



## 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="#">UU 2/2024</a>	25 April 2024	General	Provinsi Daerah Khusus Jakarta	Province of Jakarta Special Region
2	<a href="#">PP 20/2024</a>	7 May 2024	Industry	Perwilayahan Industri	Industrial Zoning
3	<a href="#">Perpres 59/2024</a>	8 May 2024	General	Perubahan Ketiga atas Peraturan Presiden Nomor 82 Tahun 2018 tentang Jaminan Kesehatan	Third Amendment of Presidential Regulation Number 82 of 2018 concerning Health Insurance
4	<a href="#">Perpres 56/2024</a>	22 April 2024	General Tax	Perubahan atas Peraturan Presiden Nomor 159 Tahun 2014 tentang Pengesahan <i>Convention on Mutual Administrative Assistance in Tax Matters</i> (Konvensi Tentang Bantuan Administratif Bersama di Bidang Perpajakan)	Amendment of Presidential Regulation Number 159 of 2014 concerning Ratification of Convention on Mutual Administrative Assistance in Tax Matters
5	<a href="#">PMK 26/2024</a>	17 April 2024	Export and Import	Perubahan atas Peraturan Menteri Keuangan Nomor 74/PMK.04/2021 tentang Pengeluaran Barang Impor untuk Dipakai dengan Pelayanan Segera ( <i>Rush Handling</i> )	Amendment of Minister of Finance Regulation Number 74/PMK.04/2021 concerning Release of Imported Goods for Use by Rush Handling
6	<a href="#">PMK 21/2024</a>	5 April 2024	Customs and Excise	Perubahan Kedua atas Peraturan Menteri Keuangan Nomor	Second Amendment of Minister of Finance Regulation Number

				243/PMK.04/2011 tentang Pemberian Premi	243/PMK.04/2011 concerning Granting of Premiums
7	<a href="#">Permendag 7/2024</a>	29 April 2024	Export and Import	Perubahan Kedua atas Peraturan Menteri Perdagangan Nomor 36 Tahun 2023 tentang Kebijakan dan Pengaturan Impor	Second Amendment of Minister of Trade Regulation Number 36 of 2023 concerning Import Policy and Management
8	<a href="#">16/KM.4/2024</a>	3 May 2024	Export and Import	Perubahan atas Keputusan Menteri Keuangan Nomor 9/KM.4/2024 tentang Penetapan Jenis Satuan Barang yang Digunakan dalam Pemberitahuan Pabean Impor	Amendment of Minister of Finance Decree Number 9/KM.4/2024 concerning Determination of the Unit of Goods Type Used in Customs Notification of Import
9	<a href="#">15/KM.4/2024</a>	3 May 2024	Export and Import	Barang yang Dibatasi untuk Diimpor berdasarkan Peraturan Menteri Perdagangan Nomor 7 Tahun 2024 tentang Perubahan Kedua atas Peraturan Menteri Perdagangan Nomor 36 Tahun 2023 tentang Kebijakan dan Pengaturan Impor	Goods Subject to Import Limitation based on Minister of Trade Regulation Number 7 of 2024 concerning Second Amendment of Minister of Trade Regulation Number 36 of 2023 concerning Import Policy and Management
10	<a href="#">PER-3/PJ/2024</a>	19 April 2024	Income Tax	Perubahan Ketiga atas Peraturan Direktur Jenderal Pajak Nomor PER- 04/PJ/2022 tentang Badan atau Lembaga yang Dibentuk atau Disahkan oleh	Third Amendment of Director General of Tax Regulation Number PER- 04/PJ/2022 concerning Agencies or Institutions Established or

				Pemerintah yang Ditetapkan sebagai Penerima Zakat atau Sumbangan Keagamaan yang Sifatnya Wajib yang Dapat Dikurangkan dari Penghasilan Bruto	Legalized by the Government Determined as Recipient of Mandatory Zakat or Religious Contribution That May Be Deducted from Gross Income
11	<a href="#">PER-4/BC/2024</a>	28 March 2024	Customs and Excise	Petunjuk Teknis Penghapusan Piutang di Bidang Kepabeanan dan Cukai	Technical Guideline on the Write-Off of Receivables in the Field of Customs and Excise



**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 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.

**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.