

Business Insight

Tax Alert:

**DGT Officially Releases
Global Minimum Tax (GloBE)
Technical Rules in Indonesia**

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The Directorate General of Taxes (DGT) has officially enacted Regulation No. PER-6/PJ/2026 dated 4 May 2026 which serves as the technical guideline for Article 65 paragraph (15) of Ministry of Finance Regulation No. 136/2024. This regulation provides detailed administrative and compliance requirements for the implementation of the 15% Global Minimum Tax (GloBE Rules) in Indonesia.

Who is Covered (GloBE Taxpayers)?

The rules apply to Constituent Entities or joint venture groups in Indonesia belonging to a Multinational Enterprise (MNE) Group that meets the following criteria:

Consolidated Gross Turnover:

At least EUR 750,000,000.00 based on the Ultimate Parent Entity's Consolidated Financial Statements.

Timeframe Requirement:

The turnover threshold must be met in at least 2 (two) out of 4 (four) years preceding the GloBE Application Year.

Minimum Tax Rate:

Fixed at 15%.

Key Administrative Obligations

Affected taxpayers are required to manage their compliance obligations electronically through the official Taxpayer Portal, which includes:

1. Registration of GloBE Taxpayer Status

Registration of GloBE Taxpayer Status Submission must be made no later than nine (9) months after the end of the first GloBE Application Year. Failure to register within the timeline will result in an ex-officio designation by the tax authority. The Head of the Tax Office may also revoke the GloBE Taxpayer status upon the request of the GloBE Taxpayer or ex officio, in cases where the MNE Group no longer meets the requirements.

2. Annual GloBE Compliance Reporting:

Annual reporting obligations include calculations under:

- ▶ Income Inclusion Rule (IIR)
- ▶ Undertaxed Payment Rule (UTPR)
- ▶ Domestic Minimum Top-up Tax (DMTT)

3. GloBE Information Return (GIR):

Submission must be made in **XML format**, covering:

- ▶ Entity-level information
- ▶ Group structure details
- ▶ Effective Tax Rate (ETR) calculations

4. Notifications

GloBE taxpayers are required to electronically submit a notification to the Director General of Taxes. Nevertheless, taxpayers that have already submitted the GIR are exempt from this notification requirement.

Timelines & Payment Details

Obligation / Document	Standard Deadline	First-Year Deadline
Status Registration Application	-	9 months after the first GloBE Application Year ends.
GloBE Notification & GIR (XML format)	15 months after Fiscal Year-End (FYE).	18 months after FYE.
GloBE Notification & GIR (XML format)	4 months after the GloBE Tax Year ends.	Can be extended for up to 2 months.



Tax Payment Deadline:

Top-up taxes must be settled no later than the end of the GloBE Tax Year (i.e., the year following the application year).



Currency Requirements:

Returns must be filed in IDR or the MNE Group's consolidated reporting currency. A 5-year election is required if multiple accounting currencies are used within the group.



Tax Codes (Account Code 411618):

- ▶ 610 - IIR
- ▶ 620 - UTPR
- ▶ 630 - DMTT



Key Takeaway

This regulation marks a significant step in Indonesia's implementation of the OECD Pillar Two framework, introducing detailed administrative procedures and strict compliance timelines for MNE Groups operating in Indonesia.

For more information on how BDO can help you in planning and navigate this change, please contact our technical team:

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