



## 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<br>(Indonesian)  | Title (English)  |
|----|----------------------------|--------------|------------|--|--|
| 1  | <a href="#">PP 27/2017</a> | 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<br>(Indonesian)  | Title (English)  |
|----|--------------------------------|-----------------|---------------------------|--|--|
| 2  | <a href="#">90/PMK.02/2017</a> | 5 July<br>2017  | General<br>Tax            | Perubahan kedua<br>atas Keputusan<br>Menteri Keuangan<br>nomor<br>766/KMK.04/1992<br>tentang tata cara<br>penghitungan,<br>penyetoran dan<br>pelaporan bagian<br>pemerintah, pajak<br>penghasilan, pajak<br>pertambahan nilai<br>dan pungutan-<br>pungutan lainnya<br>atas hasil<br>pengusahaan<br>sumber daya panas<br>bumi untuk<br>pembangkitan<br>energi/listrik | Second amendment<br>of Minister of<br>Finance Decision<br>number<br>766/KMK.04/1992<br>concerning<br>procedures for<br>calculation, deposit<br>and reporting of<br>government share,<br>income tax, value<br>added tax and other<br>levies on proceeds<br>from exploitation of<br>geothermal energy<br>resources for<br>electric power/<br>energy generation |
| 3  | <a href="#">82/PMK.03/2017</a> | 20 June<br>2017 | Land &<br>Building<br>Tax | Pemberian<br>pengurangan Pajak<br>Bumi dan<br>Bangunan   | Granting of<br>reduction of Land<br>and Building Tax   |
| 4  | <a href="#">81/PMK.03/2017</a> | 20 June<br>2017 | Land &<br>Building<br>Tax | Pengurangan<br>denda administrasi<br>Pajak Bumi dan<br>Bangunan dan<br>pengurangan atau<br>pembatalan surat<br>pemberitahuan<br>pajak terutang,<br>surat ketetapan<br>pajak pajak bumi<br>dan bangunan,<br>surat tagihan pajak<br>pajak bumi dan<br>bangunan, yang<br>tidak benar  | Reduction of<br>administrative<br>penalty for Land and<br>Building Tax and<br>reduction or<br>cancellation of<br>incorrect notification<br>of tax due, tax<br>assessment notice<br>for land and building<br>tax, or tax collection<br>notice for land and<br>building tax  |
| 5  | <a href="#">PER-11/PJ/2017</a> | 22 June<br>2017 | Income<br>Tax             | Badan/lembaga<br>yang dibentuk atau<br>disahkan oleh<br>pemerintah yang<br>ditetapkan sebagai<br>penerima zakat<br>atau sumbangan<br>keagamaan yang<br>sifatnya wajib yang<br>dapat dikurangkan  | Entities/ institutions<br>established or<br>ratified by the<br>government that are<br>designated as<br>recipients of zakat<br>or compulsory<br>religious<br>contribution that<br>may be deducted<br>from gross income  |

| No | Regulation                     | Date            | Subject        | Title<br>(Indonesian)  | Title (English)   |
|----|--------------------------------|-----------------|----------------|--|---|
|    |                                |                 |                | dari penghasilan<br>bruto  |   |
| 6  | <a href="#">PER-10/PJ/2017</a> | 19 June<br>2017 | Tax Treaty     | Tata cara<br>penerapan<br>persetujuan<br>penghindaran<br>pajak berganda  | Procedures for<br>application of double<br>taxation agreements  |
| 7  | <a href="#">SE-16/PJ/2017</a>  | 14 July<br>2017 | General<br>Tax | Permintaan<br>informasi dan/atau<br>bukti atau<br>keterangan terkait<br>akses informasi<br>keuangan untuk<br>kepentingan<br>perpajakan | Request for<br>information and/or<br>evidence in<br>connection with<br>access to financial<br>information for tax<br>purposes |

## Contact

Clients & Markets Deloitte Indonesia

Email: [IDMarcomm@deloitte.com](mailto:IDMarcomm@deloitte.com)

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