



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	6/PMK.03/2021	22 January 2021	General Tax	Penghitungan dan Pemungutan Pajak Pertambahan Nilai serta Pajak Penghasilan atas Penyerahan/Penghasilan Sehubungan dengan Penjualan Pulsa, Kartu Perdana, Token, dan Voucher	Calculation and Collection of Value Added Tax as well as Income Tax on Submission/Income in Connection with Credit Sales, Prime SIM Card, Token, and Voucher

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
2	4/PMK.03/2021	20 January 2021	Stamp Duty	Pembayaran Bea Meterai, Ciri Umum dan Ciri Khusus Meterai Tempel, Meterai Dalam Bentuk Lain, dan Penentuan Keabsahan Meterai, Serta Pemeteraian Kemudian	Payment of Stamp Duty, General and Specific Characteristics of Adhesive Stamp Duty, Stamp Duty in Other Forms, and Determination of The Validity of The Stamp Duty, also Postdated Stamp Duty
3	239/PMK.03/2020	30 Desember 2020	Income Tax	Pemberian Fasilitas Pajak terhadap Barang dan Jasa yang Diperlukan dalam rangka Penanganan Pandemi <i>Corona Virus Disease 2019</i> dan Perpanjangan Pemberlakuan Fasilitas Pajak Penghasilan Berdasarkan Peraturan Pemerintah Nomor 29 Tahun 2020 tentang Fasilitas Pajak Penghasilan dalam rangka Penanganan <i>Corona Virus Disease 2019 (Covid-19)</i>	Provision of Tax Facilities for Goods and Services Needed in the context of Handling the Corona Virus Disease 2019 Pandemic and Extension of Enforcement of Income Tax Facilities based on Government Regulation Number 29 of 2020 concerning Income Tax Facility in the context of Handling Corona Virus Disease 2019 (Covid-19)
4	PER-1/BC/2021	18 January 2021	Export & Import	Petunjuk Pelaksanaan Impor dan Ekspor Barang yang Dibawa oleh Pelintas Batas dan Pemberian Pembebasan Bea Masuk Barang yang	Implementation Instructions for Import and Export of Goods Carried by Border Crossers and Granting of Exemption from

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Dibawa oleh Pelintas Batas	Import Duty of Goods Carried by Border Crossers
5	PER-24/PJ/2020	28 December 2020	General Tax	Tata Cara Permohonan, Pemberitahuan, Pemberian, Pembatalan serta Permohonan dan Penerbitan Kembali Izin Penyelenggaraan Pembukuan atau Pencatatan dengan Menggunakan Bahasa Inggris atau Pembukuan dengan Menggunakan Bahasa Inggris dan Satuan Mata Uang Dolar Amerika Serikat	Procedure for Request, Notification, Granting, Cancellation and Request and Reissuance of Permission to Manage Bookkeeping or Recording using English Language or Bookkeeping using English Language and United States Dollar Currency
6	KEP-03/PP/2021	13 January 2021	Tax Court	Susunan Majelis Hakim dan Hakim Tunggal untuk Memeriksa dan Memutus Sengketa Pajak pada Pengadilan Pajak	Composition of The Panel of Judges and Single Judge to Examine and Decide on Tax Dispute at Tax Court
7	SE-01/PJ/2021	8 January 2021	Stamp Duty	Petunjuk Pelaksanaan Pembubuhan Cap Bukti Pelunasan Selisih Kurang Bea Meterai	Implementation Instructions on Affixing Proof Stamp for Settlement of Shortfall on Stamp Duty Payable

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