

Beberapa Istilah Perpajakan Dan Alih Bahasanya Dalam Bahasa Inggris

Seringkali dalam membuat suatu korespondensi di pekerjaan, kita terbentur pada kendala untuk istilah-istilah perpajakan yang perlu kita sajikan dalam bahasa Inggris. Berikut adalah beberapa istilah-istilah atau kosa kata dalam perpajakan yang sering ditemui dan alih bahasanya yang kami harapkan dapat dijadikan sebagai rujukan.

Singkatan	Bahasa Indonesia	Bahasa Inggris
	Aktiva Pajak Tangguhan	Deferred Tax Asset
	Angsuran Pajak	Tax Installment
Badora	Badan dan Orang Asing (KPP)	Foreign Corporate & Individual (Tax Office)
BKPM	Badan Koordinasi Penanaman Modal	Capital Investment Coordinating Board
BPKP	Badan Pengawasan Keuangan dan Pembangunan	Development and Finance Controller Board / State Controller Agency
BAPEPAM	Badan Pengawasan Pasar Modal	Capital Market Supervisory Board
BPSP (sekarang PP)	Badan Penyelesaian Sengketa Pajak (Sekarang: Pengadilan Pajak)	Tax Dispute Settlement Agency (Now: Tax Court)
BAPENAS	Badan Perencanaan Pembangunan Nasional	National Development Planning Board
BUPLN	Badan Urusan Piutang dan Lelang Nasional	The State Agency for Receivable and Auctions
	Bagian Tahun Pajak	Fraction of Tax / Fiscal Year
	Bank Persepsi	Tax Payment Bank
BKP	Barang Kena Pajak	Taxable Good
BBN	Bea Balik Nama	Title Transfer Tax
BM	Bea Meterai	Stamp Duty
BPHTB	Bea Pengalihan Hak Atas Tanah & Bangunan	Land and Building Title Transfer Duty, Right for Use Land and Building Transfer Duty
	Beban Pajak Tangguhan	Deferred Tax Expense
BUT	Bentuk Usaha Tetap	Permanent Establishment (PE)
BAP	Berita Acara Hasil Pemeriksaan (Pajak)	Acknowledgement of (Tax) Audit Result
BKP	Bersertifikat Konsultan Pajak	Certified Tax Consultant
	Biaya Jabatan	Occupational / Functional Expenses
	Buku Petunjuk Pengisian	Booklet, Manual Book
DPP	Dasar Pengenaan Pajak	Tax (imposition) Base, Tax Basis
DJBC	Direktorat Jenderal Bea dan Cukai	The Directorate General of Customs and Excise
DJLK	Direktorat Jenderal Lembaga Keuangan	The Directorate General of Finance Institutions
DJP	Direktorat Jenderal Pajak	The Directorate General of Taxation (DGT)
	Direktur Peraturan Pajak	The Director of Tax Regulations
FP	Faktur Pajak	Tax invoice, VAT Invoice
	Faktur Pajak Pengganti	Revised Tax Invoice
	Fiskal Luar Negeri	Exit Tax, Fiscal
	Harga Pasar	Market Price
	Harga Wajar	Arm Length's Price
	Harta Berwujud	Tangible Asset
	Harta Tetap	Fixed Asset
	Harta Tidak Berwujud	Intangible Asset
	Hutang Pajak	Tax Liability, Tax Payable

