



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 28/2025	5 June 2025	Investment	Penyelenggaraan Perizinan Berusaha Berbasis Risiko	Implementation of Risk-Based Business Licensing
2	Permendag 15/2025	10 June 2025	Trade	Standardisasi Bidang Perdagangan	Trade Sector Standardization
3	PMK 36/2025	4 June 2025	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Jasa Angkutan Udara Niaga Berjadwal Dalam Negeri Kelas Ekonomi pada Periode Libur Sekolah yang Ditanggung Pemerintah Tahun Anggaran 2025	Value Added Tax on Delivery of Domestic Scheduled Commercial Air Transportation Services in Economy Class during School Holiday Period Borne by The Government for Fiscal Year 2025
4	PMK 34/2025	26 May 2025	Export and Import	Perubahan atas Peraturan Menteri Keuangan Nomor 203/PMK.04/2017 tentang Ketentuan Ekspor dan Impor Barang yang Dibawa oleh Penumpang dan Awak Sarana Pengangkut	Amandment of Minister of Finance Regulation Number 203/PMK.04/2017 concerning Provisions on Export and Import of Goods Carried by Transport Passengers and Crew

5	PER-12/PJ/2025	22 May 2025	Value Added Tax	Batasan Kriteria Tertentu Pihak Lain serta Penunjukan Pihak Lain, Pemungutan, Penyetoran, dan Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di dalam Daerah Pabean melalui Perdagangan melalui Sistem Elektronik dalam Rangka Pelaksanaan Sistem Inti Administrasi Perpajakan	Limitation of Certain Criteria for Other Parties as well as Appointment of Other Parties, Collection, Payment, and Reporting of Value Added Tax on on Utilization of Intangible Taxable Goods and/or Taxable Services from Outside Customs Area Within a Customs Area by Way of Trade through Electronic System in the Context of the Implementation of the Core Tax Administration System
6	PER-11/PJ/2025	22 May 2025	Value Added Tax	Ketentuan Pelaporan Pajak Penghasilan, Pajak Pertambahan Nilai, Pajak Penjualan atas Barang Mewah, dan Bea Meterai dalam Rangka Pelaksanaan Sistem Inti Administrasi Perpajakan	Provisions on the Reporting of Income Tax, Value Added Tax, Luxury Goods Sales Tax, and Stamp Duty in the Context of the Implementation of the Core Tax Administration System
7	PER-10/PJ/2025	22 May 2025	General Tax	Pelaksanaan Pertukaran Informasi berdasarkan Perjanjian Internasional	Procedure for Exchange of Information based on International Agreement

8	PER-9/PJ/2025	22 May 2025	General Tax	Penonaktifan Akses Pembuatan Faktur Pajak dalam Rangka Penanganan terhadap Kegiatan Penerbitan dan/atau Penggunaan Faktur Pajak Tidak Sah	Deactivation of Access to Tax Invoice Issuance in the Context of Addressing the Issuance and/or Use of Unauthorized Tax Invoices
9	PER-8/PJ/2025	21 May 2025	General Tax	Ketentuan Pemberian Layanan Administrasi Perpajakan Tertentu dalam Rangka Pelaksanaan Sistem Inti Administrasi Perpajakan	Provisions on the Delivery of Tax Administration Services in the Context of the Implementation of the Core Tax Administration System
10	PER-7/PJ/2025	21 May 2025	General Tax	Petunjuk Pelaksanaan Administrasi Nomor Pokok Wajib Pajak, Pengusaha Kena Pajak, Objek Pajak Pajak Bumi dan Bangunan serta Perincian Jenis, Dokumen, dan Saluran untuk Pelaksanaan Hak dan Pemenuhan Kewajiban Perpajakan	Implementation Instructions of Administration of Taxpayer Identification Number, Taxable Entrepreneur, Land and Building Tax Objects and the Specification of Types, Documents, and Channels for the Implementation of Rights and Compliance of Taxation Obligations

