



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	PP 15/2022	11 April 2022	General Tax	Perlakuan Perpajakan dan/atau Penerimaan Negara Bukan Pajak di Bidang Usaha Pertambangan Batubara	Tax and/or Non-Tax State Revenue Treatment in the Coal Mining Business Field

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
2	74/PMK.04/2022	18 April 2022	Customs and Excise	Penundaan Pembayaran Cukai untuk Pengusaha Pabrik atau Importir Barang Kena Cukai yang Melaksanakan Pelunasan dengan Cara Pelekatan Pita Cukai	Postponement of Excise Payments for Manufacturers or Importers of Excisable Goods that Make the Settlement by Affixing Excise Bands
3	PER-03/PJ/2022	31 March 2022	General Tax	Faktur Pajak	Tax Invoices
4	KEP-160/PJ/2022	30 March 2022	General Tax	Standar Pelayanan di Lingkungan Direktorat Jenderal Pajak	Service Standards in the Directorate General of Taxation
5	KEP-159/PJ/2022	30 March 2022	General Tax	Penunjukan Wajib Pajak dalam rangka <i>Partial Implementation</i> Penyampaian Laporan Keuangan Berbasis <i>Extensible Business Reporting Language</i> (XBRL) pada Tempat yang Ditentukan oleh Direktorat Jenderal Pajak	Appointment of Taxpayers for Partial Implementation of Submission of Extensible Business Reporting Language (XBRL) Based Financial Report on Location Determined by the Directorate General of Taxation
6	KEP-143/PJ/2022	24 March 2022	General Tax	Perubahan Kode Objek Pajak pada Surat Pemberitahuan Masa Unifikasi Instansi Pemerintah dan Surat Pemberitahuan Masa Pajak Penghasilan Unifikasi	Amendment to the Tax Object Code in the Letter of Notification of Government Institution Unification Period and in the Letter of Notification of

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
					Unification Income Tax Period
7	SE-02/PP/2022	22 March 2022	Tax Court	Penetapan Masa Reses Sidang Pengadilan Pajak dalam rangka Hari Raya Idulfitri 1443 H	Determination of Recess Period for Tax Court Trial in the Context of Idulfitri 1443 H
8	PENG-10/PJ.09/2022	14 April 2022	Income Tax	Pengalihan Kembali Saluran Pelaporan SPT Tahunan melalui Aplikasi E-SPT Menjadi E-Form Dan E-Filing	Re-transition of Reporting Channel of the Annual Income Tax Returns from E-SPT Application to E-Form and E-Filing Application
9	PENG-9/PJ.09/2022	14 April 2022	Income Tax	Kebijakan Pelayanan Perpajakan Sehubungan dengan Batas Akhir Penyampaian Surat Pemberitahuan (SPT) Tahunan PPh Badan Tahun Pajak 2021 dan Penetapan Cuti Bersama Tahun 2022	Tax Service Policy in Connection with Submission Deadline of Annual Corporate Income Tax Returns (SPT) for Tax Year 2021 and Collective Leave in 2022

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