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Tax Alert

News from EY Indonesia Tax Services

Indonesia's Directorate General of Taxation issues an administrative regulation to implement BEPS 2.0 Pillar Two

- The Directorate General of Taxation issued administrative guidance on the implementation of BEPS 2.0 Pillar Two on 4 May 2026, which provides the detailed templates of the GIR, Top-up Tax Returns and Notifications.
- A member of in-scope MNE Group is now required to register as the GloBE taxpayer.

Executive summary

On 4 May 2026, the Directorate General of Taxation (**DGT**) released the administrative guidance on the implementation of BEPS 2.0 Pillar Two through DGT Regulation No. 6/PJ/2026 (**the Regulation**).

Following the MOF Regulation 136 Year 2024 (**MOF-136**) as the implementing regulation of BEPS 2.0 Pillar Two, this Regulation provides the detailed templates, procedures and mechanism of the related tax compliance obligations.

Registration of GloBE taxpayer

This Regulation introduces a new filing obligation - Pillar Two Registration. Each Constituent Entity (**CE**) in Indonesia is required to register as a GloBE taxpayer. Where a constituent entity fails to register, the DGT may deem the entity's status as a GloBE taxpayer (*ex-officio*).

The registration is due on 9 (nine) months after the end of the Tax Year. Accordingly, the registrations will be due by 30 September 2026, in respect of the first year of Pillar 2 operation, ending 31 December 2025.

Filing period

The Regulation uses two relevant definitions of tax year:

1. The assessed year is referred as GloBE Imposition Year (**Tax Year**) which aligns with the financial year used in the UPE's consolidation financial statements.
2. The year following the relevant Tax Year, in which the GloBE filing obligations become mandatory, is referred to as the GloBE Tax Year (**GloBE Year**).

Consistent with MOF-136, the filing deadlines are as follows:

1. GIR: 15 months after the end of the Tax Year.
2. Top-up Tax Payment: at the end of the GloBE Year.
3. Top-up Tax Returns: 4 months after the end of the GloBE Year.
4. Notifications: 15 months after the end of the Tax Year.
5. Registration: 9 months after the end of the Tax Year.

An extension of up to two months for the First Year Top up Tax Return is available upon submission of an extension application, with the process generally aligned with the extension procedures for a CIT Return.

When the Tax Year constitutes the First-Year, the submission of the GIR and Notifications shall be made no later than 18 (eighteen) months after the end of the relevant Tax Year.

Tax Filings

The DGT introduces the various templates of tax filing:

1. GloBE (IIR) tax returns,
2. DMTT tax returns,
3. UTPR tax returns,
4. GIR
5. Notification

The responsibility for filing the relevant Pillar Two tax returns in Indonesia is allocated based on the role of the entity within the group, as outlined below:

- GloBE (IIR) tax return must be submitted by the Indonesian UPE;
- DMTT tax return must be submitted by each of the Indonesian CEs;
- UTPR tax return must be submitted by the Indonesian CEs if there is any tax payable based on UTPR in Indonesia;
- GloBE Information Return (GIR)
In addition to the Pillar Two tax returns, the Indonesian UPE must also submit a GIR, which consists of detailed information on the CEs, the MNE Group organization structure, and the detailed top-up tax computation. The Indonesian CE will be required to file a GIR with the DGT if the non-Indonesian UPE appoints such Indonesian CE as a designated filing entity or if the Filing Constituent Entity is in a country/jurisdiction that does not have a qualifying competent authority agreement in effect with Indonesia.
- Notification of the in-scope MNE
All CEs in Indonesia that are members of an in scope MNE, must submit a Notification to the DGT.

Electronic filing through the taxpayer portal (Coretax) is the preferred filing method for these obligations. The data points for GIR and Pillar Two Tax returns in Indonesia are generally consistent with the requirements under OECD GloBE Model Rules. However, for DMTT tax returns, the Indonesian CEs will need to compute the ETR for each CE.

This Regulation also provides a mechanism for the taxpayer to amend its GloBE tax returns in accordance with the provisions of tax laws when there is an error in completing the tax returns.

Supervision, Audit, and Dispute Resolutions

In this Regulation, the DGT provides various control and monitoring mechanisms to ensure compliance. These generally align with the general tax provisions and include tax inquiry, audit, objection, appeal and lawsuit.

Transitional Simplified Reporting Framework

This Regulation allows a CE to report GIR using a simplified jurisdictional reporting framework in jurisdictions where either no additional tax is due or additional tax exists but does not need to be allocated to individual entities. Under this framework, any adjustments to Financial Accounting Net Income or Loss are made on an aggregated basis per jurisdiction rather than at the entity level.

The simplified framework applies only to GloBE Year beginning on or before 31 December 2028 and does not apply to tax years ending after 30 June 2030. However, it does not limit the tax authority's power to request additional information, including detailed data for each CE, from the GloBE taxpayer.

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