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The Application of Article 23 Income Tax at PT Sukun Druck

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ABSTRACT

Introduction/Main Objectives: This study examines the implementation of Income Tax Article 23 obligations at PT Sukun Druck by evaluating the accuracy of transaction classification and compliance with withholding, depositing, and reporting requirements after the implementation of the Law on Harmonization of Tax Regulations. **Background Problems:** PT Sukun Druck acts as both a withholding agent and a recipient of Income Tax Article 23 deductions, making its tax administration more complex and increasing the risk of transaction misclassification and non-compliance. **Novelty:** This study provides a qualitative case analysis of Income Tax Article 23 compliance in a company with dual tax role under the post-Harmonization of Tax Regulations framework, an area that remains underexplored. **Research Methods:** A qualitative case study was conducted using primary data collected through interviews with corporate tax officers and an examination of Income Tax Article 23 withholding documents. The data were analyzed by comparing company practices with prevailing tax regulations. **Finding/Results**: PT Sukun Druck has properly implemented withholding, depositing, and reporting obligations through the e-Bupot Unification system. However, several transactions still require more accurate classification to ensure full compliance. **Conclusion:** Strengthening transaction classification is essential to minimize tax risks and maintain consistent compliance with Income Tax Article 23 regulations.

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1. Introduction

Taxes are compulsory contributions to the state required from individuals or entities, enforced by law, lacking direct benefits, and utilized for the state's welfare and the populace's prosperity. State revenue derives from two categories of income: non-tax income and tax income. Consequently, it can be inferred that taxes are a vital component of state revenue in the State Revenue and Expenditure Budget (Weslyn & Widjaja, 2024). Consequently, taxes constitute the primary source of revenue for the Indonesian government.

Income Tax (PPh) is imposed directly on the taxpayer's annual income. Alongside the self-assessment system, the Indonesian government enforces a withholding tax system, in which taxes owed are computed, deducted, and remitted by a third party rather than the income recipients themselves. Income Tax Article 23 delineates the framework for dividends, interest, royalties, rents, and specific service compensation paid to domestic taxpayers. This income tax assigns the withholding obligation to the income provider (Fuad et al., 2025). Each taxpayer or entity designated by the Director General of Taxes is required to withhold, deposit, report, and provide evidence of withholding to the withholding party. Article 23 establishes an income tax rate of 15% on gross amounts for dividends, interest, and royalties, and 2% for service and rental fees; this rate doubles if the income recipient lacks a Tax Identification Number (NPWP) (Dasril et al., 2025). Administrative penalties, such as fines, interest, and criminal threats, render compliance with these regulations unavoidable for business entities (Fuad et al., 2025).

PT Sukun Druck is a significant manufacturer and printer based in Kudus Regency, Central Java. Attributes that introduce significant administrative complexity for Article 23 Income Tax are generally found in manufacturing companies with extensive third-party service transactions (Sopyan et al., 2024). Before its formal designation as a Limited Liability Company on November 1, 2023, this entity possessed Taxable Entrepreneur (PKP) status. The frequency of external transactions, including the procurement of raw materials and the delivery of services to corporate clients, requires companies to perform dual functions under Income Tax Article 23. Corporate clients who deduct under Income Tax Article 23 necessitate the Company to obtain and preserve evidence of withholding upon receiving a printing service order. In contrast, when the company engages supplier services like pest control, certification, or logistics transportation, it acts as a withholding agent and must remit payments to the state treasury by the 15th of the following month, in addition to reporting through the Unified e-Bupot on the coretax platform. The reciprocal flow of transactions requires continuous coordination among the accounting, purchasing, and sales/marketing departments (Kolang et al., 2022).

Given the complexity of the two-way transaction, this study analyzes the mechanism for implementing Income Tax Article 23 at PT Sukun Druck, including the accuracy of withholding, depositing, and reporting, as well as cross-departmental coordination in managing these obligations.

2. Literature Review

Income Tax Article 23 is a tax levied on income earned by domestic taxpayers and Permanent Establishments (BUT) derived from capital, service provision, or activities distinct from those subject to Income Tax Article 21 (Mardiasmo, 2023). The stipulations about Income Tax Article 23 are governed by Law Number 36 of 2008 on Income Tax, amended by Law Number 7 of 2021 on the Harmonization of Tax Regulations (HPP Law), PMK Number 244/PMK.03/2008 regarding additional service types subject to Income Tax Article 23, and PER-24/PJ/2021 concerning the procedure for substantiating unified withholding (Amelia et al., 2024).

