



Tax & General Regulations Update

The following is a list of the new tax & general regulations.

All regulations are available in Indonesian.

New Tax & General Regulation

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
1	UU 59/2024	13 September 2024	General	Rencana Pembangunan Jangka Panjang Nasional Tahun 2025-2045	The National Long-Term Development Plan Year 2025-2045
2	PP 35/2024	2 September 2024	General	Waralaba	Franchise
3	PMK 61/2024	11 September 2024	Value Added Tax	Insentif Tambahan Pajak Pertambahan Nilai atas Penyerahan Rumah Tapak dan Satuan Rumah Susun yang Ditanggung Pemerintah Tahun Anggaran 2024	Additional Incentives for Value Added Tax on Delivery of Landed House and Flat Residential Units Borne by The Government for Fiscal Year 2024
4	PMK 60/2024	27 August 2024	Import Duty	Pengenaan Bea Masuk Antidumping terhadap Impor Produk <i>Biaxially Oriented Polypropylene</i> (BOPP) dari Malaysia dan Republik Rakyat Tiongkok	Imposition of Anti-dumping Import Duty on the Import of Biaxially Oriented Polypropylene (BOPP) Product from Malaysia and the People's Republic of China,
5	PMK 59/2024	23 August 2024	Value Added Tax	Tata Cara Pemberian Pembebasan Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah Kepada Perwakilan Negara Asing dan Badan Internasional serta Pejabatnya	Procedures for Granting of Exemption from Value Added Tax or Value Added Tax and Luxury Goods Sales Tax to Representatives of Foreign States and International Agencies and Their Officials

6	PMK 58/2024	23 August 2024	Land & Building Tax	Badan atau Perwakilan Lembaga Internasional yang Tidak Dikenakan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan dan/atau Bea Perolehan Hak atas Tanah dan Bangunan	Agencies or Representative of International Organizations Exempt from Rural and Urban Land and Building Tax and/or Duty on the Acquisition of Land and Building Rights
7	PMK 51/2024	5 August 2024	General	Perubahan atas Peraturan Menteri Keuangan Nomor 78/PMK.02/2020 tentang Pelaksanaan Pembayaran Kontribusi Iuran Peserta Penerima Bantuan Iuran Jaminan Kesehatan, Iuran Peserta Pekerja Bukan Penerima Upah dan Peserta Bukan Pekerja dengan Manfaat Pelayanan di Ruang Perawatan Kelas III, dan Bantuan Iuran bagi Peserta Pekerja Bukan Penerima Upah dan Peserta Bukan Pekerja dengan Manfaat Pelayanan di Ruang Perawatan Kelas III oleh Pemerintah Pusat dan/atau Pemerintah Daerah	Amendment of Minister of Finance Regulation Number 78/PMK.02/2020 concerning Implementation of Contribution Payments for Health Insurance Beneficiaries Receiving Contribution Assistance, Contributions for Non-Wage Receiving Workers and Non-Worker Participants with Service Benefits in Class III Treatment Rooms, and Contribution Assistance for Non-Wage Receiving Workers and Non-Worker Participants with Service Benefits in Class III Treatment Rooms by the Central Government and/or Regional Governments

8	Permendag 21/2024	29 August 2024	Export and Import	Perubahan Kedua atas Peraturan Menteri Perdagangan Nomor 23 Tahun 2023 tentang Kebijakan dan Pengaturan Ekspor	Amendment of Minister of Trade Regulation Number 23 of 2023 concerning Export Policy and Management
9	Permendag 20/2024	29 August 2024	Export and Import	Perubahan Kedua atas Peraturan Menteri Perdagangan Nomor 22 Tahun 2023 tentang Barang yang Dilarang untuk Diekspor	Second Amendment of Minister of Trade Regulation Number 22 of 2023 concerning Goods Prohibited to be Exported
10	SE-11/PJ/2024	30 July 2024	Tax Treaty	Pemberitahuan Berlakunya Konvensi Multilateral untuk Menerapkan Tindakan-tindakan Terkait dengan Persetujuan Penghindaran Pajak Berganda untuk Mencegah Penggerusan Basis Pemajakan dan Penggeseran Laba untuk Persetujuan Penghindaran Pajak Berganda antara Pemerintah Republik Indonesia dan Pemerintah Republik Sosialis Vietnam beserta Protokol	Notification of the Enforcement of the Multilateral Convention to Implement Tax Treaty Measures to Avoidance of Double Taxation Agreement to Prevent Tax Base Erosion and Profit Shifting for Avoidance of Double Taxation Agreement between the Government of the Republic of Indonesia and the Government of the Socialist Republic of Vietnam and its Protocol

11	SE-10/PJ/2024	30 July 2024	Tax Treaty	Pemberitahuan Berlakunya Pasal 9 Ayat 4 Konvensi Multilateral untuk Menerapkan Tindakan-tindakan Terkait dengan Persetujuan Penghindaran Pajak Berganda untuk Mencegah Penggerusan Basis Pemajakan dan Penggeseran Laba untuk Persetujuan Penghindaran Pajak Berganda antara Pemerintah Republik Indonesia dan Pemerintah Republik Finlandia beserta Protokol	Notification on the Coming into Effect of Article 9 Paragraph 4 of Multilateral Convention to Implement Tax Treaty Measures to Avoidance of Double Taxation Agreement to Prevent Tax Base Erosion and Profit Shifting for Avoidance of Double Taxation Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Finland and its Protocol
12	PENG-26/PJ.09/2024	9 September 2024	General Tax	Petunjuk Penggunaan Nomor Pokok Wajib Pajak dan Nomor Identitas Tempat Kegiatan Usaha bagi Wajib Pajak serta Penyesuaian atas Pengumuman Direktur Penyuluhan, Pelayanan, dan Hubungan Masyarakat Nomor PENG-4/PJ.09/2024	Instructions for the Use of Taxpayer Identification Number and Business Activity Location Identification Number for Taxpayers and Adjustments to the Announcement of the Director of Edification, Services, and Public Relations Number PENG-4/PJ.09/2024

13	<u>PENG-24/PJ.09/2024</u>	2 August 2024	General Tax	Pembaruan Ketiga Daftar Layanan Perpajakan Berbasis NPWP 16 Digit, NITKU, dan NPWP 15 Digit	Third Update of List of Tax Services based on 16-Digit Taxpayer Identification Number (NPWP), Business Activity Location Identification Number (NITKU), and 15-Digit Taxpayer Identification Number (NPWP)
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