

Tax News Flash

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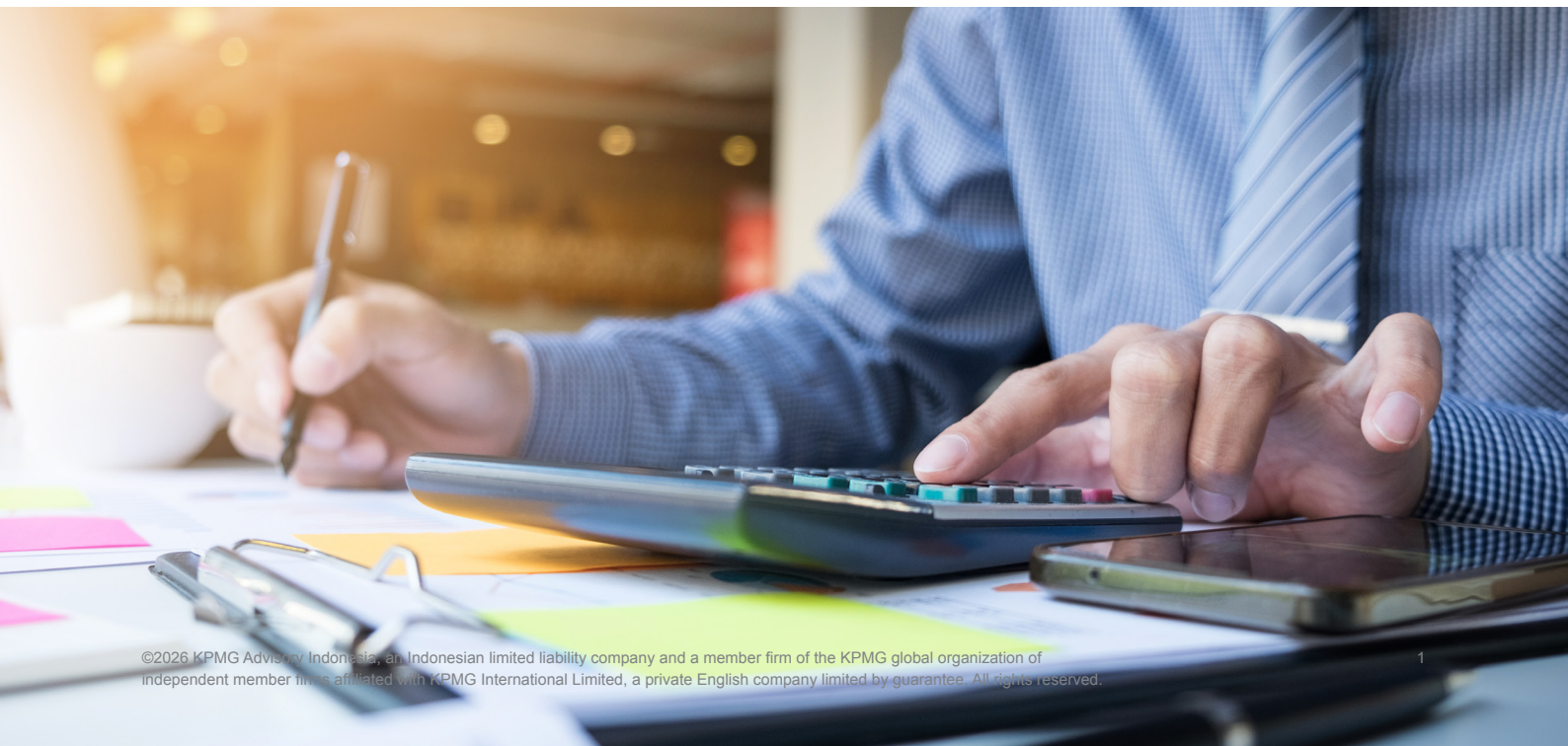
Implementing Global Minimum Tax rules in Indonesia

On 4 May 2026, Indonesia's Directorate General of Taxation (DGT) issued Regulation No. PER-6/PJ/2026 (PER-6), which provides detailed administrative guidelines for implementing Global Minimum Tax (GMT) obligations in Indonesia in accordance with international agreements.

PER-6 was issued to implement Minister of Finance Regulation No. 136 of 2024 (PMK-136), which formally adopts the Global Anti Base Erosion (GloBE) rules - also known as Pillar Two - in Indonesia. While PMK-136 establishes the substantive GMT framework, PER-6 focuses primarily on the administrative and compliance procedures applicable to Indonesian GloBE taxpayers, including:

1. registration requirements and procedures for GloBE taxpayers
2. submission of the GloBE Annual Tax Return
3. the content and structure of the GloBE Annual Tax Return
4. filing of the GloBE Information Return (GIR) and related notifications
5. the payment and remittance of Top-up Tax liabilities
6. procedures for post-reporting adjustments
7. compliance monitoring, audit, and dispute resolution mechanisms
8. transitional simplified reporting framework

An overview of the principal provisions of PER-6 is provided below.



