

税务快报

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第1页
支柱二 (Pillar Two)
GloBE规则 实施细则

支柱二 (Pillar Two) GloBE规则实施细则

自发布PMK-136¹，以实施《全球反税基侵蚀 (GloBE) 规则》下的补足税 (Top-up Tax) 机制之后，印尼税务总局 (DGT) 于2026年5月4日发布了PER-6²，以明确其行政实施细则。该细则涵盖以下内容：

- GloBE注册
- GloBE年度税务申报表 (ATR)
- GloBE信息申报表 (GIR)
- 补足税的缴纳
- 申报后调整
- 监督与税务争议
- 过渡期简化申报框架

根据PER-6规定，GloBE征税年度 (GloBE Imposition Year) 是指对GloBE补足税 (Top-up Tax) 进行评定的纳税年度；而财政年度 (Fiscal Year) 是指ATR中所载明的纳税年度，该年度为GloBE征税年度之后的一年。

下文将重点说明该法规的要点。

1. GloBE注册

符合GloBE纳税人标准的组成实体 (Constituent Entity, 简称CE) 或合资企业 (Joint Venture, 简称JV) 集团，必须通过纳税人门户以电子方式提交申请，在首个GloBE征税年度结束后九个月内完成GloBE纳税人注册。

在提交完整的申请表后，税务机关将通过Core Tax系统自动签发正式收据，并出具确认注册状态的通知函。该等注册亦可基于总税务局 (DGT) 所取得的数据，经行政审查后由税务机关依职权判定。

后续的数据更新或撤销GoBE纳税人资格的申请也可以通过Core Tax系统提交。

1. 财政部长条例 (MoF) 2024年第136号 (PMK-136)，于2024年12月31日颁布，并自2025年1月1日起生效。请参阅关于PMK-136的 [TaxFlash 第03/2025号](#)。

2. 总税务局条例 (DGT) 第 PER-6/PJ/2026 号 (PER-6)，并自2026年5月4日起生效。

2. GloBE年度纳税申报表

GloBE年度纳税申报表（ATR）必须以印尼语（Bahasa Indonesia）填写，并以电子形式提交，且至少应包含以下信息：相关的GloBE适用年度和财政年度、纳税人识别号、名称、GloBE申报状态（即正常申报 / 更正申报）、申报义务（如GloBE/未足额缴税支付规则（UTPR）/国内最低补足税（DMTT））、币种以及签名。

ATR可以使用印尼盾或合并财务报表所采用的币种编制。如果同一集团内有多个GloBE纳税人使用不同币种，该集团必须进行为期五年的选择（Five-Year Election），以决定在计算补足税（Top-up Tax）时使用印尼盾或合并财务报表的币种。

GloBE纳税人必须在ATR中根据其会计期间申报GloBE课税年度（GloBE Imposition Year）。如果GloBE纳税人的会计期间与其印尼最终母公司（UPE）的会计期间不同，则GloBE纳税人必须采用该UPE的会计期间作为其GloBE课税年度。

ATR必须在GloBE财政年度结束后四个月内通过Core Tax系统提交。首次年度申报的截止期限可在四个月期限届满前提交通知予以延长两个月，并需随附相关的税款缴纳凭证（如适用）。系统将自动检查纳税人识别号的有效性及其资料完整性，如一切符合规定，将以电子方式出具正式回执。

ATR可根据纳税人的自行评税进行更正，但申报后的调整事项（Post-Filing Adjustments）除外。

ATR表格包括以下内容：

- **主表（Main Form）**，包含：
 - a. **GloBE纳税申报表** – 由最终母公司（UPE）申报。
其中包括按司法管辖区计算的所得纳入规则（IIR）和UTPR补足税，以及仅针对印度尼西亚的DMTT计算。
 - b. **UTPR纳税申报表** – 在UTPR分摊至纳税人的情况下，由非UPE的GloBE纳税人申报。
 - c. **DMTT 纳税申报表** – 由各组成实体（CE）分别申报。
其中包括最低限额（de minimis）排除、印度尼西亚有效税率（ETR）、该组成实体的ETR、适用于印度尼西亚的DMTT补足税，以及针对GloBE纳税人的DMTT补足税。
- **附件**
 - I. A. IIR补足税
 - B. 印度尼西亚DMTT
 - II. 分配给GloBE纳税人的UTPR补足税
 - III. A. GloBE收入 / 亏损
 - B. 调整后的涵盖税额
 - C. 国际航运收入豁免
 - D. 基于实质的收入豁免（SBIE）–（如适用）
 - E. 附加现行补足税
 - F. 针对GloBE纳税人的DMTT补足税

