



## 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="#">UU 4/2021</a>	6 October 2021	E-Commerce	Pengesahan ASEAN Agreement on Electronic Commerce (Persetujuan ASEAN tentang Perdagangan melalui Sistem Elektronik)	Ratification of ASEAN Agreement on Electronic Commerce

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
2	<a href="#">Perpres 91/2021</a>	6 October 2021	International Agreement	Pengesahan <i>First Protocol to Amend Agreement on Comprehensive Economic Partnership Among Members States of the Association of Southeast Asian Nations and Japan</i> (Protokol Pertama untuk Mengubah Persetujuan tentang Kemitraan Ekonomi Menyeluruh antar Negara-Negara Anggota Perhimpunan Bangsa-Bangsa Asia Tenggara dan Jepang)	Ratification of First Protocol to Amend Agreement on Comprehensive Economic Partnership among Members States of the Association of Southeast Asian Nations and Japan
3	<a href="#">Perpres 90/2021</a>	6 October 2021	Trade	Pengesahan Persetujuan Perdagangan Preferensial antara Pemerintah Republik Indonesia dan Pemerintah Republik Mozambik ( <i>Preferential Trade Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Mozambique</i> )	Ratification of Preferential Trade Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Mozambique
4	<a href="#">Permenperin 25/2021</a>	21 September 2021	Industry	Pedoman dan Tata Cara Pengawasan dan Pengendalian Industri	Guidelines and Procedures for Industry Supervision and Control

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
5	<a href="#">152/PMK.010/2021</a>	28 October 2021	Import Duty	Penetapan Tarif Bea Masuk dalam rangka Persetujuan Kemitraan Ekonomi Komprehensif antara Republik Indonesia dan Negara-Negara EFTA	Determination of Import Duties in the Context of Comprehensive Economic Partnership Agreement between the Republic of Indonesia and the EFTA States
6	<a href="#">151/PMK.03/2021</a>	26 October 2021	Stamp Duty	Penetapan Pemungut Bea Meterai dan Tata Cara Pemungutan, Penyetoran, dan Pelaporan Bea Meterai	Determination of Stamp Duty Collector and Procedures for Collection, Deposit, and Reporting of Stamp Duty
7	<a href="#">149/PMK.03/2021</a>	26 October 2021	General Tax	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 9/PMK.03/2021 tentang Insentif Pajak untuk Wajib Pajak Terdampak Pandemi <i>Corona Virus Disease 2019</i>	Second Amendment to Minister of Finance Regulation Number 9/PMK.03/2021 concerning Tax Incentives for Taxpayers Affected by the Corona Virus 2019 Pandemic
8	<a href="#">142/PMK.010/2021</a>	22 October 2021	Import Duty	Pengenaan Bea Masuk Tindakan Pengamanan terhadap Impor Produk Pakaian dan Aksesori Pakaian	Imposition of Safeguard Import Duty on Import of Apparel Products and Apparel Accessories
9	<a href="#">141/PMK.010/2021</a>	7 October 2021	Luxury Goods	Penetapan Jenis Kendaraan Bermotor yang Dikenai Pajak Penjualan atas Barang Mewah dan Tata Cara	Determination of Types of Motor Vehicles that are Subject to Luxury Goods Sales Tax

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Pengenaan, Pemberian dan Penatausahaan Pembebasan, dan Pengembalian Pajak Penjualan atas Barang Mewah	and Procedure for the Imposition, Granting and Administration of Exemption, and Refund of Sales Tax on Luxury Goods

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