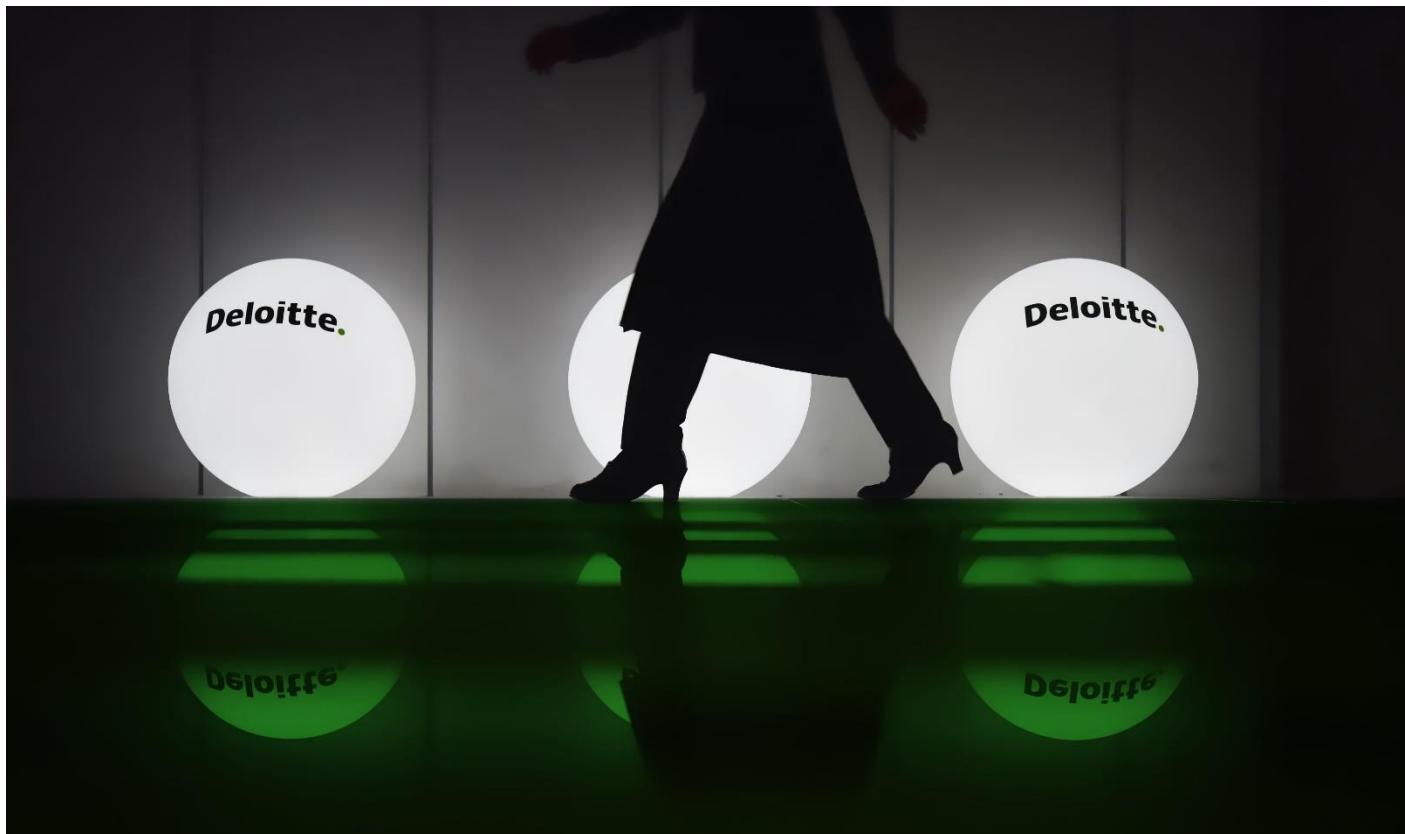




Tax & General Regulations Update

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 55/2025	29 July 2025	Industry	Tata Cara Pelaksanaan Kegiatan Subsidi Bunga/Subsidi Margin Kredit Industri Padat Karya	Procedures for Implementation of Interest/Profit Margin Subsidy Programs for Labor-Intensive Industry Credit
2	PMK 54/2025	25 July 2025	General Tax	Perubahan Ketiga atas Peraturan Menteri Keuangan Nomor 81 Tahun 2024 tentang Ketentuan Perpajakan dalam Rangka Pelaksanaan Sistem Inti Administrasi Perpajakan	Third Amendment of Minister of Finance Regulation Number 81 of 2024 concerning Tax Provisions for the Implementation of the Core Tax Administration System
3	PMK 53/2025	25 July 2025	Value Added Tax	Perubahan atas Peraturan Menteri Keuangan Nomor 11 Tahun 2025 tentang Ketentuan Nilai Lain sebagai Dasar Pengenaan Pajak dan Besaran Tertentu Pajak Pertambahan Nilai	Amendment of Minister of Finance Regulation Number 11 of 2025 concerning Provisions on Other Values as the Basis for Tax Imposition and Specific Amounts of Value-Added Tax
4	PMK 52/2025	25 July 2025	Income Tax	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 48 Tahun 2023 tentang Pajak Penghasilan dan/atau Pajak Pertambahan Nilai atas	Second Amendment of Minister of Finance Regulation Number 48 of 2023 concerning Income Tax and/or Value Added Tax on the Sales/Delivery of

