



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	Perpres 32/2026	13 May 2026	International Agreement	Pengesahan Protokol Perubahan Persetujuan antara Republik Indonesia dan Jepang mengenai suatu Kemitraan Ekonomi (<i>Protocol Amending the Agreement between the Republic of Indonesia and Japan for an Economic Partnership</i>)	Protocol Amending the Agreement between the Republic of Indonesia and Japan for an Economic Partnership
2	PMK 45/2026	24 June 2026	Import Duty	Pembebasan Bea Masuk atas Impor Persenjataan, Amunisi, Perlengkapan Militer dan Kepolisian, Termasuk Suku Cadang, serta Barang dan Bahan yang Dipergunakan untuk Menghasilkan Barang yang Dipergunakan bagi Keperluan Pertahanan dan Keamanan Negara	Exemption of Import Duty for the Imports of Weapons, Ammunition, Military and Police Equipment, Including Spare Parts, as well as Goods and Materials Used for Producing Goods Used for National Defense and Security Purposes

3	PMK 44/2026	22 June 2026	General Tax	Persyaratan untuk Menjadi Kuasa di Bidang Perpajakan dan Tata Cara Pelaksanaan Hak dan Pemenuhan Kewajiban Kuasa di Bidang Perpajakan	Requirements to Become a Tax Proxy and Procedures for the Exercise of Rights and Fulfillment of Obligations of a Tax Proxy
4	PMK 43/2026	20 June 2026	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Jasa Angkutan Udara Niaga Berjadwal Dalam Negeri Kelas Ekonomi pada Periode Libur Sekolah yang Ditanggung Pemerintah Tahun Anggaran 2026	Value Added Tax on Delivery of Domestic Scheduled Commercial Air Transportation Services in Economy Class during School Holiday Period Borne by The Government for Fiscal Year 2026
5	PMK 40/2026	11 June 2026	Import Duty	Pengenaan Bea Masuk Antidumping atas Impor Produk Kertas Karton Dupleks dari Republik Korea, Malaysia, dan Taiwan	Imposition of Anti-dumping Import Duty on Duplex Paperboard Product from the Republic of Korea, Malaysia, and Taiwan

6	Permenperin 13/2026	29 May 2026	Customs and Excise	Perubahan 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 Pemerintah Republik Indonesia dan Jepang Mengenai Suatu Kemitraan Ekonomi (<i>Agreement between The Republic of Indonesia and Japan for an Economic Partnership</i>)	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
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7	Permenperin 12/2026	29 June 2026	Customs and Excise	Pedoman Pelaksanaan Pemanfaatan Bahan Baku dengan Tarif Bea Masuk Melalui <i>User Specific Duty Free Scheme</i> dalam Rangka Perjanjian Kemitraan Ekonomi Komprehensif antara Pemerintah Republik Indonesia dan Pemerintah Republik Korea (<i>Comprehensive Economic Partnership Agreement Between the Government of The Republic Indonesia and the Government of The Republic of Korea</i>)	Guidelines for the Utilization of Raw Materials Subject to Import Duty Tariffs under the User Specific Duty Free Scheme in The Context of Comprehensive Economic Partnership Agreement between The Government of The Republic Indonesia and The Government of The Republic of Korea
8	Permendag 19/2026	4 June 2026	General	Penyelenggaraan Usaha Perdagangan melalui Sistem Elektronik	Operation of Trade Activities through Electronic Systems
9	Permendag 18/2026	3 June 2026	Export and Import	Perubahan Kedua atas Peraturan Menteri Perdagangan Nomor 16 Tahun 2025 tentang Kebijakan dan Pengaturan Impor	Second Amendment of the Minister of Trade Regulation Number 16 of 2025 concerning Import Policy and Management
10	Permendag 17/2026	29 May 2026	Export and Import	Kebijakan dan Pengaturan Ekspor Komoditas Sumber Daya Alam Strategis Paduan Besi	Export Policy and Regulation of Strategic Natural Resource Commodities: Ferroalloys

11	Permendag 16/2026	29 May 2026	Export and Import	Kebijakan dan Pengaturan Ekspor Komoditas Sumber Daya Alam Strategis Kelapa Sawit	Export Policy and Regulation of Strategic Natural Resource Commodities: Palm Oil
12	Permendag 15/2026	29 May 2026	Export and Import	Kebijakan dan Pengaturan Ekspor Komoditas Sumber Daya Alam Strategis Batubara	Export Policy and Regulation of Strategic Natural Resource Commodities: Coal
13	PER-6/BC/2026	29 June 2026	Customs and Excise	Perubahan atas Peraturan Direktur Jenderal Bea dan Cukai Nomor PER- 15/BC/2023 tentang Pedoman Pelaksanaan Distribusi Target Penerimaan Kepabeanaan dan Cukai	Amendment to Director General of Customs and Excise Regulation Number PER- 15/BC/2023 concerning Guidelines for the Implementation of Customs and Excise Revenue Target Distribution
14	Kepgub DKI 527/2026	12 June 2026	Regional Tax	Tata Cara Pemindahbukuan Pajak Daerah	Procedures for Transfer of Regional Tax Payments

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