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TAX UPDATES

Issue 06 | July 2026

NEW PROVISIONS ON THE REQUIREMENTS FOR TAX PROXY

The Government has issued new regulations governing individuals who may act as tax proxy through Minister of Finance Regulation No. 44 Year 2026 (MoF Regulation-44/2026), which came into effect on July 6, 2026. The regulation was introduced to provide legal certainty, ensure equal treatment, and facilitate individuals appointed by taxpayers to exercise their tax rights and fulfill their tax obligations. Prior to the issuance of MoF Regulation-44/2026, the rules concerning tax proxies had already been amended by Government Regulation No. 50 Year 2022, which revised the previous provisions. Under those rules, individuals eligible to act as tax proxies included tax consultants, other parties, or family members.

With the enactment of MoF Regulation-44/2026, the previous regulation, namely the Minister of Finance Regulation No. 229/PMK.03/2014, **has been revoked and is no longer in effect.**

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RELATED TAX REGULATIONS*:

- Government Regulation No. 50 of 2022
- MoF Regulation No. 44 of 2026
- MoF Regulation No. 229/PMK.03/2014

**All tax regulations are in Bahasa Indonesia*

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The key provisions introduced under MoF Regulation-44/2026 are as follows:

A. Parties Acting as Tax Proxies

Parties eligible to act as tax proxies include:
a. Tax Consultants
b. Other Parties
c. Family (a spouse or an individual related by blood or marriage up to the second degree)

Under the previous MoF Regulation, only two categories of individuals could be appointed as tax proxies, i.e. tax consultants and employees of the taxpayer. With the enactment of MoF Regulation-44/2026, employees of the taxpayer may still be appointed as tax proxies, classified under the "Other Parties" category.

Furthermore, the taxpayer remains ultimately responsible for the exercise of their tax rights and the fulfillment of their tax obligations that have been delegated to a tax proxy.

B. Competency Requirements for Tax Proxies

Tax proxies (other than Family Members) are required to possess specific competencies, namely an adequate understanding of the applicable tax laws and regulations. For Tax Consultants, this competency requirement is demonstrated by holding a Tax Consultant License. Meanwhile, Other Parties must obtain a Certificate of Registration *(Surat Keterangan Terdaftar/SKT).*

The procedures for obtaining a Tax Consultant License and a Certificate of Registration will be further regulated under a separate MoF Regulation governing tax consultants and other parties acting as tax proxies. However, as of the publication of this Tax Updates, such implementing regulation has not yet been issued.

One of the most significant changes introduced by MoF Regulation-44/2026 is the requirement for Other Parties to obtain a Certificate of Registration. As a result, employees appointed as tax proxies will be required to **hold a Certificate of Registration effective 1 January 2027**. Under the previous regulation, however, employees who were not licensed tax consultants could satisfy the competency requirement simply by holding either a tax brevet certificate or a formal educational qualification in taxation, at least a Diploma III (Associate Degree) from an accredited public or private higher education institution (with an A accreditation).

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C. Additional Requirements for Retired/Former Ministry of Finance Officials Acting as Tax Proxies

Additional requirements apply where an Other Party appointed as a tax proxy is a retired civil servant of the Ministry of Finance (MoF), an MoF civil servant who resigned before reaching the mandatory retirement age, or a former government employee under a fixed-term employment contract with the MoF. Such individuals must satisfy the following conditions:

- have been honorably discharged (for MoF civil servants who resigned before reaching the mandatory retirement age);
- have never been subject to a severe disciplinary sanction; and
- have passed at least five years from the date of retirement, honorable discharge, or the end of their employment term, as applicable.

D. Registration of Tax Proxies in Coretax

Tax Consultants and Other Parties appointed as tax proxies must be registered in the Directorate General of Taxes (DGT) administration system (Coretax). The registration is completed by submitting either a Tax Consultant License or a Certificate of Registration. In addition to registration through Coretax, Tax Consultants and Other Parties may also submit the required documents directly to the relevant Tax Office or Tax Service, Dissemination, and Consultation Office (KP2KP). Where the Tax Consultant License or Certificate of Registration has already been integrated into the Coretax system, the Tax Consultant or Other Party will be deemed to have fulfilled the registration requirement.

