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## Tax Alert

News from EY Indonesia Tax Services

# Indonesia Regulatory Update: New Requirements for Submission of Limited Liability Company Annual Report to Ministry of Law

### General Overview

As Indonesia moves toward a more rigorous corporate governance environment, companies can no longer rely solely on internal mechanisms to demonstrate compliance. Minister of Law Regulation (Permenkum) No. 49 of 2025 (Permenkum 49/2025) introduces a pivotal shift by strengthening oversight of the Annual General Meeting of Shareholders (AGMS) and its mandatory submission through the General Legal Administration system (*Administrasi Hukum Umum* or AHU). Such Permenkum revokes Permenkumham No. 21 of 2021 on Requirements and Procedures for the Registration of the Establishment, Amendment, and Dissolution of a Limited Liability Company.

Under this regulation, the AGMS is elevated from an internal procedural requirement to a formally monitored governance obligation. It must be properly convened, accurately recorded, and officially reported to the Ministry of Law (MoL) as part of the government's broader supervisory mandate.

### Key issues

- Revocation of Permenkumham No. 21 of 2021 on Requirements and Procedures for the Registration of the Establishment, Amendment, and Dissolution of a Limited Liability Company.
- Reporting Obligations of submission of annual report to Ministry of Law and related requirements must be met for the submission of annual report to MoL.
- Current practice for the requirement through AHU online system.

## Reporting Obligations Framework, Key Requirements and Timeline

- Under the Permenkum 49/2025, all limited liability companies are now required to submit their annual reports—approved by the AGMS and notarized by a local notary—through the AHU online system. This filing must be completed within six months after the end of each fiscal year.
- Although the obligation to upload annual reports to the AHU online system only came into effect on 17 December 2025, the underlying duty to prepare an annual report has existed since 2007 under Articles 66 and 67 of the Company Law. Previously, this requirement was purely an internal corporate obligation, with no duty to present supporting evidence. Permenkum 49/2025 changes this by formalizing the requirement to submit the approved annual report.
- While there is no standardized template for the annual report, it must contain the following information:
  - a. Financial statements, including a two year balance sheet, income statement, cash flow statement, statement of changes in equity, and notes to the financial statements.
  - b. A report on the company's business activities for the financial year.
  - c. A report on the implementation of social and environmental responsibility (CSR).
  - d. Details of any issues that affected business operations.
  - e. A report on the Board of Commissioners' (BOC) supervisory duties.
  - f. The names of the members of the Board of Directors (BOD) and Board of Commissioners (BOC).
  - g. The total salaries and allowances of the BOD, and the total salaries or honoraria and allowances of the BOC for the financial year.

## Current Practice

Kindly note that the abovementioned reporting obligations have been introduced under Law No. 40 of 2007 on Limited Liability Companies, as amended by Law No. 6 of 2023 on Ratification of Government Regulation in Lieu of Law No. 2 of 2022 on Job Creation Law. However, regulations under the same only require companies that must be audited by public accountant to submit their financial statements (as set out in point a above) to Ministry of Law. Companies with the following criteria are required to be audited:

- Collect or manage public funds.
- Issue debt acknowledgment instruments to the public.
- Classified as a Public Company.
- State-owned enterprise (Persero).
- Have assets and/or annual turnover of at least IDR 50,000,000,000.
- An audit is explicitly required under applicable laws and regulations.

Given the uncertainty created by the deviation above, it is essential to seek clarification from the MoL and the AHU Directorate regarding their intended interpretation of this regulation. Discussions with several notaries indicate that this submission requirement has not yet been widely implemented in practice. This is largely because companies with a fiscal year ending on 31 December 2025 still have the full six-month window to finalize their annual report, obtain GMS approval, and complete the notarization process before filing with the MOL.

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