



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	39/PMK.03/2018	12 April 2018	General Tax	Tata Cara Pengembalian Pendahuluan Kelebihan Pembayaran Pajak	Procedure for preliminary refund of tax overpayment
2	35/PMK.010/2018	29 March 2018	Income Tax	Pemberian Fasilitas Pengurangan Pajak Penghasilan Badan	Granting of Corporate Income Tax reduction facility

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
3	34/PMK.03/2018	29 March 2018	Oil and Gas	Pedoman Pelaksanaan Pemeriksaan Bersama atas Pelaksanaan Kontrak Kerja Sama Berbentuk Kontrak Bagi Hasil dengan Pengembalian Biaya Operasi di Bidang Usaha Hulu Minyak dan Gas Bumi	Implementation guidelines for joint audits of implementation of cooperation contracts in the form of production sharing with recovery of operating costs in the upstream oil and gas business
4	33/PMK.03/2018	29 March 2018	Value Added Tax	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 162/PMK.03/2014 tentang Tata Cara Penerbitan Surat Keterangan Bebas Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah kepada Perwakilan Negara Asing dan Badan Internasional serta Pejabatnya	Second amendment of Minister of Finance Regulation number 162/PMK.03/2014 concerning Procedure for issuance of certificates of exemption from Value Added Tax or Value Added Tax and Luxury Goods Sales Tax to representatives of foreign states and international agencies and their officials
5	29/PMK.04/2018	26 March 2018	Customs & Excise	Percepatan Perizinan Kepabeanan dan Cukai Dalam Rangka Kemudahan Berusaha	Accelerated Customs and Excise licensing to facilitate ease in doing business
6	28/PMK.04/2018	26 March 2018	General Regulation	Perubahan Atas Peraturan Menteri Keuangan Nomor 272/PMK.04/2015 Tentang Pusat Logistik Berikat	Amendment of Minister of Finance Regulation number 272/PMK.04/2015 concerning Bonded Logistics Centers
7	Keputusan Bersama Kemenag 223/2018; Menaker 46/2018; dan Menpan-RB 13/2018	18 April 2018	General Regulation	Perubahan atas Keputusan Bersama Menteri Agama, Menteri Ketenagakerjaan, dan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia Nomor 707 Tahun 2017, Nomor 256 Tahun 2017 Nomor 01/Skb/MENPAN-RB/09/2017 tentang Hari Libur Nasional dan Cuti Bersama Tahun 2018	Amendment of Joint Decree of the Minister of Religious Affairs, Minister of Manpower, and Minister of Effective Use of State Apparatus and Bureaucratic Reform number 707 of 2017, number 256 of 2017, number 01/Skb/MENPAN-RB/09/2017 concerning national public holidays and collective leave in 2018

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
8	Perqub DKI 24/2018	4 April 2018	Land & Buliding Tax	Penetapan Nilai Jual Objek Pajak Bumi dan Bangunan Perdesaan dan Perkotaan Tahun 2018	Assessment of Sale Value of Rural and Urban Land and Building Tax in 2018
9	Perqub DKI 25/2018	29 March 2018	Land & Buliding Tax	Perubahan Atas Peraturan Gubernur Nomor 259 Tahun 2015 tentang Pembebasan Atas Pajak Bumi dan Bangunan Perdesaan dan Perkotaan Atas Rumah, Rumah Susun Sederhana Sewa dan Rumah Susun Sederhana Milik dengan Nilai Jual Objek Pajak sampai dengan Rp 1.000.000.000,00 (Satu Miliar Rupiah)	Amendment of Governor's Regulation number 259 of 2015 concerning Exemption from Rural and Urban Land and Building Tax on Houses, Rented Basic Flats and Owned Basic Flats with Tax Object Sale Value up to Rp 1.000.000.000 (one billion rupiah)
10	Perqub DKI 27/2018	2 April 2018	General Tax	Tata Cara Penerbitan Surat Ketetapan Pajak Daerah, Surat Ketetapan Kewajiban Pembayaran dan Surat Pemberitahuan Pajak Terutang yang Pajaknya Ditetapkan oleh Gubernur	Procedure for Issuance of Regional Tax Assessment Notices, Payment Obligation Assessment Notices, and Notifications of Tax Payable whose Tax is Assessed by the Governor
11	PENG-04/PJ/2018	5 April 2018	General Tax	Daftar Yurisdiksi Partisipan, Yurisdiksi Tujuan Pelaporan, Jenis Lembaga Keuangan Nonpelapor, dan Jenis Rekening Keuangan yang Dikecualikan dalam Rangka Pertukaran Informasi Secara Otomatis (Automatic Exchange of Financial Account Information)	List of Participating Jurisdictions, Reporting Destination Jurisdictions, Types of Non-Reporting Financial Institutions, and Types of Exempted Financial Accounts in the context of Automatic Exchange of Financial Account Information

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