Registration requirements and procedures for GloBE taxpayers

The scope of GloBE taxpayers	Registration requirements	Procedures
<p>1</p> <p>A constituent entity (CE) or a member of a joint venture group falls within the scope if:</p> <ul style="list-style-type: none"> • It is part of a multinational enterprise (MNE) group with an annual revenue of at least EUR 750 million, based on the consolidated financial statements of the ultimate parent entity (UPE); and • The revenue threshold is met in at least two of the last four years preceding the application of the GloBE rules. 	<ul style="list-style-type: none"> • To obtain this status, entities must apply to be designated GloBE taxpayers. • In the absence of an application, the Indonesian Tax Office (ITO) can also designate an entity as a GloBE taxpayer on an ex-officio basis, after a review. 	<ul style="list-style-type: none"> • Entities need to submit their applications electronically through the Coretax taxpayer portal. Any updates to taxpayer data or a request for the revocation of GloBE taxpayer status must also be processed through Coretax. • Upon submission, an electronic receipt is issued, and GloBE taxpayer status will be automatically confirmed through the Coretax system.

Deadline

Within **nine months after the end of the first GloBE Imposition Year** in which the MNE group meets the applicable threshold requirements.

Submission of the GloBE Annual Tax Return

Requirements	Deadline
<p>2</p> <p>PER-6 sets out detailed requirements for the preparation and submission of the GloBE Annual Tax Return, including the following:</p> <ul style="list-style-type: none"> • The return must be submitted electronically and be in Bahasa Indonesia. • It must include key information, such as: <ul style="list-style-type: none"> – GloBE Imposition Year and the GloBE Fiscal Year – tax ID number and taxpayer name – filing status of the GloBE Annual Tax Return (normal or amendment) – type of obligation (GloBE/DMTT¹/UTPR²) – the currency used. GloBE taxpayers may use either Rupiah or the currency applied in the consolidated financial statements. <p>If GloBE taxpayers within an MNE group use different functional currencies, the group is required to make a five-year election to adopt a single currency for the purposes of calculating the top-up tax.</p> <ul style="list-style-type: none"> – reporting period. The GloBE Annual Tax Return generally follows the GloBE taxpayer's accounting period. However, if this differs from that of the UPE, the reporting period must be aligned with the UPE's accounting period. – an authorized signature. 	<ul style="list-style-type: none"> • The GloBE Annual Tax Return must be submitted electronically via Coretax within four months after the end of the relevant GloBE fiscal year.³ • For the first year of implementation, taxpayers may request an extension of up to two months. To qualify, the ITO must be notified of the extension before the original four-month deadline, and the notification must include proof of payment if a top-up tax is due.

The GloBE Annual Tax Return may be amended by the taxpayer on a self assessment basis. However, such amendments remain subject to the specific post-reporting adjustment rules under PER-6, particularly where Covered Taxes decrease and trigger Additional Current Top-up Tax adjustments.

¹ Domestic Minimum Top-up Tax

² Undertaxed Payment Rule

³ GloBE Fiscal Year corresponds to the reporting year of the annual GloBE returns and generally follows the year after the relevant GloBE Imposition Year.

The content and structure of the GloBE Annual Tax Return

	Main Form	Attachments
3	1. GloBE Tax Return <ul style="list-style-type: none"> Filed by the UPE Includes: <ul style="list-style-type: none"> IIR⁴ calculations by jurisdiction UTPR Top-up Tax by jurisdiction DMTT calculation (Indonesia only) 	Attachment I: <ul style="list-style-type: none"> A. IIR Top-up Tax B. Indonesian DMTT
	2. UTPR Tax Return <ul style="list-style-type: none"> Filed by a non-UPE GloBE taxpayer Applies when UTPR Top-up Tax is allocated to the entity. 	Attachment II: UTPR Top-up Tax allocated to the GloBE Taxpayer
	3. DMTT Tax Return <ul style="list-style-type: none"> Filed by each CE Includes: <ul style="list-style-type: none"> Application of the <i>de minimis</i> exclusion Indonesia's Effective Tax Rate (ETR) Entity-level (CE) ETR DMTT Top-up Tax (Indonesia) DMTT Top-up Tax attributable to the GloBE taxpayer. 	Attachment III: <ul style="list-style-type: none"> A. GloBE Income/Loss B. Adjusted Covered Tax C. International Shipping Income Exclusion D. Substance-based Income Exclusion (SBIE), if applicable E. Additional Current Top-up Tax F. DMTT Top-up Tax for the GloBE Taxpayer

The three components form part of a single annual tax return for GloBE purposes, which comprises multiple sections or components depending on the taxpayer's position within the group. This means that GloBE taxpayer is required to submit one consolidated return, with the relevant sections (GloBE, UTPR, and/or DMTT) completed as applicable.

