



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	PP 41/2017	11 October 2017	Free Trade Zone	Perubahan atas Peraturan Pemerintah nomor 47 tahun 2007 tentang kawasan perdagangan bebas dan pelabuhan bebas Bintan	Amendment of Government Regulation number 47 of 2007 concerning the Bintan free trade and free port zone
2	147/PMK.03/2017	31 October 2017	General Tax	Tata cara pendaftaran wajib pajak dan penghapusan nomor pokok wajib pajak serta	Procedures for registration of taxpayers and cancellation of taxpayer identification

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				pengukuhan dan pencabutan pengukuhan pengusaha kena pajak	numbers and confirmation and revocation of confirmation of taxable entrepreneurs
3	146PMK.010/2017	24 October 2017	Customs & Excise	Tarif cukai hasil tembakau	Excise rates for tobacco products
4	142/PMK.010/2017	23 October 2017	Value Added Tax	Perubahan kedua atas Peraturan Menteri Keuangan nomor 267/PMK.010/2015 tentang kriteria dan/atau rincian ternak, bahan pakan untuk pembuatan pakan ternak dan pakan ikan yang atas impor dan/atau penyerahannya dibebaskan dari pengenaan pajak pertambahan nilai	Second amendment of Minister of Finance Regulation number 267/PMK.020/2015 concerning criteria and/or details of livestock, feed ingredients for production of livestock feed and fish feed whose import and/or delivery is exempted from imposition of value added tax
5	141/PMK.08/2017	23 October 2017	Tax Amnesty	Tata cara pengalihan harta wajib pajak ke dalam wilayah Negara Kesatuan Republik Indonesia dan penempatan pada investas di pasar keuangan dan di luar pasar keuangan dalam rangka pengampunan pajak	Procedure for transfer of taxpayers' assets into the territory of the Unitary State of the Republic of Indonesia and placement in investment in the financial market and outside the financial market in the context of tax amnesty
6	140/PMK.03/2017	23 October 2017	Income Tax	Tata cara pengecualian pemotongan pajak penghasilan atas investasi atau pengembangan dana dari aset	Procedure for exemption from withholding of income tax on investment or development of funds from social security fund assets

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				dana jaminan sosial	
7	PER-15/PJ/2017	11 October 2017	General Tax	Perubahan keempat atas Peraturan Direktur Jenderal Pajak nomor PER-27/PJ/2012 tentang bentuk dan isi nota penghitungan, bentuk dan isi surat ketetapan pajak serta bentuk dan isi surat tagihan pajak	Fourth amendment of Director General of Tax Regulation number PER-27/PJ/2012 concerning format and content of calculation notes, format and content of tax assessment notices, and format and content of tax collection notices
8	SE-31/PJ/2017	30 October 2017	General Tax	Tata cara percepatan perekaman bukti penerimaan SPT tahunan	Procedure for acceleration of recording of evidence of receipt of annual tax returns
9	SE-27/PJ/2017	23 October 2017	General Tax	Prosedur penilaian usaha perkebunan kelapa sawit dalam rangka menganalisis kewajaran peredaran usaha dan/atau biaya melalui kegiatan pengenaan PBB atau pemeriksaan	Procedures for valuation of oil palm plantation business for the purpose of analysing arm's length of turnover and/or expense through activities of land and building tax assessment or audit
10	SE-26/PJ/2017	11 October 2017	Tax Amnesty	Petunjuk pelaksanaan pembetulan atas surat keterangan pengampunan pajak	Implementation instructions for correction of tax amnesty certificates
11	SE-25/PJ/2017	11 October 2017	General Tax	Kode nota penghitungan dan kode ketetapan per jenis pajak	Codes of calculation notes and assessment codes by type of tax

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12	9/SE/X/2017	10 October 2017	Tax Amnesty	Petunjuk pelaksanaan Peraturan Menteri Agraria dan Tata Ruang/Kepala Badan Pertanahan Nasional nomor 15 tahun 2017 tentang pendaftaran peralihan hak atas tanah dalam rangka pengampunan pajak	Implementation instructions for Regulation of the Minister of Agrarian Affairs/ Head of the National Land Agency number 15 of 2017 concerning registration of transfer of title to land in the context of tax amnesty

Contact

Clients & Markets Deloitte Indonesia

Email: IDMarcomm@deloitte.com

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