



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	UU 1/2025	24 February 2025	State-Owned Enterprise	Perubahan Ketiga atas Undang-Undang Nomor 19 Tahun 2003 tentang Badan Usaha Milik Negara	Third Amendment of Law Number 19 of 2023 concerning State-Owned Enterprise
2	Perpres 12/2025	10 February 2025	General	Rencana Pembangunan Jangka Menengah Nasional Tahun 2025-2029	The 2025-2029 National Medium-Term Development Plan
3	PP 8/2025	17 February 2025	Export and Import	Perubahan atas Peraturan Pemerintah Nomor 36 Tahun 2023 tentang Devisa Hasil Ekspor dari Kegiatan Pengusahaan, Pengelolaan, dan/atau Pengolahan Sumber Daya Alam	Amendment to the Government Regulation Number 36 of 2023 concerning Foreign Exchange Derived from Exports from Activities of Exploitation, Management, and/or Processing of Natural Resources
4	PP 7/2025	7 February 2025	Manpower	Penyesuaian Iuran Jaminan Kecelakaan Kerja bagi Perusahaan Industri Padat Karya Tertentu Tahun 2025	Adjustment to Work Accident Insurance Contribution for Certain Labor-Intensive Industrial Companies in 2025
5	PP 6/2025	7 February 2025	Manpower	Perubahan atas Peraturan Pemerintah Nomor 37 Tahun 2021 tentang Penyelenggaraan Program Jaminan Kehilangan Pekerjaan	Amendment to the Government Regulation Number 37 of 2021 concerning Implementation of Job Loss Insurance Program

6	PMK 21/2025	11 March 2025	Import Duty	Pengenaan Bea Masuk Antidumping Terhadap Impor Produk Nylon Film dari Republik Rakyat Tiongkok, Thailand, dan Taiwan	Imposition of Anti-dumping Import Duty on the Import of Nylon Film Products from the People's Republic of China, Thailand, and Taiwan
7	PMK 18/2025	27 February 2025	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Jasa Angkutan Udara Niaga Berjadwal dalam Negeri Kelas Ekonomi yang Ditanggung Pemerintah Tahun Anggaran 2025	Value Added Tax on the Delivery of Domestic Scheduled Commercial Air Transportation Services in Economy Borne by The Government for Fiscal Year 2025
8	PMK 17/2025	19 February 2025	General Tax	Penyidikan Tindak Pidana di Bidang Perpajakan	Investigation of Criminal Acts in the Field of Taxation
9	PMK 15/2025	10 February 2025	General Tax	Pemeriksaan Pajak	Tax Audit
10	PMK 14/2025	4 February 2025	Import Duty	Pengenaan Bea Masuk Tindakan Pengamanan Terhadap Impor Produk Ubin Keramik	Imposition of Safeguard Import Duty on Import of Ceramic Tile Products
11	Permendag 10/2025	12 March 2025	Export and Import	Perubahan atas Peraturan Menteri Perdagangan Nomor 8 Tahun 2023 tentang Tata Cara Penetapan Harga Patokan Ekspor atas Produk Pertambangan yang Dikenakan Bea Keluar	Amendment of the Minister of Trade Regulation Number 8 of 2023 concerning Procedure for the Determination of Benchmark Export Prices for Mining Products Subject to Export Duty

12	<u>Permendag 9/2025</u>	6 March 2025	Export and Import	Perubahan Ketiga atas Peraturan Menteri Perdagangan Nomor 23 Tahun 2023 tentang Kebijakan dan Pengaturan Ekspor	Amendment of the Minister of Trade Regulation Number 23 of 2023 concerning Export Policy and Management
13	<u>Permendag 8/2025</u>	6 March 2025	Export and Import	Perubahan Ketiga atas Peraturan Menteri Perdagangan Nomor 22 Tahun 2023 tentang Barang yang Dilarang untuk Diekspor	Third Amendment of the Minister of Trade Regulation Number 22 of 2023 concerning Goods Prohibited to be Exported
14	<u>PER-4/BC/2025</u>	31 March 2025	Free Trade Zone	Pemberitahuan Pabean Free Trade Zone	Free Trade Zone Customs Notification
15	<u>PER-3/BC/2025</u>	28 February 2025	Customs and Excise	Standar Audit Kepabeanan dan Audit Cukai	Standard of Customs Audit and Excise Audit
16	<u>PER-2/BC/2025</u>	28 February 2025	Customs and Excise	Tata Laksana Audit Kepabeanan dan Audit Cukai	Procedure for Customs Audit and Excise Audit
17	<u>PENG-20/PJ.09/2025</u>	3 March 2025	General Tax	Kebijakan Pelayanan Selama Bulan Ramadan 1446 H dan Batas Akhir Penyampaian SPT Tahunan Pajak Penghasilan Wajib Pajak Orang Pribadi Tahun Pajak 2024	Service Policy during Ramadan 1446 H and Deadline for the Submission of Annual Income Tax Return of Individual Taxpayers for Tax Year 2024
18	<u>PENG-19/PJ.09/2025</u>	28 February 2025	General Tax	Ralat atas Pengumuman Direktur Penyuluhan, Pelayanan, dan Hubungan Masyarakat Nomor PENG-18/PJ.09/2025	Rectification to the Announcement of the Director of Edification, Services, and Public Relations Number PENG-18/PJ.09/2025

19	<u>PENG-18/PJ.09/2025</u>	27 February 2025	General Tax	Kebijakan Penghapusan Sanksi Administratif atas Keterlambatan Pembayaran dan/atau Penyetoran Pajak yang Terutang dan Penyampaian Surat Pemberitahuan sehubungan dengan Implementasi Coretax DJP	Policy on the Waiver of Administrative Sanctions for Late Payment and/or Deposit of Tax Payable and Submission of Tax Returns in Connection with the Implementation of DJP Coretax
20	<u>KEP-37/BC/2025</u>	25 February 2025	General Tax	Perubahan atas Keputusan Direktur Jenderal Bea dan Cukai Nomor KEP-173/BC/2024 tentang Penerapan secara Penuh (Mandatory) Kesepakatan Pengakuan Timbal Balik Operator Ekonomi Bersertifikat (<i>Mutual Recognition Arrangement on Authorized Economic Operator</i>) antara Direktorat Jenderal Bea dan Cukai dengan Administrasi Kepabeanan Negara Anggota ASEAN	Amendment of Director General of Customs and Excise Decision Number KEP-173/BC/2024 concerning Mandatory Implementation of Mutual Recognition Arrangement on Authorized Economic Operator between the Directorate General of Customs and Excise and the Customs Administrations of ASEAN Member States

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