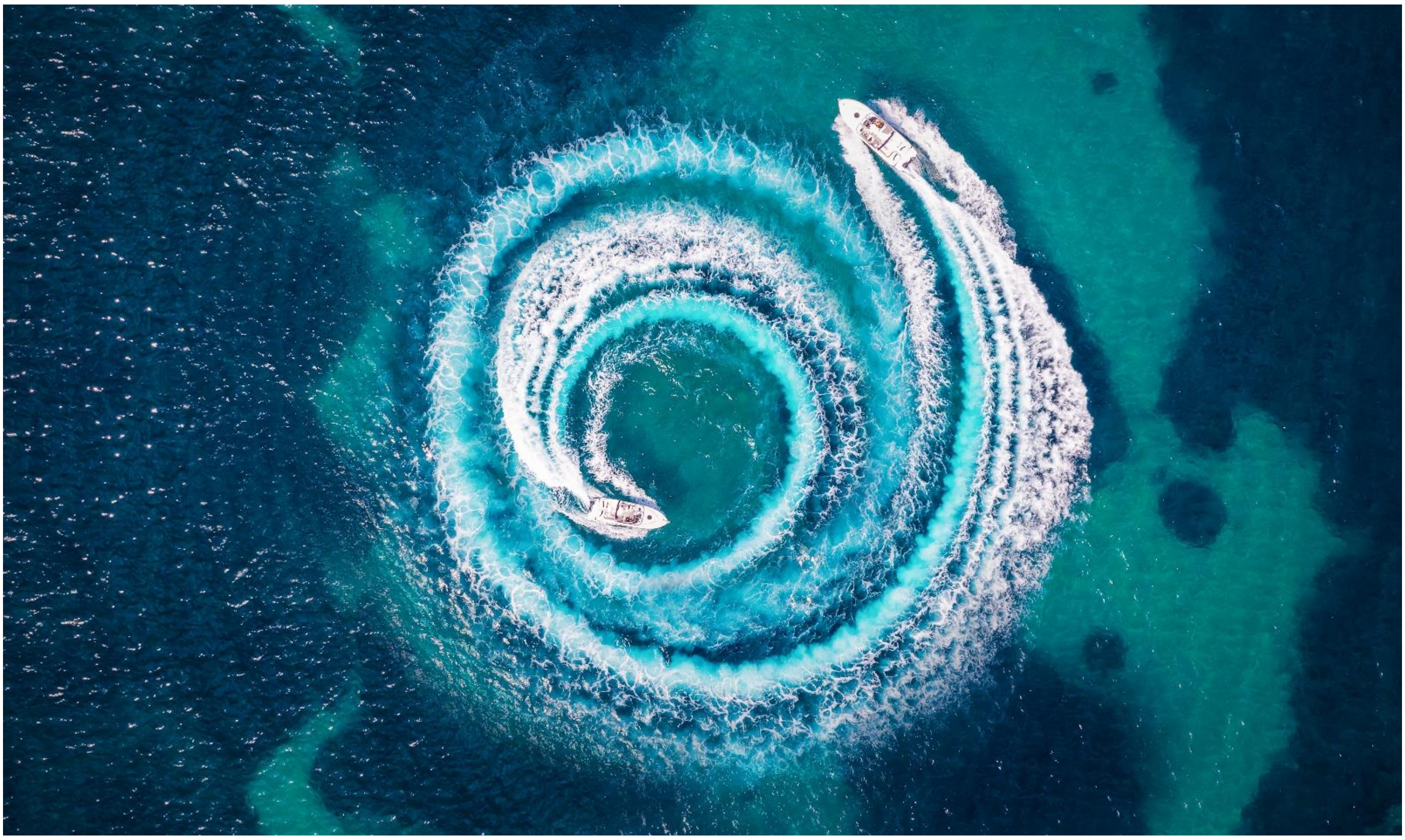
Tax & General Regulations Update
KM No.10/October/2025
October 21, 2025



