



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	192/PMK.010/2022	14 Desember 2022	Customs and Excise	Perubahan atas Peraturan Menteri Keuangan Nomor 193/PMK.010/2021 tentang Tarif Cukai Hasil Tembakau Berupa Rokok Elektrik dan Hasil Pengolahan Tembakau Lainnya	Amendment of Minister of Finance Regulation number 193/PMK.010/2021 concerning Excise Rates for Tobacco Products in the form of Electric Cigarettes and Other Processed Tobacco Products
2	191/PMK.010/2022	14 Desember 2022	Customs and Excise	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 192/PMK.010/2021 tentang Tarif Cukai Hasil Tembakau Berupa Sigaret, Cerutu, Rokok Daun atau Klobot, dan Tembakau Iris	Second Amendment of Minister of Finance Regulation number 192/PMK.010/2021 concerning Excise Rates for Tobacco Products in the form of Cigar, Cigarette, Rolling Tobacco or Klobot, and Cut Tobacco
3	190/PMK.04/2022	14 Desember 2022	Export and Import	Pengeluaran Barang Impor untuk Dipakai	Clearance for Imported Goods for Use
4	189/PMK.05/2022	14 Desember 2022	General	Pelaksanaan Anggaran dalam rangka Penyelesaian Pekerjaan pada Masa Pandemi Corona Virus Disease 2019 yang Tidak terselesaikan sampai dengan Akhir Tahun Anggaran 2022 dan akan Dilanjutkan pada Tahun Anggaran 2023	Implementation of the Budget in the context of Completion of Work during the 2019 Corona Virus Disease Pandemic which was Not Completed Until the End of 2022 Fiscal Year and Will be Continued in 2023 Fiscal Year
5	187/PMK.07/2022	14 Desember 2022	General	Perubahan atas Peraturan Menteri Keuangan Nomor 18/PMK.07/2017 tentang Konversi Penyaluran Dana Bagi Hasil dan/atau Dana Alokasi Umum dalam Bentuk Nontunai	Amendment of Minister of Finance Regulation number 18/PMK.07/2017 concerning Conversion of Distribution of Revenue Sharing Funds and/or General Allocation Funds in Non-Cash Form
6	186/PMK.03/2022	12 Desember 2022	Value Added Tax	Pedoman Pengkreditan Pajak Masukan bagi Pengusaha Kena Pajak yang Melakukan Penyerahan yang Terutang Pajak dan	Guidelines on the Input Value Added Tax Credit for Taxable Entrepreneur Making Delivery Subject to Tax and Delivery Not Subject to Tax

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Penyerahan yang Tidak Terutang Pajak	
7	185/PMK.04/2022	9 Desember 2022	Export and Import	Pemeriksaan Pabean di Bidang Impor	Customs Inspections in the Field of Imports
8	184/PMK.07/2022	9 Desember 2022	Land & Building Tax	Biaya Operasional Pemungutan Pajak Bumi dan Bangunan Tahun Anggaran 2023	Operational Cost of Land and Building Tax Collection for Fiscal Year 2023



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