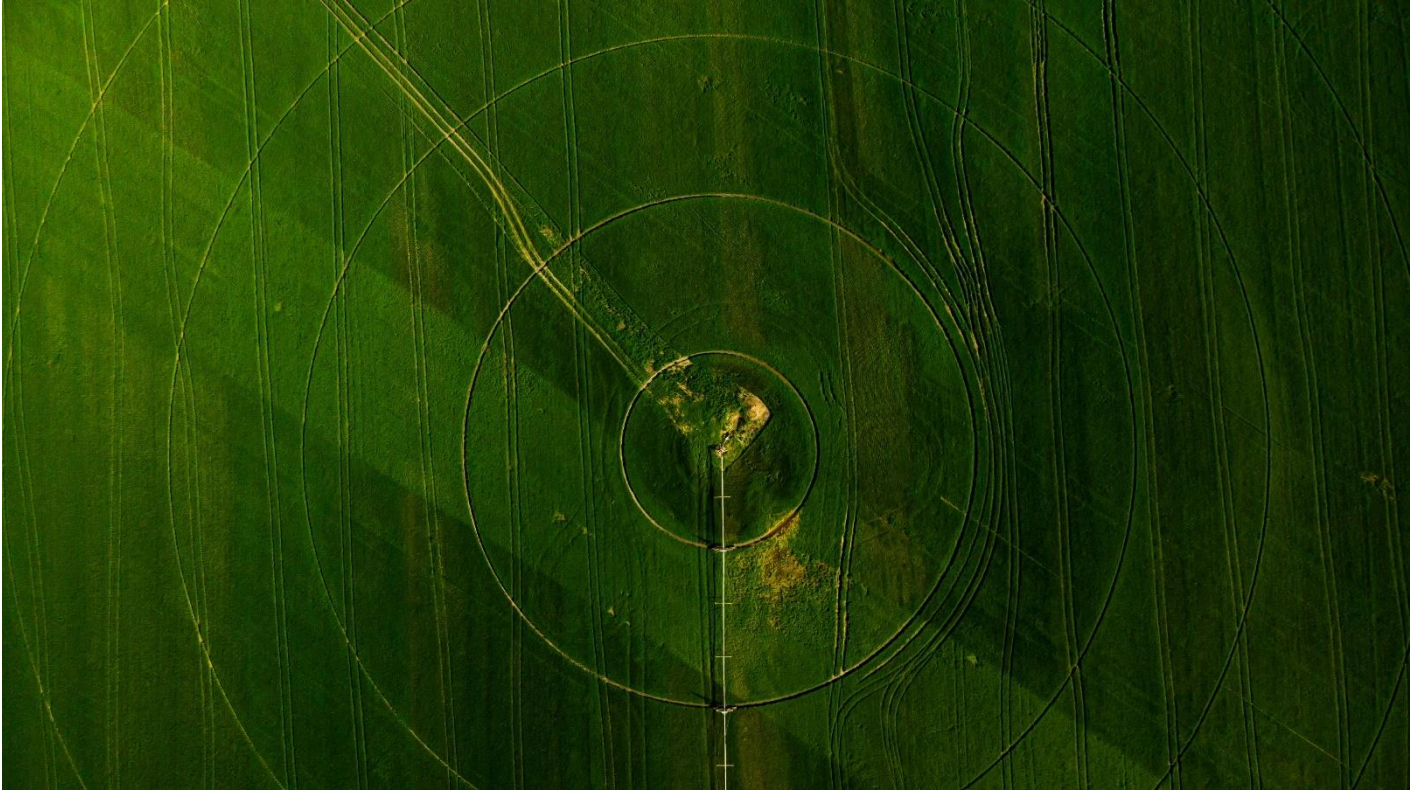




Tax & General Regulations Update

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 62/2025	27 August 2025	Import Duty	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 26/PMK.010/2022 tentang Penetapan Sistem Klasifikasi Barang dan Pembebanan Tarif Bea Masuk atas Barang Impor	Second Amendment of Minister of Finance Regulation Number 26/PMK.010/2022 concerning Determination of Goods Classification System and Charges of Import Duty Tariffs on Imported Goods
2	PMK 60/2025	24 August 2025	Value Added Tax	Insentif Tambahan Pajak Pertambahan Nilai atas Penyerahan Rumah Tapak dan Satuan Rumah Susun yang Ditanggung Pemerintah Tahun Anggaran 2025	Additional Incentives for Value Added Tax on Delivery of Landed House and Flat Residential Units Borne by The Government for Fiscal Year 2025
3	Permendag 32/2025	19 September 2025	Export and Import	Perubahan atas Peraturan Menteri Perdagangan Nomor 20 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Bahan Kimia, Bahan Berbahaya, dan Bahan Tambang	Amendment of the Minister of Trade Regulation Number 20 of 2025 concerning Import Policy and Management of Chemicals, Hazardous Substance, and Mineral Materials

