



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	UU 1/2026	2 January 2026	General	Penyesuaian Pidana	Adjustment of Criminal Sanctions
2	UU 20/2025	17 December 2025	General	Kitab Undang-Undang Hukum Acara Pidana	Criminal Procedure Code
3	Permenkum 49/2025	11 December 2025	General	Syarat dan Tata Cara Pendirian, Perubahan, dan Pembubaran Badan Hukum Perseroan Terbatas	Requirements and Procedures for the Establishment, Amendment, and Dissolution of Limited Liability Companies
4	BPS 7/2025	17 December 2025	General	Klasifikasi Baku Lapangan Usaha Indonesia	Indonesian Standard Industrial Classification
5	PMK 114/2025	30 December 2025	Income Tax	Perlakuan atas Bantuan atau Sumbangan Termasuk Zakat atau Sumbangan Keagamaan yang Sifatnya Wajib, serta Harta Hibahan dalam Pajak Penghasilan	Tax Treatment of Aid or Donations, Including Zakat or Mandatory Religious Contributions, and Granted Assets for Income Tax Purposes
6	PMK 113/2025	30 December 2025	Customs and Excise	Pengembalian Cukai	Refund of Excise
7	PMK 112/2025	30 December 2025	Tax Treaty	Tata Cara Penerapan Persetujuan Penghindaran Pajak Berganda	Procedures for Application of Double Taxation Avoidance Agreements
8	PMK 111/2025	30 December 2025	General Tax	Pengawasan Kepatuhan Wajib Pajak	Supervision of Taxpayers Compliance

9	PMK 108/2025	29 December 2025	General Tax	Petunjuk Teknis mengenai Akses Informasi Keuangan untuk Kepentingan Perpajakan	Technical Instructions regarding Access to Financial Information for Tax Purposes
10	PMK 107/2025	29 December 2025	General	Perubahan atas Peraturan Menteri Keuangan Nomor 224/PMK.08/2021 tentang Penjualan dan Pembelian Kembali Surat Berharga Syariah Negara dalam Valuta Asing di Pasar Internasional	Amendment of Minister of Finance Regulation Number 224/PMK.08/2021 concerning Sale and Repurchase of Sovereign Sharia Securities Denominated in Foreign Currency in the International Market
11	PMK 105/2025	29 December 2025	Income Tax	Pajak Penghasilan Pasal 21 atas Penghasilan Tertentu yang Ditanggung Pemerintah dalam Rangka Stimulus Ekonomi Tahun Anggaran 2026	Article 21 Income Tax Withholding Rate on Certain Income Borne by The Government in the Context of Economic Stimulus for Fiscal Year 2026
12	PMK 99/2025	23 December 2025	Import Duty	Pembebasan Bea Masuk dan/atau Cukai atas Impor Barang Kiriman Hadiah/Hibah untuk Keperluan Ibadah untuk Umum, Amal, Sosial, Kebudayaan atau untuk Kepentingan Penanggulangan Bencana Alam	Exemption from Import Duty and/or Excise on the Importation of Gift or Grant Shipments for Public Worship, Charitable, Social, Cultural Purposes, or for Natural Disaster Mitigation

13	PMK 98/2025	22 December 2025	Import Duty	Pengenaan Bea Masuk Tindakan Pengamanan atas Impor Produk Kain Tenunan dari Kapas	Imposition of Safeguard Import Duty on Import of Woven Cotton Fabrics
14	PMK 96/2025	19 December 2025	Customs and Excise	Perubahan atas Peraturan Menteri Keuangan Nomor 237/PMK.04/2022 tentang Penelitian Dugaan Pelanggaran di Bidang Cukai	Amendment of Minister of Finance Regulation Number 237/PMK.04/2022 concerning Investigation of Alleged Violation in the Field of Excise
15	PMK 94/2025	18 December 2025	General	Penjualan Surat Utang Negara dengan Cara Pengumpulan Pemesanan di Pasar Perdana Domestik	Sale of Government Bonds through Bookbuilding in the Domestic Primary Market
16	PMK 92/2025	18 December 2025	General	Penyelesaian terhadap Barang yang Dinyatakan tidak Dikuasai, Barang yang Dikuasai Negara, dan Barang yang Menjadi Milik Negara	Settlement of Goods Declared as Not Under Custody, Goods Under State Custody, and Goods Becoming State Assets
17	PMK 90/2025	18 December 2025	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Rumah Tapak dan Satuan Rumah Susun yang Ditanggung Pemerintah Tahun Anggaran 2026	Value Added Tax on Delivery of Landed House and Flat Residential Units Borne by The Government for Fiscal Year 2026

