



## 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="#">Perpres 112/2021</a>	17 December 2021	Investment	Pengesahan <i>Fourth Protocol to Amend the Asean Comprehensive Investment Agreement</i> (Protokol Keempat untuk Mengubah Persetujuan	Ratification of Fourth Protocol to Amend the Asean Comprehensive Investment Agreement

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				Penanaman Modal Menyeluruh Asean)	
2	<a href="#">196/PMK.03/2021</a>	22 December 2021	Tax Amnesty	Tata Cara Pelaksanaan Program Pengungkapan Sukarela Wajib Pajak	Procedures for the Implementation of Taxpayer Voluntary Disclosure Program
3	<a href="#">193/PMK.010/2021</a>	17 December 2021	Customs & Excise	Tarif Cukai Hasil Tembakau berupa Rokok Elektrik dan Hasil Pengolahan Tembakau Lainnya	Excise Rates for Tobacco Products in the form of Electric Cigarettes and Other Processed Tobacco Products
4	<a href="#">192/PMK.010/2021</a>	17 December 2021	Customs & Excise	Tarif Cukai Hasil Tembakau Berupa Sigaret, Cerutu, Rokok Daun atau Klobot, dan Tembakau Iris	Excise Rates for Tobacco Products in the form of Cigar, Cigarette, Rolling Tobacco or <i>Klobot</i> , and Cut Tobacco
5	<a href="#">189/PMK.06/2021</a>	16 December 2021	Investment	Perubahan atas Peraturan Menteri Keuangan Nomor 118/PMK.06/2020 tentang Investasi Pemerintah dalam rangka Program Pemulihan Ekonomi Nasional	Amendment of Minister of Finance Regulation number 118/PMK.06/2020 concerning Government investment for the National Economic Recovery Program
6	<a href="#">PER-21/PJ/2021</a>	9 December 2021	Merger & Acquisition	Perubahan atas Peraturan Direktur Jenderal Pajak Nomor PER-03/PJ/2021 tentang Tata Cara Pengajuan dan Penerbitan Keputusan Mengenai Penggunaan Nilai Buku atas	Amendment of Director General of Tax Regulation number PER- 03/PJ/2021 concerning Procedures for Submitting and Issuing of Decision

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Pengalihan dan Perolehan Harta dalam rangka Penggabungan, Peleburan, Pemekaran, atau Pengambilalihan Usaha	regarding Use of Book Value in Transfer and Acquisition of Assets in The Context of Business Merger, Consolidation, Expansion, or Acquisition

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