



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	PP 54/2023	22 November 2023	Customs and Excise	Penghentian Penyidikan Tindak Pidana di Bidang Cukai untuk Kepentingan Penerimaan Negara	Termination of Investigation of Crimes in the Field of Customs for the Interest of State Revenue
2	PP 52/2023	10 November 2023	Agriculture	Perubahan atas Peraturan Pemerintah Nomor 26 Tahun 2021 tentang Penyelenggaraan Bidang Pertanian	Amendment to Government Regulation Number 26 of 2021 concerning Implementation of Agriculture Sector
3	PMK 141/2023	11 December 2023	Customs and Excise	Ketentuan Impor Barang Pekerja Migran Indonesia	Provisions on Importing Goods for Indonesian Migrant Workers
4	PMK 136/2023	8 December 2023	General Tax	Perubahan atas Peraturan Menteri Keuangan Nomor 112/PMK.03/2022 tentang Nomor Pokok Wajib Pajak Orang Pribadi, Wajib Pajak Badan, dan Wajib Pajak Instansi Pemerintah	Amandment of Minister of Finance Regulation Number 112/PMK.03/2022 concerning Taxpayer Identification Numbers for Individual Taxpayers, Corporate Taxpayer, and Government Institution Taxpayers
5	PMK 129/2023	29 November 2023	Land and Building Tax	Pemberian Pengurangan Pajak Bumi dan Bangunan	Granting of Reduction of Land and Building Tax
6	PMK 128/2023	28 November 2023	Customs and Excise	Mitra Utama Kepabeanan	Customs Key Partners

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7	PMK 127/2023	27 November 2023	Export and Import	Pencabutan Peraturan Menteri Keuangan Nomor 188/PMK.04/2020 tentang Pemberian Fasilitas Kepabeanan dan/atau Cukai serta Perpajakan atas Impor Pengadaan Vaksin dalam rangka Penanganan Pandemi <i>Corona Virus Disease 2019</i> (COVID-19)	Revocation of Minister of Finance Regulation Number 188/PMK.04/2020 concerning Provision of Customs and/or Excise Facilities as well as Taxation Facilities for Import of Vaccine Procurement in the context of Handling the 2019 Corona Virus Disease (COVID-19) Pandemic
8	PMK 126/2023	27 November 2023	Export and Import	Pencabutan Peraturan Menteri Keuangan Nomor 34/PMK.04/2020 tentang Pemberian Fasilitas Kepabeanan dan/atau Cukai serta Perpajakan atas Impor Barang untuk Keperluan Penanganan Pandemi <i>Corona Virus Disease 2019</i> (COVID-19) sebagaimana telah beberapa kali diubah terakhir dengan Peraturan Menteri Keuangan Nomor 164/PMK.04/2022 tentang Perubahan Keempat atas Peraturan Menteri Keuangan Nomor 34/PMK.04/2020 tentang Pemberian Fasilitas Kepabeanan dan/atau Cukai serta Perpajakan atas Impor	Revocation of Minister of Finance Regulation Number 34/PMK.04/2020 concerning Provision of Customs and/or Excise Facilities as well as Taxation Facilities of Imported Goods for the Purpose of Handling the Corona Virus Disease 2019 (COVID-19) Pandemic Previously Amended Several Times, Most Recently by the Minister of Finance Regulation Number 164/PMK.04/2022 concerning Forth Amandment of Minister of Finance Regulation Number 34/PMK.04/2020 concerning Provision of Customs and/or Excise Facilities as well as Taxation Facilities of

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				Barang untuk Keperluan Penanganan Pandemi <i>Corona Virus Disease 2019</i> (COVID-19)	Imported Goods for the Purpose of Handling the Corona Virus Disease 2019 (COVID-19) Pandemic
9	PMK 122/2023	21 November 2023	General	Petunjuk Pelaksanaan Lelang	Auction Implementation Guidelines
10	PMK 120/2023	21 November 2023	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Rumah Tapak dan Satuan Rumah Susun yang Ditanggung Pemerintah Tahun Anggaran 2023	Value Added Tax on Delivery of Landed House and Flat Residential Units Borne by The Government for Fiscal Year 2023
11	PMK 116/2023	9 November 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
12	PMK 112/2023	19 October 2023	General	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 84/PMK.08/2020 tentang Tata Cara Pelaksanaan, Penatausahaan, Pemantauan, Evaluasi dan Pelaporan Pemberian Hibah kepada Pemerintah Asing/Lembaga Asing	Second Amandment of Minister of Finance Regulation Number 84/PMK.08/2020 concerning Procedures for Implementation, Administration, Monitoring, Evaluation, and Reporting of the Granting of Grants to Foreign

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					Government/Foreign Institutions
13	Pergub DKI 38/2023	15 November 2023	Regional Tax	Dasar Pengenaan Pajak Kendaraan Bermotor dan Bea Balik Nama Kendaraan Bermotor pada Tahun 2023	Basis for Imposition of Motor Vehicles Tax and Transfer of Motor Vehicle Title Fee on Tax Year 2023
14	Pergub DKI 36/2023	15 November 2023	Regional Tax	Pemberian Penghapusan Sanksi Administratif berupa Bunga Terlambat Bayar Kepada Wajib Retribusi dalam Rangka Pemulihan Ekonomi Pascapandemi <i>Corona Virus Disease 2019</i>	Granting of Nullification of Administrative Sanction in the Form of Late Payment Interest to Retribution Obligor in the Context of Post-Corona Virus Disease 2019 Pandemic Economic Recovery
15	Pergub DKI 34/2023	1 November 2023	Regional Tax	Tata Cara Pemeriksaan Bukti Permulaan Tindak Pidana di Bidang Perpajakan Daerah	Procedure for the Examination of Preliminary Evidence of Criminal Acts in the Field of Regional Taxation
16	Pergub DKI 33/2023	1 November 2023	Regional Tax	Perubahan atas Peraturan Gubernur Nomor 65 Tahun 2018 tentang Nomor Identitas Pajak Daerah	Amendment of Governor Regulation Number 65 of 2018 concerning Regional Tax Identity Numbers
17	KEP-157/BC/2023	10 November 2023	Customs and Excise	Penerapan Secara Penuh (<i>Mandatory</i>) Kesepakatan Pengakuan Timbal Balik Operator Ekonomi Bersertifikat (<i>Mutual Recognition Arrangement on Authorized Economic</i>	Mandatory Implementation of Mutual Recognition Arrangement on Authorized Economic Operator between the Directorate General of Customs and Excise and the Federal

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				<i>Operator) antara Direktorat Jenderal Bea dan Cukai dengan The Federal Authority for Identity, Citizenship, Customs and Port Security of The United Arab Emirates</i>	Authority for Identity, Citizenship, Customs and Port Security of the United Arab Emirates
18	SE-13/BC/2023	31 October 2023	Customs and Excise	Pelayanan Pita Cukai Terkait Pergantian Tahun Anggaran 2023 ke Tahun Anggaran 2024	Excise Tape Services in Connection with Change from Fiscal Year 2023 to Fiscal Year 2024



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