



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	Permendag 40/2022	14 June 2022	Export and Import	Perubahan atas Peraturan Menteri Perdagangan Nomor 18 Tahun 2021 tentang Barang Dilarang Ekspor dan Barang Dilarang Impor	Amendment of Minister of Trade Regulation Number 18 of 2021 concerning Export Prohibited Goods and Import Prohibited Goods
2	109/PMK.010/2022	4 July 2022	Customs and Excise	Perubahan atas Peraturan Menteri Keuangan Nomor 192/PMK.010/2021 tentang Tarif Cukai Hasil Tembakau Berupa Sigaret, Cerutu, Rokok Daun atau Klobot, dan Tembakau Iris	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	106/PMK.04/2022	20 June 2022	Customs and Excise	Pemungutan Bea Keluar	Collecting of Export Duties
4	PER-5/BC/2022	30 June 2022	Customs and Excise	Perubahan atas Peraturan Direktur Jenderal Nomor PER-24/BC/2018 tentang Tata Cara Pelunasan Cukai	Amendment of Director General Regulation Number PER-24/BC/2018 concerning Procedures for Settlement of Excise
5	PER-4/BC/2022	6 June 2022	Customs and Excise	Petunjuk Teknis Pemberian Pembebasan Bea Masuk atas Impor Kembali Barang yang Telah Diekspor	Technical Guidelines on Granting of Exemption of Import Duty for the Re-Import of Exported Goods
6	24/KM.4/2022	17 June 2022	Export and Import	Daftar Barang yang Dilarang untuk Diimpor berdasarkan Peraturan Menteri Perdagangan Nomor 18 Tahun 2021 tentang Barang Dilarang Ekspor dan Barang Dilarang Impor sebagaimana Telah Diubah dengan Peraturan Menteri Perdagangan Nomor 40 Tahun 2022 tentang Perubahan atas Peraturan Menteri Perdagangan Nomor 18 Tahun 2021 tentang Barang Dilarang Ekspor dan Barang Dilarang Impor	List of Goods Subject to Import Prohibition based on Minister of Trade Regulation Number 18 of 2021 concerning Export Prohibited Goods and Import Prohibited Goods as Amended by Regulation of the Minister of Trade Regulation Number 40 of 2022 concerning Amendment of Minister of Trade Regulation Number 18 of 2021 concerning Export Prohibited Goods and Import Prohibited Goods

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
7	23/KM.4/2022	17 June 2022	Export and Import	Daftar Barang yang Dibatasi untuk Diimpor berdasarkan Peraturan Menteri Perdagangan Nomor 20 Tahun 2021 tentang Kebijakan Dan Pengaturan Impor sebagaimana Telah Diubah dengan Peraturan Menteri Perdagangan Nomor 25 Tahun 2022 tentang Perubahan atas Peraturan Menteri Perdagangan Nomor 20 Tahun 2021 tentang Kebijakan Dan Pengaturan Impor	List of Goods Subject to Import Limitation based on Minister of Trade Regulation Number 20 of 2021 concerning Import Policy and Management as Amended by Regulation of the Minister of Trade Regulation Number 25 of 2022 concerning Amendment of Minister of Trade of Republic of Indonesia Regulation Number 20 of 2021 concerning Import Policy and Management
8	SE-17/PJ/2022	21 June 2022	Tax Amnesty	Petunjuk Teknis Pembetulan atau Pembatalan atas Surat Keterangan Pengungkapan Harta Bersih	Implementation Instructions of Revision or Annulment of Certificate of Disclosure of Net Asset



Contact

Clients & Markets

Deloitte Indonesia

IDMarcomm@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 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.