



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	203/PMK.04/2017	27 December 2017	Export & Import	Ketentuan ekspor dan impor barang yang dibawa oleh penumpang dan awak sarana pengangkut	Provisions on export and import of goods carried by transport passengers and crew
2	202/PMK.010/2017	21 December 2017	Income Tax	Pelaksanaan perlakuan pajak penghasilan yang didasarkan pada ketentuan dalam perjanjian internasional	Implementation of income tax treatment based on provisions in international agreements

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
3	195/PMK.02/2017	19 December 2017	Regional Tax	Perubahan atas Peraturan Menteri Keuangan nomor 9/PMK.02/2016 tentang tata cara pembayaran pajak air permukaan, pajak air tanah, dan pajak penerangan jalan untuk kegiatan usaha hulu minyak dan gas bumi yang dibayarkan oleh pemerintah pusat	Amendment of Minister of Finance Regulation number 9/PMK.02/2016 concerning procedures for payment of surface water tax, groundwater tax, and street lighting tax for upstream oil and gas business activities paid by the central government
4	190/PMK.02/2017	8 December 2017	General Tax	Tata cara pembayaran penerimaan negara bukan pajak dari hasil pengelolaan kekayaan negara yang dipisahkan	Procedure for payment of non-tax state revenue from proceeds of management of separated state assets
5	PER-31/PJ/2017	29 December 2017	General Tax	Perubahan kedua atas Peraturan Direktur Jenderal Pajak nomor PER-16/PJ/2014 tentang tata cara pembuatan dan pelaporan faktur pajak berbentuk elektronik	Second amendment to regulation of the Director General of Taxation number PER-16/PJ/2014 concerning procedure for preparation and reporting of electronic tax invoice
6	PER-19/PJ/2017	8 November 2017	General Tax	Perlakuan terhadap penerbitan dan/atau penggunaan faktur pajak tidak sah oleh wajib pajak	Treatment of issuance and/or use of invalid tax invoices by taxpayers
7	SE-39/PJ/2017	27 November 2017	Value Added Tax	Pelaksanaan Peraturan Menteri Keuangan nomor 116/PMK.010/2017 tentang barang kebutuhan pokok yang tidak dikenai	Implementation of Minister of Finance Regulation number 116/PMK.010/2017 concerning basic needs goods that

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				pajak pertambahan nilai	are not subject to value added tax
8	SE-37/PJ/2017	27 November 2017	Land & Building Tax	Petunjuk pelaksanaan penyelesaian keberatan pajak bumi dan bangunan	Implementation instructions for resolution of land and building tax objections
9	S-622/PJ.02/2017	27 December 2017	General Tax	Penundaan pemberlakuan Peraturan Direktur Jenderal Pajak nomor PER- 26/PJ/2017 tentang perubahan atas Peraturan Direktur Jenderal Pajak nomor 16/PJ/2014 tentang tata cara pembuatan dan pelaporan faktur pajak berbentuk elektronik	Postponement of imposition of Director General of Tax Regulation number PER- 26/PJ/2017 concerning amendment of Director General of Tax Regulation number 16/PJ/2014 concerning procedures for production and reporting of electronic tax invoices

Contact

Clients & Markets Deloitte Indonesia

Email: IDMarcomm@deloitte.com

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, consulting, financial advisory, risk management, tax and related services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 264,000 professionals are committed to making an impact that matters. Deloitte serves 4 out of 5 Fortune Global 500® companies.

About Deloitte Southeast Asia

Deloitte Southeast Asia Ltd – a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising 270 partners and over 7,300 professionals in 25 office locations, the subsidiaries and affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual country practices, their subsidiaries and affiliates which are separate and independent legal entities.

About Deloitte Indonesia

In Indonesia, services are provided by Satrio Bing Eny & Rekan.

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, any of its member firms, or any of the foregoing's affiliates (collectively the "Deloitte Network") are, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your finances or your business. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

© 2018 Satrio Bing Eny & Rekan