Entities designated as Article 23 Income Tax deductors encompass government agencies, domestic corporate tax entities, event organizers, Permanent Business Forms (BUT), representatives of foreign corporations, and specific individuals appointed by the Director General of Taxes (DGT) (Lestari, 2020). The entities receiving income and those subject to deductions are Domestic Taxpayers and Permanent Establishments (BUT) (Widjayanti et al., 2024). The taxpayer's position in business transactions within the printing industry is not static; it varies depending on the specific type of transaction. A company may function as a deductor when compensating for services rendered to other entities; however, in different transactions, it is the recipient that is subject to deduction upon receiving income from service users. The application of Income Tax Article 23 is influenced not only by the company's status but also by its role in each transaction (Wijayanti & Sundari, 2025).

Each entity subject to Article 23 Income Tax withholding has several primary obligations. Initially, it is obligatory to create and submit proof of withholding to the taxpayer from whom the deduction has been made as a form of accountability. Secondly, the withholding must generate a billing code and is mandated to remit the withholding tax to the state treasury by the 10th of the subsequent month. Third, it is obligatory to provide evidence of withholding and report to the Directorate General of Taxes via a Notification Letter (SPT) for the Unification Income Tax Period by the 20th of the subsequent month (Tiran & Widjaja, 2024). Delays in withholding, depositing, and reporting may incur administrative penalties, including interest, fines, and potential criminal repercussions, as stipulated by the Tax Harmonization Law (Fuad et al., 2025).

Income Tax Article 23 is calculated from the gross amount of income. There are two groups of tariffs based on the type of tax object, namely the rate of 15% of the gross amount imposed on dividends, interest (other than those subject to Final Income Tax Article 4 paragraph (2)), royalties, gifts, and awards as well as a rate of 2% for the rental and remuneration of engineering, management, construction, consultant, and other services determined by the Minister of Finance (Nurmilawati et al., 2025). If the income recipient does not have an NPWP, they are charged a 100% higher rate, namely 2% to 4% and 15% to 30% (Dasril et al., 2025). This considerable tariff difference makes verification of transaction partners' NPWP an administrative step that should not be ignored before the transaction is in progress (Buhari et al., 2024).

Income Tax Article 23 is computed based on the total gross income. Two categories of tariffs exist based on the nature of the tax object: a 15% rate on the gross amount applicable to dividends, interest (excluding those subject to Final Income Tax Article 4 paragraph (2)), royalties, gifts, and awards, and a 2% rate on rental and remuneration for engineering, management, construction, consultancy, and other services as designated by the Minister of Finance (Nurmilawati et al., 2025). If the income recipient lacks an NPWP, they incur a 100% increase in the rate, specifically 2% to 4% and 15% to 30% (Dasril et al., 2025). The significant tariff disparity necessitates verifying transaction partners' NPWP as an essential administrative procedure that must not be overlooked before the transaction commences (Buhari et al., 2024).

The process for withholding Article 23 Income Tax commences with identifying the income subject to it. Upon identifying the object of Article 23 Income Tax, the withholding establishes the Tax Imposition Basis (DPP). If the service value encompasses Value Added Tax (VAT), the DPP is computed as 100/111 of that value (Adityaningrum & Fatimah, 2023). If the service value excludes Value Added Tax (VAT), the DPP is established at the gross income amount. The payable amount of Income Tax Article 23 is computed by multiplying the determined DPP by the relevant rate as stipulated in the applicable tax legislation. Subsequent to the withholding, the withholding agent must provide evidence of the withholding to the income recipient, confirming the execution of Income Tax Article 23 withholding (Kania & Sulistyowati, 2024).

The deducted tax is remitted to the state treasury by the 10th of the subsequent month following the conclusion of the tax period, as mandated by Minister of Finance Regulation Number 242/PMK.03/2014. Prior to the deposit, the tax withholding generates a Billing ID utilizing the relevant tax system. Additionally, payments are processed via perception banks, post offices, ATMs, internet banking, or other authorized channels (Holung et al., 2024).

The final phase in the execution of Income Tax Article 23 involves submitting a notification letter (SPT) for the Income Tax Period Article 23 to the Directorate General of Taxes (DGT). Reporting occurs subsequent to the completion of the tax payment process (Saputra et al., 2024). Additionally, reports must be submitted by the 20th of the subsequent month via the e-Bupot Unification, which is integrated into the coretax platform, by attaching a list of withholding evidence and electronically transmitting the tax return (Amadea et al., 2025).

