



RDJ ADVISORY
Tax and Advocate

Tax and
Legal Insight

TAX AND LEGAL INSIGHT

PMK No. 44 of 2026

Strengthening Professional
Standards in Tax Representation

Stay informed. Stay compliant.
Stay ahead.



Issue #25
August 2026



quality, trust, expertise



www.rdj-advisory.com

Advisory Note The Ministry of Finance has issued Minister of Finance Regulation No. 44 of 2026, replacing PMK No. 229/PMK.03/2014 and introducing a new framework governing tax representation in Indonesia.

The regulation not only clarifies who may act as a tax representative but also establishes clearer competency requirements, standardized authorization procedures, and enhanced governance over the exercise of taxpayers' rights and obligations.

This development reflects a broader effort to strengthen professionalism, legal certainty, and accountability within Indonesia's tax administration framework

Key Developments The updated regulation introduces several notable changes:

- Taxpayers may appoint a Tax Consultant, another registered individual (Pihak Lain), or eligible family members to act as their tax representative.
- Tax Consultants and other registered representatives must satisfy prescribed competency requirements, while family members remain exempt from such competency requirements.
- A Special Power of Attorney (Surat Kuasa Khusus) may now be prepared electronically through the Taxpayer Portal or in paper form, supporting Indonesia's digital tax administration.
- Each Special Power of Attorney applies only to one representative and one specific tax matter, reinforcing clarity over the scope of authority.
- Transitional provisions allow individuals holding a tax brevet certificate or a minimum Diploma III degree in taxation to continue acting as tax representatives until 31 December 2026. PMK No. 229/PMK.03/2014 is revoked upon the effectiveness of the new regulation.

Why This Matters PMK No. 44 of 2026 demonstrates that tax representation is increasingly viewed as a professional function requiring appropriate competency, accountability, and regulatory oversight.

While taxpayers remain responsible for their own tax obligations, the regulation reinforces that individuals acting on their behalf must operate within a clearly defined legal and professional framework.

The introduction of electronic authorization, competency requirements, and standardized documentation also supports the ongoing digital transformation of Indonesia's tax administration

RDJ Advisory PMK No. 44 of 2026 reflects more than a procedural update.

It signals a broader evolution toward professional standards in tax representation.

As Indonesia continues modernizing its tax administration through digital platforms and risk-based compliance, the role of tax representatives extends beyond document submission. Professional competence, ethical conduct, confidentiality, and regulatory accountability become increasingly important components of effective tax representation.

For taxpayers, appointing a representative is no longer merely an administrative decision. It is increasingly a governance decision that may influence communication quality, compliance management, and interactions with the tax authority.

Closing PMK No. 44 of 2026 reinforces that effective tax administration depends not only on taxpayers, but also on the professionalism of those entrusted to represent them.

As Indonesia advances its digital tax ecosystem, strong governance, qualified representation, and transparent authorization processes will become increasingly important in supporting a fair, accountable, and efficient tax administration.

Reference:

Minister of Finance Regulation No. 44 of 2026 concerning Requirements to Become a Tax Representative and Procedures for the Exercise of Rights and Fulfilment of Tax Obligations by Tax Representatives.

RDJ Advisory – Tax and Advocate
Tax, Transfer Pricing and Legal
www.rdj-advisory.com



RDJ ADVISORY

Tax and Advocate



OUR TEAM CONTACT



Ridzza Djumri

Founding Partner – Tax

✉ ridzza.djumri@rdj-advisory.com



Nadiah Said

Partner and Co-Founder – Finance

✉ nadiah.said@rdj-advisory.com



Yudi S. Gardayudia

Senior Advisor – Tax

✉ yudi.gardayudia@rdj-advisory.com



Agung Suryanto

Technical Advisor –

Corporate Finance & Governance

✉ agung.suryanto@rdj-advisory.com



Ibnu Tindri Ali

Advocate – Legal

✉ ibnu@rdj-advisory.com



Risyad Arhamullah

Advocate – Legal

✉ risyad@rdj-advisory.com



RDJ ADVISORY

Tax and Advocate



CBD Emerald

Bintaro Boulevard, Sector 9

Tangerang Selatan 15428, Indonesia



T: +62 838 5411 7228



M: +62 812 9406 0752



info@rdj-advisory.com



www.rdj-advisory.com

Let's Connect



Providing clarity in
complex tax, legal, and
corporate finance matters.



DISCLAIMER

This material is for general information only and does not constitute professional advice.



quality, trust, expertise



www.rdj-advisory.com