Deloitte.



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	Title
				(Indonesian)	(English)
1	<u>UU 2/2022</u>	5 January 2022	Infrastruc ture	Perubahan Kedua atas Undang-Undang Nomor 38 Tahun 2004 tentang Jalan	Second Amendment of Law Number 38 of 2004 concerning Road
2	PP 3/2022	12 January 2022	Stamp Duty	Pemberian Fasilitas Pembebasan dari	Granting of Exemption from

No	Regulation	Date	Subject	Title	Title
				(Indonesian)	(English)
				Pengenaan Bea Meterai	Imposition of Import Duty
3	1/PMK.010/2022	5 January 2022	Customs & Excise	Perubahan Ketiga atas Peraturan Menteri Keuangan Nomor 13/PMK.010/2017 tentang Penetapan Barang Ekspor yang Dikenakan Bea Keluar dan Tarif Bea Keluar	Third Amendment of Minister of Finance Regulation Number 13/PMK.010/2017 concerning Determination of Export Goods that are Subject to Export Duty and Export Duty Tariffs
4	Permendag 2/2022	19 January 2022	Export and Import	Perubahan atas Peraturan Menteri Perdagangan Nomor 19 Tahun 2021 tentang Kebijakan dan Pengaturan Ekspor	Amendment of Minister of Trade Regulation Number 19 of 2021 concerning Export Policy and Management
5	<u>Perka BKPM</u> <u>9/2021</u>	31 December 2021	Investme nt	Pelimpahan dan Pedoman Penyelenggaraan Dekonsentrasi Bidang Pengendalian Pelaksanaan Penanaman Modal	Delegation and Guidelines for the Implementation of Deconcentration in the Investment Control Sector
6	PER-01/PJ/2022	12 January 2022	General Tax	Surat, Daftar, dan Formulir yang Digunakan dalam Pelaksanaan Penagihan Pajak atas Jumlah Pajak yang Masih Harus Dibayar	Letters, Lists, and Forms Used in the Implementation of Tax Collection for the Tax Amount to be Paid
7	PER-20/BC/2021	31 December 2021	Export and Import	Tata Cara Penyelesaian Pemberitahuan Pabean Impor yang Menggunakan	Procedures for Settlement of Import Customs Notification Using Voluntary Declaration

No	Regulation	Date	Subject	Title	Title
				(Indonesian)	(English)
				Mekanisme Deklarasi Inisiatif (Voluntary Declaration) Berdasarkan Temuan Pejabat Bea dan Cukai	Mechanism Based on the Findings of Customs and Excise Officials
8	PENG-3/PJ.09/2022	14 January 2022	General Tax	Implementasi Nasional Integrated Document Pemasukan BKP (BC 4.0) dengan Faktur Pajak 07 pada Kawasan Berikat	National Implementation of Integrated Document of BKP Entry (BC 4.0) with Tax Invoices 07 in Bonded Zone

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.

© 2022 Deloitte Touche Solutions