



## 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<br>(Indonesian)  | Title<br>(English)   |
|----|---------------------------------|------------------|-----------------------|--|--|
| 1  | <a href="#">UU 4/2023</a>       | 12 January 2023  | General               | Pengembangan dan Penguatan Sektor Keuangan   | Advancement and Enhancement of the Financial Sector  |
| 2  | <a href="#">2/PMK.09/2023</a>   | 16 January 2023  | General Tax           | Komite Pengawas Perpajakan   | Taxation Supervisory Committee   |
| 3  | <a href="#">237/PMK.04/2022</a> | 30 December 2022 | Customs and Excise    | Penelitian Dugaan Pelanggaran di Bidang Cukai  | Investigation of Alleged Violation in the Field of Excise  |
| 4  | <a href="#">234/PMK.03/2022</a> | 30 December 2022 | Land and Building Tax | Perubahan atas Peraturan Menteri Keuangan Nomor 186/PMK.03/2019 tentang Klasifikasi Objek Pajak dan Tata Cara Penetapan Nilai Jual Objek Pajak Bumi dan Bangunan | Amendment of the Minister of Finance Regulation number 186/PMK.03/2019 concerning Classification of Tax Objects and Procedure for Determination of Sale Value of Land and Building Tax Objects |
| 5  | <a href="#">PER-25/BC/2022</a>  | 30 December 2022 | Customs and Excise    | Tata Cara Pengajuan dan Penyelesaian Keberatan di Bidang Kepabeanan dan Cukai  | Procedure for Submission and Resolution of Objection in the Field of Customs and Excise  |
| 6  | <a href="#">PER-24/BC/2022</a>  | 30 December 2022 | Customs and Excise    | Tata Cara Pemberitahuan Barang Kena Cukai yang Selesai Dibuat  | Procedure for Notification of Excisable Goods that have been Produced  |
| 7  | <a href="#">PER-23/BC/2022</a>  | 30 December 2022 | Customs and Excise    | Perubahan Kelima atas Peraturan Direktur Jenderal Bea dan Cukai Nomor P-22/BC/2009 tentang Pemberitahuan Pabean Impor  | Fifth Amendment of Director General of Customs and Excise Regulation Number P-22/BC/2009 concerning Notification of Customs Import   |
| 8  | <a href="#">PER-21/BC/2022</a>  | 28 December 2022 | Customs and Excise    | Petunjuk Pelaksanaan Pengisian Lembar Penelitian dan Penetapan Tarif dan/atau Nilai Pabean   | Implementation Instructions for Completion of Verification and Confirmation Forms of Tariffs and/or Customs Value  |
| 9  | <a href="#">PER-19/BC/2022</a>  | 23 December 2022 | Export and Import     | Tata Laksana Pemasukan, Perpindahan, dan Pengeluaran Barang ke dan   | Procedure for Importing, Transporting, and Exporting Goods to and  |

| No | Regulation                        | Date             | Subject            | Title<br>(Indonesian)   | Title<br>(English)  |
|----|-----------------------------------|------------------|--------------------|---|---|
|    |                                   |                  |                    | dari Kawasan Ekonomi Khusus   | from Special Economic Zone  |
| 10 | <a href="#">KEP-222/BC/2022</a>   | 30 December 2022 | Customs and Excise | Pelaksanaan Piloting Sistem Aplikasi Registrasi Kepabeanan Tahun 2023   | Implementation of Piloting of Customs Registration Application System 2023  |
| 11 | <a href="#">PENG-1/PJ.09/2023</a> | 3 January 2023   | General Tax        | Perpanjangan Pemberlakuan Sertifikat Elektronik, Electronic Filing Identification Number, dan Kode Verifikasi | Extension of Implementation of Electronic Certificate, Electronic Filing Identification Number, and Verification Code |



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