



## Tax & General Regulations Update

The following is a list of the new tax & general regulations.  
All regulations are available in Indonesian.

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
1	<a href="#">Perpres 83/2021</a>	9 September 2021	General Tax	Pencantuman dan Pemanfaatan Nomor Induk Kependudukan dan/atau Nomor Pokok Wajib Pajak Dalam Pelayanan Publik	Inclusion and Utilization of Single Identity Number and/or Taxpayer Identification Number in Public Service

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
2	<a href="#">PP 100/2021</a>	27 September 2021	Intellectual Property	Konsultan Kekayaan Intelektual	Intellectual Property Consultant
3	<a href="#">136/PMK.02/2021</a>	4 October 2021	Copyright	Pedoman Pemberian Imbalan yang Berasal dari Penerimaan Negara Bukan Pajak Royalti Hak Cipta kepada Pencipta, Royalti Paten kepada Inventor, dan/ atau Royalti Hak Perlindungan Varietas Tanaman kepada Pemulia Tanaman	Guidelines for Granting of Compensation from Non-Tax State Revenue Funds Royalty Rights to Creators, Patent Royalty to Investors and/or Royalty for Plant Variety Protection Rights to Plant Breeders
4	<a href="#">135/PMK.04/2021</a>	29 September 2021	Customs & Excise	Perubahan atas Peraturan Menteri Keuangan Nomor 98/PMK.04/2019 tentang Tarif atas Sanksi Administratif Berupa Denda dan Tata Cara Pengenaan, Pemungutan, dan Penyetoran Sanksi Administratif Berupa Denda atas Pelanggaran Ketentuan Devisa Hasil Ekspor dari Kegiatan Pengusahaan, Pengelolaan dan/atau Pengolahan Sumber Daya Alam	Amendment of Minister of Finance Regulation number 98/PMK.04/2019 concerning Tariff of Administrative Penalties in the Form of Fines and Procedures for Assessment, Collection, and Deposit of Administrative Penalties in the Form of Fines for Violations of Provisions of Foreign Exchange Derived from Exports from Activities of Exploitation, Management, and/or Processing

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
					of Natural Resources
5	<a href="#">134/PMK.03/2021</a>	29 September 2021	Stamp Duty	Pembayaran Bea Meterai, Ciri Umum dan Ciri Khusus pada Meterai Tempel, Kode Unik dan Keterangan Tertentu pada Meterai Elektronik, Meterai dalam Bentuk Lain, dan Penentuan Keabsahan Meterai, serta Pemeteraian Kemudian	Payment of Stamp Duty, General and Specific Characteristics of Adhesive Stamp Duty, Unique Code and Specific Descriptions on Electronic Stamp Duty, Stamp Duty in Other Forms, and Determination of the Validity of the Stamp Duty, also Postdated Stamp Duty
6	<a href="#">133/PMK.03/2021</a>	29 September 2021	Stamp Duty	Peraturan Pelaksanaan Peraturan Pemerintah Nomor 86 Tahun 2021 tentang Pengadaan, Pengelolaan, dan Penjualan Meterai	Implementation of Government Regulation Number 86 of 2021 concerning Procurement, Management, and Sales of Stamp

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