facility provision costs in the form of workshop or other similar place of training related to work practice and/or	... (41)	... (42)

	internship		
2.	Instructors or teachers costs as supervising personnel of the implementation of work practice, internship, and/or learning	... (43)	... (44)
3.	Goods and/or materials for the implementation of work practice, internship, and/or learning	... (45)	... (46)
4.	Honorarium or similar payment given to participants of work practice and/or internship	... (47)	... (48)
5.	Certification costs as well as electricity, water, and fuel costs for the implementation of work practice and/or internship	... (49)	... (50)
Total		... (51)	... (52)

III. INSTRUCTIONS FOR COMPLETION OF REPORT ON MENTORING AND DEVELOPMENT ACTIVITIES COSTS OF HUMAN RESOURCES BASED ON CERTAIN COMPETENCIES

Number 1	:	Please fill out with code in accordance with sequence.
Number 2	:	Please fill out per type of tangible/intangible assets owned and used by Taxpayer for mentoring and development activities of human resources based on competency that can be depreciated/amortized.
Number 3	:	Please fill out with month and year of acquisition of tangible/intangible assets owned and used by Taxpayer for mentoring and development activities of human resources based on competency that can be depreciated/amortized.
Number 4	:	Please fill out with gained price of tangible/intangible assets owned and used by Taxpayer for mentoring and development activities of human resources based on competency that can be depreciated/amortized.
Number 5	:	Please fill out with fiscal residual book value in early Tax Year of tangible/intangible assets which are owned and used by Taxpayer for mentoring and development activities of human resources based on competency that can be depreciated/amortized.
Number 6	:	Please fill out with the following code of commercial depreciation / amortization method of tangible/intangible assets: GL : Straightline JAT : Total Number of Year SM : Declining Balance SMG : Double Declining Balance JJJ : Number of Service Hours JSP : Number of Production Unit ML : Other Methods
Number 7	:	Please fill out with the following code of fiscal depreciation/amortization method of tangible/intangible assets: GL : Straightline SM : Declining Balance JSP : Number of Production Unit (Fiscal Amortization)
Number 8	:	Please fill out with fiscal depreciation/amortization costs of Tax Year of reporting of tangible/intangible assets owned and used by Taxpayer for

		mentoring and development activities of human resources based on competency that can be depreciated/amortized.
Number 9	:	Please fill out with number of days of consumption of tangible/intangible assets in a year. Example : Machine A (<i>teaching factory</i>) in a year is used for work practice activities during 200 days. The writing in report shall be as follows: 200/365.
Number 10	:	Please fill out with addition of gross income deduction for depreciation/amortization costs of tangible/intangible assets of Tax Year of reporting after being made proportional to number of days of consumption in a year. Example : For machine A (as intended in number 9), depreciation costs of Tax Year of reporting shall be Rp 1.000.000,00. Proportional depreciation costs (Addition of gross income deduction) : $(200/365) \times \text{Rp } 1.000.000 = \text{Rp}547.945$
Number 11	:	Please fill out with number of cooperation agreement related to use of the said tangible/intangible assets.
Number 12	:	Please fill out with total amount of fiscal depreciation costs of Tax Year of reporting of tangible assets as intended in number 8.
Number 13	:	Please fill out with total amount of addition of gross income deduction for depreciation costs of tangible assets as intended in Number 10.
Number 14	:	Please fill out with total amount of fiscal amortization costs of Tax Year of reporting of intangible assets as intended in number 8.
Number 15	:	Please fill out with total amount of addition of gross income deduction for amortization costs of intangible assets as intended in number 10.
Number 16	:	Please fill out with amount as intended in numbers 12 and 14.
Number 17	:	Please fill out with amount as intended in numbers 13 and 15.
Number 18	:	Please fill out with number in accordance with sequence of name of instructors or teachers as supervising personnel.
Number 19	:	Please fill out with full name of instructors or teachers as supervising personnel of work practice, internship, and/or learning.
Number 20	:	Please fill out with NPWP of instructors or teachers as supervising personnel of work practice, internship, and/or learning.
Number 21	:	Please fill out with amount of gross income received by instructors or teachers .
Number 22	:	Please fill out with number of cooperation agreement on mentoring and development activities of human resources based on competency involving the said supervising personnel.
Number 23	:	Please fill out with total amount of gross income received by instructors or teachers as intended in number 21.
Number 24	:	Please fill out with number in accordance with sequence of name of recipient of honorarium or the like.
Number 25	:	Please fill out with full name of recipient of honorarium or the like.
Number 26	:	Please fill out with NPWP of recipient of honorarium or the like.
Number 27	:	Please fill out with amount of gross income (honorarium or the like) received by participants of work practice and/or internship for the said activities.
Number 28	:	Please fill out with number of cooperation agreement on mentoring and development activities of human resources based on competency involving participants of work practice and/or internship for the said

