



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 75/2025	19 November 2025	General	Tata Cara Pelaksanaan Pembayaran Proyek yang Dibiayai melalui Penerbitan Surat Berharga Syariah Negara	Procedures for Implementing Payments for Projects Funded through the Issuance of State Sharia Securities
2	PMK 72/2025	28 October 2025	Income Tax	Perubahan atas Peraturan Menteri Keuangan Nomor 10 Tahun 2025 tentang Pajak Penghasilan Pasal 21 atas Penghasilan Tertentu yang Ditanggung Pemerintah dalam rangka Stimulus Ekonomi Tahun Anggaran 2025	Amendment of Minister of Finance Regulation Number 10 of 2025 concerning Article 21 Income Tax Withholding Rate on Certain Income Borne by The Government in the Context of Economic Stimulus for Fiscal Year 2025
3	Permendagri 16/2025	30 October 2025	Value Added Tax	Persyaratan Admisnistrasi Pembayaran Pajak Kendaraan Bermotor, Bea Balik Nama Kendaraan Bermotor, Opsen Pajak Kendaraan Bermotor, dan Opsen Bea Balik Nama Kendaraan Bermotor	Administrative Requirements for the Payment of Motor Vehicles Tax, Motor Vehicle Title Transfer Fee, Motor Vehicle Tax Surcharge, and Motor Vehicle Title Transfer Fee Surcharge

4	Permendag 38/2025	22 October 2025	Export and Import	Perubahan atas Peraturan Menteri Perdagangan Nomor 19 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Garam dan Komoditas Perikanan	Amendment of the Minister of Trade Regulation Number 19 of 2025 concerning Import Policy and Management of Salt and Fishery Commodity
5	Permendag 37/2025	22 October 2025	Export and Import	Perubahan atas Peraturan Menteri Perdagangan Nomor 16 Tahun 2025 tentang Kebijakan dan Pengaturan Impor	Amendment of the Minister of Trade Regulation Number 16 of 2025 concerning Import Policy and Management
6	PER-19/PJ/2025	22 October 2025	Income Tax	Penonaktifan Akses Pembuatan Faktur Pajak terhadap Pengusaha Kena Pajak yang Tidak Melaksanakan Kewajiban Sesuai dengan Ketentuan Peraturan Perundang-Undangan di Bidang Perpajakan	Deactivation of Access to Tax Invoice Issuance for Taxable Entrepreneurs Failing to Fulfill Obligations in Accordance with the Tax Laws and Regulations
7	PER-17/BC/2025	13 November 2025	Customs and Excise	Bentuk Fisik, Spesifikasi, dan Desain Pita Cukai Tahun 2026	Physical Form, Specifications, and Design of Excise Band for 2026
8	PER-13/BC/2025	30 October 2025	Customs and Excise	Pengelolaan Pengaduan di Lingkungan Direktorat Jenderal Bea dan Cukai	Complaint Management within the Directorate General of Customs and Excise

9	6/MK/BC/2025	3 October 2025	Customs and Excise	Penetapan Jenis Satuan Barang berupa Komoditas Ubi Kayu dan Produk Turunannya yang Digunakan dalam Pemberitahuan Pabean Impor	Determination of the Unit of Goods Type in the form of Cassava Commodities and Their Derivative Product for Use in Customs Notification of Import
10	5/MK/BC/2025	1 October 2025	Export and Import	Barang yang Dibatasi untuk Diimpor berdasarkan Peraturan Menteri Perdagangan Nomor 20 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Bahan Kimia, Bahan Berbahaya, dan Bahan Tambang sebagaimana Telah Diubah dengan Peraturan Menteri Perdagangan Nomor 32 Tahun 2025 tentang Perubahan atas Peraturan Menteri Perdagangan Nomor 20 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Bahan Kimia, Bahan Berbahaya, dan Bahan Tambang	Goods Subject to Import Limitation based on Minister of Trade Regulation Number 20 of 2025 concerning Import Policy and Management of Chemicals, Hazardous Substance, and Mineral Materials as Amended by Regulation of the Minister of Trade Regulation Number 32 of 2025 concerning Amendment of the Minister of Trade Regulation Number 20 of 2025 concerning Import Policy and Management of Chemicals, Hazardous Substance, and Mineral Materials

11	4/MK/BC/2025	1 October 2025	Export and Import	Barang yang Dibatasi untuk Diimpor berdasarkan Peraturan Menteri Perdagangan Nomor 18 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Barang Pertanian dan Peternakan sebagaimana Telah Diubah dengan Peraturan Menteri Perdagangan Nomor 31 Tahun 2025 tentang Perubahan atas Peraturan Menteri Perdagangan Nomor 18 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Barang Pertanian dan Peternakan	Goods Subject to Import Limitation based on Minister of Trade Regulation Number 18 of 2025 concerning Import Policy and Management of Agricultural and Livestock Products as Amended by Regulation of the Minister of Trade Regulation Number 31 of 2025 concerning Amendment of the Minister of Trade Regulation Number 18 of 2025 concerning Import Policy and Management of Agricultural and Livestock Products
12	KEP-58/PK/2025	26 November 2025	Income Tax	Proporsi dan Estimasi Penerimaan Pajak Rokok untuk Masing-masing Provinsi Tahun Anggaran 2026	Proportion and Estimation of Cigarette Tax Revenue for Each Province for Fiscal Year 2026
13	KEP-208/BC/2025	28 October 2025	Export and Import	Penetapan secara Penuh (<i>Mandatory</i>) Potong Kuota secara Elektronik atas Impor yang Mendapatkan Fasilitas Pembebasan Bea Masuk	Mandatory Implementation of Electronic Quota Deduction on Imports Receiving Import Duty Exemption Facilities

14	KEP-188/BC/2025	30 September 2025	Export and Import	Perubahan atas Keputusan Direktur Jenderal Bea dan Cukai Nomor KEP-97/BC/2025 tentang Penerapan E-Seal dalam Rangka Pengangkutan Barang Impor dan/atau Ekspor	Amendment of Director General of Customs and Excise Decision Number KEP-97/BC/2025 concerning Implementation of E-Seal in the Context of Import and/or Export Goods Transportation
15	PENG-3/PJ/2025	24 October 2025	General Tax	Implementasi <i>Amendments to The Common Reporting Standard</i> dalam Rangka Pelaksanaan Ketentuan mengenai Akses Informasi Keuangan untuk Kepentingan Perpajakan	Implementation of Amendments to the Common Reporting Standard in the Context of the Implementation of Provisions on Access to Financial Information for Taxation Purposes

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