Singkatan	Bahasa Indonesia	Bahasa Inggris
IKPI	Ikatan Konsultan Pajak Indonesia	Indonesian Tax Consultants Association
	Iuran Jamsostek	Jamsostek Contribution
JHT	Jaminan Hari Tua (Jamsostek)	Retirement Security, Old Age Security
JKK	Jaminan Kecelakaan Kerja (Jamsostek)	Work Accident Security
JKM	Jaminan Kematian (Jamsostek)	Death Security
Jamsostek	Jaminan Sosial Tenaga Kerja	Worker's Social Security Program
JKP	Jasa Kena Pajak	Taxable Service
KPP	Kantor Pelayanan Pajak	Tax Service Office, commonly as: Tax Office
Karikpa	Kantor Pemeriksaan dan Penyidikan Pajak	Tax Audit and Investigation Office
KPKN	Kantor Perbendaharaan dan Kas Negara	State Treasury
KPMB	Kantor Perusahaan Masuk Bursa	Office for Publicly Listed Companies
Kanwil	Kantor Wilayah	Regional Office
KB	Kawasan Berikat	Bonded Zone
KAPET	Kawasan Pengembangan Ekonomi Terpadu	Integrated Economic Development Areas (KAPETs)
	Kealpaan	Negligence
Kasi	Kepala Seksi	Section Head, Head of Section
Kasubdit	Kepala Sub-direktorat	Sub Directorate Head, Head of Sub Directorate
Kasubsi	Kepala Sub-seksi	Sub Section Head
KEPMEN	Keputusan Menteri	Minister Decree
KUP (Undang Undang)	Ketentuan Umum dan Tatacara Perpajakan	General Provisions and Tax Procedures
	Ketua Majelis (Pengadilan Pajak)	Tax Court Presiding Judge
	Keuntungan / Kerugian Selisih Kurs	Foreign Exchange Gain / Loss
	Kewajiban Pajak Tangguhan	Deferred Tax Liability
	Kompensasi Kerugian Pajak	Tax Loss Compensation
	Kompensasi Kerugian Pajak Tahun Tahun Sebelumnya	Carry Forward Tax Loss Compensation
KBH	Kontrak Bagi Hasil	Production Sharing Contract (PSC)
KK	Kontrak Karya	Contract of work (CoW)
	Kredit Pajak	Tax Credit
KP	Kuasa Pertambangan	Delegated Mining Rights
	Laba / Rugi Fiskal	Fiscal Profit / Loss
	Laba / Rugi Komersil	Commercial Profit / Loss
	Laba Usaha	Profit, Business Profit
MPP	Majelis Pertimbangan Pajak (sudah dibubarkan)	Tax Supreme Court (defunct)
NJKP	Nilai Jual Kena Pajak (PBB)	Taxable Sales Value (L&B tax)
NJOP	Nilai Jual Obyek Pajak (PBB)	Land & building Tax Imposition Base, Tax Object Sales Value
	Nilai Perolehan	Acquisition Cost
NPPKP	Nomor Penegasan Pengusaha Kena Pajak	Taxable VAT Entrepreneur Confirmation Number
NPWP	Nomor Pokok Wajib Pajak	Tax ID, Tax ID Number, Tax Registration ID, Tax Registration Number
	Norma Penghitungan Penghasilan Neto	Net Income Calculation Norm
NPP	Nota Perhitungan Pajak	Tax Calculation Note, Tax Computation Memo