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 16/2025	6 October 2025	State-Owned Enterprises	Perubahan Keempat atas Undang-Undang Nomor 19 Tahun 2003 tentang Badan Usaha Milik Negara	Fourth Amendment of Law Number 19 of 2023 concerning State-Owned Enterprise
2	PMK 71/2025	15 October 2025	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Jasa Angkutan Udara Niaga Berjadwal Dalam Negeri Kelas Ekonomi pada Periode Libur Natal dan Tahun Baru yang Ditanggung Pemerintah Tahun Anggaran 2026	Value Added Tax on Delivery of Domestic Scheduled Commercial Air Transportation Services in Economy Class during Christmas and New Year Holiday Period Borne by The Government for Fiscal Year 2026
3	PMK 68/2025	10 October 2025	Export and Import	Perubahan atas Peraturan Menteri Keuangan Nomor 38 Tahun 2024 tentang Penetapan Barang Ekspor yang Dikenakan Bea Keluar dan Tarif Bea Keluar	Amendment of Minister of Finance Regulation Number 38 of 2024 concerning Determination of Export Goods that are Subject to Export Duty and Export Duty Tariffs
4	PMK 67/2025	8 October 2025	Import Duty	Pengenaan Bea Masuk Tindakan Pengamanan atas Impor Produk Benang Kapas	Imposition of Safeguard Import Duty on Import of Cotton Yarn Products
5	PER-18/PJ/2025	24 September 2025	General Tax	Tindak Lanjut atas Data Konkret	Follow-Up on Concrete Data

6	PER-17/PJ/2025	1 September 2025	General Tax	Penetapan Tempat Terdaftar bagi Wajib Pajak, Orang Pribadi, dan Badan pada Kantor Pelayanan Pajak Besar, Khusus, dan Madya	Determination of Registered Locations for Individual and Corporate Taxpayers at Large, Special, and Medium Tax Service Offices
7	PER-10/BC/2025	29 August 2025	Customs and Excise	Perubahan Ketiga atas Peraturan Direktur Jenderal Bea dan Cukai Nomor PER-24/BC/2018 tentang Tata Cara Pelunasan Cukai	Third Amendment of Director General Regulation Number PER-24/BC/2018 concerning Procedures for Settlement of Excise
8	Pergub DKI 27/2025	22 August 2025	Regional Tax	Administrasi dan Tata Cara Keringanan, Pengurangan, dan Pembebasan atas Pokok dan/atau Sanksi Administratif Pajak Daerah	Administration and Procedures for the Granting of Relief, Reduction, and Exemption of Principal and/or Administrative Sanctions on Regional Taxes
9	Kepgub DKI 870/2025	29 August 2025	Regional Tax	Kriteria Pemberian Pengurangan dan Pembebasan Pokok Pajak Reklame	Criteria for the Granting of Reduction and Exemption of Principal Advertising Tax
10	Kepgub DKI 857/2025	24 September 2025	Regional Tax	Kriteria Pemberian Pengurangan dan Pembebasan Pokok Pajak Bumi dan Bangunan Perdesaan dan Perkotaan	Criteria for the Granting of Reduction and Exemption of Principal Rural and Urban Land and Building Tax

11	**Kepgub DKI 852/2025**	22 September 2025	Regional Tax	Kriteria Pemberian Pengurangan dan Pembebasan Pokok Pajak Barang dan Jasa Tertentu Atas Jasa Kesenian dan Hiburan	Criteria for the Granting of Reduction and Exemption of Principal Tax on Certain Goods and Services for Arts and Entertainment Services
12	**Kepgub DKI 842/2025**	18 September 2025	Regional Tax	Kriteria Pemberian Pengurangan dan Pembebasan Pokok Bea Balik Nama Kendaraan Bermotor	Criteria for the Granting of Reduction and Exemption of Principal Motor Vehicle Title Transfer Duty
13	**Kepgub DKI 841/2025**	18 September 2025	Regional Tax	Kriteria Pemberian Pengurangan dan Pembebasan Pokok Pajak Kendaraan Bermotor	Criteria for the Granting of Reduction and Exemption of Principal Motor Vehicle Tax
14	**Kepgub DKI 840/2025**	18 September 2025	Regional Tax	Kriteria Pemberian Pengurangan dan Pembebasan Pokok Bea dan Perolehan Hak Atas Tanah dan Bangunan	Criteria for the Granting of Reduction and Exemption of Principal Duty on the Acquisition of Land and Building Rights

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