



Tax & General Regulations Update

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 77/2019	12 November 2019	Tax Treaty	Pengesahan <i>Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting</i> (Konvensi Multilateral Untuk Menerapkan Tindakan-Tindakan Terkait dengan Persetujuan	Ratification <i>Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting</i>

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Penghindaran Pajak Berganda Untuk Mencegah Penggerusan Basis Pemajakan dan Penggeseran Laba)	
2	5/PMK.010/2020	10 January 2020	Value Added Tax	Buku Pelajaran Umum, Kitab Suci, dan Buku Pelajaran Agama yang atas Impor dan/atau Penyerahannya Dibebaskan dari Pengenaan Pajak Pertambahan Nilai	General Textbooks, Holy Books, and Religious Studies Books whose Import and/or Delivery is Exempted from Imposition of Value Added Tax
3	1/PMK.010/2020	3 January 2020	Import Duty	Pengenaan Bea Masuk Tindakan Pengamanan terhadap Impor Produk Evaporator Tipe <i>Roll Bond</i> dan Tipe <i>Fin</i>	Imposition of Safeguard Import Duty on Import of Roll Bond Type and Fin Type Evaporator Products
4	231/PMK.03/2019	31 December 2019	General Tax	Tata Cara Pendaftaran dan Penghapusan Nomor Pokok Wajib Pajak, Pengukuhan dan Pencabutan Pengukuhan Pengusaha Kena Pajak, serta Pemotongan dan/atau Pemungutan, Penyetoran, dan Pelaporan Pajak bagi Instansi Pemerintah	Procedures for Registration and Cancellation of Taxpayer Identification Numbers, Stipulation and Revocation of Stipulation as Taxable Entrepreneur, and Tax Withholding and/or Collection, Deposit, and Reporting for Government Institutions
5	228/PMK.01/2019	31 December 2019	General	Perubahan Kedua atas Peraturan Menteri Keuangan 101/PMK.01/2014 tentang Penilai Publik	Second Amendment of Minister of Finance Regulation number 101/PMK.01/2014 concerning Public Appraisal
6	222/PMK.05/2019	31 December 2019	Foreign Loan	Perubahan atas Peraturan Menteri Keuangan Nomor 13/PMK.05/2016 tentang Tata Cara Optimalisasi	Amendment of Minister of Finance Regulation number 13/PMK.05/2016 concerning Procedure for Optimization of

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				Penyelesaian Piutang Negara yang Bersumber dari Penerusan Pinjaman Luar Negeri dan Rekening Dana Investasi pada Badan Usaha Milik Negara/Perseroan Terbatas/Badan Hukum Lainnya	Settlement of State Receivables Derived from Forwarding of Foreign Loans and Investment Fund Accounts at State-Owned Enterprises/Limited Liability Companies/Other Business Entities
7	220/PMK.01/2019	31 December 2019	General	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 132/PMK.01/2008 tentang Pedoman dan Pentahapan dalam rangka Pembangunan dan Penerapan Indonesia <i>National Single Window</i>	Second Amendment of Minister of Finance Regulation number 132/PMK.01/2008 concerning Guidelines and Stages in the Context of Construction and Application of the Indonesia National Single Window
8	219/PMK.04/2019	31 December 2019	Customs & Excise	Penyederhanaan Registrasi Kepabeanan	Simplification of Customs Registration
9	218/PMK.04/2019	31 December 2019	Import Duty	Pembebasan Bea Masuk dan/atau Tidak Dipungut Pajak dalam Rangka Impor atas Impor Barang untuk Kegiatan Penyelenggaraan Panas Bumi	Exemption from Import Duty and/or Non-collection of Tax in the Context of Import on Imported Goods for Geothermal Energy Implementation Activity
10	217/PMK.04/2019	31 December 2019	Import Duty	Pembebasan Bea Masuk dan Tidak Dipungut Pajak Dalam Rangka Impor atas Impor Barang untuk Kegiatan Usaha Hulu Minyak dan Gas Bumi	Exemption from Import Duty and/or Non-collection of Tax in the Context of Import on Imported Goods for Upstream Oil and Gas Business Activities
11	216/PMK.04/2019	31 December 2019	Export and Import	Angkut Terus atau Angkut Lanjut Barang Impor atau Barang Ekspor	Through Transport or Combined Transport of Imported Goods or Exported Goods

