



## 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="#">BKPM 1/2022</a>	10 February 2022	Investment	Tata Cara Pelaksanaan Kemitraan di Bidang Penanaman Modal antara Usaha Besar dengan Usaha Mikro,	Procedures for the Implementation of Partnership in the field of Investment between Large Businesses and Micro, Small, and

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				Kecil, dan Menengah di Daerah	Medium Enterprises in the Regions
2	<a href="#">SE-05/PJ/2022</a>	10 February 2022	General Tax	Pengawasan Kepatuhan Wajib Pajak	Supervision of Taxpayers Compliance
3	<a href="#">SE-57/PJ/2021</a>	31 December 2021	Tax Treaty	Pemberitahuan Berlakunya Persetujuan antara Pemerintah Republik Indonesia dan Pemerintah Persatuan Emirat Arab tentang Penghindaran Pajak Berganda dan Pencegahan Pengelakan Pajak atas Penghasilan	Notification of Coming Into Force of Agreement between the Government of the Republic of Indonesia and the Government of United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
4	<a href="#">SE-56/PJ/2021</a>	31 December 2021	Stamp Duty	Petunjuk Pelaksanaan Penetapan dan Pencabutan Penetapan Pemungut Bea Meterai	Implementation of Instructions on the Determination and Revocation of Stamp Duty Collector Determination
5	<a href="#">SE-55/PJ/2021</a>	28 December 2021	Stamp Duty	Pedoman Pelaksanaan Peraturan Menteri Keuangan Nomor 107/PMK.03/2017 tentang Penetapan Saat Diperolehnya Dividen dan Dasar Penghitungannya oleh Wajib Pajak Dalam Negeri atas Penyertaan Modal pada Badan Usaha di Luar Negeri selain	Implementation of Minister of Finance Regulation number 107/PMK.03/2017 concerning Determination of Acquisition Time of Dividend and Basis for Its Calculation by Resident Taxpayer on Capital Participation in Foreign Business Entity other than Business Entity that

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				Badan Usaha yang Menjual Sahamnya di Bursa Efek sebagaimana telah Diubah dengan Peraturan Menteri Keuangan Nomor 93/PMK.03/2019	Sells Its Shares on Stock Exchange as Amended by Regulation of the Minister of Finance Number 93/PMK.03/2019
6	<a href="#">SE-53/PJ/2021</a>	22 December 2021	General Tax	Petunjuk Pelaksanaan Pembenahan Basis Data Master File Wajib Pajak	Implementation Instructions on Database Improvement of Taxpayer Master File
7	<a href="#">SE-52/PJ/2021</a>	21 December 2021	Tax Treaty	Petunjuk Umum Interpretasi dan Penerapan Ketentuan dalam Persetujuan Penghindaran Pajak Berganda	General Guideline on Interpretation and Implementation of Provision in Avoidance of Double Taxation Agreement
8	<a href="#">PENG-5/PJ.09/2022</a>	15 February 2022	General Tax	Pengalihan Saluran Pelaporan SPT Tahunan melalui Aplikasi E-SPT Menjadi E-Form dan E-Filing	Transition of Reporting Channel of the Annual Income Tax Returns from E-SPT Application to E-Form and E-Filing Application
9	<a href="#">PENG-4/PJ.09/2022</a>	15 February 2022	General Tax	Implementasi Nasional Dokumen PPBJ terkait Perolehan BKP dan/atau JKP oleh Pengusaha di KPBPB	National Implementation for the Documents of Acquisition or Expenditure of Taxable Goods or Services related to Taxable Goods and/or Taxable Services by Entrepreneurs in

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
					Free Trade and Free Port Zones

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Contact:

Clients & Markets Deloitte Indonesia

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

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