Tax & General Regulations Update

The following is a list of the new tax & general regulations.

All regulations are available in Indonesian.

MAKING AN IMPACT THAT MATTERS since 1845

New Tax & General Regulation

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
1	UU 1/2023	2 January 2023	General	Kitab Undang-Undang Hukum Pidana	Criminal Code
2	Perpu 2/2022	31 December 2022	General	Cipta Kerja	Job Creation
3	PP 59/2022	26 December 2022	Infrastructure	Perkotaan	Urban Area
4	PP 56/2022	20 December 2022	Intellectual Property	Kekayaan Intelektual Komunal	Communal Intellectual Property
5	PP 55/2022	20 December 2022	Income Tax	Penyesuaian Pengaturan di Bidang Pajak Penghasilan	Adjustment of Regulations in the Field of Income Tax
6	228/PMK.010/2022	30 December 2022	Import Duty	Penetapan Tarif Bea Masuk melalui *User Specific Duty Free Scheme* dalam Rangka Perjanjian Kemitraan Ekonomi Komprehensif antara Pemerintah Republik Indonesia dan Pemerintah Republik Korea (*Comprehensive Economic Partnership Agreement Between The Government of The Republic of Indonesia and The Government of The Republic of Korea*)	Determination of Import Duties through User Specific Duty Free Scheme in the Context of the Comprehensive Economic Partnership Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Korea
7	227/PMK.010/2022	30 December 2022	Import Duty	Penetapan Tarif Bea Masuk dalam Rangka Perjanjian Kemitraan Ekonomi Komprehensif antara Pemerintah Republik Indonesia dan Pemerintah Republik Korea (*Comprehensive Economic Partnership Agreement Between The Government of The Republic of Indonesia and The Government of The Republic of Korea*)	Determination of Import Duties in the Context of the Comprehensive Economic Partnership Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Korea

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
8	224/PMK.010/2022	30 December 2022	Import Duty	Penetapan Tarif Bea Masuk dalam rangka *Regional Comprehensive Economic Partnership Agreement* (Persetujuan Kemitraan Ekonomi Komprehensif Regional) untuk Republik Rakyat Tiongkok	Determination of Import Duties in the Context of the Regional Comprehensive Economic Partnership Agreement for the People's Republic of China
9	223/PMK.010/2022	30 December 2022	Import Duty	Penetapan Tarif Bea Masuk dalam Rangka *Regional Comprehensive Economic Partnership Agreement* (Persetujuan Kemitraan Ekonomi Komprehensif Regional) untuk Republik Korea	Determination of Import Duties in the Context of the Regional Comprehensive Economic Partnership Agreement for the Republic of Korea
10	222/PMK.010/2022	30 December 2022	Import Duty	Penetapan Tarif Bea Masuk dalam *Rangka Regional Comprehensive Economic Partnership Agreement* (Persetujuan Kemitraan Ekonomi Komprehensif Regional) untuk Australia	Determination of Import Duties in the Context of the Regional Comprehensive Economic Partnership Agreement for the Australia
11	PER-17/BC/2022	16 December 2022	Customs and Excise	Tata Cara Penetapan Tarif Cukai Hasil Tembakau Berupa Rokok Elektrik dan Hasil Pengolahan Tembakau Lainnya	Determination of Rates of Excise on Tobacco Products in the form of Electric Cigarettes and Other Processed Tobacco Products
12	PER-16/BC/2022	16 December 2022	Customs and Excise	Tata Cara Penetapan Tarif Cukai Hasil Tembakau Berupa Sigaret, Cerutu, Rokok Daun atau Klobot, dan Tembakau Iris	Determination of Rates of Excise on Tobacco Products in the form of Cigar, Cigarette, Rolling Tobacco or Klobot, and Cut Tobacco
13	KEP-191/BC/2022	14 December 2022	Customs and Excise	Penerapan secara Penuh (*Mandatory*) Sistem Aplikasi Fasilitas Kepabeanan	Mandatory Implementation of Customs Facility Application System
14	PENG-4/PJ/2022	21 December 2022	Value Added Tax	Normalisasi Layanan Pengajuan dan Penyelesaian Permintaan Kembali Pajak Pertambahan Nilai Barang Bawaan Orang Pribadi Pemegang Paspor Luar	Service Normalization on Submitting and Settling Request for Restitution of Value Added Tax on Goods of Individual Holding Foreign Passport (VAT Refund for Tourists)

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Negeri (*VAT Refund for Tourists*)	

Contact

Clients & Markets

Deloitte Indonesia

IDMarcomm@deloitte.com