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12	202/PMK.04/2019	27 December 2019	Export and Import	Pengeluaran Barang Impor untuk Dipakai Berupa Kendaraan Bermotor dalam Bentuk Jadi (<i>Completely Built Up</i>)	Release of Imported Goods to be Used in the Form Of Completely Built-Up Motor Vehicles
13	201/PMK.04/2019	27 December 2019	Customs & Excise	Perubahan Keempat atas Peraturan Menteri Keuangan Nomor 155/PMK.04/2008 tentang Pemberitahuan Pabean	Fourth Amendment of Minister of Finance Regulation number 155/PMK.04/2008 concerning Customs Notification
14	200/PMK.04/2019	27 December 2019	Import Duty	Pembebasan Bea Masuk dan Cukai atas Impor Barang untuk Keperluan Penelitian dan Pengembangan Ilmu Pengetahuan	Exemption from Import Duty and Excise on Imported Goods for the Purpose of Research and Development in Science
15	199/PMK.010/2019	26 December 2019	Customs & Excise	Ketentuan Kepabeanan, Cukai, dan Pajak atas Impor Barang Kiriman	Procedures of Customs, Excise, and Tax for Import of Parcels
16	198/PMK.010/2019	23 December 2019	Value Added Tax	Perubahan Ketujuh atas Keputusan Menteri Keuangan Nomor 231/KMK.03/2001 tentang Perlakuan Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah atas Impor Barang Kena Pajak yang Dibeaskan dari Pungutan Bea Masuk	Seventh Amendment of Minister of Finance Regulation number 231/KMK.03/2001 concerning Value Added Tax and Luxury Goods Sales Tax Treatment on Import of Taxable Goods Exempted from Collection of Import Duty
17	186/PMK.03/2019	10 December 2019	Land & Building Tax	Klasifikasi Objek Pajak dan Tata Cara Penetapan Nilai Jual Objek Pajak Bumi dan Bangunan	Classification of Tax Objects and Procedure for Determination of Sale Value of Land and Building Tax Objects

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
18	BKPM 8/2019	31 December 2019	Income Tax	Perubahan Kedua atas Peraturan Badan Koordinasi Penanaman Modal Nomor 1 Tahun 2019 tentang Rincian Bidang Usaha dan Jenis Produksi Industri Pionir yang dapat Diberikan Fasilitas Pengurangan Pajak Penghasilan Badan serta Pedoman dan Tata Cara Pemberian Fasilitas Pengurangan Pajak Penghasilan Badan	Second Amendment of Investment Coordinating Board Regulation number 1 of 2019 concerning Details of Business Fields and Types of Products of Pioneer Industries that may be Granted Facility of Reduction of Corporate income Tax as well as Guidelines and Procedures for Granting Facility of Reduction of Corporate income Tax
19	Pergub DKI 3/2020	3 January 2020	Regional Tax	Insentif Pajak Bea Balik Nama Kendaraan Bermotor atas Kendaraan Bermotor Listrik Berbasis Baterai (<i>Battery Electric Vehicle</i>) untuk Transportasi Jalan	Tax Incentive for Motor Vehicle Title Transfer Fee on Battery Electric Vehicle for Road Transportation
20	KEP-712/PJ/2019	26 December 2019	General Tax	Penetapan Kantor Pelayanan Pajak dan Jenis Surat Pemberitahuan yang Diolah dalam Rangka Penerapan Wilayah Kerja Pusat Pengolahan Data dan Dokumen Perpajakan dan Kantor Pengolahan Data dan Dokumen Perpajakan	Designation of Tax Offices and Types of Tax Returns that are Processed in the Context of Application of Work Areas of the Tax Data and Document Processing Center and Tax Data and Document Processing Offices
21	SE-02/PJ/2020	21 January 2020	General Tax	Pengkreditan Pajak Masukan pada Masa Pajak yang Tidak Sama	Input Tax Credit in Different Tax Period
22	SE-35/PJ/2019	23 December 2019	General Tax	Petunjuk Pelaksanaan Pendaftaran Wajib Pajak dan Pemberian Nomor Pokok Wajib Pajak secara Elektronik Melalui Sistem Administrasi Badan	Procedures for Registration of Taxpayers and Granting of Taxpayer Identification Numbers Electronically through the Legal Entity

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Hukum dan Sistem Perizinan Berusaha Terintegrasi secara Elektronik	Administration System and the Electronic Integrated Business Licensing System
23	SE-34/PJ/2019	12 December 2019	General Tax	Prosedur Penerbitan Surat Keterangan Pemanfaatan Jasa Kena Pajak dari Luar Daerah Pabean di dalam Daerah Pabean atas Impor yang Merupakan Pemasukan Barang yang Digunakan untuk Kegiatan Pemanfaatan Jasa Kena Pajak	Procedure of Issuance of Certificate for the Use of Taxable Services from Outside of Customs Area for Imports consisting the Entry of Goods Used for Utilization Activities of Taxable Services

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