



COVID-19 Regulations Update Summary

The following is a list of the COVID-19 regulations update summary.

All regulations are available in Indonesian.

1. Regulation : [22/5/PADG/2020](#)
- Date : 20 April 2020
- Title (Indonesian) : Lelang Surat Utang Negara dan/atau Surat Berharga Syariah Negara di pasar perdana untuk menjaga kesinambungan pengelolaan keuangan negara sebagai pelaksanaan Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2020 tentang kebijakan keuangan negara dan stabilitas sistem keuangan untuk penanganan pandemi Corona Virus Disease 2019 (COVID-19) dan/atau dalam rangka menghadapi ancaman yang membahayakan perekonomian nasional dan/atau stabilitas sistem keuangan.
- Title (English) : Auction of Government Securities and/or Government Sharia Securities in the Primary Market to Maintain Continuity in Management of State Finances as an Implementation of Government Regulations in Lieu of Law No. 1 of 2020 concerning State Financial Policies and Financial System Stability in Handling Corona Virus Disease 2019 (COVID- 19) and/or In the Context of Facing Threats that Endanger the National Economy and/or Financial System Stability.

Summary

In order of the issuance of government securities and/or government sharia securities by the government as a follow-up to Government Regulation in Lieu of Law Number 1 of 2020, Bank Indonesia is given the authority to carry out activities as auction agents for government securities and/or government sharia securities in primary market. In connection with the granting of such authority, it is necessary to issue provisions governing this matter, namely as follows:

- Bank Indonesia holds auctions of SUN (Government Securities) and/or SBSN (Government Sharia Securities) and additional SUN and/or SBSN auctions for SUN and/or long-term SBSN on the primary market as a follow-up to the implementation of Perppu Number 1 of 2020
- Provisions regarding submission of bids and bidders for SUN and/or SBSN and additional SUN and/or SBSN auctions refer to the prevailing Minister of Finance Regulation concerning SUN and/or SBSN auctions on the domestic primary market.
- Bank Indonesia may submit long-term bids for SUN and/or SBSN purchases in SUN and/or SBSN auctions and additional SUN and/or SBSN auctions through:
 - The offer is made directly without going through the main dealer and/or SBSN main dealer;
 - Non-competitive bid.
- SUN and/or SBSN auction and additional SUN and / or SBSN auction refer to the applicable Bank Indonesia provisions concerning auction of government securities on the primary market, as long as they do not conflict with this regulation.

2. Regulation : [14/POJK.05/2020](#)
- Date : 14 April 2020
- Title (Indonesian) : Kebijakan Countercyclical dampak penyebaran Coronavirus Disease 2019 bagi lembaga jasa keuangan nonbank.
- Title (English) : Countercyclical policy for impacts of Coronavirus Disease 2019 spread for non-bank financial service institutions.

Summary

In order to encourage the optimization of the performance of non-bank financial service institutions, maintain financial system stability, and support economic growth, countercyclical policies of the spread of COVID-19 need to be taken while still observing the precautionary principle. This regulation contains provisions as follows:

- the deadline for submitting periodic reports;
- conducting fit and proper test;
- determination of asset quality in the form of Financing and Financing restructuring;
- calculation of the solvency level of insurance companies, sharia insurance companies, reinsurance companies, and sharia reinsurance companies;
- calculation of the quality of pension fund funding that provides a defined benefit of pension plan;
- implementation of asset management provisions according to the age group of participants (life cycle fund) for pension fund that carry out defined contribution pension plans; and
- other policies determined by the Financial Services Authority through the Chief Executive of the Insurance Supervisory, Pension Funds, Financing Institutions, and Other Financial Services Institutions.

3. Regulation : [38/PMK.02/2020](#)
- Date : 18 April 2020
- Title (Indonesian) : Pelaksanaan kebijakan keuangan negara untuk penanganan pandemi Corona Virus Disease 2019 (Covid-19) dan/atau menghadapi ancaman yang membahayakan perekonomian nasional dan/atau stabilitas sistem keuangan.
- Title (English) : Implementation of state financial policies in handling the Corona Virus Disease 2019 (Covid-19) pandemic and/or facing threats that endanger the national economy and/or financial system stability.