3. Method, Data, and Analysis

3.1 Research Object

The object of this research was PT Sukun Druck, a large-scale manufacturing and printing company in Kudus Regency, Central Java. PT Sukun Druck was part of the Sukun Group, a business conglomerate that also oversees the cigarette, textile, transportation, furniture/wood, and export-import industries.

3.2 Types and Sources of Research Data

This research used a qualitative approach with a descriptive method, which was a method carried out by collecting, classifying, analyzing, and interpreting data related to the problem being studied, then comparing technical knowledge in the form of secondary data with real conditions in the field to further draw conclusions (Mahirah, 2022). This approach was used to provide an overview of the application of Article 23 of the Income Tax (PPh) at PT Sukun Druck, systematically and in accordance with the actual conditions.

This study used two types of data: primary and secondary. Primary data were obtained through an in-depth interview with a Tax Accountant at PT Sukun Druck, which included information on the procedure for managing Income Tax Article 23, two-way transactions with suppliers and corporate customers, the mechanism for aligning temporary invoices, and the obstacles encountered in cross-departmental coordination in practice. Secondary data was in the form of official documents that include six sheets of Proof of Withholding and Collection of Unified Income Tax issued by the Directorate General of Taxes (DGT), namely three documents from the side of Income Tax Article 23 Input which places PT Sukun Druck as a withholding party for the services of suppliers, and three documents from the side of Income Tax Article 23 which placed the company as a party deducted by the customer corporate. Secondary data also included tax regulations, official company profiles, and scientific journals as normative theoretical foundations.

3.3 Data Collection Techniques

Data collection was carried out through three methods: literature reviews, direct interviews, and document analysis. Literature studies were used to examine applicable tax laws and regulations, especially Law Number 36 of 2008 concerning Income Tax and Law Number 7 of 2021 concerning the Harmonization of Tax Regulations, as well as scientific journals, academic articles, and tax accounting textbooks related to Income Tax Article 23 (Dasril et al., 2025). Furthermore, a direct interview was conducted with the Tax Accountant at PT Sukun Druck, who is responsible for corporate taxation. The interview was conducted in a structured manner, covering the entire administrative flow of Income Tax Article 23, from object identification and withholding procedures to deposit deadlines and reporting systems, and including obstacles encountered in the field. Finally, the documentation study complements both by analyzing the Proof of Withholding and/or Collection of Unified Income Tax (BPPU) documents, including inputs and outputs, service transaction invoices, and other related documents.

3.4 Data Analysis Techniques

Data analysis was carried out qualitatively, using the following flow: primary data from interview transcripts and secondary data from withholding evidence documents were collected, then classified by transaction position (input or output) and tax object type (Ompusunggu et al., 2025). The data was then analyzed by comparing the practice of implementing Income Tax Article 23 at PT Sukun Druck with the provisions of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law) and its implementing regulations. The aspects analyzed include the suitability of identification and classification of tax objects, the accuracy of the calculation of the Tax Basis (DPP) and the amount of income tax payable, the timeliness of deposit and completeness of reporting, and the effectiveness of cross-departmental coordination in managing obligations for two-way transactions. The results of this comparative analysis are then used to conclude the level of conformity with the implementation of Income Tax Article 23 at PT Sukun Druck with the provisions of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP).

4. Result and Discussion

4.1 Withholding of Income Tax Article 23 at PT Sukun Druck

PT Sukun Druck uses the services of a supplier; the company acts as a withholding agent, obliged to calculate, deduct, deposit, and submit proof of withholding to the recipient of the services. Deductions are made when the transaction is recorded, before the payment is made, based on the invoice value. The three input-side sample transactions, based on the Standard Format Unified Income Tax (BPPU) Proof of Withholding and Collection document obtained from the company, are presented in the following Table 1.

