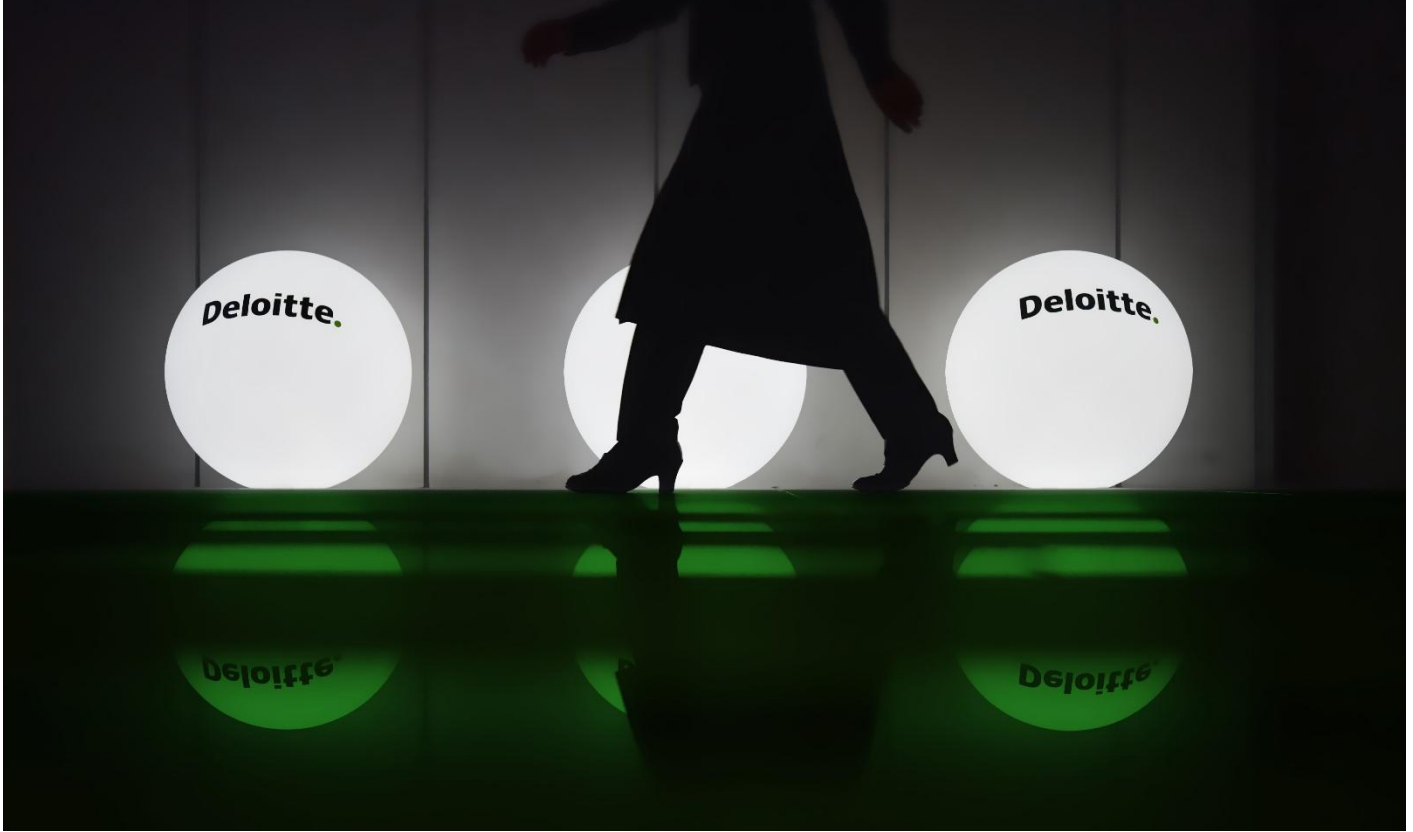




Tax & General Regulations Update

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 61/2026	31 July 2026	Import Duty	Tata Cara Pemanfaatan Tarif Bea Masuk dengan Skema User <i>Specific Duty Free Scheme</i> dalam Rangka Persetujuan antara Republik Indonesia dan Jepang mengenai suatu Kemitraan Ekonomi (<i>Agreement between the Republic of Indonesia and Japan for an Economic Partnership</i>)	Procedures for Utilization of Import Duties using the User Specific Duty Free Scheme in the Context of the Agreement between the Republic of Indonesia and Japan for an Economic Partnership
2	PMK 60/2026	31 July 2026	Import Duty	Penetapan Tarif Bea Masuk dalam rangka Persetujuan antara Republik Indonesia dan Jepang mengenai suatu Kemitraan Ekonomi (<i>Agreement between The Republic of Indonesia and Japan for an Economic Partnership</i>)	Determination of Import Duties in the Context of the Agreement between the Republic of Indonesia and Japan for an Economic Partnership

3	PMK 57/2026	30 July 2026	Customs and Excise	Perubahan atas Peraturan Menteri Keuangan Nomor 52/PMK.04/2020 tentang Bentuk Fisik, Spesifikasi, dan Desain Pita Cukai	Amendment of Minister of Finance Regulation Number 52/PMK.04/2020 concerning Physical Form, Specifications, and Design of Excise Band
4	PMK 56/2026	31 July 2026	General	Tata Cara Penyediaan, Pembayaran, dan Pertanggungjawaban Dana untuk Diskon Biaya Listrik Tahun 2025	Procedures for the Provision, Payment and Accountability of Funds for Electricity Tariff Subsidies for Fiscal Year 2025
5	PMK 52/2026	15 July 2026	Export and Import	Impor Sementara dan Ekspor Sementara atas Pengemas yang dapat Digunakan secara Berulang	Temporary Importation and Temporary Exportation of Reusable Packaging
