



Tax Regulations Update

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	PER-05/PJ/2021	16 March 2021	General Tax	Perubahan atas Peraturan Direktur Jenderal Pajak Nomor PER-07/PJ/2020 tentang Tempat Pendaftaran Wajib Pajak dan Pelaku Usaha melalui Sistem Elektronik dan/atau Tempat Pelaporan	Amendment of Director General of Tax Regulation number PER-07/PJ/2020 concerning Places of Registration of Taxpayers and Business Executors through Electronic

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				Usaha Pengusaha Kena Pajak pada Kantor Pelayanan Pajak di Lingkungan Kantor Wilayah Direktorat Jenderal Pajak Wajib Pajak Besar, Kantor Pelayanan Pajak di Lingkungan Kantor Wilayah Direktorat Jenderal Pajak Jakarta Khusus, dan Kantor Pelayanan Pajak Madya	Systems and/or Places of Reporting of Business of Taxable Entrepreneurs at Tax Service Offices within the Jurisdiction of the Large Taxpayer Regional Office, Tax Service Offices within the Jurisdiction of the Special Jakarta Regional Office, and Medium Tax Service Offices
2	PER-04/PJ/2021	16 March 2021	General Tax	Penetapan Pengusaha Kena Pajak Berisiko Rendah dan Pelaksanaan Pengembalian Pendahuluan Kelebihan Pajak terhadap Wajib Pajak Kriteria Tertentu, Wajib Pajak Persyaratan Tertentu, dan Pengusaha Kena Pajak Berisiko Rendah serta <i>Special Purpose Company</i> atau Kontrak Investasi Kolektif sebagai Pengusaha Kena Pajak Berisiko Rendah	Determination of Low Risk Taxable Entrepreneurs and Implementation of Preliminary Refund of Tax Overpayment to Certain Criteria Taxpayers, Taxpayer with Certain Requirement, and Low Risk Taxable Entrepreneur as well as Special Purpose Company or Collective Investment Contract as Low Risk Taxable Entrepreneurs
3	KEP-117/PJ/2021	22 March 2021	General Tax	Pemindahan Wajib Pajak dari Kantor Pelayanan Pajak Madya	Transfer of Taxpayer from Medium Tax Service Offices

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4	KEP-116/PJ/2021	22 March 2021	General Tax	Tempat Pendaftaran dan Pelaporan Usaha bagi Wajib Pajak pada Kantor Pelayanan Pajak Madya	Registration and Business Reporting Location for Taxpayer in the Medium Tax Service Offices
5	SE-28/PJ/2021	19 March 2021	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Tanah dan Pengkreditan Pajak Masukan atas Perolehan Tanah	Value Added Tax on Delivery of Land and Input Tax Credit on Land Acquisition
6	SE-04/PP/2021	9 March 2021	Tax Court	Pelaksanaan Persidangan pada Masa Pandemi <i>Corona Virus Disease 2019</i> (COVID-19) di Pengadilan Pajak Mulai Tanggal 29 Maret 2021	Implementation of Trials during The Corona Virus Disease 2019 (Covid-19) Pandemic at The Tax Court Starting 29 March 2021
7	PENG-5/PJ.09/2021	29 March 2021	Income Tax	Imbauan untuk Segera Menyampaikan Laporan Realisasi Investasi atas Dividen atau Penghasilan Lain berdasarkan Undang-Undang Cipta Kerja	Appeal to Submit Investment Realization on Dividend or Other Incomes Immediately based on Job Creation Law
8	PENG-4/PJ.09/2021	24 March 2021	General Tax	Layanan Baru Cara Mendapatkan Efin	New Service on How to Get Efin

Contact:

Clients & Markets Deloitte Indonesia

Email: IDMarcomm@deloitte.com

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