18	PMK 89/2025	18 December 2025	Customs and Excise	Penimbunan, Pemasukan, Pengeluaran, dan Pengangkutan Barang Kena Cukai	Stockpiling, Importation, Exportation, and Transportation of Excisable Goods
19	PMK 80/2025	17 December 2025	Export and Import	Penetapan Barang Ekspor Berupa Emas yang Dikenakan Bea Keluar dan Tarif Bea Keluar	Determination of Export Goods in the Form of Gold Subject to Export Duty and Export Duty Tariffs
20	Permen PU 6/2025	22 December 2025	General	Standar Kegiatan Usaha dan/atau Standar Produk/Jasa, Pelaksanaan Pengawasan, dan Pengenaan Sanksi pada Penyelenggaraan Perizinan Berusaha Berdasarkan Risiko Sektor Pekerjaan Umum	Standards for Business Activities and/or Product/Service Standards, Supervision, and Imposition of Sanctions in the Implementation of Risk-Based Business Licensing in the Public Works Sector
21	Permen PU 5/2025	15 December 2025	General Tax	Konfirmasi Status Wajib Pajak Dalam Pemberian Layanan Publik Tertentu	Taxpayer Status Confirmation in the Provision of Certain Public Services
22	Permen LH 25/2025	4 December 2025	Export and Import	Tata Cara Penerbitan Rekomendasi Persetujuan Impor Bahan Perusak Lapisan Ozon dan Hidrofluorokarbon	Procedures for the Issuance of Recommendation of Approval for Ozone-Depleting Substances and Hydrofluorocarbons
23	Permendag 47/2025	29 December 2025	Export and Import	Barang yang Dilarang untuk Diimpor	Goods Subject to Import Prohibition

24	Permendag 46/2025	17 December 2025	Export and Import	Tata Cara Penetapan Harga Patokan Ekspor dan Harga Referensi atas Produk Pertambangan yang Dikenakan Bea Keluar	Procedure for the Determination of Benchmark Export Prices and Reference Prices for Mining Products Subject to Export Duty
25	Permendag 41/2025	27 November 2025	General	Tata Cara Pelaporan Distribusi Barang Kebutuhan Pokok dan Barang Penting	Procedures for Reporting the Distribution of Basic Necessities and Strategic Goods
26	PerMA 3/2025	10 December 2025	General Tax	Pedoman Penanganan Perkara Tindak Pidana di Bidang Perpajakan	Guidelines for the Handling of Criminal Cases in the Field of Taxation
27	Pergub DKI 46/2025	24 December 2025	Regional Tax	Tata Cara Pelaksanaan Konfirmasi Status Wajib Pajak dan Penelitian Terhadap Pemenuhan Kewajiban Pajak Daerah	Procedure for the Implementation of Taxpayer Status Confirmation and Review of Compliance with Regional Tax Obligations
28	Pergub DKI 45/2025	24 December 2025	Regional Tax	Tata Cara Pengembalian Kelebihan Pembayaran Pajak Daerah	Procedure for Refund of Overpayment of Regional Tax
29	Pergub DKI 42/2025	23 December 2025	Regional Tax	Dasar Pengenaan Pajak Kendaraan Bermotor, Bea Balik Nama Kendaraan Bermotor, dan Pajak Alat Berat Pembuatan Sebelum Tahun 2025	Basis for Imposition of Motor Vehicles Tax, Transfer of Motor Vehicle Title Fee on Tax, and Heavy Equipment Tax for Units Manufactured Prior to 2025