Summary

In order to implement state financial policies in handling the Covid-19 pandemic and/or facing threats that endanger the national economy and/or financial system stability, through this regulation the government determines:

- a. Determination of budget deficit limits with the following conditions:
 - Exceeded 3% of Gross Domestic Product (GDP) during the handling of Corona Virus Disease 2019 (COVID-19) and/or facing threats that endanger the national economy and/or financial system stability no later than until the end of Fiscal Year 2022.
 - Since Fiscal Year 2023 the deficit will return to the highest level of 3% of GDP.
 - This adjustment is done in stages.
 - b. adjustments to mandatory spending as stipulated in the provisions of relevant law and regulations;
 - c. budget shifts between organizational units, functions, and/or programs;
 - d. actions that result in expenditure at the expense of the APBN, for which the budget to finance these expenditures is not yet available or not sufficiently available, and determines the process and method of procurement of goods/services
 - e. using budgets sourced from:
 - SAL (Over Budget Balance);
 - endowment funds and Education Endowment Fund Accumulation;
 - funds controlled by the state with certain criteria;
 - funds managed by BLU (Public Service Agency); and/or
 - funds from the reduction of PMN (State Capital Participation) in SOEs;
 - f. issuance of SUN (Government Securities) and/or SBSN (Government Sharia Securities) for specific purposes, especially in the context of the Covid-19 pandemic to be purchased by Bank Indonesia, SOEs, corporate investors and / or retail investors;
 - g. determination of Budget Financing sources originating from domestic and/or foreign;
 - h. providing loans to LPS (Indonesia Deposit Insurance Corporation);
 - i. prioritizing the use of budget allocations for certain activities (refocusing), adjusting the allocation, and/or cutting/delaying the distribution of the transfer budget to the Regional and Village Funds, with certain criteria;
 - j. granting grants to local governments; and/or
 - k. simplification of mechanism and simplification of documents in the field of state finance,
4. Regulation : [36/PMK.07/2020](#)
- Date : 16 April 2020
- Title (Indonesian) : Penetapan alokasi anggaran kurang bayar dana bagi hasil tahun anggaran 2019 dalam rangka penanganan pandemi Corona Virus Disease 2019 (Covid-19).
- Title (English) : Determination of underpayment for profit sharing fund budget allocation for the 2019 fiscal year in the context of handling the 2019 Corona Virus Disease pandemic (Covid-19).

Summary

This regulation contains further provisions regarding certain state financial policies (refocusing), adjustment of allocations, and/or cuts/delays in distributing transfers to regions and village fund with certain criteria as discussed in Perppu Number 1 of 2020. This regulation regulates several provisions as follows:

- Determination of temporary allocation of underpayment of profit sharing funds for Fiscal Year 2019 in the Context of Handling the COVID-19 Pandemic and Underpaying Tax Profit Sharing Funds..
- Distribution of temporary allocation of Underpayment for Profit Sharing Funds.
- Procedures for budgeting, distribution, use, and administration as well as accountability for allocation.

5. Regulation : [34/PMK.04/2020](#)
- Date : 16 April 2020
- Title (Indonesian) : Pemberian fasilitas kepabeanan dan/atau cukai serta perpajakan atas impor barang untuk keperluan penanganan pandemi Corona Virus Disease 2019 (Covid-19).
- Title (English) : Provision of customs and/or excise facilities as well as taxation facilities of imported goods for the purpose of handling the 2019 Corona Virus Disease pandemic (Covid-19).

