



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	UU 1/2024	2 January 2024	General	Perubahan Kedua atas Undang-Undang Nomor 11 Tahun 2008 tentang Informasi dan Transaksi Elektronik	Second Amendment of Law Number 11 of 2008 concerning Electronic Information and Transactions
2	PP 1/2024	2 Januari 2024	General	Harmonisasi Kebijakan Fiskal Nasional	Harmonization National Fiscal Policy
3	PP 58/2023	27 December 2023	Income Tax	Tarif Pemotongan Pajak Penghasilan Pasal 21 atas Penghasilan sehubungan dengan Pekerjaan, Jasa, atau Kegiatan Wajib Pajak Orang Pribadi	Article 21 Income Tax Withholding Rate on Income Related to Work, Services, or Activities of Individual Taxpayers
4	Perpres 2/2024	2 January 2024	Investment	Pengesahan Persetujuan antara Pemerintah Republik Indonesia dan Dewan Federal Swiss mengenai Peningkatan dan Perlindungan Timbal Balik atas Penanaman Modal (<i>Agreement between the Swiss Federal Council and the Government of the Republic of Indonesia on the Promotion and Reciprocal Protection of Investments</i>)	Ratification of Agreement between the Swiss Federal Council and the Government of the Republic of Indonesia on the Promotion and Reciprocal Protection of Investments
5	Perpres 82/2023	18 December 2023	General	Percepatan Transformasi Digital dan Keterpaduan	Acceleration of Digital Transformation and Integration of National Digital Services

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				Layanan Digital Nasional	
6	Perpres 79/2023	8 December 2023	Transportation	Perubahan atas Peraturan Presiden Nomor 55 Tahun 2019 tentang Percepatan Program Kendaraan Bermotor Listrik Berbasis Baterai (<i>Battery Electric Vehicle</i>) untuk Transportasi Jalan	Amendment of Presidential Regulation Number 55 of 2019 concerning Acceleration of the Program of Battery Electric Vehicle for Road Transportation
7	Permendag 36/2023	11 December 2023	Export and Import	Kebijakan dan Pengaturan Impor	Import Policy and Management
8	Permendag 34/2023	6 December 2023	Export and Import	Perubahan Keempat atas Peraturan Menteri Perdagangan Nomor 24 Tahun 2018 tentang Ketentuan dan Tata Cara Penerbitan Surat Keterangan Asal untuk Barang Asal Indonesia	Fourth Amendment of the Minister of Trade Regulation Number 24 of 2018 concerning Provisions and Procedures for the Issuance of Certificate of Origin for Goods from Indonesia
9	Permendag 33/2023	4 December 2023	Export and Import	Pencabutan Peraturan Menteri Perdagangan Nomor 94 Tahun 2018 tentang Ketentuan Penggunaan <i>Letter of Credit</i> untuk Ekspor Barang Tertentu sebagaimana telah diubah dengan Peraturan Menteri Perdagangan Nomor 102 Tahun 2018 tentang Perubahan atas Peraturan Menteri Perdagangan	Revocation of Minister of Trade Regulation Number 94 of 2018 concerning Provisions on Use of Letters of Credit for Export of Certain Goods as Amended by Minister of Trade Regulation Number 102 of 2018 concerning Amendment of the Minister of Trade Regulation Number 94 of 2018 concerning

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				Nomor 94 Tahun 2018 tentang Ketentuan Penggunaan <i>Letter of Credit</i> untuk Ekspor Barang Tertentu	Provisions on Use of Letters of Credit for Export of Certain Goods
10	Permenperin 29/2023	28 December 2023	General	Kendaraan Bermotor Listrik Berbasis Baterai dalam Keadaan Terurai Lengkap dan Keadaan Terurai Tidak Lengkap	Battery-based Electric Motor Vehicles in Completely Knocked Down and Incompletely Knocked Down Conditions
11	Permenperin 28/2023	28 December 2023	General	Perubahan atas Peraturan Menteri Perindustrian Nomor 6 Tahun 2022 tentang Spesifikasi, Peta Jalan Pengembangan, dan Ketentuan Penghitungan Nilai Tingkat Komponen Dalam Negeri Kendaraan Bermotor Listrik Berbasis Baterai (<i>Battery Electric Vehicle</i>)	Amendment of the Minister of Industry Regulation Number 6 of 2022 concerning Specification, Development Roadmap, and Provisions on the Calculation of Domestic Component Level Value of Battery Electric Vehicle
12	PMK 168/2023	29 December 2023	Income Tax	Petunjuk Pelaksanaan Pemotongan Pajak atas Penghasilan sehubungan dengan Pekerjaan, Jasa, atau Kegiatan Pribadi	Implementation Instructions for Tax Withholding on Income Related to Work, Services or Personal Activities
13	PMK 160/2023	27 December 2023	Customs and Excise	Tarif Cukai Etil Alkohol, Minuman yang Mengandung Etil Alkohol, dan Konsentrat yang Mengandung Etil Alkohol	Excise Rates for Ethyl Alcohol, Beverages Containing Ethyl Alcohol, and Concentrates Containing Ethyl Alcohol

