



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 46/2023	25 September 2023	Industry	Perubahan atas Peraturan Pemerintah Nomor 28 Tahun 2021 tentang Penyelenggaraan Bidang Perindustrian	Amendment to Government Regulation Number 28 of 2021 concerning Implementation of Industrial Sector
2	Perpres 62/2023	3 October 2023	Agriculture	Percepatan Pelaksanaan Reforma Agraria	Acceleration of the Implementation of Agrarian Reform
3	Permendag 31/2023	25 September 2023	Trade	Perizinan Berusaha, Periklanan, Pembinaan, dan Pengawasan Pelaku Usaha dalam Perdagangan melalui Sistem Elektronik	Business License, Advertising, Guidance, and Supervision of Business Players in Trade through Electronic System
4	Permendag 30/2023	25 September 2023	General	Tanda Sah Tahun 2024	Certified Mark of 2024
5	PMK 96/2023	15 September 2023	Export and Import	Ketentuan Kepabeanan, Cukai, dan Pajak atas Impor dan Ekspor Barang Kiriman	Procedures of Customs, Excise, and Tax for Import and Export of Parcels
6	PMK 94/2023	15 September 2023	Oil and Gas	Perubahan atas Peraturan Menteri Keuangan Nomor 34/PMK.03/2018 tentang Pedoman Pelaksanaan Pemeriksaan Bersama atas Pelaksanaan Kontrak Bagi Hasil dengan Pengembalian Biaya Operasi di	Amendment of Minister of Finance Regulation number 34/PMK.03/2018 concerning Implementation Guidelines for Joint Audits of Implementation of Cooperation Contracts in the Form of Production Sharing

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Bidang Usaha Hulu Minyak dan Gas Bumi	with Recovery of Operating Costs in the Upstream Oil and Gas Business
7	PMK 92/2023	15 September 2023	General Tax	Mekanisme Pelaksanaan dan Pertanggungjawaban atas Pajak Ditanggung Pemerintah	Mechanism of Implementation and Accountability for Tax Borne by the Government
8	PER-16/BC/2023	29 September 2023	Customs and Excise	Pengelolaan Barang yang Dinyatakan Tidak dikuasai, Barang yang dikuasai Negara, dan Barang yang Menjadi Milik Negara di Tempat Penimbunan Pabean	Management of Goods Declared as Not Under Custody, Goods Under State Custody, and Goods Becoming State Assets at Customs Stockpiling Areas
9	PER-14/BC/2023	28 July 2023	Customs and Excise	Petunjuk Teknis dalam Rangka Pemberian, Pembekuan, dan Pencabutan Nomor Pokok Pengusaha Barang Kena Cukai	Technical Guidelines in the Context of the Granting, Suspension, and Revocation of Excisable Goods Entrepreneur Identification Number
10	SE-10/PJ/2023	5 September 2023	General Tax	Penyempurnaan atas Petunjuk Pelaksanaan Percepatan Pengembalian Kelebihan Pembayaran Pajak	Improvement of Implementing Guideline on Acceleration of Tax Overpayment Refund
11	KEP-138/BC/2023	1 October 2023	General Tax	Penerapan Secara Penuh (Mandatory) CEISA 4.0 Tahap Kelima	Mandatory Implementation of the Fifth Stage of Ceisa 4.0



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