PMK 44/2026 Officially Issued! Who Can Now Act as a Taxpayer's Proxy?

Indonesia Tax News
Highlight
No. 08/2026 | 27 July 2026

The Indonesian Government has further refined the rules governing tax proxies through Minister of Finance Regulation No. 44 of 2026 (PMK 44/2026) on the Requirements to Become a Tax Proxy and the Procedures for the Exercise of Rights and Fulfilment of Tax Obligations by a Tax Proxy. The regulation was promulgated on 6 July 2026 and simultaneously revokes PMK No. 229/PMK.03/2014.

The new regulation aims to provide greater legal certainty, clarify the eligibility requirements for persons acting as tax proxies, and align the administration of tax proxies with the implementation of the Directorate General of Taxes' Coretax system. In addition to supporting the digitalisation of tax administration, PMK 44/2026 also introduces several new provisions that were not previously regulated in detail.

Who May Act as a Tax Proxy?

One of the key changes introduced by PMK 44/2026 is the clearer classification of persons who may be appointed as a tax proxy. Broadly, a Taxpayer may appoint one of the following three categories of persons:

- **Tax Consultants**, provided they hold a valid Tax Consultant Licence (Izin Konsultan Pajak – IKP).
- **Other Persons**, provided they hold a valid Certificate of Registration (Surat Keterangan Terdaftar – SKT).
- **Family Members**, namely a spouse and relatives by blood or marriage up to the second degree.

In addition to the above requirements, all tax proxies other than family members must possess the required tax competency under the prevailing regulations. During the transitional period ending 31 December 2026, such competency may, among others, be evidenced by at least a Diploma III in taxation or a recognised tax brevet certificate, in accordance with the transitional provisions of PMK 44/2026.

PMK 44/2026 does not expressly address the position of company employees as tax proxies. This gives rise to uncertainty as to which of the three recognised categories, if any, would apply to employees. One possible interpretation is that employees fall within the category of "Other Persons." If so, they would be required to satisfy the requirements applicable to that category, including holding a Certificate of Registration (Surat Keterangan Terdaftar – SKT). This differs from PMK No. 229/PMK.03/2014, which did not impose such a requirement on employees appointed as tax proxies. Accordingly, the new regulation continues to leave room for interpretation pending further clarification from the tax authority.

Nevertheless, in several socialisation sessions on PMK 44/2026, the Directorate General of Taxes has stated that employees who perform specific roles in exercising the tax rights and/or fulfilling the tax obligations of the Taxpayer for whom they work—including signing Tax Invoices and Withholding Tax Slips—generally do not require a Special Power of Attorney (Surat Kuasa Khusus – SKK), as they are not acting as tax proxies. On the other hand, where an employee is appointed to act as a tax proxy, the provisions of PMK 44/2026 remain applicable, meaning that the individual must, in principle, satisfy the requirements prescribed for a tax proxy.

Former Ministry of Finance Employees Subject to a Five-Year Cooling-off Period

PMK 44/2026 introduces a five-year cooling-off period for former Ministry of Finance employees before they may act as tax proxies.

This requirement applies to civil servants who retire or resign honourably before reaching the mandatory retirement age, as well as government employees under employment agreements (PPPK) whose employment with the Ministry of Finance has ended. They may only act as tax proxies after completing the five-year cooling-off period.

The cooling-off period is intended to safeguard integrity, mitigate potential conflicts of interest, and strengthen governance in the exercise of tax proxy functions.

Tax Proxy Administration Goes Digital

PMK 44/2026 introduces greater flexibility in the administration of Special Powers of Attorney (Surat Kuasa Khusus – SKK). Taxpayers may now grant an SKK through either of the following channels:

- **Electronically**, via the Taxpayer Portal (Coretax); or
- **In paper form**, by submitting it directly to the Tax Office (KPP) or Tax Service, Dissemination and Consultation Office (KP2KP).

This provides taxpayers with greater flexibility in choosing how to appoint a tax proxy, while ensuring that the administration of powers of attorney is carried out in a more orderly manner and in line with the ongoing digitalisation of tax administration.

Furthermore, where a Taxpayer intends to appoint a new tax proxy for the same tax right or obligation, the existing SKK must first be revoked through Coretax or the relevant Tax Office (KPP).

Obligations and Prohibitions Applicable to Tax Proxies

PMK 44/2026 not only sets out the requirements for becoming a tax proxy, but also clarifies the obligations and prohibitions that must be observed when acting in such capacity.

Obligations of a Tax Proxy

In performing their duties, tax proxies are required to:

- Comply with the prevailing tax laws and regulations.
- Uphold integrity, dignity, professional ethics, and professionalism.
- Maintain the confidentiality of Taxpayer information.
- Perform their role in accordance with the classification of their Tax Consultant Licence (IKP) or Certificate of Registration (SKT).

Prohibitions Applicable to a Tax Proxy

In carrying out their duties, tax proxies are prohibited from obstructing the implementation of tax laws and regulations, including by:

- Providing instructions or information that may mislead a Taxpayer.
- Refusing to provide information during a tax audit.
- Refusing to grant tax auditors access to premises, rooms, goods, or documents required for a tax audit.
- Refusing to grant tax auditors access to electronic data.
- Failing to provide books, records, documents, or electronic data required during a tax audit.
- Refusing to undergo a tax audit.
- Refusing to undergo a preliminary evidence examination (*pemeriksaan bukti permulaan*).

Violations of these obligations and prohibitions may be subject to sanctions in accordance with the prevailing laws and regulations.

Transitional Provisions

PMK 44/2026 includes transitional provisions to provide legal certainty for both Taxpayers and tax proxies who had been appointed before the regulation came into effect.

1. **Existing Special Powers of Attorney Remain Valid**

   A Special Power of Attorney (Surat Kuasa Khusus – SKK) granted under the previous regulations and submitted to the Directorate General of Taxes before PMK 44/2026 came into effect remains valid for exercising the tax rights and/or fulfilling the tax obligations covered by the relevant SKK. This validity is not limited to 31 December 2026.

2. **Transitional Relief for Persons Other Than Tax Consultants**

   During the transitional period ending 31 December 2026, persons other than Tax Consultants who hold either a recognised tax brevet certificate or a formal taxation qualification from an accredited higher education institution at a minimum Diploma III level may still be appointed as tax proxies, notwithstanding that they have not yet obtained a Certificate of Registration (SKT).

Conclusion

PMK 44/2026 not only updates the requirements for becoming a tax proxy, but also clarifies the procedures governing the exercise of rights and fulfilment of tax obligations by tax proxies. Through a more comprehensive regulatory framework, the Government aims to provide greater legal certainty, support the digitalisation of tax administration, and strengthen the professionalism of persons acting as tax proxies.

For both Taxpayers and tax practitioners, understanding these changes is important to ensure that the appointment of tax proxies and the exercise of tax rights and fulfilment of tax obligations remain compliant with the prevailing regulations

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