



## 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	<a href="#">UU 9/2017</a>	23 August 2017	General Tax	Penetapan Peraturan Pemerintah pengganti Undang- undang nomor 1 tahun 2017 tentang akses informasi keuangan untuk kepentingan perpajakan menjadi Undang- undang	The stipulation of Government Regulation in Lieu of Law Number 1 Year 2017 regarding access to financial information for tax purposes to become a law

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
2	<a href="#">PP 29/2017</a>	21 July 2017	Customs & Excise	Cara pembayaran barang dan cara penyerahan barang dalam kegiatan ekspor dan impor	Methods of payment for goods and methods of delivery in export and import activities
3	<a href="#">Perpres 77/2017</a>	3 August 2017	Tax Treaty	Pengesahan protokol perubahan persetujuan antara Pemerintah Republik Indonesia dan Pemerintah Malaysia untuk penghindaran pajak berganda dan pencegahan pengelakan pajak yang berkaitan dengan pajak atas penghasilan yang ditandatangani di Kuala Lumpur pada tanggal 12 September 1991, yang telah diubah dengan protokol yang ditandatangani di Bukit Tinggi pada tanggal 12 Januari 2006	Ratification of protocol of amendment of agreement between the Government of the Republic of Indonesia and the Government of Malaysia for avoidance of double taxation and prevention of evasion with respect to taxes on income signed in Kuala Lumpur on 12 September 1991 as amended by the protocol signed in Bukit Tinggi on 12 January 2006
4	<a href="#">116/PMK.010/2017</a>	15 August 2017	Value Added Tax	Barang kebutuhan pokok yang tidak dikenai pajak pertambahan nilai	Basic necessities exempted from value added tax
5	<a href="#">107/PMK.03/2017</a>	26 July 2017	Income Tax	Penetapan saat diperolehnya dividen dan dasar penghitungannya oleh wajib pajak dalam negeri atas penyertaan modal pada badan usaha di luar negeri selain badan usaha yang menjual sahamnya di bursa efek	Determination of time of acquisition of dividend and basis for its calculation by a resident taxpayer from capital participation in a foreign business entity other than a business entity that sells its shares on a stock exchange
6	<a href="#">SE-19/PJ/2017</a>	26 July 2017	Tax Treaty	Pemberitahuan berlakunya persetujuan antara	Notification of the coming into effect of the agreement

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				pemerintah Republik Indonesia dan pemerintah Republik Armenia tentang penghindaran pajak berganda dan pencegahan pengelakan pajak atas penghasilan dan atas modal	between the government of the Republic of Indonesia and the government of the Republic of Armenia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital
7	<a href="#">SE-18/PJ/2017</a>	17 July 2017	General Tax	Tata cara penunjukan petugas penilai pajak	Procedure for appointment of tax appraisal officials
8	<a href="#">Pergub DKI Jakarta 101/2017</a>	24 July 2017	Regional Tax	Pembebasan, kelebihan pembayaran dan penagihan pajak daerah kepada perwakilan negara asing, pejabat perwakilan negara asing dan badan atau perwakilan lembaga internasional	Exemption, overpayment and collection of regional taxes from representatives of foreign states, officers of representatives of foreign states, and agencies or representatives of international institutions
9	<a href="#">PER-18/BC/2017</a>	4 August 2017	Customs & Excise	Tata cara tidak dipungut cukai	Procedure for non-collection of excise

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