3. GloBE信息申报表及通知

最终母公司 (UPE) 必须以可扩展标记语言 (XML) 格式提交GloBE信息申报表 (GIR) 的电子版, 其内容应包括以下信息:

- a. 组成实体 (CE) 的身份信息
- b. 集团结构
- c. 相关计算, 包括:
 - 各组成实体的司法管辖区有效税率 (ETR) 及补足税
 - 合资经营 (JV) 补足税
 - 基于IIR和UTPR的司法管辖区补足税分配
- d. GloBE选择

如果最终母公司 (UPE) 并非印度尼西亚纳税人, 则在以下情况下, 须由其中一名GloBE纳税人向税务总局 (DGT) 提交GloBE信息申报表 (GIR):

- 该GloBE纳税人被集团指定为申报实体; 或
- 申报组成实体 (Filing CE) 所在的司法管辖区在该GloBE课税年度未与印度尼西亚签署合格主管当局协议 (QCAA)。已签署QCAA的国家名单可在税务总局官网查询, GIR将与这些国家自动交换。

未提交GloBE信息申报表 (GIR) 的GloBE纳税人, 须以电子形式向税务总局提交通知 (Notification)。如果某一GloBE纳税人在同一年度属于两个不同的第二支柱 (Pillar Two) 集团, 则必须就其所属的每个集团分别提交通知。

GIR及通知须在GloBE课税年度结束后15个月内提交; 首次年度申报除外, 可在18个月内完成。GIR及通知通过纳税人门户网站、Taxpayer's Portal, 或其他与税务总局系统集成的应用程序编制并提交。提交回执必须作为附件随GloBE ATR 一并提交。

GIR可在收到税务总局通知后, 或通过纳税人的自行评税方式进行更正。

4. 缴纳 补缴税款支付

补足税必须在GloBE财政年度结束前完成缴纳, 并且在税款缴纳凭证中须将该GloBE财政年度注明为缴税年度。

5. 申报后调整

如果对某一特定GloBE课税年度的涵盖税额 (Covered Tax) 进行调整, 应按以下方式处理:

- 如果该调整导致涵盖税额增加, 纳税人应在作出该调整的GloBE课税年度中, 将其视为涵盖税额的增加。
- 如果该调整导致涵盖税额减少, 纳税人必须根据附加现行补足税规则 (Additional Current Top-up Tax rule), 通过调整发生减少时对应的GloBE课税年度中的涵盖税额和GloBE利润金额, 重新计算有效税率 (ETR) 和补足税 (Top-up Tax)。但作为例外情况, 如该减少金额不重大 (即在某一GloBE课税年度内按司法管辖区计算低于1,000,000欧元), 纳税人可选择在作出该调整的GloBE课税年度中, 将其视为涵盖税额的减少。

6. 监督与税务争议

税务总局将基于其掌握的数据，对所有印度尼西亚的GloBE纳税人（包括已登记和未登记的纳税人）的合规情况进行监督。

税务总局有权开展税务稽查，以核实合规情况，并用于与支柱二（Pillar Two）实施相关的其他目的。

GloBE纳税人可就与支柱二义务相关的任何税务评定或税款征收通知，提起税务争议程序（如异议、上诉及诉讼），其适用机制与《税收通则法》下其他税种所适用的机制类似。

7. 过渡性简化申报框架

申报组成实体（Filing CE）可就无需缴纳补足税（Top-up Tax）的司法管辖区，或补足税无需分配至各组成实体的情形，采用简化的按司法管辖区申报框架提交GloBE信息申报表（GIR）。在该机制下，对财务会计净利润或净亏损的任何调整，均按司法管辖区汇总计算。即使适用该机制，税务总局仍可向依据该机制提交GIR的GloBE纳税人要求提供额外信息。

该机制适用于自2028年12月31日当日或之前开始的GloBE课税年度，但不适用于在2030年6月30日之后结束的任何课税年度。

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TaxFlash

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Page 1
Pillar Two GloBE Rules
administrative
implementation

Pillar Two GloBE Rules administrative implementation

Following the issuance of PMK-136¹ to implement the Top-up Tax mechanism under the Global Anti-Base Erosion (GloBE) Rules in Indonesia, on 4 May 2026, the Director General of Taxes (DGT) issued PER-6² to stipulate its administrative implementation. This regulation covers the following:

- GloBE registration
- GloBE Annual Tax Return (ATR)
- GloBE Information Return (GIR)
- Top-up Tax payment
- Post-filing adjustments
- Monitoring and tax disputes
- Transitional Simplified Reporting Framework

Under PER-6, the GloBE Imposition Year refers to the tax year in which the GloBE Top-up Tax is assessed, whilst the Fiscal Year refers to the tax year stated in the ATR, which is one year after the GloBE Imposition Year.

