



New Tax & General Regulations

The list of new tax & general regulations

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	184/PMK.01/2017	4 December 2017	Tax Court	Persyaratan untuk menjadi kuasa hukum pada pengadilan pajak	Requirements to become a proxy at the tax court
2	178/PMK.04/2017	27 November 2017	Import	Impor Sementara	Temporary import
3	Perka BKPM 14/2017	4 December 2017	Investment	Pedoman dan tata cara pengendalian pelaksanaan penanaman modal	Guidelines and procedure for controlling implementation of

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
					capital investment
4	Perka BKPM 13/2017	4 December 2017	Investment	Pedoman dan tata cara perizinan dan fasilitas penanaman modal	Guidelines and procedure for licensing and capital investment facilities
5	PER-26/PJ/2017	29 November 2017	General Tax	Perubahan atas Peraturan Direktur Jenderal Pajak nomor PER-16/PJ/2014 tentang tata cara pembuatan dan pelaporan faktur pajak berbentuk elektronik	Amendment of Director General of Tax Regulation number PER-16/PJ/2014 concerning procedure for producing and reporting electronic tax invoices
6	PER-25/PJ/2017	28 November 2017	Income Tax	Pelaksanaan penentuan besarnya perbandingan antara utang dan modal perusahaan untuk keperluan penghitungan pajak penghasilan dan tata cara pelaporan utang swasta luar negeri	Implementation of determination of amount of company's debt to equity ratio for purpose of calculating income tax and procedure for reporting foreign private debt
7	PER-24/PJ/2017	27 November 2017	Customs & Excise	Petunjuk pelaksanaan pemberian rekomendasi terkait akses kepabeanan	Guidelines on the implementation of the granting of recommendations related to customs access
8	PER-22/PJ/2017	20 November 2017	General Tax	Perubahan keenam atas Peraturan Direktur Jenderal Pajak nomor PER-38/PJ/2009 tentang bentuk formulir surat setoran pajak	Sixth amendment to regulation of the Director General of Taxation number PER-38/PJ/2009 regarding format of tax payment form

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
9	SE-40/PJ/2017	29 November 2017	Income Tax	Petunjuk pelaksanaan peraturan Direktur Jenderal Pajak nomor PER-18/PJ/2017 tentang tata cara penelitian bukti pemenuhan kewajiban penyeteroran pajak penghasilan atas pengalihan hak atas tanah dan/atau bangunan, dan perjanjian pengikatan jual beli atas tanah dan/atau bangunan beserta perubahannya	Implementation instruction for Director General of Tax regulation number PER-18/PJ/2017 concerning procedure for examination of fulfillment to deposit income tax on income from transfer of title to land and/or building, and sale/purchase commitment agreement for land and/or building and its amendment
10	SE-36/PJ/2017	27 November 2017	General Tax	Pedoman forensik digital untuk kepentingan perpajakan	Guidelines on digital forensics for tax purposes
11	SE-08/PP/2017	7 November 2017	Tax Court	Perubahan atas surat edaran Ketua Pengadilan Pajak nomor SE-002/PP/2015 tentang kelengkapan administrasi banding atau gugatan	Amendment of circular of Presiding Judge of the Tax Court number SE-002/PP/2015 concerning administrative requirements for appeal or lawsuit

Contact

Clients & Markets Deloitte Indonesia

Email: IDMarcomm@deloitte.com

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 225,000 professionals are committed to making an impact that matters. Deloitte serves 4 out of 5 Fortune Global 500® companies.

About Deloitte Southeast Asia

Deloitte Southeast Asia Ltd – a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising 270 partners and over 7,300 professionals in 25 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region. All services are provided through the individual country practices, their subsidiaries and affiliates which are separate and independent legal entities.

About Deloitte Indonesia

In Indonesia, services are provided by Satrio Bing Eny & Rekan.

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, any of its member firms, or any of the foregoing's affiliates (collectively the "Deloitte Network") are, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your finances or your business. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

© 2017 Satrio Bing Eny & Rekan