



New Tax Regulations

The list of new tax regulations

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

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
1	PP 23/2018	8 June 2018	Income Tax	Pajak Penghasilan atas Penghasilan dari Usaha yang Diterima atau Diperoleh Wajib Pajak yang Memiliki Peredaran Bruto Tertentu	Income Tax on income from business received or earned by Taxpayers with certain gross turnover
2	PP 24/2018	21 June 2018	General Tax	Pelayanan Perizinan Berusaha Terintegrasi Secara Elektronik	Electronic integrated business licensing services
3	61/PMK.04/2018	6 June 2018	Customs & Excise	Perubahan Ketiga atas Peraturan Menteri Keuangan Nomor	Third amendment of Minister of Finance Regulation number

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				51/PMK.04/2008 tentang Tata Cara Penetapan Tarif, Nilai Pabean, dan Sanksi Administrasi, serta Penetapan Direktur Jenderal Bea dan Cukai atau Pejabat Bea dan Cukai	51/PMK.04/2008 concerning Procedures for determination of tariffs, customs value, and administrative penalties, as well as determinations of the Director General of Customs and Excise or Customs and Excise Officials
4	62/PMK.04/2018	6 June 2018	Customs & Excise	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 160/PMK.04/2010 tentang Nilai Pabean untuk Penghitungan Bea Masuk	Second amendment of Minister of Finance Regulation number 160/PMK.04/2010 concerning Customs value for calculation of import duty
5	63/PMK.01/2018	6 June 2018	Export and Import	Perubahan atas Peraturan Menteri Keuangan Nomor 132/PMK.01/2008 tentang Pedoman dan Pentahapan dalam rangka Pembangunan dan Penerapan Indonesia National Single Window	Amendment of Minister of Finance Regulation number 132/PMK.01/2008 concerning Guidelines and stages in the context of construction and application of the Indonesia National Single Window
6	381/KMK.03/2018	14 May 2018	General Tax	Kode Kantor Wilayah Direktorat Jenderal Pajak dan Kantor Pelayanan Pajak	Codes of Regional Offices of the Directorate General of Tax and Tax Service Offices
7	Perqub DKI 60/2018	7 June 2018	Regional Tax	Perubahan atas Peraturan Gubernur Nomor 57 Tahun 2017 tentang Insentif Pemungutan Pajak Daerah	Amendment of Governor Regulation number 57 of 2017 concerning Incentives for collection of regional taxes

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
8	Pergub DKI 62/2018	7 June 2018	Regional Tax	Pencabutan Peraturan Gubernur Nomor 141 Tahun 2014 tentang Pemberian Pengurangan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan atas Lapangan Golf	Revocation of Governor Regulation number 141 of 2014 concerning Granting of reduction of Rural and Urban Land and Building Tax for golf courses
9	KEP-167/PJ/2018	7 June 2018	General Tax	Penerapan Organisasi, Tata Kerja, dan Saat Mulai Beroperasinya Instansi Vertikal Direktorat Jenderal Pajak Sebagaimana Diatur dalam Peraturan Menteri Keuangan Nomor 210/PMK.01/2017 tentang Organisasi dan Tata Kerja Instansi Vertikal Direktorat Jenderal Pajak	Application of organization, working practices, and time of start of operations of vertical agencies of the Directorate General of Tax as stipulated in Minister of Finance Regulation number 210/PMK.01/2017 concerning Organization and working practices of vertical agencies of the Directorate General of Tax
10	KEP-171/PJ/2018	8 June 2018	General Tax	Pemenuhan Kewajiban Perpajakan Selama Hari Libur Idul Fitri dan Cuti Bersama Hari Raya Idul Fitri Tahun 2018	Fulfilment of tax obligations during the 2018 Idul Fitri holiday and Idul Fitri collective leave

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/id/about to learn more about our global network of member firms.

Deloitte provides audit & assurance, consulting, financial advisory, risk advisory, tax & legal and related services to public and private clients spanning multiple industries. Deloitte serves four out of five Fortune Global 500® companies through a globally connected network of member firms in more than 150 countries and territories bringing world-class capabilities, insights, and high-quality service to address clients' most complex business challenges. To learn more about how Deloitte's approximately 264,000 professionals make an impact that matters, please connect with us on Facebook, LinkedIn, or Twitter.

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 approximately 330 partners and 8,000 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 communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. 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 communication.

© 2018 Satrio Bing Eny & Rekan