



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	103/PMK.010/2021	30 July 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	102/PMK.010/2021	30 July 2021	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Jasa Sewa Ruangan atau Bangunan kepada Pedagang Eceran yang Ditanggung Pemerintah Tahun Anggaran 2021	Value Added Tax on Delivery of Room or Building Rental Services to Retailers Borne by The Government for Fiscal Year 2021
3	96/PMK.03/2021	26 July 2021	Luxury Goods	Penetapan Jenis Barang Kena Pajak Selain Kendaraan Bermotor yang Dikenai Pajak Penjualan atas Barang Mewah dan Tata Cara Pengecualian Pengenaan Pajak Penjualan atas Barang Mewah	Determination of Types of Taxable Goods other than Vehicles that are Subject to Luxury Goods Sales Tax and Procedure for Exemption of Luxury Goods Sales Tax
4	95/PMK.05/2021	26 July 2021	General Tax	Perubahan atas Peraturan Menteri Keuangan Nomor 107/PMK.05/2020 tentang Mekanisme Pelaksanaan dan Pertanggungjawaban atas Pajak Ditanggung Pemerintah dalam rangka Penanganan Pandemi <i>Corona Virus Disease 2019</i> (Covid-19)	Amendment of Minister of Finance Regulation Number 107/PMK.05/2020 concerning Mechanism of Implementation and Accountability for Tax Borne by the Government in the Context of Handling Corona Virus Disease 2019 Pandemic (Covid-19)
5	Permenperin 17/2021	27 Juli 2021	Import Duty	Perubahan atas Peraturan Menteri Perindustrian Nomor 31 Tahun 2020 tentang Pedoman Pelaksanaan Fasilitas	Amendment of Minister of Industry Regulation number 31 of 2020 concerning Implementation

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Bea Masuk Ditanggung Pemerintah atas Impor Barang dan Bahan untuk Memproduksi Barang dan/atau Jasa oleh Industri Sektor Tertentu yang Terdampak Pandemi <i>Corona Virus Disease 2019 (Covid-19)</i>	Guidelines for Utilization of Facility on Import Duty Borne by The Government on Import of Goods and Materials to Produce Goods and/or Services for Certain Industrial Sectors which Affected by Corona Virus Disease 2019 (Covid-19) Pandemic
6	Pergub DKI 60/2021	9 August 2021	Regional Tax	Insentif Fiskal Tahun 2021	Fiscal Incentive in 2021
7	PER-8/BC/2021	15 Jul 2021	Customs & Excise	Perubahan atas Peraturan Direktur Jenderal Bea dan Cukai Nomor PER- 17/BC/2017 tentang Tata Cara Pembayaran Cukai secara Berkala untuk Pengusaha Pabrik yang Melaksanakan Pelunasan dengan Cara Pembayaran	Amendment of Director General Customs and Excise Regulation Number PER-17/BC/2017 concerning Procedure for Periodic Payment of Excise for Manufacturers Making the Settlement by Payment Method
8	PER-7/BC/2021	22 June 2021	Bonded Zone	Tata Laksana Pemasukan dan Pengeluaran Barang ke dan dari Tempat Penimbunan Berikat	Procedure of the Import and Export of Goods into and from Bonded Zone
9	PER-16/PJ/2021	1 August 2021	General Tax	Dokumen Tertentu yang Kedudukannya Dipersamakan dengan Faktur Pajak	Certain Documents Treated as Equivalent to Tax Invoices

Contact:

Clients & Markets Deloitte Indonesia

Email: IDMarcomm@deloitte.com

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