



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	134/PMK.010/2017	6 October 2017	General Tax	Pajak penghasilan ditanggung pemerintah atas penghasilan dari penghapusan piutang negara yang diterima perusahaan daerah air minum tertentu tahun anggaran 2017	Income tax borne by the government on income from write-off of state receivables received by certain regional clean water companies in fiscal year 2017
2	131/PMK.03/2017	3 October 2017	Land & Building Tax	Perubahan kedua atas Peraturan Menteri Keuangan nomor	Second amendment of Minister of Finance regulation number

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				76/PMK.03/2013 tentang penatausahaan pajak bumi dan bangunan sektor pertambangan untuk pertambangan minyak bumi, gas bumi, dan panas bumi	76/PMK.03/2013 concerning administration of land and building tax in the mining sector for crude oil, natural gas, and geothermal energy mining
3	129/PMK.010/2017	19 September 2017	Customs & Excise	Perubahan atas Peraturan Menteri Keuangan nomor 28/PMK.010/2017 tentang penetapan tarif bea masuk dalam rangka <i>ASEAN-Australia- New Zealand free trade area</i>	Amendment of Minister of Finance regulation number 28/PMK.010/2017 concerning determination of import duty tariffs in the context of the ASEAN-Australia- New Zealand Free Trade Area
4	126/PMK.010/2017	19 September 2017	Income Tax	Pajak penghasilan ditanggung pemerintah atas bunga atau imbalan surat berharga negara yang diterbitkan di pasar internasional dan penghasilan pihak ketiga atas jasa yang diberikan kepada pemerintah dalam penerbitan dan/atau pembelian kembali/penukaran surat berharga negara di pasar internasional tahun anggaran 2017	Income tax borne by the government on interest or return from state securities issued in the international market and income of third parties from services provided to the government in issuance and/or buyback/ swap of state securities in the international market in fiscal year 2017
5	123/PMK.04/2017	18 September 2017	Import	Perubahan atas Peraturan Menteri Keuangan nomor 261/PMK.04/2015 tentang impor sementara kapal wisata asing	Amendment of Minister of Finance regulation number 261/PMK.04/2015 concerning temporary import of

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
					foreign tourism vessels
6	SE-24/PJ/2017	22 September 2017	Tax Amnesty	Petunjuk teknis penilaian harta selain kas yang diperlakukan atau dianggap sebagai penghasilan dalam rangka pelaksanaan pasal 18 undang-undang pengampunan pajak	Technical instructions for valuation of assets other than cash that are treated as or deemed to be income in the context of implementation of article 18 of the Tax Amnesty Law
7	PENG-07/PJ.09/2017	28 September 2017	General Tax	Pemberitahuan down-time aplikasi e-NOFA dan e-FAKTUR dan peluncuran aplikasi e-FAKTUR desktop versi V2.0, e-FAKTUR web-based, dan e-FAKTUR host-to-host	Notification of downtime of e-NOFA and e-FAKTUR applications and launch of desktop e-FAKTUR version 2.0, web-based e-FAKTUR, and host-to-host e-FAKTUR applications
8	Pergub DKI Jakarta 126/2017	13 September 2017	Land & Building Tax	Pengenaan 0% (nol persen) atas bea perolehan hak atas tanah dan bangunan terhadap perolehan hak pertama kali dengan nilai perolehan objek pajak sampai dengan Rp2.000.000.000 (dua miliar Rupiah)	Assessment of 0% (zero percent) land and building title transfer duty on first-time acquisition of title with tax object acquisition value up to Rp 2.000.000.000 (two billion Rupiah)
9	Pergub DKI Jakarta 125/2017	14 September 2017	Regional Tax	Nilai jual kendaraan bermotor yang belum tercantum dalam lampiran Peraturan Gubernur nomor 81 tahun 2017, tahap I	Sale values of motor vehicles not yet specified in the attachment to Governor Regulation number 81 of 2017, stage I

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 225,000 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.

© 2017 Satrio Bing Eny & Rekan