Based on Table 1, PT Sukun Druck in its capacity as a tax withholding agent, has withheld Income Tax under Article 23 on three types of services paid to suppliers during the sample period. The three transactions include Pest Eradication Services to Integra Solusi Bersama, amounting to IDR 3,250,000;

Certification Services to Total Quality Indonesia, amounting to IDR 60,000,000; and Transportation/Expedition Services to Sukun Transport Logistics, amounting to IDR 22,400,000, each subject to a 2% deduction rate in accordance with applicable regulations. The basic formula used in the calculation of all input transactions above is in line with the applicable tax practice standards (Sihombing & Jaya, 2020):

Income Tax Article 23 Payable = Rate x DPP (Gross Amount)

Table 1. Recapitulation of Income Tax Article 23 Input of PT Sukun Druck

No	Proof of Deduction No.	Associate Name	Tax Object	Tax Basis (DPP) in IDR	Price	Income Tax 23 Payable (Rp)	Tax Period
1	260059FKL	Integra Joint Solutions	Pest Eradication Services	3.250.000	2%	65.000	01-2026
2	260059FKJ	Total Quality Indonesia	Certification Services	60.000.000	2%	1.200.000	01-2026
3	2602U47GT	Logistics Transport Sukun	Transportation/ Expedition Services	22.400.000	2%	448.000	04-2026

Source: BPPU Document of PT Sukun Druck (2026)

The application of the 2% tarif on the three types of services is in accordance with Article 23, paragraph (1), c, number 2, of Law Number 36 of 2008 concerning Income Tax, as updated by Law Number 7 of 2021 concerning the Harmonization of Tax Regulations (HPP Law). The three service objects listed in the table for pest control services, certification services, and transportation/expedition services are explicitly included in other service categories regulated under PMK Number 141/PMK.03/2015. So that all deductions made by the company are made under the correct legal basis.

What needs to be underlined is the absence of the application of a 100% higher rate on these three transactions. Based on the provisions of the HPP Law, income recipients who do not have an NPWP are charged a rate double the normal rate, which is 4% for objects that should be 2% (Widjayanti et al., 2024). The consistency of the 2% rate across all transactions in Table 1 indicates that PT Sukun Druck has verified the NPWP ownership status of all suppliers prior to the transaction, as recommended in good tax administration practices. Kusumawati et al. (2024) emphasized that the accuracy of determining rates and the conformity of tax imposition with applicable regulatory rules are the foundation of corporate tax administration compliance.

4.2 Implementation as a Withheld Party: Income Tax Article 23 Output

In the opposite case, when PT Sukun Druck receives payment for printing services (maklon) from corporate customers, the customer acts as the tax deductor. The Company receives the Proof of Withholding/Collection of Consolidated Tax (BPPU) as proof that the tax has been deducted from the income it should have received. Three BPPU documents were obtained as output, as presented in Table 2.

Table 2. Recapitulation of BPPU Documents Received by PT Sukun Druck (Output Side)

No	Proof of Deduction No.	Cutter	Tax Object	Tax Base (DPP) in Rp	Price	Income Tax Payable (Rp)	Tax Period	Types of Income Tax
1	2501B6VWQ	Menara Kudus Indonesia	Printing/Publishing Services	6.486.450	2%	129.729	03-2025	Income Tax (PPh) 23
2	25008TGNL	Wahana Bermuda Nusantara	Interest Other Than Income Tax Article 4 paragraph (2)	15.075.000	15%	2.261.250	01-2025	Income Tax (PPh) 23
3	2500FV920	Multiprima Indosejahtera	Lubricant Sales (Importer/ Manufacturer)	15.120.000	0,3%	45.360	02-2025	Income Tax (PPh) 22*

Source: BPPU Document of PT Sukun Druck (2026)
Note: * means that document number 3 is BPPU Income Tax Article 22, not Income Tax Article 23

Based on Table 2, of the three BPPU documents received by PT Sukun Druck in its capacity as a withheld party, two documents are valid BPPU Income Tax Article 23, while one document is identified not as Income Tax Article 23 but Ias ncome Tax Article 22. The first document from Menara Kudus Indonesia recorded a deduction for Printing/Publishing Services with a DPP of IDR 6,486,450 and a rate of 2%, resulting in an Income Tax under Article 23 of IDR 129,729. Considering that printing/publishing services are a type of service that is explicitly included in the scope of Income Tax Article 23 based on PMK Number 141/PMK.03/2015, the deduction made by Menara Kudus Indonesia is in accordance with the provisions of the HPP Law. The second official from Wahana Bermuda Nusantara recorded a deduction on interest income with a DPP of IDR 15,075,000 and a 15% rate, resulting in an Income Tax Article 23 deduction of IDR 2,261,250. The imposition of a 15% rate on interest income is in accordance with Article 23 paragraph (1) letter a of Law Number 36 of 2008, which is updated by the HPP Law. The combination of two different tax objects in this output group, printing services (2% rate) and interest (15% rate), reflects the breadth of Article 23 Income Tax transactions faced by companies simultaneously (Irnadya & Murtanto, 2025).

