



## 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	<a href="#">Permen Investasi 1/2024</a>	8 November 2024	Export and Import	Perubahan atas Peraturan Menteri Investasi/Kepala Badan Koordinasi Penanaman Modal Nomor 6 Tahun 2023 tentang Pedoman dan Tata Kelola Pemberian Insentif Impor dan/atau Penyerahan Kendaraan Bermotor Listrik Berbasis Baterai Roda Empat dalam Rangka Percepatan Investasi	Amendment of Minister of Investment and Downstream Industry/Head of the Investment Coordination Agency Regulation Number 6 of 2023 concerning Guideline and Governance for the Granting of Import Incentives and/or Delivery of Four Wheeled Battery-based Electric Motor Vehicles in the Context of Investment Acceleration
2	<a href="#">PMK 97/2024</a>	4 December 2024	Customs and Excise	Perubahan Ketiga atas Peraturan Menteri Keuangan Nomor 192/PMK.010/2021 tentang Tarif Cukai Hasil Tembakau Berupa Sigaret, Cerutu, Rokok Daun atau Klobot, dan Tembakau Iris	Third Amendment of Minister of Finance Regulation number 192/PMK.010/2021 concerning Excise Rates for Tobacco Products in the form of Cigar, Cigarette, Rolling Tobacco or Klobot, and Cut Tobacco
3	<a href="#">PMK 96/2024</a>	4 December 2024	Customs and Excise	Tarif Cukai Hasil Tembakau Berupa Rokok Elektrik dan Hasil Pengolahan Tembakau Lainnya	Rates of Excise on Tobacco Products in the form of Electric Cigarettes and Other Processed Tobacco Products

4	<a href="#">PMK 88/2024</a>	25 October 2024	General	Tata Cara Pemberian Pinjaman yang Bersumber dari Dana Saldo Anggaran Lebih	Procedures for Providing Loans Sourced from Accumulated Budget Surplus Funds
5	<a href="#">PMK 86/2024</a>	25 October 2024	General	Risalah Lelang	Auction Records
6	<a href="#">PMK 85/2024</a>	25 October 2024	Land and Building Tax	Penilaian Pajak Bumi dan Bangunan Perdesaan dan Perkotaan	Valuation of Rural and Urban Land and Building Tax
7	<a href="#">48/KM.4/2024</a>	24 October 2024	Export and Import	Daftar Barang yang Dibatasi untuk Diekspor berdasarkan Peraturan Menteri Perdagangan Nomor 26 Tahun 2024 tentang Ketentuan Ekspor Produk Turunan Kelapa Sawit	List of Goods Prohibited to be Exported Based on Minister of Trade Regulation Number 26 of 2024 concerning Procedures on Export of Oil Palm Derivative Products
8	<a href="#">Permendag 28/2024</a>	30 October 2024	Trade	Peraturan Pelaksanaan Peraturan Pemerintah Nomor 5 Tahun 2020 tentang Sistem Informasi Perdagangan	Implementation of Government Regulation Number 5 of 2020 concerning Trade Information System
9	<a href="#">Permendag 27/2024</a>	29 October 2024	Trade	Perdagangan Antarpulau	Inter-Island Trade
10	<a href="#">Pergub DKI 45/2024</a>	22 November 2024	Regional Tax	Sistem Penerimaan Pembayaran Pajak Daerah Secara Elektronik	Electronic System for Regional Tax Payment Receipt

11	<a href="#">Pergub DKI 43/2024</a>	1 November 2024	Regional Tax	Administrasi dan Tata Cara Pemberian Kemudahan Perpajakan Daerah	Administration and Procedures Granting Regional Tax Facilities
12	<a href="#">PER-16/BC/2024</a>	27 November 2024	Customs and Excise	Petunjuk Teknis Pelaksanaan Pencampuran dan Perusakan Etil Alkohol yang Mendapat Pembebasan Cukai	Technical Guideline on the Implementation of Mixing and Destruction of Ethyl Alcohol Granted with Excise Exemption
13	<a href="#">PER-15/BC/2024</a>	20 November 2024	Customs and Excise	Bentuk Fisik, Spesifikasi, dan Desain Pita Cukai Tahun 2025	Physical Form, Specifications, and Design of Excise Band for 2025
14	<a href="#">PER-14/BC/2024</a>	19 November 2024	Customs and Excise	Pelaksanaan Pengujian Laboratoris dan/atau Identifikasi Barang di Lingkungan Balai Laboratorium Bea dan Cukai	Implementation of Laboratory Testing and/or Identification of Goods within Customs and Excise Laboratory Center
15	<a href="#">PER-13/BC/2024</a>	13 November 2024	Customs and Excise	Petunjuk Teknis Pelaksanaan Pendaftaran, Penetapan Penggunaan Barang Kena Cukai, Penetapan Pemberian Pembebasan Cukai, Monitoring dan Evaluasi, dan Pencabutan dalam Rangka Pembebasan Cukai	Technical Guideline on the Implementation of Registration, Determination of Excisable Goods Usage, Determination of the Granting of Excise Exemption, Monitoring and Evaluation, and Revocation Related to Excise Exemption

16	<a href="#">PER-11/BC/2024</a>	29 October 2024	Customs and Excise	Perubahan atas Peraturan Direktur Jenderal Bea dan Cukai Nomor PER- 1/BC/2023 tentang Petunjuk Pelaksanaan Pemeriksaan Fisik Barang Impor	Amendment of Regulation of the Director General of Customs and Excise Number PER- 1/BC/2023 concerning Implementing Guideline on Physical Examination of Imported Goods
17	<a href="#">PER-10/BC/2024</a>	24 October 2024	Free Trade Zone	Perubahan atas Peraturan Direktur Jenderal Bea dan Cukai Nomor PER- 22/BC/2021 tentang Tata Laksana Pemasukan dan Pengeluaran Barang ke dan dari Kawasan yang Telah Ditetapkan sebagai Kawasan Perdagangan Bebas dan Pelabuhan Bebas	Amendment of Regulation of the Director General of Customs and Excise Number 22/BC/2021 concerning Procedure of the Import and Export of Goods into and from Areas Designated as Free Trade Zones and Free Ports
18	<a href="#">SE-13/BC/2024</a>	31 October 2024	Customs and Excise	Pedoman Pembatasan Permohonan Penyediaan Pita Cukai (P3C) Hasil Tembakau (HT) Awal dan Minuman Mengandung Etil Alkohol (MMEA) Awal	Guidelines for Limiting Initial Acquisition Appeal of Excise Tape on Tobacco Produce and on Beverages Containing Ethyl Alcohol
19	<a href="#">PENG-32/PJ.09/2024</a>	24 November 2024	General Tax	Penyebarluasan Informasi Mengenai Coretax	Dissemination of Information on Coretax



## Contact

Clients & Markets

Deloitte Indonesia

[iddttl@deloitte.com](mailto:iddttl@deloitte.com)

# Deloitte.

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 is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

### **About Deloitte Indonesia**

In Indonesia, services are provided by Liana Ramon Xenia & Rekan, Deloitte Touche Solutions, PT Deloitte Konsultan Indonesia and PT Deloitte Advis Indonesia.

This communication and any attachment to it is for internal distribution among personnel of the Deloitte organization.

It may contain confidential information and is intended solely for the use of the individual or entity to whom it is addressed. If you are not the intended recipient, please notify us immediately by replying to this email and then please delete this communication and all copies of it on your system. Please do not use this communication in any way.

None of DTTL, its member firms, related entities, employees or agents shall be responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.