



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	BKPM 5/2021	1 April 2021	Investment	Pedoman dan Tata Cara Pengawasan Perizinan Berusaha Berbasis Risiko	Guidelines and Procedures for Supervision of Risk- Based Business Licensing
2	BKPM 4/2021	1 April 2021	Investment	Pedoman dan Tata Cara Pelayanan Perizinan Berusaha	Guidelines and Procedures for Licensing Service of

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				Berbasis Risiko dan Fasilitas Penanaman Modal	Risk-Based Business and Investment Facilities
3	BKPM 3/2021	1 April 2021	Investment	Sistem Perizinan Berusaha Berbasis Risiko Terintegrasi secara Elektronik	Electronic Integrated Risk-Based Business Licensing System
4	BKPM 2/2021	30 March 2021	Income Tax	Tata Cara Penentuan Pemenuhan Kriteria dan Pengajuan Permohonan Fasilitas Pajak Penghasilan secara Luar Jaringan di Kawasan Ekonomi Khusus	Procedure for the Determination of Criteria Fulfillment and Offline Submission of Income Tax Facility Application in Special Economic Zone
5	65/PMK.04/2021	8 June 2021	Bonded Zone	Perubahan atas Peraturan Menteri Keuangan Nomor 131/PMK.04/2018 tentang Kawasan Berikat	Amendment of Minister of Finance Regulation number 131/PMK.04/2018 concerning Bonded Zone
6	62/PMK.03/2021	7 June 2021	Income Tax	Tata Cara Pelibatan Pemerintah Pusat dan/atau Pemerintah Daerah dalam Rangka Pembebanan Sumbangan dan/atau Biaya Pembangunan Infrastruktur Sosial yang Dapat Dikurangkan dari Penghasilan Bruto Wajib Pajak di Bidang Usaha Pertambangan Mineral	Procedure for the Involvement of Central Government and/or Regional Government in the Context of Contribution Imposition and/or Cost for Social Infrastructure Development Deductible from Taxpayer's Gross Income in Mineral Mining Business Sector

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7	61/PMK.03/2021	7 June 2021	Mining	Hak dan Kewajiban Perpajakan bagi Pemegang Izin Usaha Pertambangan, Izin Usaha Pertambangan Khusus, Izin Pertambangan Rakyat, Izin Usaha Pertambangan Khusus Operasi Produksi Sebagai Kelanjutan Operasi Kontrak, atau Kontrak Karya dalam rangka Kerja Sama di Bidang Usaha Pertambangan Mineral	Taxation Rights and Obligations for the Holders of Mining Business License, Special Mining Business License, People's Mining License, Special Mining Business License for Production Operation as the Continuation of Contract Operation, or Work Contract in the Context of Cooperation in Mineral Mining Business Sector
8	SE-07/PP/2021	18 June 2021	Tax Court	Pedoman Penyesuaian Pelaksanaan Persidangan dan Layanan Administrasi Lainnya sebagai Tindak Lanjut Surat Edaran Ketua Pengadilan Pajak Nomor SE-06/PP/2021	Guideline in Adjusting the Implementation of Trial and Administrative Services as Follow-Up to Circular Letter of the Head of Tax Court Number SE-06/PP/2021
9	SE-06/PP/2021	18 June 2021	Tax Court	Penundaan Pelaksanaan Persidangan dan Penghentian Sementara Layanan Administrasi Secara Tatap Muka (Melalui Helpdesk/Disampaikan secara Langsung) di Pengadilan Pajak Mulai Tanggal 21 Juni s.d. 25 Juni 2021	Postponement of The Implementation of Trials and Temporary Suspension of Face-to-Face Administration Services (Via Helpdesk/Delivered Directly) at the Tax Court starting 21 June s.d. 25 June 2021

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