4	Permendag 31/2025	19 September 2025	Export and Import	Perubahan atas Peraturan Menteri Perdagangan Nomor 18 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Barang Pertanian dan Peternakan	Amendment of the Minister of Trade Regulation Number 18 of 2025 concerning Import Policy and Management of Agricultural and Livestock Products
5	Permendag 29/2025	8 September 2025	General	Tanda Sah Tahun 2026	Certified Mark of 2026
6	PER-16/PJ/2025	13 August 2025	Income Tax	Perubahan Atas Peraturan Direktur Jenderal Pajak Nomor PER- 6/PJ/2025 tentang 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	Amendment of Director General of Tax Regulation Number PER- 6/PJ/2025 concerning 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

7	PER-9/BC/2025	26 August 2025	Free Trade Zone	Perubahan atas Peraturan Direktur Jenderal Bea dan Cukai Nomor PER-22/BC/2023 tentang Tata Laksana Pemasukan dan Pengeluaran Barang ke dan dari Kawasan yang Telah Ditetapkan sebagai Kawasan Perdagangan Bebas dan Pelabuhan Bebas Melalui Barang yang Dibawa oleh Penumpang dan Awak Sarana Pengangkut	Amendment of Director General of Tax Regulation Number PER-22/BC/2023 concerning Procedure of the Import and Export of Goods into and from Areas Designated as Free Trade Zones and Free Ports through Goods Carried by Passengers and Crews of Transportation Facilities
8	37/KM.4/2025	19 August 2025	Export and Import	Barang yang Dibatasi untuk Diimpor berdasarkan Peraturan Menteri Perdagangan Nomor 16 Tahun 2025 tentang Kebijakan dan Pengaturan Impor	Goods Subject to Import Limitation based on Minister of Trade Regulation Number 16 of 2025 concerning Import Policy and Management
9	36/KM.4/2025	19 August 2025	Export and Import	Barang yang Dibatasi untuk Diimpor berdasarkan Peraturan Menteri Perdagangan Nomor 17 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Tekstil dan Produk Tekstil	Goods Subject to Import Limitation based on Minister of Trade Regulation Number 17 of 2025 concerning Import Policy and Management of Textiles and Textile Products

10	35/KM.4/2025	19 August 2025	Export and Import	Barang yang Dibatasi untuk Diimpor Berdasarkan Peraturan Menteri Perdagangan Nomor 18 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Barang Pertanian dan Peternakan	Goods Subject to Import Limitation based on Minister of Trade Regulation Number 18 of 2025 concerning Import Policy and Management of Agricultural and Livestock Products
11	34/KM.4/2025	19 August 2025	Export and Import	Barang yang Dibatasi untuk Diimpor Berdasarkan Peraturan Menteri Perdagangan Nomor 19 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Garam dan Komoditas Perikanan	Goods Subject to Import Limitation based on Minister of Trade Regulation Number 19 of 2025 concerning Import Policy and Management of Salt and Fishery Commodity
12	33/KM.4/2025	19 August 2025	Export and Import	Barang yang Dibatasi untuk Diimpor berdasarkan Peraturan Menteri Perdagangan Nomor 20 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Bahan Kimia, Bahan Berbahaya, dan Bahan Tambang	Goods Subject to Import Limitation based on Minister of Trade Regulation Number 20 of 2025 concerning Import Policy and Management of Chemicals, Hazardous Substance, and Mineral Materials

13	32/KM.4/2025	19 August 2025	Export and Import	Barang yang Dibatasi untuk Diimpor berdasarkan Peraturan Menteri Perdagangan Nomor 21 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Barang Elektronik dan Telematika	Goods Subject to Import Limitation based on Minister of Trade Regulation Number 21 of 2025 concerning Import Policy and Management of Electronic and Telematics Goods
14	31/KM.4/2025	19 August 2025	Export and Import	Barang yang Dibatasi untuk Diimpor Berdasarkan Peraturan Menteri Perdagangan Nomor 22 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Barang Industri Tertentu	Goods Subject to Import Limitation based on Minister of Trade Regulation Number 22 of 2025 concerning Import Policy and Management of Certain Industrial Goods
15	30/KM.4/2025	19 August 2025	Export and Import	Barang yang Dibatasi untuk Diimpor Berdasarkan Peraturan Menteri Perdagangan Nomor 23 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Barang Konsumsi	Goods Subject to Import Limitation based on Minister of Trade Regulation Number 23 of 2025 concerning Import Policy and Management of Consumer Goods

16	29/KM.4/2025	19 August 2025	Export and Import	Barang yang Dibatasi untuk Diimpor berdasarkan Peraturan Menteri Perdagangan Nomor 24 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Barang dalam Keadaan Tidak Baru dan Limbah Non Bahan Berbahaya dan Beracun	Goods Subject to Import Limitation based on Minister of Trade Regulation Number 24 of 2025 concerning Import Policy and Management of Used Goods and Non-Hazardous and Non-Toxic Material Waste
17	Keputusan Bersama Menteri 1497/2025	19 September 2025	General	Hari Libur Nasional dan Cuti Bersama Tahun 2026	National Public Holidays and Collective Leave in 2026
18	KepGub DKI 722/2025	25 August 2025	Regional Tax	Pengurangan Pajak Barang dan Jasa Tertentu atas Jasa Perhotelan dan Makanan dan/atau Minuman	Reduction of Certain Goods and Services Tax on Hotel and Food and/or Beverage Services

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