



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 | 156/PMK.06/2017 | 6 November 2017 | Auction | Penerapan prinsip mengenali pengguna jasa bagi balai lelang | Application of "know your user" principles for auction halls |
| 2 | 155/PMK.01/2017 | 6 November 2017 | Public Accountant | Perubahan atas Peraturan Menteri Keuangan nomor 55/PMK.01/2017 tentang prinsip mengenali pengguna jasa | Amendment of Minister of Finance Regulation number 55/PMK.01/2017 concerning application of "know your user" principles for |

| No | Regulation | Date | Subject | Title (Indonesian) | Title (English) |
|----|---------------------------------|------------------|-------------------|--|---|
| | | | | bagi akuntan dan akuntan publik | accountants and public accountants |
| 3 | 154/PMK.01/2017 | 6 November 2017 | Public Accountant | Pembinaan dan pengawasan akuntan publik | Guidance and oversight of public accountants |
| 4 | 153/PMK.05/2017 | 6 November 2017 | Accounting System | Perubahan atas Peraturan Menteri Keuangan nomor 256/PMK.05/2015 tentang sistem akuntansi dan pelaporan keuangan transaksi khusus | Amendment of Minister of Finance Regulation number 256/PMK.05/2015 concerning accounting systems and financial reporting for special transactions |
| 5 | 148/PMK.08/2017 | 1 November 2017 | Transportation | Tata cara pelaksanaan pemberian jaminan pemerintah untuk percepatan penyelenggaraan kereta api ringan/light rail transit terintegrasi di wilayah Jakarta, Bogor, Depok, dan Bekasi | Procedures for implementation of granting of government guarantee for acceleration of operation of integrated light rail transit in the Jakarta, Bogor, Depok and Bekasi region |
| 6 | PER-20/PJ/2017 | 14 November 2017 | Income Tax | Tata cara penghitungan dan pembayaran pajak penghasilan atas <i>first tranche petroleum</i> | Procedure for calculation and payment of income tax on first tranche petroleum |
| 7 | PER-18/PJ/2017 | 2 November 2017 | Income Tax | Tata cara penelitian bukti pemenuhan kewajiban penyeteroran pajak penghasilan atas penghasilan dari pengalihan hak atas tanah dan/atau bangunan, dan perjanjian | Procedures for examination of evidence of fulfilment of income tax payment obligations on income from transfer of title to land and/or buildings, and sale/purchase |

| No | Regulation | Date | Subject | Title (Indonesian) | Title (English) |
|----|--------------------------------|-----------------|------------------|---|--|
| | | | | pengikatan jual beli atas tanah dan/atau bangunan beserta perubahannya | agreements for land and/or buildings as well as their amendments |
| 8 | PER-29/BC/2017 | 31 October 2017 | Customs & Excise | Bentuk fisik dan/atau spesifikasi desain pita cukai hasil tembakau dan pita cukai minuman yang mengandung etil alkohol tahun 2018 | Physical form and/or design specifications of excise ribbons for tobacco products and excise ribbons for beverages containing ethyl alcohol in year 2018 |
| 9 | PER-27/BC/2017 | 6 October 2017 | Export-Import | Pemotongan kuota ekspor dan impor secara elektronik | Electronic collection of export and import quotas |
| 10 | SE-09/BC/2017 | 31 October 2017 | Customs & Excise | Pelayanan pita cukai terkait pergantian tahun anggaran 2017 ke tahun anggaran 2018 | Excise ribbon services relating to change from 2017 fiscal year to 2018 fiscal year |

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