Summary

In order to accelerate services in providing fiscal facilities for the import of goods needed in handling the Covid-19 pandemic, it is necessary to stipulate provisions regarding customs and/or excise treatment as well as taxation regarding this matter. This regulation regulates the following provisions:

- Customs and/or excise and taxation facilities
- Procedure for submitting facility requests
- Customs notification
- Expenditures of imported goods for use using collateral
- Period of time
- Monitoring, evaluation and inspection at any time
- Administrative Sanctions
- Delegation of authority

6. Regulation : [Permenhub 25/2020](#)
- Date : 23 April 2020
- Title (Indonesian) : Pengendalian transportasi selama masa mudik Idul Fitri tahun 1441 Hijriah dalam rangka pencegahan penyebaran *Corona Virus Disease 2019* (Covid-19).
- Title (English) : Transportation control during Idul Fitri annual homecoming of 1441 Hijriah in order to prevent the spread of *Corona Virus Disease 2019* (Covid-19).

Summary

In order to prevent the spread of Covid-19 and to implement government policies in the field of transportation, through Minister of Transportation Regulation, a temporary ban on the use of transportation during the Idul Fitri annual homecoming period of 1441 came into effect on 24 April 2020 until 31 May 2020. This temporary prohibition applies to:

- Land transportation, which applies to means of transportation exiting and/or entering the area with:
 - large-scale social distancing;
 - red zone of the corona virus disease 2019 (covid19) spread; and
 - Agglomeration that has been designated as a large-scale social distancing area.
- Railroad transportation that applies to intercity and urban train travel..
- Sea transportation that applies to all passenger ships.
- Air transportation that applies to travel within the country through airports to and from areas designated with large-scale social distancing and/or red zone of the corona virus disease 2019 (covid-19) spread either by using public transportation or private transportation.

7. Regulation : [PER-06/PJ/2020](#)
- Date : 17 April 2020
- Title (Indonesian) : Tata cara penyampaian, penerimaan, dan pengolahan surat pemberitahuan sehubungan dengan pandemi *Corona Virus Disease 2019*.
- Title (English) : Procedures for delivering, receiving, and processing notification letters in connection with Corona Virus Disease 2019 pandemic.

Summary

In order to provide legal certainty and ease for individual taxpayers and corporate taxpayers in fulfilling the obligation to submit the 2019 Annual Income Tax Return related to emergencies or force majeure due to the COVID-19 pandemic, it is necessary to regulate the provisions contained in the Director General of Taxation Regulation Number PER-02/PJ/2019.

This regulation re-regulates the following provisions:

- Annual Tax Returns Signing;
- The deadline for submitting Annual Income Tax Return;
- Procedures for submitting Annual Income Tax Return;
- Simplification of the completeness of information and/or documents that must be attached to the Annual Income Tax Return;
- Annual Income Tax Return Research conducted by the Directorate General of Taxation.

8. Regulation : [SE-24/PJ/2020](#)
- Date : 21 April 2020
- Title (Indonesian) : Petunjuk pelaksanaan Peraturan Menteri Keuangan nomor 28/PMK.03/2020 tentang pemberian fasilitas pajak terhadap barang dan jasa yang diperlukan dalam rangka penanganan pandemi *Corona Virus Disease 2019* (Covid-19).
- Title (English) : Directions in implementing Minister of Finance Regulation Number 28 / PMK.03 / 2020 concerning the provision of tax facilities for goods and services needed in the context of handling the pandemic Corona Virus Disease 2019 (Covid-19).

Summary

In connection with the enactment of the Minister of Finance Regulation No. 28/PMK.03/2020, which regulates the provision of tax facilities to support the availability of medicines, medical devices, and other supporting devices in the context of handling the Covid-19 pandemic, it is necessary to stipulate implementing instructions from the regulation. It aims to create uniformity in the implementation of 28/PMK.03/2020 which regulates the following conditions:

- Definition of the terms used in this regulation.
- Procedures for the use of Value Added Tax (VAT) facilities, exemption from withholding Article 21 Income Tax (PPh), exemption from collecting Article 22 Import & Article 22 Income Tax, and exemption from deduction of Article 23 Income Tax..
- Procedures for submitting realization reports or exemption reports on the utilization of tax facilities.

