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Tax & General Regulations Update
KM No.05/May/2025
May 15, 2025

Tax & General Regulations Update

The following is a list of the new tax & general regulations.

All regulations are available in Indonesian.

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New Tax & General Regulation

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
1	PP 18/2025	11 April 2025	Income Tax	Perubahan atas Peraturan Pemerintah Nomor 15 Tahun 2022 tentang Perlakuan Perpajakan dan/atau Penerimaan Negara Bukan Pajak di Bidang Usaha Pertambangan Batubara	Amendment to the Government Regulation Number 15 of 2022 concerning Tax and/or Non-Tax State Revenue Treatment in the Coal Mining Business Field
2	PMK 29/2025	5 May 2025	Import Duty	Pengenaan Bea Masuk Tindakan Pengamanan terhadap Impor Produk Expansible Polystyrene	Imposition of Safeguard Import Duty on Import of Expansible Polystyrene Products
3	PMK 27/2025	14 April 2025	Value Added Tax	Mekanisme Penggantian Pajak Pertambahan Nilai dan Biaya Lain-Lain pada Hibah Rumah Sakit Kardiologi Emirat-Indonesia	Mechanism for Reimbursement of Value Added Tax and Other Expenses in Emirati-Indonesian Cardiology Hospital Grant
4	PMK 25/2025	14 April 2025	Export and Import	Ketentuan Kepabeanan atas Impor Barang Pindahan	Customs Provisions on the Import of Removal Goods
5	KEPGUB DKI 281/2025	25 March 2025	Regional Tax	Kebijakan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan Tahun 2025	Rural and Urban Land and Building Tax Policy in 2025

6	PER-5/BC/2025	14 March 2025	Export and Import	Perubahan Keenam atas Peraturan Direktur Jenderal Bea dan Cukai Nomor P-22/BC/2009 tentang Pemberitahuan Pabean Impor	Sixth Amendment of Director General of Customs and Excise Regulation Number P-22/BC/2009 concerning Notification of Customs Import
7	PER-4/PJ/2025	29 April 2025	Land and Building Tax	Perubahan atas Peraturan Direktur Jenderal Pajak Nomor PER-25/PJ/2020 tentang Bentuk dan Isi Surat Pemberitahuan Pajak Terutang, Nota Penghitungan, Surat Ketetapan Pajak Pajak Bumi dan Bangunan, Surat Keputusan Kelebihan Pembayaran Pajak Bumi dan Bangunan, Surat Pemberitahuan, serta Surat Tagihan Pajak Pajak Bumi dan Bangunan	Amendment of Director General of Tax Regulation Number PER-25/PJ/2020 concerning Form and Content of Tax Assessment Notice, Calculation Notes, Land and Building Tax Assessment Letter, Land and Building Tax Overpayment Decision Letter, Letter of Notification, as well as Land and Building Tax Collection Letter

8	PER-3/PJ/2025	27 March 2025	Income Tax	Perubahan Keempat atas Peraturan Direktur Jenderal Pajak Nomor PER-04/PJ/2022 tentang Badan atau Lembaga yang Dibentuk atau Disahkan oleh Pemerintah yang Ditetapkan sebagai Penerima Zakat atau Sumbangan Keagamaan yang Sifatnya Wajib yang Dapat Dikurangkan dari Penghasilan Bruto	Fourth Amendment of Director General of Tax Regulation Number PER-04/PJ/2022 concerning Agencies or Institutions Established or Legalized by the Government Determined as Recipient of Mandatory Zakat or Religious Contribution That May Be Deducted from Gross Income
9	PENG-23/PJ.09/2025	25 March 2025	Income Tax	Kebijakan Penghapusan Sanksi Administratif atas Keterlambatan Pembayaran dan Pelaporan Surat Pemberitahuan Pajak Penghasilan Orang Pribadi untuk Tahun Pajak 2024	Policy on the Nullification of Administrative Sanctions on Late Payment and Reporting of Individual Income Tax Returns for Tax Year 2024

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