



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	PP 23/2024	20 May 2024	Infrastructure	Jalan Tol	Toll Road
2	PP 22/2024	20 May 2024	Income Tax	Perlakuan Pajak Penghasilan atas Penghasilan dari Penempatan Devisa Hasil Ekspor Sumber Daya Alam pada Instrumen Moneter dan/atau Instrumen Keuangan Tertentu di Indonesia	Income Tax Treatment for Income Derived from Placing Foreign Exchange Proceeds from Natural Resource Exports in Certain Monetary and/or Financial Instruments in Indonesia
3	PP 21/2024	20 May 2024	General	Perubahan atas Peraturan Pemerintah Nomor 25 Tahun 2020 tentang Penyelenggaraan Tabungan Perumahan Rakyat	Amendment of Government Regulation Number 25 of 2020 concerning Implementation of Public Housing Savings Funds
4	PMK 38/2024	31 May 2024	Export and Import	Penetapan Barang Ekspor yang Dikenakan Bea Keluar dan Tarif Bea Keluar	Determination of Export Goods that are Subject to Export Duty and Export Duty Tariffs
5	PMK 28/2024	16 May 2024	General Tax	Fasilitas Perpajakan dan Kepabeanan di Ibu Kota Nusantara	Tax and Customs Facilities in the Capital City of Nusantara
6	Permendag 10/2024	30 May 2024	Export and Import	Perubahan atas Peraturan Menteri Perdagangan Nomor 22 Tahun 2023 tentang Barang yang Dilarang untuk Diekspor	Amendment of Minister of Trade Regulation Number 22 of 2023 concerning Goods Prohibited to be Exported

7	Permendag 8/2024	17 May 2024	Export and Import	Perubahan Ketiga atas Peraturan Menteri Perdagangan Nomor 36 Tahun 2023 tentang Kebijakan dan Pengaturan Impor	Third Amendment of Minister of Trade Regulation Number 36 of 2023 concerning Import Policy and Management
8	PER-5/PJ/2024	16 May 2024	Income Tax	Perubahan atas Peraturan Direktur Jenderal Pajak Nomor PER-17/PJ/2021 tentang Bentuk dan Tata Cara Pembuatan Bukti Pemotongan dan/atau Pemungutan Pajak, serta Bentuk, Isi, Tata Cara Pengisian, dan Penyampaian Surat Pemberitahuan Masa Bagi Instansi Pemerintah	Amendment of Director General of Tax Regulation number PER-17/PJ/2021 concerning Form and Procedure for the Preparation of Tax Withholding and/or Collection Slip, as well as Form, Content, Procedure for the Filling, and the Submission of Periodic Tax Return for Government Institution
9	PER-4/PJ/2024	19 April 2024	Value Added Tax	Pelaksanaan Administrasi Pemungutan dan Pelaporan Pajak Pertambahan Nilai atas Penyerahan Hasil Tembakau	Implementation of Administration for the Collection and Reporting of Value Added Tax on Delivery of Tobacco Products

10	PER-3/PJ/2024	19 April 2024	Income Tax	Perubahan Ketiga 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	Third Amendment of the Director General of Tax Regulation Number PER-04/PJ/2022 concerning Agencies or Institutions Established or Legalized by the Government Designated as Recipients of Zakat or Mandatory Religious Contributions Deductible from Gross Income
11	19/KM.4/2024	31 May 2024	Export and Import	Daftar Barang yang Dilarang untuk Diekspor Berdasarkan Peraturan Menteri Perdagangan Nomor 10 Tahun 2024 tentang Perubahan 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 of Republic of Indonesia Regulation Number 10 of 2024 concerning Amendment of Minister of Trade Regulation Number 22 of 2023 concerning Goods Prohibited to be Exported



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