E. Special Power of Attorney

A tax proxy must hold a Special Power of Attorney (PoA) granted by the taxpayer, either executed electronically or in paper form, using the format prescribed in the Appendix to MoF Regulation-44/2026. Each PoA is **valid only for one tax proxy** and only for the specific tax rights and/or tax obligations expressly stated in the document. A paper-based PoA must be submitted directly to the relevant Tax Office or Tax Service, Dissemination, and Consultation Office (KP2KP). An electronic PoA is deemed to have been submitted once its creation in the Coretax system has been completed.

Where a family member is appointed as a tax proxy, the PoA must be accompanied by either a copy of the Family Card *(Kartu Keluarga)*, or a written declaration confirming the family relationship (if the proxy is not listed on the same Family Card as the taxpayer).

When preparing an PoA, it is important to note that the document must specify its period of validity. In addition, where the PoA authorizes a proxy to exercise tax rights and/or fulfill tax obligations on behalf of the taxpayer, the taxpayer must also grant the necessary access authorization within the Coretax system.

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F. Termination of the Grant of Authority

The appointment of a tax proxy shall terminate under any of the following circumstances:

a. the validity period of the PoA expires
b. the taxpayer revokes the appointment
c. the Tax Consultant License is suspended and/or revoked
d. the Certificate of Registration is suspended and/or revoked
e. the proxy is convicted of a tax crime or any other criminal offense.

Where the taxpayer revokes the appointment (point b), the revocation must be accompanied by a Letter of Revocation of the PoA, which must be submitted through Coretax or directly to the relevant Tax Office or Tax Service, Dissemination, and Consultation Office (KP2KP). The revocation becomes effective on the date the Director General of Taxes (DGT) receives the revocation letter and does not have retroactive effect. Where a taxpayer appoints a new proxy to exercise the same tax rights and/or fulfill the same tax obligations, the Letter of Revocation of the PoA must be submitted before the new proxy is appointed.

G. Transitional Provisions

Individuals other than Tax Consultants who hold either:

a. a tax brevet certificate; or
b. a formal educational qualification in taxation, at least a Diploma III (Associate Degree) from an accredited public or private higher education institution (with an A accreditation),

may still be appointed as tax proxies until December 31, 2026. For such appointments, the PoA must be executed in paper form, accompanied by a photocopy of the tax brevet certificate or educational diploma, and submitted directly to the relevant Tax Office or Tax Service, Dissemination, and Consultation Office (KP2KP).

Furthermore, any PoA submitted before MoF Regulation-44/2026 came into effect may continue to be used for the exercise of tax rights and/or the fulfillment of tax obligations in accordance with the terms set out in that PoA.

(RED/T3/PCA)

NEW TAX REGULATIONS
ISSUED ON JUNE TO JULY 2026

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1. **The Minister of Finance Regulation Number 43 Year 2026 dated June 20, 2026**
   Government-Borne VAT on the Delivery of Domestic Scheduled Commercial Air Transportation Services in Economy Class During the School Holiday Period for Fiscal Year 2026

2. **The Minister of Finance Regulation Number 44 Year 2026 dated June 22, 2026**
   Requirements for Becoming a Taxpayer Proxy and Procedures for Exercising the Rights and Fulfilling the Obligations of a Taxpayer Proxy

3. **The Minister of Finance Decision Number 29/MK/EF.2/2026 dated June 29, 2026**
   Interest Rates as the Basis for Calculation of Administrative Sanctions in the Form of Interest and Granting of Interest Compensation for the Period of July 1, 2026 to July 31, 2026

4. **The Director General of Taxation Circular Letter Number SE-8/PJ/2026 dated July 15, 2026**
   Guidelines on the Supervision of Taxpayer Compliance

5. **The Director General of Taxation Circular Letter Number SE-9/PJ/2026 dated July 16, 2026**
   Procedures on the Request for Information and/or Evidence or Statements for the Purpose of Implementing Access to Financial Information for Tax Purposes

6. **The Director General of Taxation Announcement PENG-39/PJ.09/2026 dated June 26, 2026**
   Official Email Delivery of Tax Arrears Reminders

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7. **The Director General of Taxation Announcement PENG-40/PJ.09/2026 dated June 26, 2026**
   Official Email Delivery to Individual Taxpayers Indicating Annual Individual Income Tax Return Filing Errors

(RED/T3/PCA)

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