				Penjualan/Penyerahan Emas Perhiasan, Emas Batangan, Perhiasan yang Bahan Seluruhnya Bukan dari Emas, Batu Permata dan/atau Batu Lainnya yang Sejenis, serta Jasa yang terkait dengan Emas Perhiasan, Emas Batangan, Perhiasan yang Bahan Seluruhnya Bukan dari Emas, dan/atau Batu Permata dan/atau Batu Lainnya yang Sejenis, yang Dilakukan oleh Pabrikasi Emas Perhiasan, Pedagang Emas Perhiasan, dan/atau Pengusaha Emas Batangan	Gold Jewelry, Gold Bars, Jewelry Crafted Entirely from Non-Gold Material, Gemstones and/or Other Similar Stones, as well as Services Related to Gold Jewelry, Gold Bars, Jewelry Crafted Entirely from Non-Gold Material, and/or Gemstones and/or Other Similar Stones, Carried Out by Gold Jewelry Manufacturers, Gold Jewelry Traders, and/or Gold Bar Entrepreneurs
5	PMK 51/2025	25 July 2025	Income Tax	Pemungutan Pajak Penghasilan Pasal 22 sehubungan dengan Pembayaran atas Penyerahan Barang dan Kegiatan di Bidang Impor atau Kegiatan Usaha di Bidang Lain	Withholding of Income Tax Article 22 on Payments for Delivery of Goods, Import Activities, or Other Business Activities
6	PMK 50/2025	25 July 2025	Value Added Tax	Pajak Pertambahan Nilai dan Pajak Penghasilan atas Transaksi Perdagangan Aset Kripto	Value Added Tax and Income Tax on Transaction of Crypto Assets Trading

7	PMK 45/2025	16 July 2025	Value Added Tax	Tata Cara Pembebasan dari Pengenaan Pajak Pertambahan Nilai atas Impor dan/atau Penyerahan Barang Kena Pajak Tertentu yang Bersifat Strategis dan Penyerahan di dalam Daerah Pabean dan/atau Pemanfaatan dari Luar Daerah Pabean di dalam Daerah Pabean Jasa Kena Pajak Tertentu yang Bersifat Strategis untuk Keperluan Pertahanan dan/atau Keamanan Negara	Procedure for Exemption from Value Added Tax Imposition on Import and/or Delivery of Certain Strategic Taxable Goods and Delivery Within a Customs Area and/or Utilization from Outside of Customs Area Inside Certain Strategic Taxable Services Customs Area for National Defense and/or Security Purposes
8	PMK 44/2025	16 July 2025	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Bekal Khusus Operasi Tertentu yang Ditanggung Pemerintah Tahun Anggaran 2025	Value Added Tax on Delivery of Specific Supplies for Designated Operations Borne by The Government for Fiscal Year 2025
9	Permendag 26/2025	30 June 2025	Trade	Pencabutan 4 (empat) Peraturan Menteri Perdagangan di Bidang Perdagangan Dalam Negeri	Revocation of 4 (Four) Minister of Trade Regulation in the Field of Domestic Trade
10	Permendag 25/2025	30 June 2025	General	Tata Cara Penerbitan Surat Tanda Pendaftaran	Procedure for the Issuance of Franchise Registration

				Waralaba oleh Pemerintah Daerah	Certificate by Regional Government
11	KEPGUB DKI 542/2025	22 July 2025	Regional Tax	Pengurangan Pajak Bahan Bakar Kendaraan Bermotor	Reduction of Motor Vehicle Fuel Tax
12	PER-16/PJ/2025	13 August 2025	Income Tax	Perubahan atas Peraturan Direktur Jenderal Pajak Nomor PER- 6/PJ/2025 tentang Pelaksanaan Pengembalian Pendahuluan Kelebihan Pembayaran Pajak terhadap Wajib Pajak Kriteria Tertentu, Wajib Pajak Persyaratan Tertentu, dan Pengusaha Kena Pajak Berisiko Rendah, serta <i>Special Purpose Company</i> atau Kontrak Investasi Kolektif sebagai Pengusaha Kena Pajak Berisiko Rendah	Amendment of Director General of Tax Regulation Number PER- 6/PJ/2025 concerning Implementation of Preliminary Refund of Tax Overpayment to Certain Criteria Taxpayers, Taxpayer with Certain Requirement, and Low Risk Taxable Entrepreneur as well as Special Purpose Company or Collective Investment Contract as Low Risk Taxable Entrepreneurs
13	PER-15/PJ/2025	5 August 2025	Income Tax	Batasan Kriteria Tertentu Pihak Lain serta Penunjukan Pihak Lain untuk Melakukan Pemungutan, Penyetoran, dan Pelaporan Pajak Penghasilan atas Penghasilan yang Diterima atau Diperoleh Pedagang	Limitation of Certain Criteria for Other Parties as well as Appointment of Other Parties for Collecting, Payment, and Reporting of Income Tax Collected by Other Parties on Income Received or

				Dalam Negeri dengan Mekanisme Perdagangan melalui Sistem Elektronik	Earned by Domestic Merchants through Electronic Trading Systems
14	PER-13/PJ/2025	14 July 2025	Income Tax	Piagam Wajib Pajak (<i>Taxpayers Charter</i>)	Taxpayers Charter

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