



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	UU 13/2022	16 June 2022	Law	Perubahan Kedua atas Undang-Undang Nomor 12 Tahun 2011 tentang Pembentukan Peraturan	Second Amendment of Law Number 12 of 2011 concerning Establishment of Laws and Regulations

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Perundang- Undangan	
2	PP 23/2022	8 June 2022	State- Owned Enterprise	Perubahan atas Peraturan Pemerintah Nomor 45 Tahun 2005 tentang Pendirian, Pengurusan, Pengawasan, dan Pembubaran Badan Usaha Milik Negara	Amendment of Government Regulation Number 45 of 2005 concerning Establishment, Management, Supervision, and Dissolution of State- Owned Enterprise
3	102/PMK.010/2022	13 June 2022	Export and Import	Penetapan Barang Ekspor yang Dikenakan Bea Keluar dan Tarif Bea Keluar dalam Rangka Program Percepatan Penyaluran <i>Crude Palm Oil</i> (CPO), <i>Refined, Bleached and Deodorized Palm Oil</i> (RBD Palm Oil), <i>Refined, Bleached and Deodorized Palm Olein</i> (RBD Palm Olein), dan <i>Used Cooking Oil</i> (UCO) melalui Ekspor	Determination of Export Goods that are Subject to Export Duty and Export Duty Tariffs in the Context of Acceleration Program of the Distribution of Crude Palm Oil (CPO), Refined, Bleached and Deodorized Palm Oil (RBD Palm Oil), Refined, Bleached and Deodorized Palm Olein (RBD Palm Olein), and Used Cooking Oil (UCO) through Export
4	98/PMK.010/2022	9 June 2022	Export and Import	Perubahan atas Peraturan Menteri Keuangan Nomor 39/PMK.010/2022 tentang Penetapan Barang Ekspor yang Dikenakan Bea Keluar dan Tarif Bea Keluar	Amendment of Minister of Finance Regulation number 39/PMK.010/2022 concerning Determination of Export Goods that are Subject to Export

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
					Duty and Export Duty Tariffs
5	Permendag 39/2022	7 June 2022	Export and Import	Perubahan atas Permendag Nomor 30 Tahun 2022 tentang Ketentuan Ekspor <i>Crude Palm Oil, Refined, Bleached and Deodorized Palm Oil, Refined, Bleached and Deodorized Palm Olein, dan Used Cooking Oil</i>	Amendment of Minister of Trade Regulation number 30 of 2022 concerning Procedures on Export of Refined, Bleached and Deodorized Palm Oil, Refined, Bleached and Deodorized Palm Olein, and Used Cooking Oil
6	Permendag 38/2022	7 June 2022	Export and Import	Program Percepatan Penyaluran <i>Crude Palm Oil, Refined, Bleached and Deodorized Palm Oil, Refined, Bleached and Deodorized Palm Olein, dan Used Cooking Oil</i> melalui Ekspor	Acceleration Program of the Distribution of Crude Palm Oil, Refined, Bleached and Deodorized Palm Oil, Refined, Bleached and Deodorized Palm Olein, and Used Cooking Oil through Export
7	Permendag 37/2022	2 June 2022	Export and Import	Ketentuan Asal Barang Indonesia dan Ketentuan Penerbitan Surat Keterangan Asal untuk Barang Asal Indonesia berdasarkan Persetujuan Perdagangan Preferensial Antara Pemerintah Republik Indonesia dan Pemerintah Republik	Rules of Origin of Indonesia and Provisions for Issuance of Certificate of Origin for Indonesia Originating Goods based on the Preferential Trade Agreement between the Government of the Republic of Indonesia and the Government of the

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Mozambik <i>(Preferential Trade Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Mozambique)</i>	Republic of Mozambique

Contact:

Clients & Markets Deloitte Indonesia

Email: 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 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.