



Tax & General Regulations Update

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	23/PMK.03/2020	21 March 2020	General Tax	Insentif Pajak untuk Wajib Pajak Terdampak Wabah Virus Corona	Tax Incentives for Taxpayers Affected by the Corona Virus Outbreak
2	22/PMK.03/2020	18 March 2020	Transfer Pricing	Tata Cara Pelaksanaan Kesepakatan Harga Transfer (<i>Advance Pricing Agreement</i>)	Procedure for Implementation of Advance Pricing Agreement

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3	21/PMK.04/2020	16 March 2020	Tobacco	Kawasan Industri Hasil Tembakau	Tobacco Industrial Zone
4	Keppres 9/2020	13 March 2020	General	Perubahan atas Keputusan Presiden Nomor 7 Tahun 2020 tentang Gugus Tugas Percepatan Penanganan <i>Corona Virus Disease 2019</i> (Covid-19)	Amendment of Presidential Decree Number 7 of 2020 concerning Task Force for Acceleration in Handling Corona Virus Disease 2019 (Covid-19)
5	Inpres 4/2020	20 March 2020	General	Refocussing Kegiatan, Realokasi Anggaran, serta Pengadaan Barang dan Jasa dalam Rangka Percepatan Penanganan <i>Corona Virus Disease 2019</i> (Covid-19)	Activity Refocusing, Budget Reallocation, and Procurement of Goods and Services in the Context of Acceleration in Handling Corona Virus Disease 2019 (Covid-19)
6	KEP-158/PJ/2020	20 March 2020	Income Tax	Pengecualian Pengenaan Sanksi Administrasi Berupa Denda atas Keterlambatan Penyampaian Surat Pemberitahuan Masa Pajak Penghasilan Pasal 21 dan/atau Pasal 26 serta Surat Pemberitahuan Masa Pajak Penghasilan Final Pasal 4 ayat (2) yang Jatuh Tempo pada Tanggal 20 Februari 2020	Exemption from Imposition of Administrative Penalty in the Form of Fine for Late Submission of Periodic Article 21 and/or Article 26 Income Tax Returns and Periodic Article 4 paragraph (2) Final Income Tax Return due on 20 February 2020
7	KEP-157/PJ/2020	20 March 2020	Value Added Tax	Pengecualian Pengenaan Sanksi Administrasi Berupa Denda atas	Exemption from Imposition of Administrative Penalty in the Form of Fine for

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				Keterlambatan Penyampaian Surat Pemberitahuan Masa Pajak Pertambahan Nilai 1111 yang Jatuh Tempo pada Tanggal 31 Januari 2020	Late Submission of Periodic Value Added Tax Returns of 1111 due on 31 January 2020
8	KEP-156/PJ/2020	20 March 2020	General Tax	Kebijakan Perpajakan Sehubungan dengan Penyebaran Wabah Virus Corona 2019	Tax Policy in Connection with the Spread of Corona Virus 2019 Outbreak
9	SE-16/PJ/2020	19 March 2020	General Tax	Panduan Tindak Lanjut Pelaksanaan Tugas dan Pencegahan Penyebaran <i>Corona Virus Disease</i> (Covid- 19) di Lingkungan Direktorat Jenderal Pajak	Follow-up Guidelines for Implementation of Duties and Prevention of Corona Virus Disease Spread (Covid-19) in the Directorate General of Taxation
10	SE-04/BC/2020	17 March 2020	Customs & Excise	Pembebasan Cukai Etil Alkohol dalam Rangka Tindak Lanjut Pencegahan Penyebaran <i>Corona Virus Disease 2019</i> (Covid-19)	Excise Exemption on Ethyl Alcohol in the Context of Prevention of Corona Virus Disease Spread (Covid-19)
11	SE-02/BC/2020	18 March 2020	Export and Import	Pedoman Penelitian Importasi Barang yang Berasal dari China dengan Menggunakan Skema Tarif Preferensi ACFTA (SKA Form E) sebagai Dampak Epidemik Virus Corona (Covid-19)	Research Guidelines for the Importation of Goods Originating from China Using the ACFTA Preference Tariff Scheme (SKA Form E) as an Impact of the Corona Virus Epidemic (Covid-19)

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
12	SE-02/PP/2020	18 March 2020	Tax Court	Perubahan SE-01/PP/2020 tentang Kebijakan Layanan Pengadilan Pajak dalam Rangka Pencegahan Penyebaran <i>Corona Virus Disease 2019</i> (COVID-19) di Lingkungan Pengadilan Pajak	Amendment of SE-01/PP/2020 concerning Tax Court Service Policy in the Context of Preventing the Corona Virus Disease 2019 Spread (Covid-19) in the Tax Court
13	PENG-43/PJ/2020	24 March 2020	Value Added Tax	Pengumuman Penyesuaian Pengajuan dan Penyelesaian Permintaan Kembali Pajak Pertambahan Nilai Barang Bawaan Orang Pribadi Pemegang Paspor Luar Negeri (<i>VAT Refund for Tourists</i>)	Announcement of Adjustment of Submitting and Settling Request for Restitution of Value Added Tax on Goods of Individual Holding Foreign Passport (<i>VAT Refund for Tourists</i>)
14	PENG-42/PJ/2020	24 March 2020	General Tax	Pengumuman Penyesuaian Implementasi NPWP Instansi Pemerintah	Announcement of Adjustment in Implementing Government Institutions Taxpayer Identification Number

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