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The introduction of new tax proxy regime in Indonesia

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Tax Alert

News from EY Indonesia Tax Services

The Minister of Finance has issued Regulation No. 44 Year 2026 (PMK-44), establishing updated requirements for persons acting as tax proxies and new procedures for exercising taxpayers' rights and fulfilling their tax obligations. PMK-44 replaces MoF Regulation No. 229/PMK.03/2014 and has been enforced since 6 July 2026.

Executive summary

PMK-44 introduces a more structured tax proxy framework by defining three categories of eligible proxies, integrating proxy administration with the Directorate General of Taxes (DGT) system and taxpayer portal, and prescribing more detailed rules for special powers of attorney, professional conduct, termination of authority and document handling. PMK-44 was issued to implement the authority contemplated by the General Tax Provisions and Procedures Law following Law No. 6 Year 2023. taxpayers should review their existing proxy appointments and electronic access arrangements, particularly where tax consultants, in-house tax professionals or other individuals currently act on their behalf.

Key takeaways include:

- **Eligible proxies:** A taxpayer may appoint a licensed tax consultant, a registered other party, or a family member through a special power of attorney (*surat kuasa khusus*).
- **Competency and registration:** Tax consultants must hold a valid license (tax consultant license or *izin konsultan pajak*), while other parties must hold a valid registration certificate (*surat keterangan terdaftar*) and be registered in the DGT administration system. The competency requirement does not apply to family members.
- **Digital administration:** A special power of attorney may be granted in either electronic or paper form. For tax matters conducted electronically, the taxpayer must provide access approval through the taxpayer portal to enable the proxy to act on the taxpayer's behalf.
- **One proxy:** Each special power of attorney is limited to one proxy and the specific tax rights or obligations stated in the document. Further delegation is prohibited.
- **Professional obligations:** Proxies must comply with tax law, uphold integrity and professional conduct, protect taxpayer confidentiality, and act within the classification of their license or registration.
- **Transitional deadline:** Until 31 December 2026, certain non-consultants holding a tax brevet certificate or qualifying accredited tax diploma may still be appointed as tax proxies.

Who may act as a tax proxy?

Eligible proxy categories

Category	Requirement	Competency document
Tax consultant	Possess tax competency	Tax consultant license
Other party	Possess tax competency	Registration certificate (*)
Family	Spouse or a relative by blood or marriage	Exempt from the requirement

(*) The detailed procedures and requirements for obtaining registration certificate as an other party are governed in the Minister of Finance Regulation No. 55 Year 2026 (PMK-55).

Specific restrictions for former Ministry of Finance employees

PMK-44 imposes additional safeguards when an other party is a former civil servant or former government employee under an employment agreement at the Ministry of Finance. Depending on the individual's former status, the person must satisfy integrity-related conditions and observe a five-year cooling-off period measured from retirement, honorable termination or the end of the employment relationship.

Registration requirements for tax consultants and other parties

Tax consultants and other parties must be registered in the DGT's administrative system by submitting a valid tax consultant license or registration certificate, as applicable. The registration may be completed electronically through the taxpayer portal or submitted directly to the tax office (KPP) or the tax services, dissemination, and consultation office (KP2KP). Where the relevant credential is available through an integrated government administration system, the tax consultant or other party is deemed to have been registered with the DGT.

How to appoint and authorize a tax proxy

A proxy must hold a special power of attorney from the taxpayer. It may be prepared electronically or in paper form and must, at minimum, contain:

- The taxpayer's name, tax Identification number and signature.
- The proxy's name, tax identification number and signature.
- The proxy's status as a tax consultant, other party or family member.
- The specific tax right and/or obligation covered by the authority.
- The validity period of the special power of attorney.
- Appropriate stamp-duty settlement and, for a family proxy, supporting evidence of the family relationship.

An electronic special power of attorney is submitted through the taxpayer portal and is deemed delivered when its creation is completed. A paper form one is delivered directly to the relevant tax office or tax services, dissemination and consultation office and must be recorded in the DGT administration system.

Taxpayer portal access is separate

Where a special power of attorney covers the electronic exercise of tax rights and/or fulfillment of tax obligations, the taxpayer must grant the proxy with access approval on the taxpayer portal.

Managing the tax proxy's authority

Scope and limitations of tax proxy authority

- One special power of attorney is valid for one proxy only.
- The proxy may act only in relation to the specific tax right or obligation described in the document.
- The authority may cover one tax type for one tax year, part of a tax year or one or more tax periods, except where several taxes are administered as a single integrated process.
- The proxy may not transfer or further delegate the authority received from the taxpayer.

Tax proxy conduct obligations and prohibited actions

A proxy must comply with tax laws, uphold integrity, dignity, ethics and professionalism, preserve taxpayer confidentiality, and act within the classification of the relevant tax consultant license or registration certificate.