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14	PMK 157/2023	27 December 2023	Value Added Tax	Tata Cara Pembebasan dari Pengenaan Pajak Pertambahan Nilai atas Impor dan/atau Penyerahan Barang Kena Pajak Tertentu yang Bersifat Strategis dan Penyerahan di dalam Daerah Pabean dan/atau Pemanfaatan dari Luar Daerah Pabean di dalam Daerah Pabean Jasa Kena Pajak Tertentu yang Bersifat Strategis untuk Keperluan Pertahanan dan/atau Keamanan Negara	Procedure for Exemption from Value Added Tax Imposition on Import and/or Delivery of Certain Strategic Taxable Goods and Delivery Within a Customs Area and/or Utilization from Outside of Customs Area Inside Certain Strategic Taxable Services Customs Area for National Defense and/or Security Purposes
15	PMK 154/2023	27 December 2023	Customs and Excise	Penundaan atau Pengangsuran Utang di Bidang Kepabeanan dan Cukai	Debt Payment Delay or Installment in the Field of Customs and Excise
16	PMK 152/2023	27 December 2023	Import Duty	Perubahan atas Peraturan Menteri Keuangan Nomor 45/PMK.010/2022 tentang Penetapan Tarif Bea Masuk dalam Kerangka Kerja mengenai Kerja Sama Ekonomi Menyeluruh antar Pemerintah Negara-Negara Anggota Perhimpunan Bangsa-Bangsa Asia Tenggara dan Republik Korea (<i>ASEAN-Korea Free Trade Area</i>)	Amendment of the Minister of Finance Regulation Number 45/PMK.010/2022 concerning Determination of Import Duties in the Context on the Framework on Comprehensive Economic Cooperation Agreement between the Government of the Member States of Association of Southeast Asian Nations and Republic of Korea

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17	PMK 151/2023	27 December 2023	Import Duty	Pengenaan Bea Masuk Tindakan Pengamanan terhadap Impor Produk Kertas Sigaret dan Kertas <i>Plug Wrap</i> <i>Non-Porous</i>	Imposition of Safeguard Import Duty on Import of Cigarette Paper and Non-Porous Plug Wrapping Paper Products
18	PMK 147/2023	27 December 2023	Customs and Excise	Penghapusan Piutang di Bidang Kepabeanan dan Cukai	Write-off of Receivables in the Field of Customs and Excise
19	PMK 143/2023	15 December 2023	Customs and Excise	Tata Cara Pemungutan, Pemotongan, dan Penyetoran Pajak Rokok	Procedure for Collecting, Withholding, and Reporting Cigarette Tax
20	PMK 142/2023	15 December 2023	Land and Building Tax	Biaya Operasional Pemungutan Pajak Bumi dan Bangunan	Operational Cost of Land and Building Tax Collection
21	Pergub DKI 44/2023	11 December 2023	General	Pencabutan Peraturan Gubernur Nomor 60 Tahun 2022 tentang Bangunan Gedung Hijau	Revocation of Governor Regulation Number 60 of 2022 concerning Green Buildings
22	PER-23/BC/2023	14 December 2023	Bonded Zone	Perubahan Ketiga atas Peraturan Direktur Jenderal Bea Dan Cukai Nomor PER- 01/BC/2016 tentang Tata Laksana Pusat Logistik Berikat	Third Amendment of Director General of Customs and Excise Regulation Number PER-01/BC/2016 concerning Procedure of Bonded Logistics Center
23	PER-22/BC/2023	30 November 2023	Free Trade Zone	Tata Laksana Pemasukan dan Pengeluaran Barang ke dan dari Kawasan yang Telah Ditetapkan sebagai Kawasan Perdagangan Bebas	Procedure of the Import and Export of Goods into and from Areas Designated as Free Trade Zones and Free Ports through Goods Carried by

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				dan Pelabuhan Bebas melalui Barang Yang Dibawa oleh Penumpang dan Awak Sarana Pengangkut	Passengers and Crews of Transportation Facilities
24	PER-8/PJ/2023	15 December 2023	Land and Building Tax	Tata Cara Pengecualian Pembayaran Pajak Penghasilan atas Penghasilan dari Pengalihan Hak atas Tanah dan/atau Bangunan atau Perjanjian Pengikatan Jual Beli atas Tanah dan/atau Bangunan beserta Perubahannya dan Pembebasan dari Pemungutan Pajak Penghasilan atas Penjualan Rumah Tinggal atau Hunian yang Tergolong Sangat Mewah di Kawasan Ekonomi Khusus Pariwisata	Procedures for Exemption of Income Tax Payment on Income from Transfer of Land and/or Buildings Rights or Sale and Purchase Agreement for Land and/or Buildings as well as Its Amendment and Exemption from Income Tax Collection on Sales of Residential Classified as Very Luxurious in Tourism Specific Economic Zone
25	PER-7/PJ/2023	8 December 2023	General Tax	Pengajuan Keberatan dan Perpanjangan Surat Keputusan Penetapan Berlokasi Usaha di Daerah Tertentu Setelah Berakhirnya Keadaan Kahar akibat Pandemi <i>Corona Virus Disease 2019</i> (Covid-19)	Submission of Objection and Extension of Decision Letter on the Designation of Business Location in Certain Regions after the End of Force Majeure due to Corona Virus Disease 2019 (Covid-19) Pandemic

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26	PENG-22/PJ.09/2023	14 December 2023	General Tax	Penggunaan Nomor Induk Kependudukan sebagai Nomor Pokok Wajib Pajak atau Nomor Pokok Wajib Pajak dengan Format 16 (Enam Belas) Digit secara Terbatas pada Sistem Aplikasi Keuangan Tingkat Instansi dan Sistem Perbendaharaan dan Anggaran Negara	Limited Use of Single Identity Number as a Taxpayer Identification Number or Taxpayer Identification Number with a 16 (Sixteen) Digit Format on a Limited Basis in the Agency-Level Financial Application System and the State Treasury and Budget System



Contact

Clients & Markets

Deloitte Indonesia

IDMarcomm@deloitte.com

Deloitte.

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