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Tax & General Regulations Update
KM No.8/November/2026
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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 27/2026	28 October 2026	Manpower	Pelindungan Ketenagakerjaan	Employment Protection
2	**UU 6/2026**	19 August 2026	General	Pusat Finansial Internasional Indonesia	Indonesia International Financial Center
3	PMK 77/2026	12 October 2026	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Jasa Angkutan Udara Niaga Berjadwal Dalam Negeri Kelas Ekonomi pada Periode Libur Natal dan Tahun Baru yang Ditanggung Pemerintah Tahun Anggaran 2027	Value Added Tax on Delivery of Domestic Scheduled Commercial Air Transportation Services in Economy Class during Christmas and New Year Holiday Period Borne by The Government for Fiscal Year 2027
4	PMK 72/2026	1 October 2026	General	Perubahan atas Peraturan Menteri Keuangan Nomor 179/PMK.05/2017 tentang Sistem Akuntansi dan Pelaporan Keuangan Pengelolaan Pemberian Pinjaman	Amendment of Minister of Finance Regulation Number 179/PMK.05/2017 concerning the Accounting and Financial Reporting System for Loan Granting Management

5	PMK 71/2026	29 September 2026	General Tax	Perubahan atas Peraturan Menteri Keuangan Nomor 118 Tahun 2024 tentang Tata Cara Pembetulan, Keberatan, Pengurangan, Penghapusan, dan Pembatalan di Bidang Perpajakan	Amendment of Minister of Finance Regulation Number 118 of 2024 concerning Procedure for Rectification, Objection, Reduction, Waiver, and Cancellation in the Field of Taxation
6	PMK 70/2026	28 September 2026	Customs and Excise	Penggunaan Penerimaan Pajak Rokok untuk Penegakan Hukum di Bidang Kepabeanan dan Cukai	Use of Cigarette Tax Revenue for Law Enforcement in the Field of Customs and Excise
7	PMK 69/2026	28 September 2026	Import Duty	Perubahan atas Peraturan Menteri Keuangan Nomor 60 Tahun 2026 tentang Penetapan Tarif Bea Masuk dalam Rangka Persetujuan antara Republik Indonesia dan Jepang mengenai Suatu Kemitraan Ekonomi (*Agreement between The Republic of Indonesia and Japan for an Economic Partnership*)	Amendment of Minister of Finance Regulation Number 60 of 2026 concerning Determination of Import Duties in the Context of the Agreement between The Republic of Indonesia and Japan for an Economic Partnership

8	PMK 68/2026	28 September 2026	Import Duty	Perubahan Keempat atas Peraturan Menteri Keuangan Nomor 26/PMK.010/2022 tentang Penetapan Sistem Klasifikasi Barang dan Pembebanan Tarif Bea Masuk atas Barang Impor	Fourth 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
9	PMK 65/2026	8 September 2026	General	Perubahan atas Peraturan Menteri Keuangan Nomor 195/PMK.08/2020 tentang Lelang Surat Berharga Syariah Negara di Pasar Perdana Domestik	Amendment of Minister of Finance Regulation Number 195/PMK.08/2020 concerning Auction of State Sharia Securities in the Domestic Primary Market
10	PMK 61/2026	31 July 2026	Import Duty	Tata Cara Pemanfaatan Tarif Bea Masuk dengan Skema User Specific Duty Free Scheme dalam Rangka Persetujuan antara Republik Indonesia dan Jepang mengenai suatu Kemitraan Ekonomi (*Agreement between the Republic of Indonesia and Japan for an Economic Partnership*)	Procedures for the Utilization of Import Duty Rates under the User Specific Duty Free Scheme in the Context of the Agreement Between the Republic of Indonesia and Japan for an Economic Partnership

11	PER-12/PJ/2026	28 September 2026	Import Duty	Perubahan atas Peraturan Direktur Jenderal Pajak Nomor PER-11/PJ/2025 tentang Ketentuan Pelaporan Pajak Penghasilan, Pajak Pertambahan Nilai, Pajak Penjualan atas Barang Mewah, dan Bea Meterai dalam Rangka Pelaksanaan Sistem Inti Administrasi Perpajakan	Amendment of Director General of Tax Regulation Number PER-11/PJ/2025 concerning Provisions on the Reporting of Income Tax, Value Added Tax, Luxury Goods Sales Tax, and Stamp Duty in the Context of the Implementation of the Core Tax Administration System
12	PER-13/BC/2026	2 October 2026	Import Duty	Perubahan atas Peraturan Direktur Jenderal Bea dan Cukai Nomor PER-10/BC/2022 tentang Tata Laksana Pemotongan Kuota Barang Impor yang Mendapatkan Fasilitas Pembebasan atau Keringanan Bea Masuk atau Bea Masuk Ditanggung Pemerintah	Amendment to Director General of Customs and Excise Regulation Number PER-10/BC/2022 concerning Procedures for the Deduction of Quotas for Imported Goods Granted Import Duty Exemption or Relief Facilities, or Import Duty Borne by the Government
13	PER-12/BC/2026	25 September 2026	Customs and Excise	Tata Laksana Pemeriksaan Kepatuhan Pengusaha Barang Kena Cukai	Procedure for Compliance Inspection of Excisable Goods Entrepreneurs

14	KEP-239/PJ/2026	8 October 2026	General Tax	Kebijakan Perpajakan sehubungan dengan Pengurangan atau Penghapusan Sanksi Administratif	Taxation Policy in Relation to the Reduction or Waiver of Administrative Sanctions
15	74/MK/BC/2026	8 October 2026	Export and Import	Barang yang Dibatasi untuk Diimpor Berdasarkan Peraturan Menteri Perdagangan Nomor 24 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Barang dalam Keadaan Tidak Baru dan Limbah Non Bahan Berbahaya dan Beracun sebagaimana Telah Diubah dengan Peraturan Menteri Perdagangan Nomor 23 Tahun 2026 tentang Perubahan atas Peraturan Menteri Perdagangan Nomor 24 Tahun 2025 tentang Kebijakan dan Pengaturan Impor Barang dalam Keadaan Tidak Baru dan Limbah Non Bahan Berbahaya dan Beracun	Goods Subject to Import Limitation based on Minister of Trade Regulation Number 24 of 2025 concerning Import Policy and Management of Used Goods and Non-Hazardous and Non-Toxic Material Waste as Amended by Regulation of the Minister of Trade Regulation Number 23 of 2026 concerning Amendment of the Minister of Trade Regulation Number 24 of 2025 concerning Import Policy and Management of Used Goods and Non-Hazardous and Non-Toxic Material Waste

16	SE-6/SK/2026	16 October 2026	General Tax	Implementasi Platform Satu-Profkeu untuk Layanan Perizinan Profesi Konsultan Pajak	Implementation of the Satu-Profkeu Platform for Tax Consultant Professional Licensing Services
17	PENG-6/PJ/2026	24 September 2026	Value Added Tax	Sistem Pemungutan PPN Transaksi Digital Lintas Negara	Indonesia's VAT Collection Mechanism for Cross-Border Digital Transactions (SPP-TDLN)

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