



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	PP 74/2021	2 July 2021	Luxury Goods	Perubahan atas Peraturan Pemerintah Nomor 73 Tahun 2019 tentang Barang Kena Pajak yang Tergolong Mewah Berupa Kendaraan Bermotor yang Dikenai Pajak	Amendment of Government Regulation Number 73 of 2019 concerning Types of Taxable Goods Categorized as Luxurious in the Form of Motor Vehicles that are Subject to

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				Penjualan atas Barang Mewah	Luxury Goods Sales Tax
2	77/PMK.010/2021	30 June 2021	Luxury Goods	Perubahan atas Peraturan Menteri Keuangan Nomor 31/PMK.010/2021 tentang Pajak Penjualan atas Barang Mewah atas Penyerahan Barang Kena Pajak yang Tergolong Mewah berupa Kendaraan Bermotor Tertentu yang Ditanggung Pemerintah Tahun Anggaran 2021	Amendment of Minister of Finance Regulation Number 31/PMK.010/2021 concerning Luxury Goods Sales Tax on Delivery of Taxable Goods Categorized as Luxurious in the Form of Certain Vehicles Borne by The Government for Fiscal Year 2021
3	74/PMK.04/2021	25 June 2021	Export and Import	Pengeluaran Barang Impor untuk Dipakai dengan Pelayanan Segera (Rush Handling)	Release of Imported Goods for Use by Rush Handling
4	73/PMK.04/2021	24 June 2021	Import Duty	Tata Cara Pengenaan Tarif Bea Masuk atas Barang Impor Berdasarkan Persetujuan antara Republik Indonesia dan Jepang mengenai Suatu Kemitraan Ekonomi	Procedure for Assessment of Import Duty Tariffs on Imported Goods based on Agreement between Republic of Indonesia and Japan regarding an Economic Partnership
5	72/PMK.04/2021	24 June 2021	Import Duty	Tata Cara Pengenaan Tarif Bea Masuk atas Barang Impor Berdasarkan Memorandum Saling Pengertian antara Pemerintah Republik Indonesia dan	Procedure for Assessment of Import Duty Tariffs on Imported Goods based on Memorandum of Understanding between the

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				Pemerintah Negara Palestina tentang Fasilitasi Perdagangan untuk Produk Tertentu yang Berasal dari Wilayah Palestina	Government of Republic of Indonesia and the Government of Palestine regarding Trade Facilitation for Certain Products from Palestine Territory
6	71/PMK.04/2021	24 June 2021	Import Duty	Tata Cara Pengenaan Tarif Bea Masuk atas Barang Impor Berdasarkan Persetujuan Kemitraan Ekonomi Menyeluruh antar Negara-Negara Anggota Perhimpunan Bangsa-Bangsa Asia Tenggara dan Jepang	Procedure for Assessment of Import Duty Tariffs on Imported Goods based on Comprehensive Economic Partnership Agreement between Member States of Association of South East Asian Nations and Japan
7	70/PMK.04/2021	24 June 2021	Import Duty	Tata Cara Pengenaan Tarif Bea Masuk atas Barang Impor Berdasarkan Perjanjian Perdagangan Preferensial antara Pemerintah Republik Indonesia dan Pemerintah Republik Islam Pakistan	Procedure for Assessment of Import Duty Tariffs on Imported Goods based on The Preferential Trade Agreement between The Republic of Indonesia and The Islamic Republic of Pakistan
8	68/PMK.010/2021	22 June 2021	Import Duty	Bea Masuk Ditanggung Pemerintah atas Impor Barang dan Bahan untuk Memproduksi Barang dan/atau Jasa oleh Industri Sektor Tertentu yang Terdampak Pandemi <i>Corona Virus Disease</i>	Import Duty Borne by The Government on Import of Goods and Materials to Produce Goods and/or Services for Certain Industrial Sectors which Affected by Corona Virus Disease

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				2019 (COVID-19) Tahun 2021	2019 (Covid-19) Pandemic in 2021
9	64/PMK.04/2021	17 June 2021	Customs & Excise	Perubahan atas Peraturan Menteri Keuangan Nomor 58/PMK.04/2017 tentang Pembayaran Cukai secara Berkala Untuk Pengusaha Pabrik yang Melaksanakan Pelunasan dengan Cara Pembayaran	Amendment of Minister of Finance Regulation Number 58/PMK.04/2017 concerning Periodic Payment of Excise for Manufacturers Making the Settlement by Payment Method
10	SE-11/PP/2021	2 July 2021	Tax Court	Pedoman Penyesuaian Pelaksanaan Persidangan dan Layanan Administrasi Lainnya sebagai Tindak Lanjut Surat Edaran Ketua Pengadilan Pajak Nomor SE- 10/PP/2021	Guideline in Adjusting the Implementation of Trial and Administrative Services as Follow-Up to Circular Letter of the Head of Tax Court Number SE- 10/PP/2021
11	SE-10/PP/2021	2 July 2021	Tax Court	Penundaan Pelaksanaan Persidangan dan Penghentian Sementara Layanan Administrasi Secara Tatap Muka (Melalui Helpdesk/Disampaikan Secara Langsung) di Pengadilan Pajak Mulai Tanggal 5 Juli 2021 s.d. 20 Juli 2021	Postponement of the Implementation of Trials and Temporary Suspension of Face- to-Face Administration Services (Via Helpdesk/Delivered Directly) at the Tax Court starting 5 July 2021 until 20 July 2021

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