



## 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="#">Perpres 49/2021</a>	24 May 2021	Investment	Perubahan atas Peraturan Presiden Nomor 10 Tahun 2021 tentang Bidang Usaha Penanaman Modal	Amendment of Presidential Regulation number 10 of 2021 concerning Investment Business Sector

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
2	<a href="#">Perpres 34/2021</a>	4 May 2021	Tax Treaty	Pengesahan Persetujuan Antara Pemerintah Republik Indonesia dan Pemerintah Persatuan Emirat Arab Tentang Penghindaran Pajak Berganda dan Pencegahan Pengelakan Pajak Atas Peghasilan <i>(Agreement Between the Government of the Republic of Indonesia and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income)</i>	Ratification of Agreement Between the Government of the Republic of Indonesia and the Government of the United Arab Emirates for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
3	<a href="#">63/PMK.03/2021</a>	8 June 2021	General Tax	Tata Cara Pelaksanaan Hak dan Pemenuhan Kewajiban Perpajakan serta Penerbitan, Penandatanganan, dan Pengiriman Keputusan atau Ketetapan Pajak secara Elektronik	The Procedure for the Implementation of Rights and Compliance of Taxation Obligations as well as Issuance, Signing, and Delivery of Decision or Tax Assessment Electronically
4	<a href="#">56/PMK.010/2021</a>	4 June 2021	Merger and Acquisition	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 52/PMK.010/2017 tentang Penggunaan Nilai Buku atas Pengalihan dan	Second Amendment of Minister of Finance Regulation Number 52/PMK.010/2017 concerning Use of Book Value in Transfer and

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Perolehan Harta dalam rangka Penggabungan, Peleburan, Pemekaran, atau Pengambilalihan Usaha	Acquisition of Assets in The Context of Business Merger, Consolidation, Expansion, or Acquisition
5	<a href="#">54/PMK.03/2021</a>	2 June 2021	General Tax	Tata Cara Melakukan Pencatatan dan Kriteria Tertentu serta Tata Cara Menyelenggarakan Pembukuan untuk Tujuan Perpajakan	Procedure for Record-Keeping and Certain Criteria as well as Procedure for Implementing Bookkeeping for Taxation Purpose
6	<a href="#">48/PMK.03/2021</a>	18 May 2021	Land & Building Tax	Tata Cara Pendaftaran, Pelaporan, dan Pendataan Objek Pajak Bumi dan Bangunan	Procedures for Registration, Reporting, and Data Collection of Land and Building Tax Objects
7	<a href="#">34/PMK.04/2021</a>	1 April 2021	Free Trade Zone	Pemasukan dan Pengeluaran Barang ke dan dari Kawasan yang Telah Ditetapkan sebagai Kawasan Perdagangan Bebas dan Pelabuhan Bebas	Import and Export of Goods into and from Areas Designated as Free Trade Zones and Free Ports
8	<a href="#">30-KM.10-2021</a>	28 May 2021	General Tax	Tarif Bunga sebagai Dasar Penghitungan Sanksi Administrasi Berupa Bunga dan Pemberian Imbalan Bunga Periode 1 Juni 2021 sampai dengan 30 Juni 2021	Interest Rates as the Basis for Calculating Administrative Sanctions in The Form of Interest and Granting of Interest Compensation for the Period of 1 June 2021 until 30 June 2021

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9	<a href="#">SE-35/PJ/2021</a>	31 May 2021	General Tax	Petunjuk Pelaksanaan Penelitian Surat Keterangan Domisili Wajib Pajak Luar Negeri pada Proses Pemeriksaan, Keberatan, dan Pengurangan atau Pembatalan Surat Ketetapan Pajak	Guidelines for Implementation on Examination for Certificate of Domicile for Foreign Taxpayer in Inspection, Objection, and Deduction or Cancellation Process of Tax Assessment Letter

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