



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 13/2025	4 February 2025	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Rumah Tapak dan Satuan Rumah Susun yang Ditanggung Pemerintah Tahun Anggaran 2025	Value Added Tax on Delivery of Landed House and Flat Residential Units Borne by The Government for Fiscal Year 2025
2	PMK 12/2025	4 February 2025	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Kendaraan Bermotor Listrik Berbasis Baterai Roda Empat Tertentu dan Kendaraan Bermotor Listrik Berbasis Baterai Bus Tertentu serta Pajak Penjualan atas Barang Mewah atas Penyerahan Barang Kena Pajak yang Tergolong Mewah berupa Kendaraan Bermotor Roda Empat Emisi Karbon Rendah Listrik Tertentu yang Ditanggung Pemerintah Tahun Anggaran 2025	Value Added Tax on Delivery of Certain Four Wheeled Battery-based Electric Motor Vehicles and Certain Bus Battery-based Electric Motor Vehicles as well as Luxury Goods Sales Tax on Delivery of Taxable Goods Categorized as Luxurious in the Form of Certain Low-Emission Electric Four-Wheeled Motor Vehicles Borne by The Government for Fiscal Year 2025
3	PMK 11/2025	4 February 2025	Value Added Tax	Ketentuan Nilai Lain sebagai Dasar Pengenaan Pajak dan Besaran Tertentu Pajak Pertambahan Nilai	Provisions on Other Values as the Basis for Tax Imposition and Specific Amounts of Value-Added Tax

4	PMK 10/2025	4 February 2025	Income Tax	Pajak Penghasilan Pasal 21 atas Penghasilan Tertentu yang Ditanggung Pemerintah dalam Rangka Stimulus Ekonomi Tahun Anggaran 2025	Article 21 Income Tax Withholding Rate on Certain Income Borne by The Government in the Context of Economic Stimulus for Fiscal Year 2025
5	PMK 9/2025	24 January 2025	Import Duty	Pengenaan Bea Masuk Antidumping Terhadap Impor Produk Hot Rolled Plate dari Republik Rakyat Tiongkok, Singapura, dan Ukraina	Imposition of Anti-dumping Import Duty on the Import of Hot Rolled Plate Product from the People's Republic of China, Singapore, and Ukraine
6	PMK 8/2025	24 January 2025	Import Duty	Pengenaan Bea Masuk Tindakan Pengamanan Terhadap Impor Produk Wol Terak (Slag Wool) dan Wol Batuan (Rock Wool)	Imposition of Safeguard Import Duty on Import of Slag Wool Product and Rock Wool
7	PMK 7/2025	21 January 2025	Regional Tax	Pedoman Pemeriksaan dan Penagihan Pajak Daerah	Guidelines for Regional Tax Audits and Collection
8	PMK 4/2025	6 January 2025	Customs & Excise	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 96 Tahun 2023 tentang Ketentuan Kepabeanan, Cukai, dan Pajak atas Impor dan Ekspor Barang Kiriman	Second Amendment of Minister of Finance Regulation Number 96 of 2023 concerning Procedures of Customs, Excise, and Tax for Import and Export of Parcels

9	PMK 137/2024	31 December 2024	General	Penerbitan dan Penjualan Surat Berharga Syariah Negara Ritel di Pasar Perdana Domestik	Issuance and Sale of Retail State Sharia Securities in the Domestic Primary Market
10	PMK 135/2024	31 December 2024	Value Added Tax	Pajak Penjualan atas Barang Mewah atas Impor dan/atau Penyerahan Barang Kena Pajak yang Tergolong Mewah Berupa Kendaraan Bermotor Listrik Berbasis Baterai Roda Empat Tertentu yang Ditanggung Pemerintah Tahun Anggaran 2025	Sales Tax on Luxury Goods on Imports and/or Delivery of Taxable Goods Categorized as Luxurious in the Form of Certain Four Wheeled Battery-based Electric Motor Vehicles Borne by The Government for Fiscal Year 2025
11	PMK 132/2024	31 December 2024	Customs and Excise	Organisasi dan Tata Kerja Pangkalan Sarana Operasi Bea dan Cukai	Organization and Work Procedures of the Customs and Excise Operations Facility Base
12	Kepgub DKI 50/2025	13 January 2025	Regional Tax	Nilai Jual Objek Pajak Bumi dan Bangunan Perdesaan dan Perkotaan Tahun 2025	Sale Value of Rural and Urban Land and Building Tax in 2025
13	KEP-59/PJ/2025	12 February 2025	Income Tax	Penetapan Pengusaha Kena Pajak Tertentu	Determination of Certain Taxable Entrepreneurs
14	KEP-24/PJ/2025	15 January 2025	Income Tax	Penetapan Pengusaha Kena Pajak Tertentu	Determination of Certain Taxable Entrepreneurs

15	PENG-1/PJ/2025	24 January 2025	General Tax	Daftar Yurisdiksi Partisipan dan Yurisdiksi Tujuan Pelaporan dalam rangka Pertukaran Informasi secara Otomatis (Automatic Exchange Of Financial Account Information/AEOI) Tahun 2025	List of Participating Jurisdictions and Reporting Destination Jurisdictions in the Context of Automatic Exchange of Financial Account Information of 2025
16	PENG-13/PJ.09/2025	12 February 2025	Income Tax	Pembuatan Faktur Pajak melalui Aplikasi E-Faktur Client Desktop	Issuance of Tax Invoices through the E-Invoice Client Desktop Application
17	PENG-9/PJ.09/2025	21 January 2025	Income Tax	Pelaporan Surat Pemberitahuan Tahunan Pajak Penghasilan	Reporting of Annual Income Tax Returns

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