



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	<u>PP 93/2021</u>	31 August 2021	Income Tax	Perlakuan Pajak Penghasilan atas Pengalihan Partisipasi Interes pada Kegiatan Usaha Hulu Minyak dan Gas Bumi	Income Tax Treatment on the Transfer of Interest Participation in Upstream Oil and Gas Business Activities

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
2	PP 91/2021	30 August 2021	Income Tax	Pajak Penghasilan atas Penghasilan berupa Bunga Obligasi yang Diterima atau Diperoleh Wajib Pajak Dalam Negeri dan Bentuk Usaha Tetap	Income Tax on Income in the Form of Bond Interest Taken or Obtained by Domestic Taxpayers and Permanent Establishment
3	PP 86/2021	19 August 2021	Stamp Duty	Pengadaan, Pengelolaan, dan Penjualan Meterai	Procurement, Management, and Sales of Stamp Duty
4	115/PMK.03/2021	30 August 2021	Value Added Tax	Tata Cara Pemberian Fasilitas Dibebaskan dari Pengenaan Pajak Pertambahan Nilai atas Impor dan/atau Penyerahan Barang Kena Pajak Tertentu yang Bersifat Strategis, Tata Cara Pembayaran Pajak Pertambahan Nilai Barang Kena Pajak Tertentu yang Bersifat Strategis yang Telah Dibebaskan dari Pengenaan Pajak Pertambahan Nilai yang Digunakan Tidak Sesuai dengan Tujuan Semula atau Dipindahtangankan, dan Pengenaan Sanksi atas Keterlambatan Pembayaran Pajak Pertambahan Nilai	Procedures for the Granting of Exemption from Value Added Tax Imposition Facility on Import and/or Delivery of Certain Strategic Taxable Goods, Procedures for the Payment of Value Added Tax on the Certain Strategic Taxable Goods Exempted from Value Added Tax Imposition Used Not in Accordance with the Initial Purpose or Transferred, and Imposition of Sanction on the Late Payment of Value Added Tax
5	PER-17/PJ/2021	18 August 2021	General Tax	Bentuk dan Tata Cara Pembuatan Bukti Pemotongan dan/atau Pemungutan Pajak,	Form and Procedure for the Preparation of Tax Withholding and/or Collection

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				serta Bentuk, Isi, Tata Cara Pengisian, dan Penyampaian Surat Pemberitahuan Masa bagi Instansi Pemerintah	Slip, as well as Form, Content, Procedure for the Filling, and the Submission of Periodic Tax Return for Government Institution
6	SE-45/PJ/2021	20 August 2021	General Tax	Pengujian Faktur Pajak yang Pajak Pertambahan Nilainya Dapat Dikreditkan sebagai Pajak Masukan	Examination of Tax Invoice which Value Added Tax is Creditable as Input Tax

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