



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	PER-1/PJ/2025	3 January 2025	Value Added Tax	Petunjuk Teknis Pembuatan Faktur Pajak dalam Rangka Pelaksanaan Peraturan Menteri Keuangan Nomor 131 Tahun 2024 tentang Perlakuan Pajak Pertambahan Nilai atas Impor Barang Kena Pajak, Penyerahan Barang Kena Pajak, Penyerahan Jasa Kena Pajak, Pemanfaatan Barang Kena Pajak Tidak Berwujud dari Luar Daerah Pabean di Dalam Daerah Pabean, dan Pemanfaatan Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean	Technical Guidelines for Issuing Tax Invoices in Accordance with Minister of Finance Regulation Number 131 of 2024 concerning Value Added Tax Treatment on Import of Taxable Goods, Delivery of Taxable Goods, Delivery of Taxable Services, Utilization of Intangible Taxable Goods from Outside the Customs Area within the Customs Area, and Utilization of Taxable Services from Outside the Customs Area within the Customs Area
2	PMK 129/2024	31 December 2024	General	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor 62/PMK.06/2020 tentang Penyelesaian Aset Bekas Milik Asing/Tionghoa	Second Amendment of Minister of Finance Regulation Number 62/PMK.06/2020 concerning Settlement of Former Foreign/Chinese-Owned Assets

3	PMK 123/2024	30 December 2024	Audit	Pernyataan Standar Akuntansi Pemerintahan Berbasis AkruaI Nomor 19 Pengaturan Bersama	Accrual-based Government Accounting Standards Statement Number 19 Joint Arrangements
4	PMK 122/2024	30 December 2024	Audit	Pernyataan Standar Akuntansi Pemerintahan Berbasis AkruaI Nomor 18 Pendapatan dari Transaksi Nonpertukaran	Accrual-based Government Accounting Standards Statement Number 18 Revenue from Non-Exchange Transactions
5	PMK 115/2024	23 December 2024	Customs and Excise	Penagihan Utang Kepabeanan dan Cukai	Debt Collection in Customs and Excise
6	PMK 114/2024	23 December 2024	Customs and Excise	Audit Kepabeanan dan Audit Cukai	Audit Procedure in Customs and Excise
7	PMK 113/2024	23 December 2024	Export and Import	Pemberitahuan Pabean dalam rangka Pemasukan dan Pengeluaran Barang ke dan dari Kawasan yang Telah Ditetapkan sebagai Kawasan Perdagangan Bebas dan Pelabuhan Bebas	Customs Notification in the context of Importing and Exporting Goods to and from Regions that Have Been Declared as Free Trade Zones and Free Ports
8	PMK 112/2024	20 December 2024	General	Pengelolaan Pembiayaan Proyek melalui Penerbitan Surat Berharga Syariah Negara	Project Financing Management through the Issuance of State Sharia Securities
9	PMK 111/2024	19 December 2024	General	Pengelolaan Surat Utang Negara	Management of Government Debt Securities

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