



## 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="#">161/PMK.04/2022</a>	14 November 2022	Customs and Excise	Pemberitahuan Barang Kena Cukai yang Selesai Dibuat	Notification of Excisable Goods that have been Produced
2	<a href="#">156/PMK.04/2022</a>	3 November 2022	Customs and Excise	Dokumen Cukai dan/atau Dokumen Pelengkap Cukai	Excise Documents and/or Excise Additional Documents
3	<a href="#">155/PMK.04/2022</a>	3 November 2022	Customs and Excise	Ketentuan Kepabeanan di Bidang Ekspor	Customs Procedures in Export Sector
4	<a href="#">149/PMK.04/2022</a>	24 October 2022	Import Duty	Pembebasan Bea Masuk dan Tidak Dipungut Pajak Pertambahan Nilai atau Pajak Pertambahan Nilai dan Pajak Penjualan atas Barang Mewah atas Impor Barang dan Bahan untuk Diolah, Dirakit, atau Dipasang pada Barang Lain dengan Tujuan untuk Diekspor	Exemption from Import Duty and Non-Collection of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods on Import of Goods and Materials to be Processed, Assembled, or Installed on Other Goods for the Purpose of Export
5	<a href="#">145/PMK.04/2022</a>	18 October 2022	Import Duty	Pengembalian Bea Masuk yang telah Dibayar atas Impor Barang dan Bahan untuk Diolah, Dirakit, atau Dipasang pada Barang lain dengan Tujuan untuk Diekspor	Refund of Import Duty that Has Been Paid on Import of Goods and Materials to be Processed, Assembled, or Installed on Other Goods for the Purpose of Export
6	<a href="#">PER-10/BC/2022</a>	7 November 2022	Import Duty	Tata Laksana Pemotongan Kuota Barang Impor yang Mendapatkan Fasilitas Pembebasan atau Keringanan Bea Masuk atau Bea Masuk Ditanggung Pemerintah	Administrative Procedure for Quota Reduction of Imported Goods that Obtained Exemption or Relief Facilities of Import Duty and Government Borne Import Duty
7	<a href="#">PER-9/BC/2022</a>	1 November 2022	Import Duty	Petunjuk Teknis Pemberian Pengembalian Bea Masuk yang Telah Dibayar atas Impor Barang dan Bahan untuk Diolah, Dirakit, atau Dipasang pada Barang Lain dengan Tujuan untuk Diekspor	Technical Guidelines on Granting of Refund of Import Duty that Has Been Paid on Imports of Goods and Materials to be Processed, Assembled, or Installed on Other Goods for the Purpose of Export

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
8	<a href="#">PER-8/BC/2022</a>	1 November 2022	Import Duty	Petunjuk Teknis Pemberian Pembebasan Bea Masuk dan Tidak Dipungut Pajak Pertambahan Nilai atau Pajak Penjualan atas Barang Mewah atas Impor Barang dan Bahan untuk Diolah, Dirakit, atau Dipasang pada Barang Lain dengan Tujuan untuk Diekspor	Technical Guidelines on Granting of Exemption of Import Duty and Exempted from Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods on Imports of Goods and Materials to be Processed, Assembled, or Installed on Other Goods for the Purpose of Export
9	<a href="#">PER-7/BC/2022</a>	24 October 2022	Import Duty	Tata Laksana Monitoring dan Evaluasi serta <i>Verification Visit</i> dalam Pengean Tarif Bea Masuk atas Barang Impor berdasarkan Perjanjian atau Kesepakatan Internasional	Implementation of Monitoring and Evaluation as well as Verification Visit in the Application of Import Duty Tariffs on Imported Goods Based on International Agreements
10	<a href="#">PENG-18/PJ.09/2022</a>	7 November 2022	Value Added Tax	Implementasi Nasional Validasi Isian Pajak Pertambahan Nilai Disetor di Muka dan <i>Prepopulated</i> Isian Kompensasi Kelebihan Pajak Pertambahan Nilai dalam Surat Pemberitahuan Masa Pajak Pertambahan Nilai pada Aplikasi E- Faktur	Nationwide Implementation of the Validation for Prepaid Value Added Tax Column and Prepopulated Value Added Tax Excess Compensation Column in Value Added Tax Periodic Tax Returns on E-Faktur Application



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