		activities.
Number 29	:	Please fill out with total amount of gross income received by participants of work practice and/or internship as intended in number 27.
Number 30	:	Please fill out with number in accordance with sequence of materials or goods for the implementation of work practice, internship, and/or learning.
Number 31	:	Please fill out with description of materials or goods for the implementation of work practice, internship, and/or learning.
Number 32	:	Please fill out with amount of goods and/or materials costs for the implementation of work practice, internship, and/or learning.
Number 33	:	Please fill out with number of cooperation agreement on mentoring and development activities of human resources based on competency related to use of the said goods and/or materials.
Number 34	:	Please fill out with total amount of goods and/or materials costs for the implementation of work practice, internship, and/or learning as intended in number 32.
Number 35	:	Please fill out with amount of costs spent for certification costs as well as electricity, water, fuel costs, and maintenance costs for the implementation of work practice and/or internship.
Number 36	:	Please fill out with proportional value of consumption (for electricity, water and fuel costs) in the event that costs of commercial activities and work practice and/or internship activities cannot be separated. Example: Electricity cost spent by Taxpayer (for commercial production and <i>teaching factory</i>) in a year is Rp100.000.000. Proportional value of electricity consumption for <i>teaching factory</i> based on consumption shall be 20%.
Number 37	:	Please fill out with electricity, water, and fuel costs after being made proportional. Example: Electricity costs spent by Taxpayer as intended in number 35. Electricity cost after being made proportional is: $20\% \times \text{Rp } 100.000.000 = \text{Rp}20.000.000$. If costs can be separated, it shall be filled out as intended in number 35. Certification costs and maintenance costs shall not be made proportional.
Number 38	:	Please fill out with number of cooperation agreement on mentoring and development activities of human resources based on competency.
Number 39	:	Please fill out with total amount of certification costs as well as electricity, water, fuel costs, and maintenance costs as intended in number 35.
Number 40	:	Please fill out with total amount of certification costs as well as electricity, water, fuel costs, and maintenance costs after being made proportional as intended in number 37.
Number 41	:	Please fill out with the value as intended in number 16.
Number 42	:	Please fill out with the value as intended in number 17.
Number 43	:	Please fill out with the value as intended in number 23.
Number 44	:	Please fill out with the value as intended in number 23.
Number 45	:	Please fill out with the value as intended in number 34.
Number 46	:	Please fill out with the value as intended in number 34.

Number 47	:	Please fill out with the value as intended in number 29.
Number 48	:	Please fill out with the value as intended in number 29.
Number 49	:	Please fill out with the value as intended in number 39.
Number 50	:	Please fill out with the value as intended in number 40.
Number 51	:	Please fill out with total value of numbers 41, 43, 45, 47, and 49.
Number 52	:	Please fill out with total value of numbers 42, 44, 46, 48, and 50.

MINISTER OF FINANCE OF THE REPUBLIC OF
INDONESIA,
signed
SRI MULYANI INDRAWATI

Issued as a true copy
Head of General Affairs Bureau
on behalf of
Head of Administration Division of the Ministry
Signed and stamped
ARIF BINTARTO YUWONO
Civil Service Registration No. (NIP) 197109121997031001

Source: LOOSE LEAF REGULATION OF THE MINISTER OF FINANCE YEAR
2019