11	PER-6/PJ/2025	21 May 2025	General Tax	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	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
12	PER-5/PJ/2025	2 May 2025	General Tax	Penyedia Jasa Aplikasi Perpajakan	Taxation Application Service Providers
13	SE-7/PJ/2025	2 May 2025	Tax Treaty	Pemberitahuan Berlakunya Konvensi Multilateral untuk Menerapkan Tindakan-tindakan terkait dengan Persetujuan Penghindaran Pajak Berganda untuk Mencegah Penggerusan Basis Pemajakan dan Penggeseran Laba untuk Persetujuan Penghindaran Pajak Berganda antara Pemerintah Republik Indonesia dan Pemerintah Republik Tunisia	Notification of the Enforcement of the Multilateral Convention to Implement Tax Treaty Measures to Avoidance of Double Taxation Agreement to Prevent Tax Base Erosion and Profit Shifting for Avoidance of Double Taxation Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Tunisia

14	SE-6/PJ/2025	2 May 2025	Tax Treaty	Pemberitahuan Berlakunya Konvensi Multilateral untuk Menerapkan Tindakan-tindakan terkait dengan Persetujuan Penghindaran Pajak Berganda untuk Mencegah Penggerusan Basis Pemajakan dan Penggeseran Laba untuk Persetujuan Penghindaran Pajak Berganda antara Pemerintah Republik Indonesia dan Pemerintah Negara Berdaulat Papua Nugini	Notification of the Enforcement of the Multilateral Convention to Implement Tax Treaty Measures to Avoidance of Double Taxation Agreement to Prevent Tax Base Erosion and Profit Shifting for Avoidance of Double Taxation Agreement between the Government of the Republic of Indonesia and the Government of the Independent State of Papua New Guinea
15	SE-5/PJ/2025	2 May 2025	Tax Treaty	Pemberitahuan Berlakunya Konvensi Multilateral untuk Menerapkan Tindakan-tindakan terkait dengan Persetujuan Penghindaran Pajak Berganda untuk Mencegah Penggerusan Basis Pemajakan dan Penggeseran Laba Untuk Persetujuan Penghindaran Pajak Berganda antara Pemerintah Republik Indonesia dan Pemerintah Kerajaan Yordania Hashimiah	Notification of the Enforcement of the Multilateral Convention to Implement Tax Treaty Measures to Avoidance of Double Taxation Agreement to Prevent Tax Base Erosion and Profit Shifting for Avoidance of Double Taxation Agreement between the Government of the Republic of Indonesia and the Government of the Hashemite Kingdom of Jordan

16	SE-4/PJ/2025	2 May 2025	Tax Treaty	Pemberitahuan Berlakunya Konvensi Multilateral untuk Menerapkan Tindakan-tindakan terkait dengan Persetujuan Penghindaran Pajak Berganda untuk Mencegah Penggerusan Basis Pemajakan dan Penggeseran Laba untuk Persetujuan Penghindaran Pajak Berganda antara Pemerintah Republik Indonesia dan Pemerintah Ukraina beserta Protokol	Notification of the Enforcement of the Multilateral Convention to Implement Tax Treaty Measures to Avoidance of Double Taxation Agreement to Prevent Tax Base Erosion and Profit Shifting for Avoidance of Double Taxation Agreement between the Government of the Republic of Indonesia and the Government of Ukraine and its Protocol
17	SE-3/PJ/2025	2 May 2025	Tax Treaty	Pemberitahuan Berlakunya Konvensi Multilateral untuk Menerapkan Tindakan-tindakan terkait dengan Persetujuan Penghindaran Pajak Berganda untuk Mencegah Penggerusan Basis Pemajakan dan Penggeseran Laba untuk Persetujuan Penghindaran Pajak Berganda antara Pemerintah Republik Indonesia dan Pemerintah Republik Armenia	Notification of the Enforcement of the Multilateral Convention to Implement Tax Treaty Measures to Avoidance of Double Taxation Agreement to Prevent Tax Base Erosion and Profit Shifting for Avoidance of Double Taxation Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Armenia

18	KEP-97/BC/2025	23 May 2025	Export and Import	Penerapan E-Seal dalam Rangka Pengangkutan Barang Impor dan/atau Barang Eskpor	Implementation of E- Seal in the Context of Import and/or Export Goods Transportation
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