



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 47/2023	20 July 2023	General	Strategi Keamanan Siber Nasional dan Manajemen Krisis Siber	National Cyber Security and Cyber Crisis Management Strategy
2	PP 43/2023	12 July 2023	International Agreement	Pengesahan Persetujuan Kemitraan Ekonomi Komprehensif antara Pemerintah Republik Indonesia dan Pemerintah Persatuan Emirat Arab <i>(Comprehensive Economic Partnership Agreement Between the Government of the Republic of Indonesia and the Government of the United Arab Emirates)</i>	Ratification of Comprehensive Economic Partnership Agreement between the Government of the Republic of Indonesia and the Government of the United Arab Emirates
3	PP 38/2023	24 July 2023	Agriculture	Dana Bagi Hasil Perkebunan Sawit	Revenue Sharing Fund of Palm Plantation
4	PP 36/2023	12 July 2023	General	Devisa Hasil Ekspor dari Kegiatan Pengusahaan, Pengelolaan, dan/atau Pengolahan Sumber Daya Alam	Foreign Exchange Derived from Exports from Activities of Exploitation, Management, and/or Processing of Natural Resources
5	PMK 73/2023	24 July 2023	General	Pengenaan dan Pencabutan Sanksi Administratif atas Pelanggaran Ketentuan Devisa Hasil Ekspor dari Kegiatan Pengusahaan, Pengelolaan, dan/atau Pengolahan Sumber Daya Alam	Imposition and Revocation of Administrative Sanction for Violations of Provisions of Foreign Exchange from Export Proceeds of Natural Resources Business, Management, and/or Processing Activities
6	PMK 72/2023	13 July 2023	General	Penyusutan Harta Berwujud dan/atau	Depreciation of Tangible Assets and/or

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Amortisasi Harta Tak Berwujud	Amortization of Intangible Assets
7	PMK 71/2023	12 July 2023	Export Duty	Perubahan Ketiga atas Peraturan Menteri Keuangan Nomor 39/PMK.010/2022 tentang Penetapan Barang Ekspor yang Dikenakan Bea Keluar dan Tarif Bea Keluar	Third Amendment of Minister of Finance Regulation Number 39/PMK.010/2022 concerning Determination of Export Goods that are Subject to Export Duty and Export Duty Tariffs
8	PMK 68/2023	12 July 2023	Customs and Excise	Perubahan atas Peraturan Menteri Keuangan Nomor 66/PMK.04/2018 tentang Tata Cara Pemberian, Pembekuan, dan Pencabutan Nomor Pokok Pengusaha Barang Kena Cukai	Amendment of Minister of Finance Regulation Number 66/PMK.04/2018 concerning Procedures for Granting, Suspension, and Revocation of Excisable Entrepreneur Numbers
9	Permendag 24/2023	17 July 2023	General	Perubahan Kedua atas Peraturan Menteri Perdagangan Nomor 33 Tahun 2020 tentang Barang dan Persyaratan Barang yang Dapat Disimpan dalam Sistem Resi Gudang	Second Amendment of Minister of Trade Regulation Number 33 of 2020 concerning Goods and Goods Requirements that Can be Stored in a Warehouse Receipt System
10	Permendag 23/2023	10 July 2023	Export and Import	Kebijakan dan Pengaturan Ekspor	Export Policy and Management
11	Permendag 22/2023	10 July 2023	Export and Import	Barang yang Dilarang untuk Diekspor	Goods Prohibited to be Exported
12	KMK 272/2023	27 July 2023	Export and Import	Penetapan Jenis Barang Ekspor Sumber Daya Alam dengan Kewajiban Memasukkan Devisa Hasil Ekspor ke Dalam Sistem Keuangan Indonesia	Determination of Types of Natural Resources Exported Goods with the Obligation to Deposit Foreign Exchange Export Proceeds into the

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
					Indonesian Financial System
13	PER-1/PP/2023	21 July 2023	Tax Court	Administrasi Sengketa Pajak dan Persidangan secara Elektronik di Pengadilan Pajak	Electronic Tax Dispute Administration and Electronic Trials in the Tax Court
14	PER - 12/BC/2023	26 June 2023	Customs and Excise	Petunjuk Pelaksanaan Monitoring dan Evaluasi Deklarasi Inisiatif (<i>Voluntary Declaration</i>) dan Pembayaran Inisiatif atas Nilai Pabean (<i>Voluntary Payment on Customs Valuation</i>)	Implementation Guidelines for Monitoring and Evaluation of Voluntary Declaration and Voluntary Payment on Customs Valuation
15	PER - 11/BC/2023	26 June 2023	Export and Import	Perubahan atas Peraturan Direktur Jenderal Bea dan Cukai Nomor PER-08/BC/2020 tentang Tata Laksana Ekspor Kelapa Sawit, <i>Crude Palm Oil</i> (CPO), dan Produk Turunannya	Amendment of Director General of Customs and Excise Regulation Number PER-08/BC/2020 concerning Administration of Export on Palm Oil, Crude Palm Oil (CPO) and Their Derivative Product
16	KEP-101/BC/2023	25 July 2023	General Tax	Pelaksanaan Uji Coba (Piloting) Sistem Aplikasi KEK Tahap Ketiga	Implementation of the Third Stage Trial (Piloting) of the Special Economic Zone Facility Application System
17	KEP-88/BC/2023	6 July 2023	Customs and Excise	Penerapan Secara Penuh (Mandatory) Ceisa 4.0 Tahap Ketiga	Mandatory Implementation of the Third Stage of Ceisa 4.0



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