



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 131/2024	31 December 2024	Value Added Tax	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	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 109/2024	16 December 2024	Import Duty	Pembebasan Bea Masuk atas Impor Barang untuk Keperluan Proyek Pemerintah yang Dibiayai dengan Pinjaman dan/atau Hibah dari Luar Negeri	Exemption from Import Duty on Import of Goods for Government Projects Funded by Foreign Loans and/or Grants
3	PMK 104/2024	13 December 2024	Customs and Excise	Pedoman Penyelenggaraan Pembukuan di Bidang Kepabeanan dan Cukai	Guidelines for Implementing Bookkeeping in the Field of Customs and Excise
4	Permendag 30/2024	28 November 2024	General	Tanda Sah Tahun 2025	Certified Mark of 2025

5	<u>PER-25/BC/2024</u>	21 December 2024	Customs and Excise	Agen Fasilitas Kepabeanan	Customs Facilities Agent
6	<u>PENG-41/PJ.09/2024</u>	31 December 2024	General Tax	Implementasi Coretax DJP	Implementation of DJP Coretax
7	<u>PENG-38/PJ.09/2024</u>	24 December 2024	General Tax	Pemberitahuan Pelaksanaan Praimplementasi Coretax DJP	Notification on the Pre-Implementation of DJP Coretax

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