



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 71/2020	22 June 2020	Trade	Tata Cara Persetujuan Perjanjian Perdagangan Internasional	Procedure for Approval of International Trade Agreement
2	PP 30/2020	18 June 2020	Income Tax	Penurunan Tarif Pajak Penghasilan Bagi Wajib Pajak Badan Dalam Negeri yang	Reduction of Income Tax Rate for Resident Corporate Taxpayers in the Form of Publicly Listed Companies

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Berbentuk Perseroan Terbuka	
3	68/PMK.03/2020	15 June 2020	Income Tax	Perlakuan Pajak Penghasilan atas Basiswa yang Memenuhi Persyaratan Tertentu dan Sisa Lebih yang Diterima atau Diperoleh Badan atau Lembaga Nirlaba yang Bergerak dalam Bidang Pendidikan dan/atau Bidang Penelitian dan Pengembangan	Income Tax Treatment on Scholarships that Fulfill Certain Requirements and Surplus Received or Earned by Non-Profit Agencies or Institutions Engaged in Education Sector and/or Research and Development Sector
4	67/PMK.03/2020	15 June 2020	Value Added Tax	Pemberian Fasilitas Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah, serta Pajak Bumi dan Bangunan pada Kegiatan Usaha Hulu Minyak dan Gas Bumi dengan Kontrak Bagi Hasil Gross Split	Granting Facility of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods, also Land and Building Tax of Upstream Oil and Gas Business Activities using Gross Split Production Sharing Contracts
5	PER-13/PJ/2020	26 June 2020	General Tax	Petunjuk Teknis Pemberian Nomor Pokok Wajib Pajak secara Jabatan sehubungan dengan Pemberian Subsidi Bunga/Subsidi Margin untuk Kredit/Pembiayaan Usaha Mikro, Kecil, dan Menengah Dalam	Technical Guidelines on Granting of Taxpayer Identification Numbers Ex-Officio in Connection With Provision Of Interest Subsidy/Margin Subsidy For Credit/Financing Of Micro, Small, And

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Rangka Mendukung Pelaksanaan Program Pemulihan Ekonomi Nasional	Medium Enterprises in order to Support The Implementation of the National Economic Recovery Program
6	PER-12/PJ/2020	25 June 2020	Value Added Tax	Batasan Kriteria Tertentu Pemungut serta Penunjukan Pemungut, Pemungutan, Penyetoran, dan Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik	Limitation of Certain Criteria for Collector as well as Appointment of Collector, Collection, Deposit, and Reporting Value Added Tax on Utilization of Intangible Taxable Goods and/or Use of Taxable Services from Outside of Customs Area within A Customs Area by Way of Commercial Through Electronic Systems
7	PER-11/PJ/2020	25 June 2020	Value Added Tax	Penetapan Satu Tempat atau Lebih Sebagai Tempat Pemusatan Pajak Pertambahan Nilai Terutang	Determination of One Location or More as Centralization Location of Value Added Tax Payable
8	PER-10/PJ/2020	19 June 2020	General Tax	Perubahan atas Peraturan Direktur Jenderal Pajak Nomor PER-11/PJ/2019 tentang Penyedia Jasa Aplikasi Perpajakan	Amendment of Director General of Tax Regulation number PER-11/PJ/2019 concerning Taxation Application Service Providers

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
9	SE-013/PP/2020	28 June 2020	Tax Court	Penundaan Pelaksanaan Persidangan dan Penghentian Sementara Layanan Administrasi di Lingkungan Pengadilan Pajak pada Tanggal 29 Juni 2020 sampai dengan 5 Juli 2020	Postponement of The Implementation of Trials and Temporary Suspension of Administrative Services in Tax Court on 29 June 2020 until 5 July 2020

Contact:

Clients & Markets Deloitte Indonesia

Email: IDMarcomm@deloitte.com



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