



## 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	<a href="#">PP 50/2022</a>	12 December 2022	General Tax	Tata Cara Pelaksanaan Hak dan Pemenuhan Kewajiban Perpajakan	Procedure for the Implementation of Rights and Compliance of Taxation Obligations
2	<a href="#">PP 49/2022</a>	12 December 2022	Value Added Tax	Pajak Pertambahan Nilai Dibebaskan dan Pajak Pertambahan Nilai atau Pajak Penjualan atas Barang Mewah Tidak Dipungut atas Impor dan/atau Penyerahan Barang Kena Pajak Tertentu dan/atau Penyerahan Jasa Kena Pajak Tertentu dan/atau Pemanfaatan Jasa Kena Pajak Tertentu dari Luar Daerah Pabean	Exempted Value Added Tax and Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods Not Collected on Import and/or Delivery of Certain Taxable Goods and/or Delivery of Certain Taxable Services and/or Use of Certain Taxable Services from Outside of Customs Area
3	<a href="#">PP 44/2022</a>	2 December 2022	Value Added Tax	Penerapan Terhadap Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan atas Barang Mewah	Implementation of Value Added Tax on Goods and Services and Sales Tax on Luxury Goods
4	<a href="#">177/PMK.03/2022</a>	30 November 2022	General Tax	Tata Cara Pemeriksaan Bukti Permulaan Tindak Pidana di Bidang Perpajakan	Procedure for Investigation of Preliminary Evidence of Criminal Acts in the Field of Taxation
5	<a href="#">PER-15/BC/2022</a>	6 December 2022	Bonded Zone	Tata Laksana Pemasukan dan Pengeluaran Kendaraan Bermotor ke dan dari Kawasan yang Telah Ditetapkan sebagai Kawasan Perdagangan Bebas dan Pelabuhan Bebas	Procedure of the Import and Export of Vehicles into and from Areas Designated as Free Trade Zones and Free Ports
6	<a href="#">PER-14/BC/2022</a>	6 December 2022	Import and Export	Perubahan atas Peraturan Direktur Jenderal Bea dan Cukai Nomor PER-02/BC/2020 tentang Petunjuk Pelaksanaan Impor Barang Kiriman	Amendment of Director General of Customs and Excise Regulation Number PER-02/BC/2020 concerning Implementation Instructions for Import of Parcels



## Contact

Clients & Markets

Deloitte Indonesia

IDMarcomm@deloitte.com

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