6	PMK 51/2026	15 July 2026	Export and Import	Angkut Terus atau Angkut Lanjut Barang Impor atau Barang Ekspor	Continuous Transit and Transshipment of Imported or Exported Goods
7	PMK 50/2026	15 July 2026	Import Duty	Perubahan Ketiga atas Peraturan Menteri Keuangan Nomor 26/PMK.010/2022 tentang Penetapan Sistem Klasifikasi Barang dan Pembebanan Tarif Bea Masuk atas Barang Impor	Third 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

8	Permenperin 23/2026	31 July 2026	Import Duty	Perubahan Kedua atas Peraturan Menteri Perindustrian Nomor 2 Tahun 2023 tentang Pedoman Pelaksanaan Pemanfaatan Bahan Baku dengan Tarif Bea Masuk melalui <i>User Specific Duty Free Scheme</i> dalam Rangka Persetujuan antara Republik Indonesia dan Jepang Mengenai suatu Kemitraan Ekonomi (<i>Agreement Between The Republic of Indonesia and Japan for an Economic Partnership</i>)	Second Amendment to the Minister of Industry Regulation Number 2 of 2023 concerning Guidelines for the Utilization of Raw Materials Subject to Import Duty Tariffs under the User Specific Duty Free Scheme in the Context of the Agreement between The Republic of Indonesia and Japan for an Economic Partnership
9	Permenaker 11/2026	29 June 2026	Manpower	Tata Cara Pengawasan Ketenagakerjaan	Procedure of Manpower Supervision
10	16/SE- HR.01/VIII/2026	10 August 2026	Land and Building Tax	Mekanisme Penerimaan Setoran dan Penelitian Surat Setoran Pajak Daerah Bea Perolehan Hak Atas Tanah dan Bangunan dalam Rangka Pendaftaran Tanah serta Integrasi Data Pertanahan dan Data Perpajakan	Mechanism for the Receipt and Verification of Regional Tax Payment Slips for Land and Building Acquisition Duty for Land Registration and Land-and-Tax Data Integration

