



## 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="#">9/PMK.03/2021</a>	2 February 2021	General Tax	Insentif Pajak untuk Wajib Pajak Terdampak Pandemi <i>Corona Virus Disease 2019</i>	Tax Incentives for Taxpayers Affected by the Corona Virus 2019 Pandemic
2	<a href="#">8/PMK.03/2021</a>	1 February 2021	Value Added Tax	Tata Cara Pemungutan, Penyetoran dan Pelaporan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai	Procedures for Collection, Deposit, and Reporting of Value Added Tax or Value Added Tax

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				dan Pajak Penjualan Atas Barang Mewah oleh Badan Usaha Milik Negara dan Perusahaan Tertentu yang Dimiliki secara Langsung oleh Badan Usaha Milik Negara sebagai Pemungut Pajak Pertambahan Nilai	and Luxury Goods Sales Tax by State-Owned Enterprises and Certain Companies which Owned Directly by State-Owned Enterprises as Value Added Tax Collector
3	<a href="#">BPS 2/2020</a>	24 September 2020	General	Klasifikasi Baku Lapangan Usaha Indonesia	Indonesian Standard Industrial Classification
4	<a href="#">30/KMK.03/2021</a>	1 February 2021	Value Added Tax	Penetapan Perusahaan Tertentu yang Dimiliki Secara Langsung oleh Badan Usaha Milik Negara sebagai Pemungut Pajak Pertambahan Nilai	Determination of Certain Companies which Owned Directly by State-Owned Enterprises as Value Added Tax Collector

**Contact:**

Clients & Markets Deloitte Indonesia

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

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more. Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

**About Deloitte Indonesia**

In Indonesia, services are provided by Imelda & Rekan, Deloitte Touche Solutions, PT Deloitte Konsultan Indonesia, PT Deloitte Advis Indonesia and KJPP Lauw & Rekan.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.