



Tax Regulations Update

The following is a list of the new tax regulations.
All regulations are available in Indonesian.

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
1	122/PMK.04/2021	14 September 2021	Import Duty	Tata Cara Pengenaan Tarif Bea Masuk atas Barang Impor Berdasarkan Persetujuan Kemitraan Ekonomi Komprehensif antara Republik	Procedure for Assessment of Import Duty Tariffs on Imported Goods based on Comprehensive Economic Partnership Agreement

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Indonesia dan Negara-Negara EFTA	between the Government of the Republic of Indonesia and the EFTA States
2	120/PMK.010/2021	13 September 2021	Luxury Goods	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 31/PMK.010/2021 tentang Pajak Penjualan atas Barang Mewah atas Penyerahan Barang Kena Pajak yang Tergolong Mewah berupa Kendaraan Bermotor Tertentu yang Ditanggung Pemerintah Tahun Anggaran 2021	Second Amendment of Minister of Finance Regulation number 31/PMK.010/2021 concerning 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	PER-18/PJ/2021	1 September 2021	Value Added Tax	Petunjuk Pelaksanaan Pemungutan Pajak Pertambahan Nilai dan Pajak Penghasilan atas Penyerahan/Penghasilan sehubungan dengan Penjualan Pulsa dan Kartu Perdana	Implementation Instructions for Collection of Value Added Tax and as well as Income Tax on Submission/Income in Connection with Credit Sales and Prime SIM
4	SE-49/PJ/2021	10 September 2021	General Tax	Petunjuk Teknis Pelaksanaan Prosedur Persetujuan Bersama	Implementation Instructions of Mutual Agreement Procedure
5	SE-48/PJ/2021	6 September 2021	General Tax	Petunjuk Pelaksanaan Kewajiban Penyampaian Pemberitahuan, Pengawasan, Sanksi, dan	Implementing Guidelines on the Obligation of Notification Submission, Supervision,

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Pencabutan Penyedia Jasa Aplikasi Perpajakan	Sanctions, and Revocation of Taxation Application Service Providers
6	SE-47/PJ/2021	1 September 2021	General Tax	Petunjuk Pelaksanaan Tindak Lanjut Penghapusan Nomor Pokok Wajib Pajak dan/atau Pencabutan Penguahan Pengusaha Kena Pajak Bendahara oleh Kantor Pelayanan Pajak	Implementing Guidelines on the Follow-Up for Cancellation of Taxpayer Identification Number and/or Revocation of Taxable Entrepreneur Confirmation of Treasurer by Tax Service Office

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