



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	PP 12/2023	6 March 2023	Investment	Pemberian Perizinan Berusaha, Kemudahan Berusaha, dan Fasilitas Penanaman Modal bagi Pelaku Usaha di Ibu Kota Nusantara	Granting of Business License, Ease of Doing Business, and Investment Facilities for Business Actors in the Capital City of Nusantara
2	PP 5/2023	30 January 2023	Finance	Penyidikan Tindak Pidana di Sektor Jasa Keuangan	Investigation of Crimes in the Financial Services Sector
3	PP 4/2023	20 January 2023	General Tax	Pemungutan Pajak Barang dan Jasa Tertentu atas Tenaga Listrik	Tax Collection of Certain Goods and Services on Electricity
4	Perpres 10/2023	20 January 2023	General	Pengesahan <i>Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks</i> (Persetujuan Nice Mengenai Klasifikasi internasional Atas Barang dan Jasa Untuk Tujuan Pendaftaran Merek)	Ratification of Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks
5	Perpres 3/2023	16 January 2023	Trade	Pengesahan <i>Asean Trade in Services Agreement</i> (Persetujuan Perdagangan Jasa Asean)	Ratification of Asean Trade in Services Agreement
6	15/PMK.03/2023	28 February 2023	Luxury Goods	Perubahan atas Peraturan Menteri Keuangan Nomor 96/PMK.03/2021 tentang Penetapan Jenis Barang Kena Pajak Selain Kendaraan Bermotor yang Dikenai Pajak Penjualan atas Barang Mewah dan Tata Cara	Amendment to Minister of Finance Regulation Number 96/PMK.03/2021 concerning Determination of Types of Taxable Goods other than Vehicles that are Subject to Luxury Goods Sales Tax and Procedure

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Pengecualian Pengenaan Pajak Penjualan atas Barang Mewah	for Exemption of Luxury Goods Sales Tax
7	PER-4/BC/2023	24 February 2023	Customs and Excise	Perubahan atas Peraturan Direktur Jenderal Bea dan Cukai Nomor PER-3/BC/2022 tentang Petunjuk Teknis Penundaan Pembayaran Cukai untuk Pengusaha Pabrik atau Importir Barang Kena Cukai yang Melaksanakan Pelunasan dengan Cara Pelekatan Pita Cukai	Amendment of Director General of Customs and Excise Regulation Number PER-03/BC/2022 concerning Technical Guidelines on Postponement of Excise Payments for Manufacturers or Importers of Excisable Goods that Make the Settlement by Affixing Excise Bands
8	PER-3/BC/2023	30 January 2023	Customs and Excise	Tata Laksana Tempat Penyelenggaraan Pameran Berikat	Administrative Procedure of Bonded Exhibition Areas
9	PENG-3/PJ.09/2023	24 February 2023	Income Tax	Penambahan Fitur pada E-Form Surat Pemberitahuan Tahunan Pajak Penghasilan Orang Pribadi 1770 dan 1770S	Additional Feature on E-Form 1770 and 1770s of Individual Annual Income Tax Returns



Contact

Clients & Markets

Deloitte Indonesia

IDMarcomm@deloitte.com

Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Indonesia

In Indonesia, services are provided by Imelda & Rekan, Deloitte Touche Solutions, PT Deloitte Konsultan Indonesia, PT Deloitte Advis Indonesia and KJPP Lauw & Rekan.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.