



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	Perpres 14/2024	30 January 2024	Carbon Trading	Penyelenggaraan Kegiatan Penangkapan dan Penyimpanan Karbon	Implementation of Carbon Capture and Carbon Storage Activities
2	PMK 1/2024	2 January 2024	General	Tata Cara Pembayaran Perjanjian dalam Valuta Asing yang Dananya Bersumber dari Rupiah Murni	Procedure for Payment of Agreement in Foreign Exchange with Funds Derived Solely from Rupiah
3	PMK 176/2023	29 December 2023	General	Tanggung Jawab Sosial dan Lingkungan Perusahaan Perseroan (Persero) di Bawah Pembinaan dan Pengawasan Menteri Keuangan	Corporate Social Responsibility of State- Owned Limited Liability Companies (Persero) under the Guidance and Supervision of the Minister of Finance
4	PMK 172/2023	29 December 2023	General	Penerapan Prinsip Kewajaran dan Kelaziman Usaha dalam Transaksi yang Dipengaruhi Hubungan Istimewa	Implementation of Arm's Length Principle in Transaction Affected by Special Connection
5	PMK 171/2023	29 December 2023	Free Trade Zone	Tata Cara Pengelolaan Aset pada Badan Pengusahaan Kawasan Perdagangan Bebas dan Pelabuhan Bebas Batam	Procedure of Managing Assets at the Batam Free Trade Zone and Free Port Enterprise Agency
6	Permendag 38/2023	21 December 2023	Export and Import	Pencabutan Keputusan Menteri Perindustrian dan Perdagangan Nomor 164/MPP/KEP/6/1996 tentang Pengawasan	Revocation of Minister of Industry and Minister of Trade Decisions Number 164/MPP/KEP/6/1996 concerning

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Mutu Secara Wajib untuk Produk Ekspor Tertentu	Compulsory Quality Control for Certain Export Products
7	Permen Investasi 6/2023	28 December 2023	Export and Import	Pedoman dan Tata Kelola Pemberian Insentif Impor dan/atau Penyerahan Kendaraan Bermotor Listrik Berbasis Baterai Roda Empat dalam rangka Percepatan Investasi	Guideline and Governance for the Granting of Import Incentives and/or Delivery of Four Wheeled Battery-based Electric Motor Vehicles in the Context of Investment Acceleration
8	PER-2/PJ/2024	19 January 2024	Income Tax	Bentuk dan Tata Cara Pembuatan Bukti Pemotongan Pajak Penghasilan Pasal 21 dan/atau Pajak Penghasilan Pasal 26 serta Bentuk, Isi, Tata Cara Pengisian, dan Tata Cara Penyampaian Surat Pemberitahuan Masa Pajak Penghasilan Pasal 21 dan/atau Pajak Penghasilan Pasal 26	Forms and Procedures for Creating Proof of Deduction of Income Tax Article 21 and/or Income Tax Article 26 Withholding as well as Forms, Contents, Completion Procedures, and Submission Procedures for Notification Letter of Period of Income Tax Article 21 and/or Article 26 Periodic Tax Return
9	PER-1/BC/2024	3 January 2024	Customs and Excise	Tata Cara Penetapan Tarif Cukai Minuman yang Mengandung Etil Alkohol	Procedure for the Stipulation of Excise Rates of Beverages Containing Ethyl Alcohol
10	PER-27/PJ/2023	29 December 2023	Export and Import	Petunjuk Teknis Penyelesaian Barang Asal Impor yang Mendapat Kemudahan Impor Tujuan Ekspor	Technical Guideline for the Settlement of Goods of Imported Origin Receiving Ease of Import for Export

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				dengan Cara Selain Diekspor	Purposes by Means Other Than Export
11	KEP-13/BC/2024	10 January 2024	Customs and Excise	Penerapan Secara Penuh (<i>Mandatory</i>) Kesepakatan Pengakuan Timbal Balik Operator Ekonomi Bersertifikat (<i>Mutual Recognition Arrangement on Authorized Economic Operator</i>) antara Direktorat Jenderal Bea dan Cukai dengan <i>The Korea Customs Service of The Republic of Korea</i>	Mandatory Implementation of Mutual Recognition Arrangement on Authorized Economic Operator between the Directorate General of Customs and Excise and The Korea Customs Service of The Republic of Korea
12	KEP-12/BC/2024	10 January 2024	Customs and Excise	Penerapan Secara Penuh (<i>Mandatory</i>) Kesepakatan Pengakuan Timbal Balik Operator Ekonomi Bersertifikat (<i>Mutual Recognition Arrangement on Authorized Economic Operator</i>) antara Direktorat Jenderal Bea dan Cukai dengan <i>The Federal Authority for Identity, Citizenship, Customs and Port Security of The United Arab Emirates</i>	Mandatory Implementation of Mutual Recognition Arrangement on Authorized Economic Operator between the Directorate General of Customs and Excise and The Federal Authority for Identity, Citizenship, Customs and Port Security of the United Arab Emirates



Contact

Clients & Markets

Deloitte Indonesia

IDMarcomm@deloitte.com

Deloitte.

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