4.3 Deposit and Reporting via the Unified e-Bupot System/Coretax

The mechanism for depositing Income Tax Article 23 at PT Sukun Druck involves creating a billing code in the Coretax system, then depositing the tax payable into the state treasury no later than the 15th of the following month. Compliance with this deadline can be verified from the date of signing the BPPU Input document, as presented in Table 3.

Table 3. Time to Deposit Income Tax Article 23 Input

No	Associate Name	Tax Period	Signing Date of Standard Format Unified Income Tax (BPPU)	Deposit Limit	Status
1	Integra Solusi Bersama	01-2026	February 04, 2026	February 10, 2026	Punctuality
2	Total Quality Indonesia	01-2026	February 04, 2026	February 10, 2026	Punctuality
3	Sukun Transport Logistik	04-2026	May 04, 2026	May 10, 2026	Punctuality

Source: BPPU Document of PT Sukun Druck (2026)

Based on Table 3, a comparison is presented between the date of signing the BPPU Input document and the deposit deadline set by tax regulations as the basis for evaluating the timeliness of Income Tax Article 23 deposits. Of the three input transactions analyzed, all showed a timely status, with the signing of BPPU before the deposit deadline due date. The deduction for the services of Integra Solusi Bersama and Total Quality Indonesia, both included in the January 2026 Tax Period, was signed on February 4, 2026. While the deposit limit is set for February 10, 2026, there is a 6-day gap, which shows orderly time management. Similarly, the deduction of the Logistics Transport Sukun for the April 2026 Tax Period was signed on May 4, 2026, with a deposit deadline of May 10, 2026. The signing of BPPU, which is carried out entirely on the 4th of the following month, demonstrates the company's compliance even earlier than the applicable deadline (Natasha et al., 2024). The timeliness of deposits is one of the main indicators of a company's tax compliance. Delays in depositing, even after deductions have been made, can still result in administrative sanctions, including interest, in accordance with the provisions of the KUP Law (Widjayanti et al., 2024).

The procedure for reporting Income Tax Article 23 at PT Perprinting Sukun Druck is completed through the coretax system. The process starts with the BPPU, which is signed electronically. The deposit is then completed by the company's tax accounting, which enters Coretax and attaches a list of withholding evidence for the relevant tax period. Furthermore, submit the Consolidated Income Tax Return electronically by the 20th of the month following the tax period. Based on this information, it can be concluded that PT Sukun Druck has submitted a report in accordance with the HPP Law.

4.4 Constraint Analysis and Resolution: Cross-Department Communication

An important finding is in interdepartmental coordination, which determines the smooth administration of taxation. The results of the interviews showed that the main obstacle in the management of Income Tax Article 23 was the lack of information or delays in partner confirmation when determining the tax object, especially before the invoice was issued. The Accounting Department does not always receive complete and timely information from the Sales/Marketing Department regarding the nature of the contract with corporate customers, nor from the Purchasing Department regarding the details of the services agreed with the supplier. As a result, tax object classification is at risk of being missed, which could lead to withholding at the wrong rate or withholding proof that needs correction.

To overcome these obstacles, PT Sukun Druck implements reconciliation with partners before invoices are issued as a preventive measure to equalize perceptions of contract nature and service classifications. Three departments play a role in maintaining the smooth management of Income Tax Article 23 in a two-way manner. The accounting department is the tax calculator and reporter, the purchasing department is the liaison with suppliers, and the sales/marketing department is the liaison with corporate customers. This kind of pre-invoice reconciliation is a form of preventive internal control, in line with the recommendation that companies routinely conduct internal evaluations to maintain fiscal efficiency and compliance with ever-changing tax regulations (Wibowo et al., 2026).

5. Conclusion and Suggestion

This study analyzes the application of Income Tax Article 23 to two-way transactions at PT Sukun Druck, and the company as a whole has demonstrated compliance with its tax obligations. In terms of input, all tax withholding calculations are accurate in accordance with the HPP danamadea PMK Law No. 141/PMK.03/2015. Deposits are consistently made well before the 10th of the following month, and reporting is done through the e-Bupot Unification/Coretax platform. The main obstacle identified is not the complexity of the calculations, but the synchronization of information between the accounting, purchasing, and sales/marketing departments before the invoice is issued. Therefore, companies are advised to develop written pre-invoice reconciliation SOPs, create internal guidelines for classifying BPPU documents, and provide regular tax knowledge updates to all staff involved in the tax administration chain.

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