



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 14/2026	13 March 2026	Import Duty	Pengenaan Bea Masuk Antidumping atas Impor Produk <i>Biaxially Oriented Polyethylene Terephthalate</i> yang Berasal dari India, Republik Rakyat Tiongkok, dan Thailand	Imposition of Anti-dumping Import Duty on Biaxially Oriented Polyethylene Terephthalate Product from India, the People's Republic of China, and Thailand
2	PMK 8/2026	11 February 2026	General Tax	Perubahan atas Peraturan Menteri Keuangan Nomor 228/PMK.03/2017 tentang Rincian Jenis Data dan Informasi serta Tata Cara Penyampaian Data dan Informasi yang Berkaitan dengan Perpajakan	Amendment of Minister of Finance Regulation Number 228/PMK.03/2017 concerning Details of Types of Data and Information and Procedures for Submission of Data and Information relating to Taxation
3	Permendag 6/2026	17 March 2026	Export and Import	Perubahan Keempat Atas Peraturan Menteri Perdagangan Nomor 22 Tahun 2023 tentang Barang Yang Dilarang Untuk Diekspor	Fourth Amendment of the Minister of Trade Regulation Number 22 of 2023 concerning Goods Prohibited to be Exported
4	Permendag 5/2026	17 March 2026	Export and Import	Perubahan Keempat atas Peraturan Menteri Perdagangan Nomor 23 Tahun 2023 tentang Kebijakan dan Pengaturan Ekspor	Fourth Amendment of the Minister of Trade Regulation Number 23 of 2023 concerning Export Policy and Management

5	Pergub DKI 3/2026	30 January 2026	Regional Tax	Pencabutan Peraturan Gubernur Nomor 47 Tahun 2016 tentang Tata Cara Pemindahbukuan Pajak Daerah dan Peraturan Gubernur Nomor 2 Tahun 2017 tentang Perubahan Atas Peraturan Gubernur Nomor 47 Tahun 2016 tentang Tata Cara Pemindahbukuan Pajak Daerah	Revocation of Governor Regulation Number 47 of 2016 concerning Procedures for Transfer of Regional Tax Payments and Governor Regulation Number 2 of 2017 concerning Amendment to Governor Regulation Number 47 of 2016 concerning Procedures for Transfer of Regional Tax Payments
6	Pergub DKI 2/2026	30 January 2026	Regional Tax	Penilaian Pajak Bumi dan Bangunan Perdesaan dan Perkotaan	Valuation of Rural and Urban Land and Building Tax
7	PER-3/PJ/2026	16 March 2026	Income Tax	Tata Cara Penyampaian, Penerimaan, dan Pengolahan Surat Pemberitahuan	Procedures for Delivering, Receiving, and Processing Notification Letters
8	14/MK/BC/2026	25 February 2026	Export and Import	Penetapan Jenis Satuan Barang yang Digunakan dalam Pemberitahuan Pabean Ekspor	Determination of Types of Unit Measurements Used in Export Customs Declarations

9	KEP-55/PJ/2026	27 March 2026	Income Tax	Kebijakan Perpajakan Sehubungan dengan Implementasi Sistem Inti Administrasi Perpajakan dalam Rangka Penyampaian Surat Pemberitahuan Tahunan Pajak Penghasilan Orang Pribadi Tahun Pajak 2025	Taxation Policy in Relation to the Implementation of the Core Tax Administration System for the Submission of Annual Individual Income Tax Returns for Tax Year 2025
10	KEP-37/PJ/2026	27 February 2026	Income Tax	Kebijakan Perpajakan sehubungan dengan Implementasi Sistem Inti Administrasi Perpajakan dalam Rangka Penyampaian Surat Pemberitahuan Masa Pajak Penghasilan Pasal 21 Masa Pajak Desember 2025	Taxation Policy in Relation to the Implementation of the Core Tax Administration System for the Submission of Article 21 Income Tax Periodic Returns for the December 2025 Tax Period

