

DGT Transfers Thousands of Taxpayers to KPP Jakarta Khusus, Madya & LTO Effective as of 1 July 2026

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The Directorate General of Taxes (DGT) has once again undertaken a large-scale restructuring of taxpayers through the issuance of three new decrees concerning changes to taxpayers' registration offices and business reporting offices. Under this policy, thousands of individual and corporate taxpayers are being reassigned to the Large Taxpayer Tax Offices (LTO), Special Jakarta Tax Offices, and Medium Tax Offices.

The restructuring is implemented through:

- KEP-00002/PDH-CT/PJ/2026 concerning Registration and Business Reporting Offices for Taxpayers under the Regional Office of DGT Special Jakarta;
- KEP-00003/PDH-CT/PJ/2026 concerning Registration and Business Reporting Offices for Taxpayers under the Regional Office of DGT Large Taxpayers; and
- KEP-00004/PDH-CT/PJ/2026 concerning Registration and Business Reporting Offices for Taxpayers under the Regional Office of DGT Medium Tax Offices.

All three decrees were issued simultaneously on 4 May 2026 and will become effective on 1 July 2026, requiring taxpayers to carry out their tax administration and reporting obligations through the designated tax offices.

This policy reflects DGT's continued efforts to strengthen taxpayer segmentation and restructure taxpayer administration based on business scale, industry characteristics, transaction complexity, and contribution to state revenue.

For taxpayers, this change is not merely administrative in nature, but may also affect supervisory patterns, tax reporting processes, relationships with Account Representatives (AR), and the compliance approach implemented by DGT going forward.

Background of the Taxpayer Restructuring

Over the past few years, DGT has continuously pursued tax administration reforms, including the implementation of the Coretax Administration System and enhanced taxpayer supervision based on taxpayer segmentation.

Through this latest policy, DGT has evaluated taxpayers considered to have:

- large business scale;
- highly complex transactions;
- cross-regional or cross-border transactions;
- significant contributions to tax revenue; and
- specific supervisory needs based on industry sectors.

This restructuring has resulted in the transfer of thousands of taxpayers to:

- Large Taxpayer Tax Offices (LTO);
- Special Jakarta Tax Offices; and
- Medium Tax Offices.

Several sectors dominating these transfers include:

- mining and energy;
- banking and fintech;
- insurance and financing;
- manufacturing;
- technology and digital economy; and
- trading and consumer goods.

In addition to corporate taxpayers, the decrees also cover certain individual taxpayers.

What Changes for Taxpayers?

1. Change of Registered Tax Office

Transferred taxpayers are required to carry out tax administration through their newly designated tax office in accordance with the DGT decrees.

The changes include:

- tax return filing location;
- tax correspondence administration;
- tax service applications;
- correspondence with DGT; and
- tax audit or clarification processes.

Based on the DGT decrees, the transfers will take effect starting from 1 July 2026.

2. Change of Account Representative (AR)

Transferred taxpayers will be assigned to new Account Representatives at the destination tax office.

The change of AR may affect:

- communication patterns with DGT;
- compliance monitoring processes;
- requests for data clarification; and
- follow-up supervisory actions.

3. More Intensive Supervision

Special Tax Offices, Medium Tax Offices, and Large Taxpayer Tax Offices generally implement more intensive risk-based supervision and data analysis.

Transferred taxpayers may face:

- increased transaction monitoring;
- closer material compliance supervision;
- more detailed requests for data or clarification;
- transfer pricing and related-party transaction reviews; and
- industry-specific supervision.

4. Internal Corporate Adjustments

The change of tax office will also require administrative and operational adjustments within the company, such as:

- updating tax databases;
- revising tax SOPs;
- adjusting administrative templates;
- coordinating with accounting and legal teams; and
- updating taxpayer information with vendors or counterparties.

How to Determine Whether a Taxpayer Has Been Transferred

Taxpayers may verify their status through the following methods:

a. Reviewing the Attachments to the DGT Decrees

Taxpayers may search for their name or Taxpayer Identification Number (NPWP) in the attachments to:

- KEP-00002/PDH-CT/PJ/2026;
- KEP-00003/PDH-CT/PJ/2026; or
- KEP-00004/PDH-CT/PJ/2026.

b. Checking the DGT System Profile

Taxpayers may review changes to their registered tax office through the tax administration system or related DGT accounts.

c. Contacting the Account Representative (AR)

Taxpayers may also contact their current AR or registered tax office to confirm whether they are included in the transfer list.

Insights and Analysis

This taxpayer restructuring reflects DGT's policy direction toward:

- segmentation-based supervision;
- management of strategic taxpayers;
- tax revenue optimization;
- utilization of data and digitalization; and
- strengthening tax compliance.

The policy also indicates that DGT will increasingly adopt industry-based and risk-profile-based supervisory approaches.

For large corporations and business groups, reassignment to certain tax offices may signal heightened scrutiny by DGT over business activities and tax compliance.

Our Recommendations

In light of this policy, we recommend taxpayers to:

1. Verify Their Tax Office Status

Confirm whether the company or individual is included in the transfer list and identify the designated tax office.

2. Conduct a Tax Compliance Review

Evaluate the following areas:

- tax return filings;
- tax documentation;
- fiscal reconciliations;
- related-party transactions;
- transfer pricing documentation; and
- consistency of tax data.

3. Prepare Internal Administration

Ensure that all internal administration and systems are updated in accordance with the newly designated tax office.

4. Strengthen Tax Governance

With increasing supervision from DGT, companies should ensure that tax governance and tax compliance processes are properly implemented.

Closing

The transfer of thousands of taxpayers to Special Jakarta Tax Offices, Medium Tax Offices, and Large Taxpayer Tax Offices is not merely an administrative adjustment, but part of a broader national tax supervision transformation.

Taxpayers should understand the implications of this policy and take anticipatory measures to ensure that tax compliance processes continue to run effectively.

Should you require further assistance regarding the analysis of tax office transfer implications, tax compliance reviews, or tax administration support, our team would be pleased to assist you.

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