



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	Permendag 12/2026	28 April 2026	Export and Import	Perubahan Kelima atas Peraturan Menteri Perdagangan Nomor 23 Tahun 2023 tentang Kebijakan dan Pengaturan Ekspor	Fifth Amendment of the Minister of Trade Regulation Number 23 of 2023 concerning Export Policy and Management
2	Permendag 11/2026	24 April 2026	Export and Import	Perubahan Kedua atas Peraturan Menteri Perdagangan Nomor 18 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Barang Pertanian dan Peternakan	Second Amendment of the Minister of Trade Regulation Number 18 of 2025 concerning Import Policy and Management of Agricultural and Livestock Products
3	Permendag 9/2026	15 April 2026	Export and Import	Impor Barang yang Dihasilkan dari Kegiatan Usaha dengan Kerja Paksa	Import of Goods Produced by Business Activities Using Forced Labor
4	Permendagri 11/2026	1 April 2026	Value Added Tax	Dasar Pengenaan Pajak Kendaraan Bermotor, Bea Balik Nama Kendaraan Bermotor, dan Pajak Alat Berat	Tax Base for Motor Vehicles Tax, Motor Vehicle Title Transfer Fee, and Heavy Equipment Tax

5	900.1.13.1/3764/SJ	22 April 2026	Value Added Tax	Salinan Pemberian Insentif Fiskal berupa Pembebasan Pajak Kendaraan Bermotor dan Bea Balik Nama Kendaraan Bermotor Kendaraan Bermotor Listrik Berbasis Baterai	Copy of the Granting of Fiscal Incentives in the Form of Motor Vehicle Tax and Motor Vehicle Title Transfer Fee Exemptions for Battery-Based Electric Vehicles
6	PMK 28/2026	29 April 2026	Income Tax	Tata Cara Pengembalian Pendahuluan Kelebihan Pembayaran Pajak	Procedure for Preliminary Refund of Tax Overpayment
7	PMK 26/2026	22 April 2026	Income Tax	Tata Cara Pemungutan, Pemotongan, dan Penyetoran Pajak Rokok	Procedure for Collecting, Withholding, and Reporting Cigarette Tax
8	S-863/SK.5/2026	5 May 2026	General Tax	Pemberitahuan Perpanjangan Waktu Kewajiban Penyampaian Laporan Tahunan Konsultan Pajak (LTKP)	Notice of Extension of the Deadline for Submission of the Annual Tax Consultant Report (LTKP)
9	SE-2/SK/2026	13 April 2026	General	Tata Cara Penyampaian Laporan Tahunan Profesi Keuangan Periode Pelaporan Tahun 2026	Procedure for the Submission of the Annual Report of Financial Profession for 2026 Reporting Period

10	SE-3/SK.5/2026	9 January 2026	General	Surat Edaran Tata Cara Penyampaian Laporan Realisasi PPL Penilai Publik (PP) Tahun Takwim 2025	Circular Letter on the Procedure for the Submission of the Continuous Professional Education (PPL) Realization Report of Public Appraisers (PP) for the 2025 Calendar Year
11	SE-2/SK.5/2026	9 January 2026	General	Surat Edaran Tata Cara Penyampaian Laporan Realisasi PPK Aktuaris Publik (AKP) Tahun Takwim 2025	Circular Letter on the Procedure for the Submission of the Continuous Professional Development (PPK) Realization Report of Public Actuaries (AKP) for the 2025 Calendar Year
12	SE-1/SK.5/2026	9 January 2026	General	Surat Edaran Tata Cara Penyampaian Laporan Realisasi PPL Akuntan Publik (AP) Tahun Takwim 2025	Circular Letter on the Procedure for the Submission of the Continuous Professional Education (PPL) Realization Report of Public Accountants (AP) for the 2025 Calendar Year
13	PER-6/PJ/2026	4 May 2026	General Tax	Tata Cara Pelaksanaan Hak dan Pemenuhan Kewajiban Pajak Minimum Global berdasarkan Kesepakatan Internasional	Procedure for the Implementation of Rights and Fulfillment of Global Minimum Tax Obligations Based on International Agreements

14	PER-5/PJ/2026	20 April 2026	Income Tax	Pengakuan Penghasilan dan Biaya serta Penghitungan Penghasilan Kena Pajak Tahun Pajak 2025 bagi Wajib Pajak yang Menyelenggarakan Pembukuan berdasarkan Standar Akuntansi Keuangan Mengenai Kontrak Asuransi	Recognition of Income and Expenses and the Calculation of Taxable Income for the 2025 Tax Year for Taxpayers Maintaining Bookkeeping based on Accounting Standards for Insurance Contracts
15	PER-3/BC/2026	29 April 2026	Customs and Excise	Tata Cara Pelunasan Cukai	Procedures for Settlement of Excise
16	PER-2/BC/2026	16 April 2026	Customs and Excise	Pengolahan Kembali atau Pemusnahan Barang Kena Cukai yang Dibuat di Indonesia dalam rangka Pengembalian Cukai	Reprocessing or Destruction of Excisable Goods Manufactured in Indonesia for the Purpose of Excise Refunds
17	PER-1/BC/2026	16 April 2026	Customs and Excise	Pengembalian Cukai atas Pita Cukai yang Rusak atau Tidak Dipakai	Excise Refunds on Damaged or Unused Excise Stamps

