



## 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	<a href="#">Perpres 84/2020</a>	24 July 2020	Trade	Pengesahan First Protocol to Amend the ASEAN Trade in Goods Agreement (Protokol Pertama untuk Mengubah Persetujuan Perdagangan Barang ASEAN)	Ratification of First Protocol to Amend the ASEAN Trade in Goods Agreement

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2	<a href="#">107/PMK.05/2020</a>	7 August 2020	General Tax	Mekanisme Pelaksanaan dan Pertanggungjawaban atas Pajak Ditanggung Pemerintah dalam rangka Penanganan Pandemi <i>Corona Virus Disease 2019</i> (Covid-19)	Mechanism of Implementation and Accountability for Tax Borne by the Government in the Context of Handling Corona Virus Disease 2019 Pandemic (Covid-19)
3	<a href="#">96/PMK.010/2020</a>	24 July 2020	Income Tax	Perubahan atas Peraturan Menteri Keuangan Nomor 11/PMK.010/2020 tentang Pelaksanaan Peraturan Pemerintah Nomor 78 Tahun 2019 tentang Fasilitas Pajak Penghasilan untuk Penanaman Modal di Bidang-Bidang Usaha Tertentu dan/atau di Daerah-Daerah Tertentu	Amendment of Minister of Finance Regulation Number 11/PMK.010/2020 concerning Implementation of Government Regulation Number 78 of 2019 concerning Income Tax Facility for Investment in Certain Business Fields and/or Certain Regions
4	<a href="#">92/PMK.03/2020</a>	22 July 2020	Value Added Tax	Kriteria dan/atau Rincian Jasa Keagamaan yang Tidak Dikenai Pajak Pertambahan Nilai	Criteria and/or Details of Religious Services Not Subject to Value Added Tax
5	<a href="#">90/PMK.03/2020</a>	20 July 2020	Income Tax	Bantuan atau Sumbangan, serta Harta Hibahan yang Dikecualikan sebagai Objek Pajak Penghasilan	Aid or Donation, as well as Granted Asset Exempted from Object of Income Tax
6	<a href="#">PER-15/PJ/2020</a>	30 July 2020	General Tax	Badan/Lembaga yang Dibentuk atau Disahkan oleh Pemerintah yang Ditetapkan sebagai	Entities/Institutions Established or Ratified by The Government that are Designated as Recipients of Zakat or

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Penerima Zakat atau Sumbangan Keagamaan yang Sifatnya Wajib yang Dapat Dikurangkan dari Penghasilan Bruto	Compulsory Religious Contribution that may be Deducted from Gross Income
7	<a href="#">PER-14/PJ/2020</a>	29 July 2020	General Tax	Tata Cara Penyampaian Surat Keberatan secara Elektronik ( <i>E-Filing</i> )	Procedures for the Submission of Objection Letter Electronically (E-Filing)
8	<a href="#">SE-43/PJ/2020</a>	28 July 2020	General Tax	Petunjuk Pelaksanaan Peraturan Menteri Keuangan Nomor 86/PMK.03/2020 tentang Insentif Pajak untuk Wajib Pajak Terdampak Pandemi <i>Corona Virus Disease 2019</i>	Instructions for Implementing the Minister of Finance Regulation Number 86/PMK.03/2020 concerning Tax Incentives for Taxpayers Affected by the Corona Virus 2019 Pandemic

**Contact:**

Clients & Markets Deloitte Indonesia

Email: [IDMarcomm@deloitte.com](mailto:IDMarcomm@deloitte.com)



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