



## 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="#">21/PMK.010/2021</a>	1 March 2021	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Rumah Tapak dan Unit Hunian Rumah Susun yang Ditanggung Pemerintah Tahun Anggaran 2021	Value Added Tax on Delivery of Landed House and Flat Residential Units Borne by The Government for Fiscal Year 2021

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
2	<a href="#">20/PMK.010/2021</a>	25 February 2021	Luxury Goods	Pajak Penjualan atas Barang Mewah atas Penyerahan Barang Kena Pajak yang Tergolong Mewah berupa Kendaraan Bermotor Tertentu yang Ditanggung Pemerintah Tahun Anggaran 2021	Luxury Goods Sales Tax on Delivery of Taxable Goods Categorized as Luxurious in the Form Of Certain Vehicles Borne by The Government for Fiscal Year 2021
3	<a href="#">18/PMK.03/2021</a>	17 February 2021	General Tax	Pelaksanaan Undang-Undang Nomor 11 Tahun 2020 tentang Cipta Kerja di Bidang Pajak Penghasilan, Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah, serta Ketentuan Umum dan Tata Cara Perpajakan	Implementation Regulation of Law Number 11 of 2020 concerning Job Creation in the Field of Income Tax, Value Added Tax and Luxury Goods Sales Tax, also General Provisions and Procedures for Taxation
4	<a href="#">Kepmenperin 169/2021</a>	26 February 2021	Luxury Goods	Kendaraan Bermotor dengan Pajak Penjualan atas Barang Mewah atas Penyerahan Barang Kena Pajak yang Tergolong Mewah Ditanggung oleh Pemerintah pada Tahun Anggaran 2021	Vehicles with Luxury Goods Sales Tax on Delivery of Taxable Goods Categorized as Luxurious Borne by The Government for Fiscal Year 2021
5	<a href="#">PENG- 3/PJ.09/2021</a>	9 March 2021	Income Tax	Imbauan Memastikan Status Penyedia Jasa Pengisian Surat Pemberitahuan Tahunan	Appeal to Ensure the Status of Service Providers for Completion of Annual Income Tax Returns

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
6	<a href="#">PENG- 2/PJ.09/2021</a>	4 March 2021	Income Tax	Imbauan Pengajuan Kembali Permohonan Surat Keterangan Bebas Pajak Penghasilan Pasal 22 Impor Berdasarkan Peraturan Menteri Keuangan Nomor 9/PMK.03/2021	Appeal for Re- Application on Certificate of Exemption from Article 22 Income Tax on Import Based on Minister of Finance Regulation Number 9/PMK.03/2021

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