



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	PP 48/2020	24 August 2020	Value Added Tax	Perubahan atas Peraturan Pemerintah Nomor 81 Tahun 2015 tentang Impor dan/atau Penyerahan Barang Kena Pajak Tertentu yang Bersifat Strategis yang Dibebaskan dari	Amendment of Government Regulation Number 81 of 2015 concerning Import and/or Delivery of Certain Taxable Goods of a Strategic Nature that are Exempted from

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				Pengenaan Pajak Pertambahan Nilai	Imposition of Value Added Tax
2	123/PMK.03/2020	2 September 2020	Income Tax	Bentuk dan Tata Cara Penyampaian Laporan serta Daftar Wajib Pajak dalam rangka Pemenuhan Persyaratan Penurunan Tarif Pajak Penghasilan bagi Wajib Pajak Badan Dalam Negeri yang Berbentuk Perseroan Terbuka	Forms and Procedures for Submission of Reports as well as List of Taxpayers in The Context of Fulfillment of Requirements for Reduction of Income Tax Rate for Resident Corporate Taxpayers in the Form of Publicly Listed Companies
3	113/PMK.07/2020	25 August 2020	General Tax	Penetapan Kurang Bayar dan Lebih Bayar Dana Bagi Hasil pada Tahun 2020	Determination Of Underpayment And Overpayment Of Revenue Sharing Fund in 2020
4	111/PMK.010/2020	24 August 2020	Import Duty	Perubahan atas Peraturan Menteri Keuangan Nomor 119/PMK.010/2018 tentang Pengenaan Bea Masuk Tindakan Pengamanan terhadap Impor Produk Ubin Keramik	Amendment of Minister of Finance Regulation number 119/PMK.010/2018 concerning Imposition of Safeguard Import Duty on Import of Ceramic Tile Products
5	SE-47/PJ/2020	25 August 2020	General Tax	Petunjuk Pelaksanaan Peraturan Menteri Keuangan Nomor 86/PMK.03/2020 tentang Insentif Pajak untuk Wajib Pajak Terdampak Pandemi <i>Corona Virus Disease 2019</i> sebagaimana telah Diubah dengan	Implementation Instructions for Minister of Finance Regulation Number 86/PMK.03/2020 concerning Tax Incentives for Taxpayers Affected by the Corona Virus 2019 Pandemic as

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Peraturan Menteri Keuangan Nomor 110/PMK.03/2020	Amended by Regulation of The Minister of Finance Number 110/PMK.03/2020
6	PENG- 10/PJ.09/2020	7 September 2020	Income Tax	Batas Waktu Penerapan Pajak Penghasilan Final berdasarkan Peraturan Pemerintah Nomor 23 Tahun 2018 bagi Wajib Pajak Badan	Deadline for Application of Final Income Tax based on Government Regulation Number 23 of 2018 for Corporate Taxpayer

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