GIR and Notification

	GIR requirements	Notification requirements
4	<ul style="list-style-type: none"> A GloBE taxpayer that qualifies as the UPE of an MNE group is required to submit the GIR. The GIR must be filed in XML format. The GIR contains comprehensive information on the MNE group, including details on the CE, the overall group structure, and key calculations such as the jurisdictional ETR and Top-up Tax at the entity level. It also covers JV group member Top-up Tax, the allocation of Top-up Tax under the IIR and UTPR across relevant jurisdictions, as well as any GloBE elections made by the group. If the UPE is not an Indonesian GloBE taxpayer, one Indonesian GloBE taxpayer must submit the GIR to the DGT, either: <ul style="list-style-type: none"> as the entity designated by the group as the filing CE; or where the jurisdiction of the designated filing CE does not have an effective QCAA⁵ with Indonesia. The GIR may be amended either upon notification by the DGT or on a self-assessment basis. 	<ul style="list-style-type: none"> GloBE taxpayers are required to submit a Notification to the DGT electronically. If a taxpayer is a member of more than one MNE group in a given GloBE Imposition Year, separate Notifications must be submitted for each group. Taxpayers who have already submitted GIR are not required to file a Notification.

Deadline

- GIR must be submitted within **15 months** after the end of the GloBE Imposition Year
- First-year exception:** An extended deadline of **18 months** applies.

Proof of submission (receipt) of the GIR or Notification must be attached to the GloBE Annual Tax Return.

⁴ Income Inclusion Rule

⁵ Qualifying Competent Authority Agreement

5	Top-up tax payments and remittance <ul style="list-style-type: none"> • Top-up tax arising under the IIR, UTPR, and DMTT must be paid and remitted no later than the end of the relevant GloBE fiscal year. • Payments must be made using tax account code 411618, with the following payment codes: <ul style="list-style-type: none"> – 610 for IIR top-up tax; – 620 for UTPR top-up tax; and – 630 for DMTT top-up tax. 	6	Post-reporting adjustments <ul style="list-style-type: none"> • Adjustments to Covered Taxes are generally recognized in the GloBE Imposition Year in which the adjustment is made. • If the adjustment results in an increase, the additional Covered Taxes are reflected in the GloBE Imposition Year in which the adjustment is made. • If the adjustment results in a decrease, the taxpayer must recalculate the ETR and the top-up tax for the relevant GloBE Imposition Year in which the decrease occurs, in accordance with the additional Current Top-Up Tax rules. This recalculation includes corresponding adjustments to both Covered Taxes and GloBE income for that year. • For immaterial decreases (i.e., below EUR 1 million per jurisdiction), taxpayers may elect to recognize the adjustment in the GloBE Imposition Year in which the adjustment is made.
	Compliance monitoring and disputes <ul style="list-style-type: none"> • The DGT monitors the compliance of all Indonesian GloBE taxpayers, whether registered or not, using available data. • The DGT may conduct tax audits to review compliance and for other Pillar Two purposes. • GloBE taxpayers may resolve disputes—including objections, appeals, and lawsuits—in accordance with the KUP Law.⁶ 		Transitional simplified reporting framework <ul style="list-style-type: none"> • The filing CE may submit the GIR using a simplified jurisdictional reporting framework for jurisdictions where: <ul style="list-style-type: none"> – no top-up tax is due; or – a top-up tax is due but does not need to be allocated to each CE. • Under this approach, adjustments to financial accounting net income or loss are performed on an aggregated basis at the jurisdictional level. • The DGT may request additional data or information, including details for each CE, if needed. • The simplified reporting framework applies to GloBE Imposition Years beginning on or before 31 December 2028 and does not apply to GloBe Imposition Years ending after 30 June 2030.
7		8	

KPMG's notes:

PER-6 introduces a comprehensive framework for administering GMT in Indonesia, closely aligned with the OECD's Pillar Two rules. This will fundamentally reshape how large multinational groups operate in Indonesia - potentially increasing tax liabilities, creating more complex compliance requirements, and requiring upgrades to data and systems - making early preparation essential.

This regulation brings in multiple filing obligations - including IIR, DMTT, UTPR, and GIR. In particular, taxpayers must ensure consistency between their financial and tax reporting across jurisdictions. The DGT is also empowered to conduct compliance monitoring and audits, emphasizing the importance of maintaining strong supporting data and documentation. Given these changes, early preparation is key - especially in managing reporting timelines, ensuring system readiness, and aligning global and local tax positions.

Please reach out to your KPMG contacts for any further guidance you may require with respect to this regulation.

⁶ General Provision and Tax Procedures Law (*Ketentuan Umum dan Tata Cara Perpajakan*)

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