



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 27/2017	15 June 2017	Income Tax	Perubahan atas Peraturan Pemerintah nomor 79 tahun 2010 tentang biaya operasi yang dapat dikembalikan dan perlakuan Pajak Penghasilan di bidang usaha hulu minyak dan gas bumi	Amendment of Government Regulation number 79 of 2010 concerning recoverable operating costs and Income Tax treatment in the upstream oil and gas business sector

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
2	90/PMK.02/2017	5 July 2017	General Tax	Perubahan kedua atas Keputusan Menteri Keuangan nomor 766/KMK.04/1992 tentang tata cara penghitungan, penyeteroran dan pelaporan bagian pemerintah, pajak penghasilan, pajak pertambahan nilai dan pungutan-pungutan lainnya atas hasil perusahaan sumber daya panas bumi untuk pembangkitan energi/listrik	Second amendment of Minister of Finance Decision number 766/KMK.04/1992 concerning procedures for calculation, deposit and reporting of government share, income tax, value added tax and other levies on proceeds from exploitation of geothermal energy resources for electric power/energy generation
3	82/PMK.03/2017	20 June 2017	Land & Building Tax	Pemberian pengurangan Pajak Bumi dan Bangunan	Granting of reduction of Land and Building Tax
4	81/PMK.03/2017	20 June 2017	Land & Building Tax	Pengurangan denda administrasi Pajak Bumi dan Bangunan dan pengurangan atau pembatalan surat pemberitahuan pajak terutang, surat ketetapan pajak pajak bumi dan bangunan, surat tagihan pajak pajak bumi dan bangunan, yang tidak benar	Reduction of administrative penalty for Land and Building Tax and reduction or cancellation of incorrect notification of tax due, tax assessment notice for land and building tax, or tax collection notice for land and building tax
5	PER-11/PJ/2017	22 June 2017	Income Tax	Badan/lembaga yang dibentuk atau disahkan oleh pemerintah yang ditetapkan sebagai penerima zakat atau sumbangan keagamaan yang sifatnya wajib yang dapat dikurangkan	Entities/ institutions established or ratified by the government that are designated as recipients of zakat or compulsory religious contribution that may be deducted from gross income

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6	PER-10/PJ/2017	19 June 2017	Tax Treaty	Tata cara penerapan persetujuan penghindaran pajak berganda	Procedures for application of double taxation agreements
7	SE-16/PJ/2017	14 July 2017	General Tax	Permintaan informasi dan/atau bukti atau keterangan terkait akses informasi keuangan untuk kepentingan perpajakan	Request for information and/or evidence in connection with access to financial information for tax purposes

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