PMK-44 expressly prohibits obstruction of tax-law administration. The regulation identifies conduct such as providing misleading guidance, refusing to provide information during an audit, denying access to relevant premises or electronic data, failing to provide requested records, and refusing a tax audit or preliminary evidence examination. Violations may trigger sanctions under applicable laws and regulations.

Termination of tax proxy

Termination event	Effect/process
Expiry of stated validity period	The proxy can no longer act after the authority ends.
Revocation by the taxpayer	A revocation document must be submitted. Revocation takes effect when received by the DGT and is not retroactive.
Suspension or revocation of license/registration	The DGT issues an electronic notification to the taxpayer and proxy under the prescribed process.
Criminal conviction of the proxy	Authority ends, and associated taxpayer portal access also terminates.

If a taxpayer appoints a new proxy for the same matter, the revocation of the earlier authority must be submitted before the new appointment.

Administrative assistance to tax proxy

Although a proxy is prohibited from delegating the substantive portion of their authority, they may appoint an employee or another individual to deliver and/or receive specified tax documents as part of exercising that authority. The appointed individual must present a letter of appointment issued by the proxy each time documents are delivered to or received from the DGT.

Transitional provisions

- Special powers of attorney that were issued and submitted before PMK-44 became effective, remain valid for the specific tax rights and obligations described in those documents.
- A non-tax consultant holding a tax brevet certificate or a minimum Diploma III qualification in taxation from an accredited higher education institution may continue to be appointed as proxy until 31 December 2026. For this, a paper form of special power of attorney, accompanied by a copy of the relevant certificate or diploma, must be submitted directly to the DGT. Such appointment remains valid until the tax matter covered by the special power of attorney has been concluded.

Insights and practical implications

Immediate review

- Confirm each tax proxy's eligibility, credentials and DGT registration.
- Verify that each special power of attorney specifies the relevant tax matter, period, action and validity term.
- Ensure that each tax proxy is granted with taxpayer portal access where relevant.

Transition planning – 31 December 2026

- Identify individuals currently relying on a tax brevet certificate or qualified tax diploma as tax proxies.
- For future appointments, assess whether registration as an other party or appointment of another eligible tax proxy will be required.
- Complete any required registration or appointment steps before the transitional period ends or consider engaging a tax consultant before the end of 2026.

Contact us

Tax Services Leader	E-mail
Bambang Suprijanto	bambang.suprijanto@id.ey.com

Partner/Director/Senior Advisor	E-mail
Abraham Siahaan	abraham.siahaan@id.ey.com
Agung Wicaksono	agung.wicaksono@id.ey.com
Anna Tasya Daru Pratiwi	anna.pratiwi@id.ey.com
Anita Priyanti	anita.priyanti@id.ey.com
Ben Koesmoeljana	ben.koesmoeljana@id.ey.com
Cindy P. Galag	cindy.p.galag@id.ey.com
Dany H. Karim	dany.karim@id.ey.com
David Setiyawan	david.setiyawan@id.ey.com
Dodi Suryadarma	dodi.suryadarma@id.ey.com
Elly Djoenaidi	elly.djoenaidi@id.ey.com
Fahrul S. Yusuf	fahrul.yusuf@id.ey.com
Henry Tambingon	henry.tambingon@id.ey.com
Ihsan Muttaqien	ihsan.muttaqien@id.ey.com
Iman Santoso	iman.santoso@id.ey.com
Jonathon McCarthy	jonathon.mccarthy@id.ey.com
Kartina Indriyani	kartina.indriyani@id.ey.com
Markus Hidajat	markus.hidajat@id.ey.com
Melyana Trisanty	melyana.trisanti@id.ey.com
Micky M. Soeradiredja	micky.mintarsyah@id.ey.com
Nathanael Albert	nathanael.albert@id.ey.com
Nitya Citra Ayu	nitya.ayu@id.ey.com
Novita Fitriawatie	novita.fitriawatie@id.ey.com
Peter Mitchell	peter.mitchell@id.ey.com
Peter Ng	peter.ng@id.ey.com
Regina R. Sugianto	regina.riani@id.ey.com
Roy M. Sibuea	roy.m.sibuea@id.ey.com
Ryosuke Seto	ryosuke.seto@id.ey.com
Santoso Goentoro	santoso.goentoro@id.ey.com
Sharala Panjanadan	sharala.panjanadan1@id.ey.com
Triadi H. Mukti	triadi.mukti@id.ey.com
Yan Hardyana	yan.hardyana@id.ey.com
Yudie Paimanta	yudie.paimanta@id.ey.com

Ernst & Young LLP (United States), Indonesia Tax Desk, New York	E-mail
Myrna S. Ryzkiria	myrna.s.ryzkiria1@ey.com

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