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Tax and
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TAX AND LEGAL INSIGHT

SE-8/PJ/2026

From Tax Audits to Continuous
Tax Supervision

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Advisory Note The Directorate General of Taxes has issued Circular Letter No. SE-8/PJ/2026, providing comprehensive guidance on taxpayer compliance supervision following the implementation of PMK No. 111 of 2025.

Beyond establishing internal supervisory procedures, the Circular reflects a broader transformation in Indonesia's tax administration. It introduces a more structured, technology-enabled, and risk-based approach to taxpayer supervision, emphasizing continuous compliance rather than periodic enforcement.

Key Developments The Circular introduces several significant developments:

- Taxpayer supervision is increasingly based on **Compliance Risk Management (CRM)** to identify and prioritize compliance risks.
- The Directorate General of Taxes expands the use of **Business Intelligence**, data analytics, and technology-driven supervision to support decision-making.
- Various data collection techniques—including web scraping, remote sensing, geotagging, media analysis, taxation partnerships, and field observations—are incorporated into the supervisory framework.
- Tax supervision is integrated with broader tax administration functions, including education, intelligence, audit, and law enforcement.

Why This Matters SE-8/PJ/2026 signals a significant evolution in Indonesia's tax administration.

Historically, tax enforcement was often associated with audits initiated after potential non-compliance had been identified. The new framework reflects a different approach—one that emphasizes continuous supervision supported by technology, data integration, and ongoing risk assessment.

For businesses, this means that tax compliance is increasingly evaluated through the consistency of financial information, business activities, transaction data, and reporting behaviour rather than through isolated tax filings alone.

RDJ Advisory SE-8/PJ/2026 represents more than an internal administrative guideline.

It illustrates the continuing evolution of Indonesia's tax administration from a reactive audit model toward a continuous supervision framework supported by technology and data intelligence.

The increasing use of Compliance Risk Management, Business Intelligence, digital mapping, and integrated data analysis demonstrates that tax supervision is becoming more predictive than reactive.

For businesses, this development reinforces the importance of strengthening tax governance, maintaining high-quality financial and operational data, and embedding compliance into everyday business processes rather than responding only when regulatory inquiries arise.

In this evolving environment, proactive tax governance will increasingly become a strategic business advantage.

Closing Indonesia's tax administration continues to evolve beyond traditional enforcement mechanisms.

SE-8/PJ/2026 establishes a modern supervisory framework that combines technology, data analytics, and risk-based governance to promote sustainable taxpayer compliance.

As tax authorities adopt increasingly sophisticated supervisory tools, businesses should ensure that their tax governance, documentation, and reporting processes remain aligned with the expectations of a continuously monitored compliance environment.

Reference:

Director General of Taxes Circular Letter No. SE-8/PJ/2026 concerning Guidelines for Taxpayer Compliance Supervision

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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

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