



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 61/2021	13 April 2021	Money Laundering	Perubahan atas Peraturan Pemerintah Nomor 43 Tahun 2015 tentang Pihak Pelapor dalam Pencegahan dan Pemberantasan Tindak Pidana Pencucian Uang	Amendment of Government Regulation number 43 of 2015 concerning Reporting Parties in the Prevention and Eradication of Crimes of Money Laundering

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2	PP 58/2021	6 April 2021	Value Added Tax	Perubahan atas Peraturan Pemerintah Nomor 40 Tahun 2015 tentang Penyerahan Air Bersih yang Dibebaskan dari Pengenaan Pajak Pertambahan Nilai	Amendment of Government Regulation number 40 of 2015 concerning Delivery of Clean Water that is Exempted from Imposition of Value Added Tax
3	33/PMK.010/2021	1 April 2021	Special Economic Zone	Perubahan atas Peraturan Menteri Keuangan Nomor 237/PMK.010/2020 tentang Perlakuan Perpajakan, Kepabeanan, dan Cukai pada Kawasan Ekonomi Khusus	Amendment of Minister of Finance Regulation Number 237/PMK.010/2020 concerning Tax, Customs, and Excise Treatment in Special Economic Zones
4	31/PMK.010/2021	1 April 2021	Luxury Goods	Pajak Penjualan atas Barang Mewah atas Penyerahan Barang Kena Pajak yang Tergolong Mewah berupa Kendaraan Bermotor Tertentu yang Ditanggung Pemerintah Tahun Anggaran 2021	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
5	Kepmenperin 839/2021	1 April 2021	Luxury Goods	Kendaraan Bermotor dengan Pajak Penjualan atas Barang Mewah atas Penyerahan Barang Kena Pajak yang Tergolong Mewah Ditanggung oleh Pemerintah pada Tahun Anggaran 2021	Vehicles with Luxury Goods Sales Tax on Delivery of Taxable Goods Categorized as Luxurious Borne by The Government for Fiscal Year 2021

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6	Pergub DKI 17/2021	24 March 2021	Regional Tax	Penetapan Nilai Jual Objek Pajak Bumi dan Bangunan Perdesaan dan Perkotaan Tahun 2021	Assessment of Sale Value of Rural and Urban Land and Building Tax in 2021
7	PER-08/PJ/2021	6 April 2021	Income Tax	Badan/Lembaga yang Dibentuk atau Disahkan oleh Pemerintah yang Ditetapkan Sebagai Penerima Zakat atau Sumbangan Keagamaan yang Sifatnya Wajib yang Dapat Dikurangkan dari Penghasilan Bruto	Entities/Institutions Established or Ratified by The Government that are Designated as Recipients of Zakat or Compulsory Religious Contribution that may be Deducted from Gross Income
8	PER-07/PJ/2021	26 March 2021	Value Added Tax	Perlakuan Pajak Pertambahan Nilai atas Kegiatan Usaha di Bidang Ekspor dan Impor Barang Kena Pajak Berwujud	Value Added Tax Treatment of Business Activities in Export and Import of Tangible Taxable Goods Sector
9	PER-06/PJ/2021	17 March 2021	General Tax	Tata Cara Penatausahaan Pemindahan Tempat Wajib Pajak Terdaftar dan/atau Tempat Pelaporan Usaha Pengusaha Kena Pajak dalam Rangka Reorganisasi Instansi Vertikal Direktorat Jenderal Pajak	Procedures for the Administration of Transfer of Registered Taxpayer Place and/or Taxable Entrepreneur Business Reporting Place in the Context of Vertical Agency Reorganization in Directorate General of Taxation
10	PENG- 5/PJ.09/2021	29 March 2021	Income Tax	Imbauan untuk Segera Menyampaikan Laporan Realisasi Investasi atas Dividen	Appeal to Submit Investment Realization on Dividend or Other Incomes Immediately

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				atau Penghasilan Lain Berdasarkan Undang-Undang Cipta Kerja	Based on Job Creation Law

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