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PBB	Pajak Bumi & Bangunan	Land & building tax (L&B Tax)
	Pajak Dibayar Dimuka	Prepaid Tax, Tax Prepayment
	Pajak Pembangunan (Pajak Daerah)	Development Tax (for district/regency level)
PPh	Pajak Penghasilan	Income tax
PPnBM	Pajak Penjualan atas Barang Mewah	Luxury Sales Tax (LST), Sales Tax on Luxurious Goods
PPN	Pajak Pertambahan Nilai	Value Added Tax (VAT)
	Pajak Pertambahan Nilai Dibebaskan	VAT Exempted
	Pajak Pertambahan Nilai Tidak Dikenakan	Non VAT Object
	Pajak Pertambahan Nilai Tidak Dipungut	Non Collected VAT
	Pajak Tangguhan	Deferred Tax
PTLL	Pajak Tidak Langsung Lainnya	Other Indirect Taxes
	Pajak Yang Masih Kurang Dibayar	Tax Underpayment
PE	Pedagang Eceran	Retail Merchant, Retail Trader
	Pekerjaan Bebas	Independent Personal Services
	Pemateraian Kemudian	Postdated Duty Stamp
	Pembebasan Hutang	Discharge of Indebt ness
PEB	Pemberitahuan Ekspor Barang	Export Declaration, Notification of Exported Goods
PHP	Pemberitahuan Hasil Pemeriksaan (Pajak)	Notification of Tax Audit Findings
PIB	Pemberitahuan Impor Barang	Import Declaration, Notification of Imported Goods
PLK	Pemeriksaan Lengkap Kantor	Comprehensive Office Tax Audit
PLL	Pemeriksaan Lengkap Lapangan	Comprehensive Field Tax Audit
PSK	Pemeriksaan Sederhana Kantor	Simple Office Tax Audit
PSL	Pemeriksaan Sederhana Lapangan	Simple Field Tax Audit
PMA	Penanaman Modal Asing	Foreign Capital Investment
PMDN	Penanaman Modal Dalam Negeri	Domestic Capital Investment
	Penanggung Pajak	Tax Bearer
	Pengalihan Harta	Transfer of Property, Transfer of Asset
	Pengembalian Pajak	Tax Refund
	Penghapusan NPWP / Pencabutan NPKP	Tax ID / VAT Entrepreneur Revocation
	Penghasilan Dalam Bentuk Natura	Benefit in Kind (BIKs)
	Penghasilan Tidak Kena Pajak	Non-Taxable Income
PTKP	Pengusaha Kena Pajak (PPN)	VAT enterprise, Taxable Enterprise, VAT Entrepreneur, VAT-able Entrepreneur
PKP	Pengusaha Kena Pajak Pedagang Eceran	Retail Trade Taxable Enterprise
PKP PE	Pengusaha Kena Pajak Rekanan	VAT Enterprise Counterpart
PKP Rekanan	Penilaian Kembali	Revaluation
PER DJP	Peraturan Direktur Jenderal Pajak	DGT Regulation
PMK	Peraturan Menteri Keuangan	Ministry of Finance (MoF) Decree
PP	Peraturan Pemerintah	Government Regulation
	Perbedaan Tetap (Penyusutan/Amortisasi)	Permanent Difference
	Perbedaan Waktu (Penyusutan/Amortisasi)	Timing Difference

Singkatan	Bahasa Indonesia	Bahasa Inggris
PPPB (P3B)	Perjanjian Penghindaran Pajak Berganda	Double Tax Treaty, Double Tax Avoidance Agreement
	Permohonan Penegasan Masalah Perpajakan (kepada DJP)	Tax Ruling
	Permohonan Peninjauan Kembali	Reconsideration / Judicial Review Request
	Permohonan Penundaan Pajak	Tax Deferment Request
	Perselisihan Perpajakan	Tax Dispute
	Perseroan Terbatas (PT)	Limited Corporation
	Pidana Pajak	Tax Crime
	PPN Jasa Luar Negeri Dibayar Sendiri	Self Assessed VAT on Offshore Services
	PPN Keluaran, Pajak Keluaran	Output VAT
	PPN Masukan, Pajak Masukan	Input VAT
	Pumungut PPN	VAT Collector
	Putusan Banding	Appeal Verdict
	Sanksi Administrasi	Administration Charge
	Sanksi Bunga	Interest Charge
	Sanksi Denda	Penalty Charge
	Secara Jabatan	In officio
	Seksi Penerimaan dan Keberatan	Receiving and Objection Section
SE DJP	Surat Banding Pemohon	Appeal Request Letter
	Surat Bantahan Pemohon (dalam proses Banding)	Appellant's response
	Surat Edaran Direktur Jenderal Pajak	DGT Circular Letter
	Surat Himbauan	Advise Letter
	Surat Ijin Praktek Konsultan Pajak	DGT Tax Practical License
	Surat Keputusan Banding	Appeal Decision Letter
	Surat Keputusan Keberatan	Objection Decision Letter
	Surat Keputusan Pembetulan	Notice of Tax Correction
SKB	Surat Keterangan Bebas (Pajak)	Exemption Certificate
	Surat Keterangan Domisili	Certificate of Domicile (CoD), Certificate of Residence (CoR)
SKF	Surat Keterangan Fiskal	Tax Clearance Certificate / Letter
SKFLN	Surat Keterangan Fiskal Luar Negeri	Fiscal Exit (departure) Tax Payment Slip
SKT	Surat Keterangan Terdaftar	Tax Registered Certificate
SKP	Surat Ketetapan Pajak	Tax Assessment Letter, Notice of Tax Assessment
SKPKB	Surat Ketetapan Pajak Kurang Bayar	Tax Underpayment Assessment Letter, Notice of Tax Underpayment Assessment
SKPKBT	Surat Ketetapan Pajak Kurang Bayar Tambahan	Additional Tax Underpayment Assessment Letter
SKPLB	Surat Ketetapan Pajak Lebih Bayar	Tax Overpayment Assessment Letter, Notice of Tax Overpayment Assessment
SKPN	Surat Ketetapan Pajak Nihil	Nil Tax Assessment Letter, Notice of Nil Tax Assessment
	Surat Kuasa	Proxy Letter, Letter of Authorization (LoA)
	Surat Paksa	Distress Warrant
	Surat Panggilan	Invitation Letter, Summon Letter
	Surat Panggilan Sidang	Hearing Summon Letter, Hearing Invitation Letter
SPT	Surat Pemberitahuan (Pajak)	Tax Return

