



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	PMK 66/2023	27 June 2023	Income Tax	Perlakuan Pajak Penghasilan atas Penggantian atau Imbalan sehubungan dengan Pekerjaan atau Jasa yang Diterima atau Diperoleh dalam Bentuk Natura dan/atau Kenikmatan	Income Tax Treatment on Reimbursement or Remuneration/Compensation in Connection with Work or Service Received or Acquired in the Form of Benefit or in Kind
2	PMK 61/2023	9 June 2023	General Tax	Tata Cara Pelaksanaan Penagihan Pajak atas Jumlah Pajak yang Masih Harus Dibayar	Procedure for the Implementation of Tax Collection for the Tax Amount to be Paid
3	PMK 60/2023	9 June 2023	Value Added Tax	Batasan Rumah Umum, Pondok Boro, Asrama Mahasiswa dan Pelajar, serta Rumah Pekerja yang Dibebaskan dari Pengenaan Pajak Pertambahan Nilai	Definition of Public House, Boarding House, Dormitory for Students, as well as Worker's House Exempted from Value Added Tax Imposition
4	Perpres 36/2023	16 June 2023	General	Peta Jalan Jaminan Sosial Tahun 2023-2024	Social Security Road Map of 2023-2024
5	Perpres 35/2023	16 June 2023	Regional Tax	Ketentuan Umum Pajak Daerah dan Retribusi Daerah	General Provisions of Regional Tax and Regional Retribution
6	Perpres 25/2023	30 May 2023	International Agreement	Pengesahan ASEAN Framework Agreement on the Facilitation of Inter-State Transport (Persetujuan Kerangka Kerja ASEAN tentang Pemberian Kemudahan terhadap Angkutan Antarnegara)	Ratification of ASEAN Framework Agreement on the Facilitation of Inter-State Transport
7	PER-10/BC/2023	29 May 2023	Customs and Excise	Tata Laksana Pemeriksaan Kepatuhan Pengusaha Barang Kena Cukai	Procedure for Compliance Inspection of Excisable Goods Entrepreneurs

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
8	Keppres 17/2023	22 June 2023	General	Penetapan Berakhirnya Status Pandemi <i>Corona Virus Disease 2019</i> (COVID-19) di Indonesia	Stipulation of the End of Corona Virus Disease 2019 (COVID-19) Pandemic Status in Indonesia
9	PENG-11/PJ.09/2023	31 May 2023	General Tax	Pengumuman tentang Imbauan Penyampaian Laporan Realisasi Repatriasi dan/atau Investasi Wajib Pajak dalam Rangka Program Pengungkapan Sukarela	Announcement on Appeal for Submission of Taxpayer's Repatriation and/or Investment Realization Report in the Context of Voluntary Disclosure Program



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