30	PER-26/PJ/2025	31 December 2025	General Tax	Tata Cara Pelaksanaan Penyitaan dan Penjualan atas Surat Berharga berupa Saham yang Diperdagangkan di Pasar Modal dalam rangka Penagihan Pajak	Procedures for the Implementation of Confiscation and Sale of Securities in the Form of Shares Traded on the Capital Market for Tax Collection Purposes
31	PER-23/PJ/2025	9 December 2025	General Tax	Penentuan Subjek Pajak Dalam Negeri dan Subjek Pajak Luar Negeri	Determination of Domestic Tax Subjects and Foreign Tax Subjects
32	PER-22/PJ/2025	8 December 2025	General Tax	Perubahan Kelima atas Peraturan Direktur Jenderal Pajak Nomor PER-04/PJ/2022 tentang Badan atau Lembaga yang Dibentuk atau Disahkan oleh Pemerintah yang Ditetapkan sebagai Penerima Zakat atau Sumbangan Keagamaan yang Sifatnya Wajib yang Dapat Dikurangkan dari Penghasilan Bruto	Fifth Amendment of Director General of Tax Regulation Number PER-04/PJ/2022 concerning Agencies or Institutions Established or Legalized by the Government Determined as Recipient of Mandatory Zakat or Religious Contribution That May Be Deducted from Gross Income
33	PER-21/PJ/2025	28 November 2025	General Tax	Tata Cara Penyampaian Pengaduan di Lingkungan Direktorat Jenderal Pajak	Procedures for Submitting Complain in the Directorate General of Taxation

34	PER-21/BC/2025	30 December 2025	Bonded Zone	Perubahan Kedua atas Peraturan Direktur Jenderal Bea dan Cukai Nomor PER- 7/BC/2021 tentang Tata Laksana Pemasukan dan Pengeluaran Barang ke dan dari Tempat Penimbunan Berikat	Second Amendment of Director General of Customs and Excise Regulation Number PER- 7/BC/2021 concerning Procedure of the Import and Export of Goods into and from Bonded Zone
35	PER-20/BC/2025	29 December 2025	Customs and Excise	Tata Cara Penimbunan, Pemasukan, Pengeluaran, dan Pengangkutan Barang Kena Cukai	Procedures for the Storage, Entry, Release and Transportation of Excisable Goods
36	KEP-251/PJ/2025	15 December 2025	General Tax	Kebijakan Administrasi Perpajakan sehubungan dengan Bencana Alam di Wilayah Provinsi Aceh, Provinsi Sumatera Utara, dan Provinsi Sumatera Barat Tahun 2025	Taxation Administration Policy in relation to Natural Disaster in the Provinces of Aceh, North Sumatra, and West Sumatra Areas for Year 2025
37	SE-17/BC/2025	24 December 2025	General Tax	Pedoman Penentuan Objek Audit, Penelitian Ulang, dan Analisis Tujuan Lain	Guidelines for the Determination of Audit Objects, Re- Examination, and Analysis for Other Purposes

38	PENG- 2/PJ.09/2026	9 January 2026	Tax Treaty	Pelaksanaan Peraturan Menteri Keuangan Nomor 112 Tahun 2025 tentang Tata Cara Penerapan Persetujuan Penghindaran Pajak Berganda	Implementation of Minister of Finance Regulation 112 of 2025 concerning Procedures for Application of Double Taxation Avoidance Agreements
39	PENG- 54/PJ.09/2025	29 December 2025	General Tax	Batas Waktu Aktivasi Akun Coretax dan Pembuatan Kode Otorisasi/Sertifikat Elektronik	Deadline for Coretax Account Activation and Issuance of Authorization Codes/Electronic Certificates
40	PENG - 51/PJ.09/2025	9 December 2025	General Tax	Pemberitahuan Perubahan Saluran Resmi Pengaduan	Notification of Changes to Official Complaint Channels
41	PENG- 48/PJ.09/2025	4 December 2025	General Tax	Layanan Portal Pemadanan NIK-NPWP dan Simulator Terpandu Coretax DJP	Services of the NIK-NPWP Matching Portal and the Guided Coretax DGT Simulator
42	PENG-4/PJ/2025	17 December 2025	General Tax	Perpanjangan Masa Aktif Kode Billing untuk Mendukung Pelaksanaan Hak dan Pemenuhan Kewajiban Perpajakan	Extension of the Validity Period of Billing Codes in Support of the Exercise of Tax Rights and the Fulfillment of Tax Obligations

43	PENG-1/PAN/2025	15 December 2025	General Tax	Penyesuaian Persyaratan Kelengkapan Administrasi Upaya Hukum Peninjauan Kembali atas Putusan Pengadilan Pajak	Adjustment to the Administrative Completeness Requirements for Legal Remedies in the Form of Judicial Review of Tax Court Decisions
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Contact

Growth

Deloitte Indonesia

iddttl@deloitte.com

Deloitte.

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