

Tarif PPh 23 Terbaru Sesuai PER-70/PJ/2007

Efektif 9 April 2007

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No	Type of Cost	Gross Base	Rate	Effective Rate		Remarks
				PER-178	PER-70	
1	Technical, Management and Consultant services	30%	15%	4.5%	4.5%	
2	Office equipment rental (copy machine, PC, etc)	40%	15%	6%	4.5%	changed
3	Equipment maintenance	30%	15%	4.5%	4.5%	
4	Equipment repairs	30%	15%	4.5%	4.5%	
5	Programming	30%	15%	4.5%	4.5%	
6	Computer software	30%	15%	4.5%	4.5%	
7	Information technology & internet services	30%	15%	4.5%	4.5%	
8	Vehicle maintenance service	30%	15%	4.5%	4.5%	
9	Vehicle repair service	30%	15%	4.5%	4.5%	
10	Telecommunication for non publics (lease line,etc)	30%	15%	4.5%	4.5%	
11	Building maintenance	30%	15%	4.5%	4.5%	
12	Advertisement's design & production	30%	15%	4.5%	4.5%	
13	Media Advertisement's placement on newspaper, outdoor, etc			0%	1.5%	new
14	Outsource service	30%	15%	4.5%	4.5%	
15	Brokerage service	30%	15%	4.5%	4.5%	
16	Catering service	10%	15%	1.5%	1.5%	
17	Cleaning service	10%	15%	1.5%	1.5%	
18	Pest control service	10%	15%	1.5%	1.5%	
19	Construction execution service	13.33%	15%	2%	2%	
20	Construction supervision service	26.70%	15%	4%	4%	
21	Construction planning service	26.70%	15%	4%	4%	
22	Security & investigation service	20%	15%	3%	3%	
23	Courier service & freight forwarding	20%	15%	3%	0%	changed
24	Travel Agency service	20%	15%	3%	0%	changed
25	Packaging service	20%	15%	3%	3%	
26	Event Organizer	20%	15%	3%	3%	
27	Custodian services	20%	15%	3%	3%	
28	Vehicle rental service	20%	15%	3%	1.5%	changed