



## 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="#">171/PMK.03/2017</a>	23 November 2017	Value Added Tax	Perubahan atas Peraturan Menteri Keuangan nomor 62/PMK.03/2012 tentang tata cara pengawasan, pengadministrasian, pembayaran, serta pelunasan pajak pertambahan nilai dan/atau pajak penjualan atas barang mewah atas pengeluaran dan/atau penyerahan barang	Amendment of Minister of Finance Regulation number 62/PMK.03/2012 concerning procedures for oversight, administration, payment and settlement of value added tax and/or luxury goods sales tax on release and/or

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				kena pajak dan/atau jasa kena pajak dari kawasan bebas ke tempat lain dalam daerah pabean dan pemasukan dan/atau penyerahan barang kena pajak dan/atau jasa kena pajak dari tempat lain dalam daerah pabean ke kawasan bebas	transfer of taxable goods and/or taxable services from free zone to other place within the customs territory and entry and/or transfer of taxable goods and/or taxable services from other place within the customs territory to free zone
2	<a href="#">165/PMK.03/2017</a>	17 November 2017	Tax Amnesty	Perubahan kedua atas Peraturan Menteri Keuangan nomor 118/PMK.03/2016 tentang pelaksanaan Undang-undang nomor 11 tahun 2016 tentang pengampunan pajak	Second amendment of Minister of Finance Regulation number 118/PMK.03/2016 concerning implementation of Law number 11 of 2016 concerning Tax Amnesty
3	<a href="#">PER-23/PJ/2017</a>	20 November 2017	Income Tax	Tata cara penyampaian surat pemberitahuan masa pajak penghasilan final pengungkapan harta bersih	Procedure for submission of periodic final income tax return for disclosure of net assets
4	<a href="#">PER-17/PJ/2017</a>	30 October 2017	General Tax	Tata cara pendaftaran wajib pajak badan secara elektronik melalui notaris	Procedure for electronic registration of corporate taxpayer through a notary
5	<a href="#">KEP-271/PJ/2017</a>	8 November 2017	General Tax	Perubahan atas keputusan Direktur Jenderal Pajak nomor KEP-15/PJ/2017 tentang distribusi rencana penerimaan pajak penghasilan, pajak pertambahan nilai,	Amendment of Director General of Tax Decision number KEP-15/PJ/2017 concerning distribution of planned revenue from income tax,

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				dan pajak penjualan atas barang mewah, pajak lainnya, serta pajak bumi dan bangunan per kantor wilayah Direktorat Jenderal Pajak tahun anggaran 2017	value added tax, sales tax on luxury goods, other taxes, and land and building tax per regional office of the Directorate General of Tax for fiscal year 2017
6	<a href="#">SE-35/PJ/2017</a>	27 November 2017	Tax Amnesty	Petunjuk pelaksanaan legalisasi atas surat keterangan pengampunan pajak	Implementation instructions for legalization of tax amnesty certificates
7	<a href="#">SE-34/PJ/2017</a>	15 November 2017	General Tax	Penegasan perlakuan perpajakan bagi perguruan tinggi negeri badan hukum	Confirmation of tax treatment on state universities as legal entities
8	<a href="#">SE-32/PJ/2017</a>	30 October 2017	Money Laundering	Petunjuk pelaksanaan penyidikan tindak pidana di bidang perpajakan yang ditindaklanjuti dengan penyidikan tindak pidana pencucian uang	Implementation instructions for investigation of crimes in the field of taxation which is followed up with investigation of crimes of money laundering
9	<a href="#">SE-30/PJ/2017</a>	27 October 2017	Tax Treaty	Pemberitahuan berlakunya protokol perubahan persetujuan antara Pemerintah Republik Indonesia dan Pemerintah Kerajaan Belanda untuk penghindaran pajak berandadan pencegahan pengelakan pajak yang berkenaan dengan pajak atas penghasilan dan protokolnya yang ditandatangani di Jakarta pada	Notification of coming into force of protocol of amendment of the agreement between the Government of the Republic of Indonesia and the Government of the Kingdom of the Netherlands for avoidance of double taxation and prevention of evasion of taxes with respect to income and its protocol which

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				tanggal 29 Januari 2002	was signed in Jakarta on 29 January 2002

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