



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	175/PMK.04/2021	6 December 2021	Import Duty	Pembebasan Bea Masuk atas Impor Kembali Barang yang Telah Diekspor	Exemption of Import Duty for the Re-Import of Exported Goods

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
2	174/PMK.010/2021	3 December 2021	Import Duty	Pengenaan Bea Masuk Tindakan Pengamanan terhadap Impor Produk Expansible Polystyrene (EPS)	Imposition of Safeguard Import Duty on Import of Expansible Polystyrene Products
3	173/PMK.03/2021	2 December 2021	Value Added Tax	Tata Cara Pembayaran, Pelunasan, dan Pengadministrasian Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah atas Penyerahan Barang Kena Pajak dan/ atau Jasa Kena Pajak dari dan/atau ke Kawasan Perdagangan Bebas dan Pelabuhan Bebas	Procedure for Payment, Settlement and Administration of Value Added Tax or Value Added Tax and Luxury Goods Sales Tax on the Delivery of Taxable Goods and/or Taxable Services from and/or to Free Trade Zone and Free Port
4	Pergub DKI 104/2021	13 December 2021	Regional Tax	Perubahan atas Peraturan Gubernur Nomor 60 Tahun 2021 tentang Insentif Fiskal Tahun 2021	Amendment of Governor Regulation Number 60 of 2021 concerning Fiscal Incentive in 2021
5	SE MA 4/2021	29 November 2021	General Tax	Penerapan Beberapa Ketentuan dalam Penanganan Tindak Pidana di Bidang Perpajakan	Implementation of Several Provisions in Criminal Act Handling in the Field of Taxation

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