11	KEP-19/PJ/2026	30 January 2026	Land and Building Tax	Perubahan Kedua atas Keputusan Direktur Jenderal Pajak Nomor KEP-59/PJ/2023 tentang Penetapan Biaya Investasi Tanaman, Rasio Biaya Produksi, Angka Kapitalisasi, Nilai Jual Objek Pajak Bumi per Meter Persegi, Harga Uap dan Harga Listrik, dan Luas Areal Penangkapan Ikan per Kapal, untuk Penetapan Nilai Jual Objek Pajak Pajak Bumi dan Bangunan	Second Amendment of Director General of Taxes Decree Number KEP-59/PJ/2023 concerning Stipulation of Plant Investment Costs, Production Cost Ratios, Capitalization Rates, Sales Value of Land Tax Objects per Square Meter, Steam and Electricity Prices, and Fishing Area per Vessel, for the Stipulation of Sales Value of Land and Building Tax Objects
12	Kepgub DKI 164/2026	12 February 2026	Regional Tax	Jangka Waktu dan Batas Waktu Pembayaran Atau Penyetoran Pajak Daerah	Period and Deadline for the Payment or Deposit of Regional Tax
13	S-8/PJ/2026	28 January 2026	General Tax	Imbauan Penguatan Langkah Pembinaan dan Pengawasan Profesi Konsultan Pajak oleh Asosiasi Konsultan Pajak di Indonesia	Advisory on Strengthening the Development and Supervision of the Tax Consultant Profession by Tax Consultant Associations in Indonesia

14	PENG-29/PJ.09/2026	27 March 2026	Income Tax	Penggunaan <i>Coretax Mobile/M-Pajak</i> untuk Pelaporan SPT Tahunan Pajak Penghasilan Orang Pribadi Karyawan Status Nihil	Use of <i>Coretax Mobile/M-Pajak</i> for the Reporting of Annual Income Tax Returns of Individual Employees with Nil Status
15	PENG-28/PJ.09/2026	27 March 2026	Income Tax	Kebijakan Penghapusan Sanksi Administratif atas Keterlambatan Pembayaran dan Pelaporan Surat Pemberitahuan Pajak Penghasilan Orang Pribadi untuk Tahun Pajak 2025	Policy on the Nullification of Administrative Sanctions on Late Payment and Reporting of Individual Income Tax Returns for Tax Year 2025
16	PENG-27/PJ.09/2026	26 March 2026	Income Tax	Kebijakan Penghapusan Sanksi Administratif atas Keterlambatan Pembayaran dan Pelaporan Surat Pemberitahuan Pajak Penghasilan Orang Pribadi untuk Tahun Pajak 2025	Policy on the Nullification of Administrative Sanctions on Late Payment and Reporting of Individual Income Tax Returns for Tax Year 2025
17	PENG-22/PJ.09/2026	27 February 2026	Income Tax	Kebijakan Perpajakan sehubungan dengan Masa Transisi Implementasi Sistem Inti Adminsitrasi Perpajakan dalam Rangka Penyampaian SPT Masa PPh Pasal 21 Masa Pajak Desember 2025	Tax Policy in Relation to the Transition Period for the Implementation of the Core Tax Administration System for the Submission of Article 21 Income Tax Periodic Returns for the December 2025 Tax Period

18	PENG-21/PJ.09/2026	25 February 2026	Income Tax	Kebijakan Perpajakan sehubungan dengan Masa Transisi Implementasi Sistem Inti Administrasi Perpajakan dalam Rangka Penyampaian SPT Masa PPh Pasal 21 Masa Pajak Desember 2025	Tax Policy in Relation to the Transition Period for the Implementation of the Core Tax Administration System for the Submission of Article 21 Income Tax Periodic Returns for the December 2025 Tax Period
19	PENG-20/PJ.09/2026	23 February 2026	Income Tax	Penggunaan Coretax Form untuk Pelaporan SPT Tahunan Pajak Penghasilan Orang Pribadi Status Nihil	Use of the Coretax Form for the Reporting of Annual Individual Income Tax Returns with Nil Status
20	PENG-15/PJ.09/2026	10 February 2026	Income Tax	Penyampaian Pemberitahuan NPPN melalui Coretax DJP Tahun Pajak 2026	Submission of NPPN Notifications through the DJP Coretax for Tax Year 2026

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