9. Regulation : [SE-23/PJ/2020](#)
- Date : 17 April 2020
- Title (Indonesian) : Perpanjangan masa pencegahan penyebaran *Corona Virus Disease 2019* (Covid-19) di lingkungan Direktorat Jenderal Pajak.
- Title (English) : Extension period to prevent the spread of Corona Virus Disease 2019 (Covid-19) within the Directorate General of Taxation area.

Summary

In connection with the development of information related to Corona Virus Disease 2019 (COVID-19) and based on the Head of the National Disaster Management Agency Decision Number 13.A 2020, it is necessary to change the period of preventing the spread of COVID-19 within the Directorate General of Taxation as previously determined through a Directorate General of Taxation Circular Number SE-21/PJ/2020. Through this Circular, the DGT has extended the period of preventing the spread of Covid-19 as stipulated, which was originally from 16 March 2020 to 21 April 2020, to 16 March 2020 to 29 May 2020 and will be evaluated in accordance with development in the situation.

10. Regulation : [SE-05/PP/2020](#)
- Date : 21 April 2020
- Title (Indonesian) : Perubahan kedua atas Surat Edaran Ketua Pengadilan Pajak Nomor SE-03/PP/2020 tentang pedoman penyesuaian pelaksanaan persidangan dan layanan administrasi selama masa pencegahan penyebaran *Corona Virus Disease 2019* (Covid-19) di lingkungan pengadilan pajak.
- Title (English) : Second amendment to Circular Letter of the Head of Tax Court number SE-03/PP/2020 concerning guidelines on adjusting the trial and administrative services during the prevention of corona virus disease 2019 (Covid-19) spread in The Tax Court area.

Summary

Based on the results of the evaluation of the Head of the Tax Court on the implementation of adjustments to the trial and administrative services during the prevention period of Covid-19 spread in the Tax Court, several changes were written in this regulation, as follows:

- Provisions regarding the covid-19 prevention period in the Tax Court area which were previously set to be effective from 17 March 2020 to 23 April 2020, are amended to be effective from 17 March 2020 to 13 May 2020
- Other provisions in SE-03/PP/2020 are stated to remain valid.

11. Regulation : [PENG-03/PJ.09/2020](#)
- Date : 20 April 2020
- Title (Indonesian) : Pengumuman perpanjangan waktu pelayanan perpajakan tanpa tatap muka.
- Title (English) : Announcement of the extension of tax service without face to face.

Summary

Related to the latest development of the spread of COVID-19 in Indonesia and in order to support the government's efforts in preventing the spread of COVID-19, then through this regulation, the DGT said that face-to-face taxation services in the TPT (Integrated Service Place), LDK (Outside Office Services)), PTSP (One Door Integrated Service), VAT refund counter at the airport, as well as face-to-face service at other locations, are arranged as follows:

- Face-to-face tax services are extended until May 29, 2020.
- Taxpayers can still submit Annual and Period Tax Return (SPT) through e-filing or e-form on the page www.pajak.go.id Whereas for the Period Tax Return that is according to the provisions not yet required to be submitted by e-filing can be submitted by registered mail.
- Requests for EFIN activation are delivered via the official KPP email (can be seen at www.pajak.go.id/unit-kerja).
- Requests for forgotten EFIN can be done through the @kring_pajak Twitter account, Live Chat on the website www.pajak.go.id, or the official KPP email.
- Taxpayers can still consult with Account Representatives by telephone, email, chat and other online communication channels.

- The Directorate General of Taxation (Kring Pajak) call center temporarily transfers consultation services via the 1500200 telephone number to the following channels:
 - Twitter account @kring_pajak;
 - email informasi@pajak.go.id for taxation information;
 - email pengaduan@pajak.go.id for the complaint service; and
 - Live Chat on the website www.pajak.go.id.

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