



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 16/2023	3 April 2023	Infrastructure	Pembiayaan Proyek melalui Penerbitan Surat Berharga Syariah Negara	Project Financing through the Issuance of State Sharia Securities
2	PMK 48/2023	28 April 2023	Value Added Tax	Pajak Penghasilan dan/atau Pajak Pertambahan Nilai atas Penjualan/P enyerahan Emas Perhiasan, Emas Batangan, Perhiasan yang Bahan Seluruhnya Bukan dari Emas, Batu Permata dan/atau Batu Lainnya yang Sejenis, serta Jasa yang Terkait dengan Emas Perhiasan, Emas Batangan, Perhiasan yang Bahan Seluruhnya Bukan dari Emas, dan/atau Batu Permata dan/atau Batu Lainnya yang Sejenis, yang Dilakukan oleh Pabrikasi Emas Perhiasan, Pedagang Emas Perhiasan, dan/atau Pengusaha Emas Batangan	Income Tax and/or Value Added Tax on the Sales/Delivery of Gold Jewelry, Gold Bars, Jewelry Crafted Entirely from Non-Gold Material, Gemstones and/or Other Similar Stones, as well as Services Related to Gold Jewelry, Gold Bars, Jewelry Crafted Entirely from Non-Gold Material, and/or Gemstones and/or Other Similar Stones, Carried Out by Gold Jewelry Manufacturers, Gold Jewelry Traders, and/or Gold Bar Entrepreneurs
3	PMK 41/2023	11 April 2023	Value Added Tax	Pajak Pertambahan Nilai atas Penyerahan Agunan yang Diambil Alih oleh Kreditur kepada Pembeli Agunan	Value Added Tax on Transfer of Collateral Acquired by Creditor to the Buyer of Collateral
4	PMK 40/2023	11 April 2023	Income Tax	Bentuk dan Tata Cara Penyampaian Laporan serta Daftar Wajib Pajak dalam Rangka Pemenuhan Persyaratan Penurunan Tarif Pajak Penghasilan bagi Wajib Pajak Badan Dalam	Forms and Procedures for Submission of Reports as well as List of Taxpayers in The Context of Fulfillment of Requirements for Reduction of Income Tax Rate for Resident

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
				Negeri yang Berbentuk Perseroan Terbuka	Corporate Taxpayers in the Form of Publicly Listed Companies
5	PER-8/BC/2023	24 March 2023	Bonded Zone	Perubahan atas Peraturan Direktur Jenderal Bea dan Cukai Nomor PER-3/BC/2023 tentang Tata Laksana Tempat Penyelenggaraan Pameran Berikat	Amendment of Director General of Customs and Excise Regulation Number PER-3/BC/2023 concerning Administrative Procedure of Bonded Exhibition Areas
6	PENG-2/PJ/2023	17 April 2023	General Tax	Daftar Yurisdiksi Partisipan dan Yurisdiksi Tujuan Pelaporan dalam Rangka Pertukaran Informasi secara Otomatis (<i>Automatic Exchange of Financial Information/AEOI</i>) Tahun 2023	List of Participating Jurisdictions and Reporting Destination Jurisdictions in the Context of Automatic Exchange of Financial Account Information



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