



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	65/PMK.03/2018	28 June 2018	General Tax	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 226/PMK.03/2013 tentang Tata Cara Penghitungan dan Pemberian Imbalan Bunga	Second Amendment of Minister of Finance Regulation Number 226/PMK.03/2013 concerning Procedure for Calculation and Granting of Interest Compensation

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
2	66/PMK.04/2018	29 June 2018	Customs and Excise	Tata Cara Pemberian, Pembekuan, dan Pencabutan Nomor Pokok Pengusaha Barang Kena Cukai	Procedures for Granting, Suspension, and Revocation of Excisable Entrepreneur Numbers
3	67/PMK.04/2018	29 June 2018	Customs and Excise	Perdagangan Barang Kena Cukai yang Pelunasan Cukainya dengan Cara Pelekatan Pita Cukai atau Pembubuhan Tanda Pelunasan Cukai Lainnya	Trading in Excisable Goods for whose Excise the Settlement Is Done through Affixing of Excise Ribbons or Affixing of Other Excise Settlement Marks
4	68/PMK.04/2018	29 June 2018	Customs and Excise	Pelunasan Cukai	Settlement of Excise
5	73/PMK.08/2018	13 July 2018	Infrastructure	Fasilitas untuk Penyiapan dan Pelaksanaan Transaksi Proyek Kerja Sama Pemerintah dengan Badan Usaha dalam Penyediaan Infrastruktur	Facilities for Preparation and Execution of Transactions of Cooperation Projects between the Government and Business Entities in Provision of Infrastructure
6	Perqub DKI 65/2018	22 June 2018	Regional Tax	Nomor Identitas Pajak Daerah	Regional Tax Identity Numbers
7	PER-15/PJ/2018	8 June 2018	General Tax	Penetapan Wajib Pajak Kriteria Tertentu atau Pengusaha Kena Pajak Berisiko Rendah dan Perlakuan Atas Selisih Kelebihan Pembayaran Pajak yang Belum Dikembalikan dalam Surat Keputusan Pengembalian Pendahuluan Kelebihan Pajak	Determination Of Taxpayers With Certain Criteria Or Low-Risk Taxable Entrepreneurs And Treatment On Difference Of Tax Overpayment That Has Not Been Refunded In Decision Letter On Preliminary Refund Of Tax Overpayment

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
8	PER-17/PJ/2018	25 June 2018	General Tax	Bentuk dan Isi Nota Penghitungan, Bentuk dan Isi Surat Ketetapan Pajak Serta Bentuk dan Isi Surat Tagihan Pajak	Format And Content Of Calculation Notes, Format And Content Of Tax Assessment Notices, And Format And Content Of Tax Collection Notices
9	PER-01/PP/2018	5 June 2018	Tax Court	Tata Cara Permohonan Izin Kuasa Hukum pada Pengadilan Pajak	Procedure for Requesting Legal Proxy Licenses from the Tax Court
10	SE-09/PJ/2018	6 June 2018	General Tax	Petunjuk Pelaksanaan Pertukaran Informasi Berdasarkan Permintaan Dalam Rangka Melaksanakan Perjanjian Internasional	Implementation Instructions for Exchange of Information on Request in the Context of Implementation of International Agreements
11	SE-11/PJ/2018	25 June 2018	General Tax	Tata Cara Pemutakhiran Basis Data Masterfile Wajib Pajak (MFWP) Untuk Pembaruan Sistem Informasi Direktorat Jenderal Pajak (SIDJP)	Procedure For Updating Taxpayer Master File Database (MFWP) For Updating Of The Directorate General Of Tax Information System (SIDJP)
12	KEP-164/PJ/2018	6 June 2018	General Tax	Penetapan Kantor Pelayanan Pajak dan Jenis Surat Pemberitahuan yang Diolah dalam Rangka Penerapan Wilayah Kerja Pusat Pengolahan Data dan Dokumen Perpajakan dan Kantor Pengolahan Data dan Dokumen Perpajakan	Designation of Tax Offices and Types of Tax Returns that are Processed in the Context of Application of Work Areas of the Tax Data and Document Processing Center and Tax Data and Document Processing Offices

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
13	KEP-178/PJ/2018	26 June 2018	Income Tax	Penetapan Pemotong PPh Pasal 23 dan/atau Pasal 26 yang Diharuskan Membuat Bukti Pemotongan dan Diwajibkan Menyampaikan SPT Masa PPh Pasal 23 dan/atau Pasal 26 Berdasarkan Peraturan Direktur Jenderal Pajak Nomor PER-04/PJ/2017	Determination of Withholders of Article 23 and/or Article 26 Income Tax that are Required to Produce Withholding Evidence and Required to Submit Periodic Article 23 and/or Article 26 Income Tax Returns Based on Director General of Tax Regulation Number PER-04/PJ/2017
14	PENG-05/PJ/2018	4 July 2018	General Tax	Daftar Yurisdiksi Partisipan dan Yurisdiksi Tujuan Pelaporan dalam Rangka Pertukaran Informasi Secara Otomatis (Automatic Exchange of Financial Account Information)	List of Participating Jurisdictions and Reporting Destination Jurisdictions in the Context of Automatic Exchange of Financial Account Information

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