



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 6/2023	31 March 2023	General	Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja Menjadi Undang-Undang	Establishment of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation to Become Law
2	PMK 38/2023	29 March 2023	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Kendaraan Bermotor Listrik Berbasis Baterai Roda Empat Tertentu dan Kendaraan Bermotor Listrik Berbasis Baterai Bus Tertentu yang Ditanggung Pemerintah Tahun Anggaran 2023	Value Added Tax on Delivery of Certain Four Wheeled Battery-based Electric Motor Vehicles and Certain Bus Battery-based Electric Motor Vehicles Borne by The Government for Fiscal Year 2023
3	PMK 37/2023	29 March 2023	Import Duty	Penetapan Tarif Bea Masuk dalam rangka <i>Regional Comprehensive Economic Partnership Agreement</i> (Persetujuan Kemitraan Ekonomi Komprehensif Regional) untuk Republik Korea	Determination of Import Duties in the Context of the Regional Comprehensive Economic Partnership Agreement for Republic of Korea
4	PMK 36/2023	29 March 2023	Import Duty	Penetapan Tarif Bea Masuk dalam rangka <i>Regional Comprehensive Economic Partnership Agreement</i> (Persetujuan Kemitraan Ekonomi Komprehensif Regional) untuk Jepang	Determination of Import Duties in the Context of the Regional Comprehensive Economic Partnership Agreement for Japan
5	PMK 35/2023	29 March 2023	Import Duty	Tata Cara Penyerahan Surat Keterangan Asal dan/atau Deklarasi Asal Barang dalam Rangka Pengenaan Tarif Bea Masuk atas Barang Impor Berdasarkan Perjanjian atau	Procedure for Submitting Certificate of Origin and/or Declaration of Origin in Order to Impose Tariffs on Imported Goods Under

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Kesepakatan Internasional	International Treaties or Agreements
6	PMK 33/2023	20 March 2023	Bonded Zone	Perubahan atas Peraturan Menteri Keuangan Nomor 174/PMK.04/2022 tentang Tempat Penyelenggaraan Pameran Berikat	Amendment of Minister of Finance Regulation number 174/PMK.04/2022 concerning Bonded Exhibition Areas
7	PMK 32/2023	20 March 2023	Import Duty	Pengenaan Bea Masuk Antidumping (BMAD) terhadap Impor Produk Frit Asal Republik Rakyat Tiongkok (RRT)	Imposition of Anti-dumping Import Duty (BMAon the Import of Frit Products from the People's Republic of China
8	PMK 22/2023	13 March 2023	Customs and Excise	Aglomerasi Pabrik Hasil Tembakau	Agglomeration of Tobacco Products Factory
9	Permenperin 6/2023	20 March 2023	General	Pedoman Pemberian Bantuan Pemerintah untuk Pembelian Kendaraan Bermotor Listrik Berbasis Baterai Roda Dua	Guidelines for Granting of Government Assistance for Purchase of Two Wheeled Battery-based Electric Motor Vehicles
10	PER-1/PJ/2023	16 March 2023	Income Tax	Pedoman Teknis Tata Cara Pemotongan, Penyetoran, dan Pelaporan Pajak Penghasilan Pasal 23 atas Penghasilan Royalti yang Diterima atau Diperoleh Wajib Pajak Orang Pribadi yang Menerapkan Penghitungan Pajak Penghasilan Menggunakan Norma Penghitungan Penghasilan Neto	Technical Guideline and Procedure of the Withholding, Depositing, and Reporting of Income Tax in Article 23 on Royalty Income Received or Earned by Individual Taxpayers that Implement Income Tax Calculation Using Net Income Calculation Norm
11	PER-7/BC/2023	13 March 2023	Income Tax	Perubahan atas Peraturan Direktur Jenderal Bea dan Cukai	Amendment of Director General of Customs and Excise Regulation

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Nomor PER-13/BC/2021 tentang Tata Cara Pemberitahuan dan Pendaftaran <i>International Mobile Equipment Identity</i> (IMEI) atas Perangkat Telekomunikasi dalam Pemberitahuan Pabean	Number PER-13/BC/2021 concerning Procedures for International Mobile Equipment Identity (IMEI) Notification and Registration of Telecommunication Device in Customs Notification
12	PENG-8/PJ.09/2023	26 March 2023	General Tax	Waspada Penipuan Pengiriman Surat Elektronik Mengatasnamakan Kantor Pelayanan Pajak	Beware of Electronic Mail Fraud Sent on Behalf of Tax Service Offices
13	PENG-7/PJ.09/2023	25 March 2023	General Tax	Pemberian Layanan Pemadanan Nomor Pokok Wajib Pajak Secara Elektronik	Provision of Electronic Service for Taxpayer Identification Number Synchronization
14	PENG-6/PJ.09/2023	24 March 2023	Income Tax	Tata Cara Penyampaian Bukti Penerimaan Surat (BPS) Pemberitahuan Penggunaan Norma Penghitungan Penghasilan Neto (NPPN) Tahun Pajak 2023	Procedure for the Submission of Proof of Letter Receipt (BPS) on Notification of the Use of Net Income Calculation Norms (NPPN) for Tax Year 2023



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