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September 21, 2023



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	Title
				(Indonesian)	(English)
1	PMK 88/2023	31 August 2023	Import Duty	Tata Cara Pengenaan Tarif Bea Masuk atas Barang Impor Berdasarkan Persetujuan Kemitraan Ekonomi Komprehensif antara Pemerintah Republik Indonesia dan Pemerintah Persatuan Emirat Arab (Comprehensive Economic Partnership Agreement between the Government of the Republic of Indonesia and the Government of the United Arab Emirates)	Procedures for Imposition of Import Duties Based on Comprehensive Economic Partnership Agreement between the Government of the Republic of Indonesia and the Government of the United Arab Emirates
2	PMK 87/2023	31 August 2023	Import Duty	Penetapan Tarif Bea Masuk dalam Rangka Persetujuan Kemitraan Ekonomi Komprehensif antara Pemerintah Republik Indonesia dan Pemerintah Persatuan Emirat Arab (Comprehensive Economic Partnership Agreement between the Government of the Republic Indonesia and the Government of the United Arab Emirates)	Determination of Import Duties in the Context of the Comprehensive Economic Partnership Agreement between the Government of the Republic Indonesia and the Government of the United Arab Emirates
3	PMK 81/2023	22 August 2023	Import Duty	Perubahan atas Peraturan Menteri Keuangan Nomor 126/PMK.010/2020 tentang Pengenaan Bea Masuk Tindakan Pengamanan Terhadap Impor Produk Sirup Fruktosa	Amendment of Minister of Finance Regulation Number 126/PMK.010/2020 concerning Imposition of Safeguard Import Duty on Import of Fructose Syrup Products

	D			Title	Title
No	Regulation	Date	Subject	(Indonesian)	(English)
4	<u>PMK 80/2023</u>	22 August 2023	General Tax	Tata Cara Penerbitan Surat Ketetapan Pajak dan Surat Tagihan Pajak	Procedure for Issuance of Tax Assessment Letter and Tax Collection Notices
5	PMK 79/2023	22 August 2023	General Tax	Tata Cara Penilaian untuk Tujuan Perpajakan	Procedure of Assessment for Tax Purposes
6	Permendag 29/2023	29 August 2023	Export and Import	Penerapan Kuota Tingkat Tarif untuk Impor Barang Tertentu berdasarkan Persetujuan Kemitraan Ekonomi Komprehensif antara Pemerintah Republik Indonesia dan Pemerintah Persatuan Emirat Arab (Comprehensive Economic Partnership Agreement between the Government of the Republic of Indonesia and the Government of the United Arab Emirates)	Implementation of Tariff Rate Quota for the Import of Certain Goods based on the Comprehensive Economic Partnership Agreement between the Government of the Republic of Indonesia and the Government of the United Arab Emirates
7	Permendag 28/2023	29 August 2023	Export and Import	Ketentuan Asal Barang Indonesia dan Ketentuan Penerbitan Surat Keterangan Asal untuk Barang Asal Indonesia berdasarkan Persetujuan Kemitraan Ekonomi Komprehensif antara Pemerintah Republik Indonesia dan Pemerintah Persatuan Emirat Arab	Rules of Origin of Indonesia and Provisions for Issuance of Certificate of Origin for Indonesia Originating Goods based on the Comprehensive Economic Partnership Agreement between the Government of the Republic of Indonesia and the Government of the United Arab Emirates
8	Permenperin 22/2023	30 August 2023	Export and Import	Pemanfaatan Kuota Tingkat Tarif untuk Impor Bahan Baku Plastik Tertentu berdasarkan Persetujuan Kemitraan Ekonomi	Utilization of Tariff Rate Quota for the Import of Certain Plastic Raw Materials based on the Comprehensive Economic Partnership

No	Regulation	Date	Subject	Title	Title
				(Indonesian)	(English)
				Komprehensif antara Pemerintah Republik Indonesia dan Pemerintah Persatuan Emirat Arab (Comprehensive Economic Partnership Agreement between the Government of the Republic of Indonesia and the Government of United Arab Emirates)	Agreement between the Government of the Republic of Indonesia and the Government of the United Arab Emirates
9	Permenperin 21/2023	28 August 2023	General	Perubahan atas Peraturan Menteri Perindustrian Nomor 6 Tahun 2023 tentang Pedoman Pemberian Bantuan Pemerintah untuk Pembelian Kendaraan Bermotor Listrik Berbasis Baterai Roda Dua	Amendment of Minister of Industry Regulation number 6 of 2023 concerning Guidelines for Granting of Government Assistance for Purchase of Two Wheeled Battery-based Electric Motor Vehicles
10	PENG-2/PJ/PJ.09/2023	8 September 2023	General Tax	Kewajiban Pemenuhan Komitmen Repatriasi dan/atau Investasi Wajib Pajak dalam Rangka Program Pengungkapan Sukarela	Obligation on the Fulfillment of Taxpayer's Repatriation and/or Investment Commitment in the Context of Voluntary Disclosure Program
11	PENG-19/PJ.09/2023	29 August 2023	General Tax	Pemberian Layanan Pemadanan Nomor Pokok Wajib Pajak	Provision of Taxpayer Identification Number Synchronization Service



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