



## 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	<a href="#">PP 12/2023</a>	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	<a href="#">PP 5/2023</a>	30 January 2023	Finance	Penyidikan Tindak Pidana di Sektor Jasa Keuangan	Investigation of Crimes in the Financial Services Sector
3	<a href="#">PP 4/2023</a>	20 January 2023	General Tax	Pemungutan Pajak Barang dan Jasa Tertentu atas Tenaga Listrik	Tax Collection of Certain Goods and Services on Electricity
4	<a href="#">Perpres 10/2023</a>	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	<a href="#">Perpres 3/2023</a>	16 January 2023	Trade	Pengesahan <i>Asean Trade in Services Agreement</i> (Persetujuan Perdagangan Jasa Asean)	Ratification of Asean Trade in Services Agreement
6	<a href="#">15/PMK.03/2023</a>	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	<a href="#">PER-4/BC/2023</a>	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	<a href="#">PER-3/BC/2023</a>	30 January 2023	Customs and Excise	Tata Laksana Tempat Penyelenggaraan Pameran Berikat	Administrative Procedure of Bonded Exhibition Areas
9	<a href="#">PENG-3/PJ.09/2023</a>	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

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