Singkatan	Bahasa Indonesia	Bahasa Inggris
SPT Masa	Surat Pemberitahuan (Pajak) Masa	Monthly Tax Return, Periodic Tax Return
SPT Tahunan	Surat Pemberitahuan (Pajak) Tahunan	Annual Tax Return
SPHP	Surat Pemberitahuan Hasil Pemeriksaan	Notification of Tax Audit Findings
SPOP	Surat Pemberitahuan Obyek Pajak (PBB)	Tax Object Notification Letter (L&B tax)
SPPT	Surat pemberitahuan Pajak Terhutang (PBB)	Notification of Tax Due (L&B tax)
SPMKP	Surat Perintah Membayar Kelebihan Pajak	Tax Overpayment Refund Order / Instruction
SPPP (SP3)	Surat Perintah Pemeriksaan Pajak	Tax Audit Instruction Letter
SPPSS	Surat Perintah Penagihan Seketika dan Sekaligus	Immediate and Total Tax Collection Instruction Letter
	Surat Pernyataan Persetujuan	Declaration / Notification of Acceptance
	Surat Pernyataan Persetujuan atas Hasil Pemeriksaa Pajak	Declaration / Notification of Acceptance of Tax Audit Result
SSBC	Surat Setoran Bea dan Cukai	Excise Payment Slip
SSBPHTB	Surat Setoran Bea Perolehan Hak atas Tanah dan Bangunan	Land and building Duty Payment Slip
SSP	Surat Setoran Pajak	Tax Payment Slip
	Surat Sita	Confiscation Letter
STP	Surat Tagihan Pajak	Tax Collection Letter, Tax Collection Note
	Surat Teguran	Warning Letter
	Surat Uraian Banding	(DGT's) Appeal Response or Appeal Summation
	Tahun Pajak	Tax Year, Fiscal Year
	Tarif Pajak Berjenjang	Progressive Tax Rate
	Tidak Dapat Dibebankan Secara Fiskal Sebagai Biaya	Non-Deductible Expenses
	Tunjangan Jabatan	Occupational / Functional Allowance
	Tunjangan Pajak	Tax Allowance
	Uang Pesangon	Severance Payment
WP	Wajib Pajak	Taxpayer
WPDN	Wajib Pajak Dalam Negeri	Resident Taxpayer
WPLN	Wajib Pajak Luar Negeri	Non-resident Taxpayer
WPOP	Wajib Pajak Orang Pribadi	Individual Taxpayer
	Warisan	Inheritance

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