



## Tax & General Regulations Update

The following is a list of the new tax & general regulations.  
All regulations are available in Indonesian.

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
1	<a href="#">PP 15/2022</a>	11 April 2022	General Tax	Perlakuan Perpajakan dan/atau Penerimaan Negara Bukan Pajak di Bidang Usaha Pertambangan Batubara	Tax and/or Non-Tax State Revenue Treatment in the Coal Mining Business Field

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
2	<a href="#"><u>74/PMK.04/2022</u></a>	18 April 2022	Customs and Excise	Penundaan Pembayaran Cukai untuk Pengusaha Pabrik atau Importir Barang Kena Cukai yang Melaksanakan Pelunasan dengan Cara Pelekatan Pita Cukai	Postponement of Excise Payments for Manufacturers or Importers of Excisable Goods that Make the Settlement by Affixing Excise Bands
3	<a href="#"><u>PER-03/PJ/2022</u></a>	31 March 2022	General Tax	Faktur Pajak	Tax Invoices
4	<a href="#"><u>KEP-160/PJ/2022</u></a>	30 March 2022	General Tax	Standar Pelayanan di Lingkungan Direktorat Jenderal Pajak	Service Standards in the Directorate General of Taxation
5	<a href="#"><u>KEP-159/PJ/2022</u></a>	30 March 2022	General Tax	Penunjukan Wajib Pajak dalam rangka <i>Partial Implementation</i> Penyampaian Laporan Keuangan Berbasis <i>Extensible Business Reporting Language</i> (XBRL) pada Tempat yang Ditentukan oleh Direktorat Jenderal Pajak	Appointment of Taxpayers for Partial Implementation of Submission of Extensible Business Reporting Language (XBRL) Based Financial Report on Location Determined by the Directorate General of Taxation
6	<a href="#"><u>KEP-143/PJ/2022</u></a>	24 March 2022	General Tax	Perubahan Kode Objek Pajak pada Surat Pemberitahuan Masa Unifikasi Instansi Pemerintah dan Surat Pemberitahuan Masa Pajak Penghasilan Unifikasi	Amendment to the Tax Object Code in the Letter of Notification of Government Institution Unification Period and in the Letter of Notification of

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
					Unification Income Tax Period
7	<a href="#">SE-02/PP/2022</a>	22 March 2022	Tax Court	Penetapan Masa Reses Sidang Pengadilan Pajak dalam rangka Hari Raya Idulfitri 1443 H	Determination of Recess Period for Tax Court Trial in the Context of Idulfitri 1443 H
8	<a href="#">PENG-10/PJ.09/2022</a>	14 April 2022	Income Tax	Pengalihan Kembali Saluran Pelaporan SPT Tahunan melalui Aplikasi E-SPT Menjadi E-Form Dan E-Filing	Re-transition of Reporting Channel of the Annual Income Tax Returns from E-SPT Application to E-Form and E-Filing Application
9	<a href="#">PENG-9/PJ.09/2022</a>	14 April 2022	Income Tax	Kebijakan Pelayanan Perpajakan Sehubungan dengan Batas Akhir Penyampaian Surat Pemberitahuan (SPT) Tahunan PPh Badan Tahun Pajak 2021 dan Penetapan Cuti Bersama Tahun 2022	Tax Service Policy in Connection with Submission Deadline of Annual Corporate Income Tax Returns (SPT) for Tax Year 2021 and Collective Leave in 2022

**Contact:**

Clients & Markets Deloitte Indonesia

Email: [IDMarcomm@deloitte.com](mailto:IDMarcomm@deloitte.com)

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

#### **About Deloitte Indonesia**

In Indonesia, services are provided by Imelda & Rekan, Deloitte Touche Solutions, PT Deloitte Konsultan Indonesia, PT Deloitte Advis Indonesia and KJPP Lauw & Rekan.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.