



New Tax & General Regulations

The list of new tax & General regulations

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 | Perpres No.13 Tahun 2018 | 1 March 2018 | Money Laundering | Penerapan Prinsip Mengenali Pemilik Manfaat Dari Korporasi Dalam Rangka Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang dan Tindak Pidana Pendanaan Terorisme | Application of the Know the Beneficial Owner principle for the purpose of prevention and eradication of crimes of money laundering and crimes of funding of terrorism |

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|----|------------------------------------|------------------|-------------|---|---|
| 2 | PER-07/PJ/ 2018 | 6 March 2018 | Tax Amnesty | Perubahan Peraturan Direktur Jenderal Pajak Nomor Per-03/Pj/ 2017 Tentang Tata Cara Pelaporan dan Pengawasan Harta Tambahan dalam Rangka Pengampunan Pajak | Amendment of Director General of Tax Regulation number Per-03/PJ/2017 concerning Procedures for reporting and oversight of additional assets in the context of tax amnesty |
| 3 | PER-09/PJ/2018 | 29 March 2018 | General Tax | Penundaan Pemberlakuan Ketentuan Pencantuman Identitas Pembeli Sebagaimana Dimaksud Dalam Pasal 4a Per-16/Pj/2014 Tentang Tata Cara Pembuatan Dan Pelaporan Faktur Pajak Berbentuk Elektronik Sebagaimana Telah Diubah Terakhir Dengan Peraturan Direktur Jenderal Pajak Nomor Per-31/Pj/2017 | Postponement of imposition of provision on stating identity of purchaser as mentioned in Article 4A of Per-16/PJ/2014 concerning Procedure for producing and reporting tax invoices in electronic form as amended most recently by Director General of Tax Regulation number Per-31/PJ/2017 |
| 4 | SE-04/PJ/2018 | 8 March 2018 | Income Tax | Pelayanan Sehubungan Dengan Penyampaian Surat Pemberitahuan (SPT) Tahunan Pajak Penghasilan (PPH) Serta Laporan Pengalihan dan Realisasi Investasi Harta Tambahan dan/atau Laporan Penempatan Harta Tambahan | Services in connection with submission of Annual income tax returns and Reports on transfer and realization of investment of additional assets and/or Reports on placement of additional assets |
| 5 | PENG-02/PJ.09/2018 | 26 March 2018 | Income Tax | Layanan Penyampaian E-Filing Melalui Penyedia Layanan SPT Elektronik Yang | Services for submission of e-filing through electronic Tax Return service |

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|----|------------|------|---------|----------------------------|--|
| | | | | Ditunjuk oleh Ditjen Pajak | providers assigned by the Directorate General of Tax |

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