11	PER-9/BC/2026	14 August 2026	General	Panduan Sistem Klasifikasi Barang berupa Perhiasan	Commodity Classification Guidelines for Jewelry
12	PER-8/PJ/2026	28 July 2026	Income Tax	Perubahan atas Peraturan Direktur Jenderal Pajak Nomor PER-10/PJ/2024 tentang Ketentuan Pembayaran dan Penyetoran Pajak serta Pengembalian Kelebihan Pembayaran Pajak dalam Rangka Pelaksanaan Sistem Inti Administrasi Perpajakan	Amendment of Director General of Tax Regulation Number PER-10/PJ/2024 concerning Provisions for Tax Payment, Remittance, and Refund of Tax Overpayment for the Implementation of the Core Tax Administration System
13	Kepgub DKI 591/2026	1 July 2026	Regional Tax	Perubahan atas Keputusan Gubernur Nomor 531 Tahun 2026 tentang Pemberian Keringanan Pokok Pajak Barang dan Jasa Tertentu atas Jasa Kesenian dan Hiburan untuk Tontonan Film Nasional	Amendment of Governor Decree Number 531 of 2026 concerning Provision of Reduction of Principal Amount of Certain Goods and Services Tax on Arts and Entertainment Services for the Screening of National Films

14	KEP-146/BC/2026	30 June 2026	Customs and Excise	Perubahan Ketiga atas Keputusan Direktur Jenderal Bea dan Cukai Nomor KEP-173/BC/2024 tentang Penerapan secara Penuh (<i>Mandatory</i>) Kesepakatan Pengakuan Timbal Balik Operator Ekonomi Bersertifikat (<i>Mutual Recognition Arrangement on Authorized Economic Operator</i>) antara Direktorat Jenderal Bea dan Cukai dengan Administrasi Kepabeanan Negara Anggota Asean	Third Amendment of Director General of Customs and Excise Decision Number KEP-173/BC/2024 concerning Mandatory Implementation of Mutual Recognition Arrangement on Authorized Economic Operator between the Directorate General of Customs and Excise and the Customs Administrations of ASEAN Member States
15	SE-9/PJ/2026	16 July 2026	General Tax	Tata Cara Permintaan Informasi dan/atau Bukti atau Keterangan dalam Rangka Pelaksanaan Akses Informasi Keuangan untuk Kepentingan Perpajakan	Procedures for Requesting Information, Evidence, and/or Explanations for Accessing Financial Information for Tax Purposes
16	SE-8/PJ/2026	15 July 2026	General Tax	Pedoman Pengawasan Kepatuhan Wajib Pajak	Guidelines for Taxpayer Compliance Supervision

17	SE-6/PJ/2026	1 July 2026	General Tax	Petunjuk Pelaksanaan Penanganan Sidang Banding dan Gugatan di Pengadilan Pajak	Technical Guidelines for Handling Appeals and Lawsuits at the Tax Court
18	PENG-5/PJ/2026	10 August 2026	General Tax	Kewajiban Perolehan Formulir Pernyataan Diri yang Valid (<i>Valid Self-Certification</i>) dalam Rangka Pelaksanaan Ketentuan mengenai Akses Informasi Keuangan untuk Kepentingan Perpajakan berdasarkan <i>Crypto-Asset Reporting Framework</i> (CARF)	Obligation to Obtain a Valid Self-Certification Form for Implementing Financial Information Access Provisions for Tax Purposes under the Crypto-Asset Reporting Framework (CARF)
19	PENG-4/PJ/2026	10 August 2026	General Tax	Kewajiban Perolehan Pernyataan Diri yang Valid (<i>Valid Self-Certification</i>) dalam Rangka Pelaksanaan Ketentuan mengenai Akses Informasi Keuangan untuk Kepentingan Perpajakan berdasarkan <i>Common Reporting Standard</i> (CRS)	Obligation to Obtain a Valid Self-Certification for Implementing Financial Information Access Provisions for Tax Purposes under the Common Reporting Standard (CRS)

20	PENG-46/PJ.09/2026	5 August 2026	Income Tax	Penundaan Waktu Pemberlakuan Ketentuan Pemungutan PPh Pasal 22 oleh <i>Marketplace</i>	Postponement of the Effective Date of Provisions on the Collection of Article 22 Income Tax by Marketplaces
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Contact

Growth

Deloitte Indonesia

iddttl@deloitte.com

Deloitte.

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