18	20/MK/BC/2026	30 March 2026	Customs and Excise	Daftar Barang yang Dilarang untuk Diekspor berdasarkan Peraturan Menteri Perdagangan Nomor 22 Tahun 2023 tentang Barang yang Dilarang untuk Diekspor sebagaimana Telah Beberapa Kali Diubah Terakhir dengan Peraturan Menteri Perdagangan Nomor 6 Tahun 2026 tentang Perubahan Keempat atas Peraturan Menteri Perdagangan Nomor 22 Tahun 2023 tentang Barang yang Dilarang untuk Diekspor	List of Goods Prohibited to be Exported based on Minister of Trade Regulation Number 22 of 2023 concerning Goods Prohibited to be Exported as Previously Amended Several Times, Most Recently by the Minister of Trade Regulation Number 6 of 2026 concerning Fourth Amandment of Minister of Trade Regulation Number 22 of 2023 concerning Goods Prohibited to be Exported
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19	19/MK/BC/2026	30 March 2026	Customs and Excise	Daftar Barang yang Dibatasi untuk Diekspor Berdasarkan Peraturan Menteri Perdagangan Nomor 23 Tahun 2023 tentang Kebijakan dan Pengaturan Ekspor Sebagaimana Telah Beberapa Kali Diubah Terakhir Dengan Peraturan Menteri Perdagangan Nomor 5 Tahun 2026 Tentang Perubahan Keempat Atas Peraturan Menteri Perdagangan Nomor 23 Tahun 2023 Tentang Kebijakan dan Pengaturan Ekspor	List of Goods Prohibited to be Exported based on Minister of Trade Regulation Number 23 of 2023 concerning Export Policy and Management as Previously Amended Several Times, Most Recently by the Minister of Trade Regulation Number 5 of 2026 concerning Fourth Amandment of Minister of Trade Regulation Number 23 of 2023 concerning Export Policy and Management
20	KEP-71/PJ/2026	30 April 2026	Income Tax	Kebijakan Perpajakan sehubungan dengan Implementasi Sistem Inti Administrasi Perpajakan dalam Rangka Penyampaian Surat Pemberitahuan Tahunan Pajak Penghasilan Wajib Pajak Badan Tahun Pajak 2025	Taxation Policy in Relation to the Implementation of the Core Tax Administration System for the Submission of Annual Income Tax Returns for Corporate Taxpayers for Tax Year 2025

21	PENG-31/PJ.09/2026	30 April 2026	Income Tax	Kebijakan Penghapusan Sanksi Administratif atas Keterlambatan Pembayaran dan Pelaporan Surat Pemberitahuan Tahunan Pajak Penghasilan Badan untuk Tahun Pajak 2025	Policy on the Waiver of Administrative Sanctions for Late Payment and Reporting of Corporate Income Tax Annual Returns for the 2025 Tax Year
22	Pergub DKI 11/2026	9 April 2026	Regional Tax	Pemberian Insentif dan Pengenaan Disinsentif Dalam Peningkatan Nilai Koefisien Lantai Bangunan	Granting of Incentives and Imposition of Disincentives in Increasing the Building Floor Area Ratio
23	Kepgub DKI 458/2026	18 May 2026	Regional Tax	Perubahan atas Keputusan Gubernur Nomor 857 Tahun 2025 tentang Kriteria Pemberian Pengurangan dan Pembebasan Pokok Pajak Bumi dan Bangunan Perdesaan dan Perkotaan	Amendment of Governor Decree Number 857 of 2025 concerning Criteria for the Granting of Reduction and Exemption of Principal Rural and Urban Land and Building Tax
24	Kepgub DKI 450/2026	13 May 2026	Regional Tax	Kriteria Pemberian Pengurangan dan Pembebasan Pokok Bea Perolehan Hak atas Tanah dan Bangunan	Criteria for the Granting of Reduction and Exemption from Principal of Duty on the Acquisition of Right to Land and Building

25	Kepgub DKI 371/2026	8 April 2026	Regional Tax	Pemberian Keringanan Pokok Pajak dan Pembebasan Sanksi Administratif atas Piutang Pajak Bumi dan Bangunan Perdesaan dan Perkotaan	Granting of Tax Principal Relief and Waiver of Administrative Sanctions on Rural and Urban Land and Building Tax Arrears
26	Kepgub DKI 339/2026	30 March 2026	Regional Tax	Kebijakan Pajak Bumi dan Bangunan Perdesaan dan Perkotaan Tahun 2026	Rural and Urban Land and Building Tax Policy Year 2026

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