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Indonesia Regulatory Update: AHU Moves to Enforcement: Resolve Outstanding Annual Report Filings Before SABH Access Is Blocked

November 2026

Tax Alert

News from EY Indonesia Tax Services

Executive summary

The Directorate General of General Legal Administration of the Ministry of Law (AHU) has announced the implementation and enforcement timeline for the submission of annual reports by Indonesian limited liability companies through the Legal Entity Administration System (SABH).

The announcement follows the introduction of mandatory annual report filings under Minister of Law Regulation No. 49 of 2025 on the Requirements and Procedures for the Establishment, Amendment and Dissolution of Limited Liability Company Legal Entities (MoL Regulation 49/2025). Under MoL Regulation 49/2025, the approval of a company's annual report by its General Meeting of Shareholders (GMS) must be documented in a notarial deed and submitted electronically through SABH within 30 calendar days from the date the notarial deed is signed.

AHU has announced that companies that have not submitted their 2025 annual reports will receive a written warning between 1 and 31 December 2026. Companies that remain non-compliant will have their access to SABH blocked beginning on 2 January 2027.

Key dates

Dates	Remarks
1 November 2026	AHU will apply the requirement that the notarial deed recording annual report approval must be submitted through SABH within 30 calendar days from the date the deed is signed.
1-31 December 2026	Written warnings will be issued to companies that have not fulfilled their obligation to submit their annual reports for the 2025 reporting period.
31 December 2026	AHU has announced that the IDR 0 non-tax state revenue (*penerimaan negara bukan pajak* or PNBP) tariff for the annual report filing service will apply through 31 December 2026. Separately, item I.A.11 of the Appendix to Government Regulation No. 30 of 2026 sets the standard tariffs for notifications of annual report approval at IDR 500,000 per notification for companies subject to mandatory audit requirements and IDR 250,000 per notification for companies not subject to mandatory audit requirements.
2 January 2027	AHU will begin blocking access to SABH for companies that remain non-compliant with their annual-report filing obligations for the 2025 reporting period.
2 January-30 June 2027	Annual reports for the 2026 reporting period may be submitted through SABH during this period. Companies established in 2026, or companies whose 2026 financial year has not yet ended, must submit their annual reports in the following reporting period.

Background and regulatory context

Annual report approval and filing requirements

Under Article 16 of MoL Regulation 49/2025, the Board of Directors of a limited liability company constituted as a capital partnership (*perseroan persekutuan modal*) must prepare an annual report and submit it to the GMS after review by the Board of Commissioners, no later than six months after the end of the company's financial year. The GMS approval of the annual report must be recorded in a notarial deed. The Board of Directors must submit the approval to the Minister of Law through a notary within 30 calendar days from the date the notarial deed is signed. The submission is made electronically through SABH, with the notarial deed and annual report uploaded as supporting documents.

Under Article 16(6) of MoL Regulation 49/2025, the annual report must contain at least: financial statements comprising the balance sheet at the end of the most recent financial year, compared with the preceding financial year, the income statement for the relevant financial year, the cash flow statement, the statement of changes in equity, and notes to the financial statements; a report on the company's activities; a report on the implementation of social and environmental responsibility; details of problems arising during the financial year that affected the company's business activities; a report on the supervisory duties performed by the Board of Commissioners during the most recent financial year; the names of the members of the Board of Directors and Board of Commissioners; and the salaries and allowances of the members of the Board of Directors, and the salaries or honoraria and allowances of the members of the Board of Commissioners, for the most recent financial year.

Compliance therefore extends beyond electronic submission through SABH. Companies should ensure that the annual report, the required corporate review and approvals, the GMS approval, and the related notarial documentation are completed before submission.

AHU moves towards enforcement

MoL Regulation 49/2025 provides for administrative sanctions in the form of a written warning and the blocking of access to SABH for failure to comply with the annual report filing requirement. A written warning is communicated through a notification on SABH and/or email. If the company fails to fulfil its obligation within 30 calendar days from the date of the SABH notification concerning the written warning, its access to SABH will be blocked.

AHU's latest announcement provides further clarity on the initial implementation of this enforcement mechanism. Companies with outstanding filings for the 2025 reporting period should take note of the warning period in December 2026 and the commencement of SABH access blocking on 2 January 2027.

The blocking of access to SABH could have broader practical implications because SABH is used for various corporate legal administration processes. Companies should therefore consider resolving outstanding annual report filings before undertaking corporate actions that require access to SABH.

Companies whose access to SABH has been blocked may apply to have the blocking lifted by submitting the required annual report documentation in accordance with the procedure prescribed under MoL Regulation 49/2025.

Insights and practical implications

- **Review the status of the 2025 annual report** – Confirm that the company's 2025 annual report has been prepared in accordance with the applicable requirements and contains the information required under MoL Regulation 49/2025.
- **Complete the required corporate approvals** – Confirm that the annual report has been reviewed by the Board of Commissioners and arrange for shareholder approval at a GMS. Alternatively, subject to applicable requirements and the company's articles of association, approval may be obtained through a shareholders' circular resolution under Article 91 of the Indonesian Company Law, provided that all shareholders with voting rights approve the proposal in writing by signing it.
- **Coordinate the notarial process** – Coordinate with the appointed notary to document the shareholders' approval in the required notarial form. The timing of the shareholders' approval, execution of the deed, and SABH filing should be managed as a single compliance process.
- **Complete the SABH filing before enforcement begins** – Companies with outstanding 2025 annual report filings should complete them before the announced enforcement measures take effect, particularly before SABH access blocking begins on 2 January 2027.

How EY can help

EY can support companies in managing the legal and corporate requirements associated with annual report compliance, including:

- Preparing annual report documentation based on information and financial statements provided by the company.
- Preparing documentation to support the relevant Board of Commissioners' and shareholders' approvals.
- Coordinating with the company's appointed notary on the required notarial documentation.
- Supporting coordination of the submission process through SABH.

Our approach is tailored to each company's circumstances, helping stakeholders manage the process efficiently, identify potential compliance gaps, and prepare for the announced enforcement timeline.

The company remains responsible for reviewing, approving and finalizing the annual report and for the related corporate decisions. Financial statements are provided by the company; the services described above do not include preparing, reviewing, verifying, approving or finalizing those financial statements.

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APAC No.00001275.

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