We highlight below the key points of the regulation.

1. GloBE registration

A Constituent Entity (CE) or Joint Venture (JV) group that meets the criteria of a GloBE Taxpayer must submit a request electronically through the taxpayer's portal to be registered as a GloBE Taxpayer within nine months after the first GloBE Imposition Year.

Upon a completed request form, the tax office will issue an official receipt and a notification letter confirming the registration status automatically through Core Tax. Such registration can also be made ex officio based on the administrative examination on the data obtained by the DGT.

1. Minister of Finance (MoF) Regulation No. 136 Year 2024 (PMK-136) dated 31 December 2024 and effective from 1 January 2025. Please refer to [TaxFlash No. 03/2025](#) for more details on PMK-136

2. DGT Regulation No. PER-6/PJ/2026 (PER-6) dated and effective from 4 May 2026

Subsequent data updates or requests for revocation of GloBE Taxpayer status can also be made through Core Tax.

2. GloBE Annual Tax Return

The GloBE ATR must be completed in Bahasa Indonesia in electronic form and contain at least the relevant GloBE Imposition Year and Fiscal Year, tax identification number, name, status of the GloBE return (i.e. normal/revision), reporting obligation (i.e. GloBE/Undertaxed Payment Rule (UTPR)/Domestic Minimum Top-up Tax (DMTT)), currency, and signature.

The ATR can be prepared using rupiah or the currency used in the consolidated financial statements. If several GloBE Taxpayers within a group use multiple currencies, the group must carry out a Five-Year Election to use either rupiah or the currency of the consolidated financial statements for the calculation of Top-up Tax.

GloBE Taxpayers must report the GloBE Imposition Year in the ATR in accordance with their accounting period. If the GloBE Taxpayer's accounting period is different from that of its Indonesian Ultimate Parent Entity (UPE), the GloBE Taxpayer must use the UPE's accounting period as its GloBE Imposition Year.

The ATR must be submitted within four months after the end of the GloBE Fiscal Year through Core Tax. The first-year reporting deadline can be extended by two months by submitting a notification prior to the four-month deadline, accompanied by the relevant tax payment slip (if applicable). Tax identification number validity and completeness checks are checked automatically by the system, and an official receipt will be issued electronically if everything is in order.

The ATR can be amended by the taxpayer's self-assessment, except for Post-Filing Adjustments.

The ATR form consists of:

- **Main Form**, containing:
 - a. **GloBE Tax Return** – reported by the UPE
This includes Income Inclusion Rule (IIR) and UTPR Top-up Tax calculations by jurisdiction and DMTT calculation for Indonesia only.
 - b. **UTPR Tax Return** – reported by a non-UPE GloBE Taxpayer where UTPR is allocated to the taxpayer.
 - c. **DMTT Tax Return** – reported by each CE
This includes the *de minimis* exclusion, Indonesian Effective Tax Rate (ETR), the CE's ETR, DMTT Top-up Tax for Indonesia, and DMTT Top-up Tax for the GloBE Taxpayer.

- **Attachments**
 - I. A. IIR Top-up Tax
 - B. Indonesian DMTT
 - II. UTPR Top-up Tax allocated to the GloBE Taxpayer
 - III. A. GloBE Income/Loss
 - B. Adjusted Covered Tax
 - C. International Shipping Income Exclusion
 - D. Substance-based Income Exclusion (SBIE) – if applicable
 - E. Additional Current Top-up Tax
 - F. DMTT Top-up Tax for the GloBE Taxpayer

3. GloBE Information Return and Notification

The UPE must submit the GIR in soft copy in Extensible Markup Language (XML) format, which contains the following information:

- a. CE identity details
- b. Group structure
- c. Calculations of:
 - Jurisdictional ETR and Top-up Tax for each CE
 - JV Top-up Tax
 - Jurisdictional Top-up Tax allocation based on IIR and UTPR
- d. GloBE elections

If the UPE is not an Indonesian taxpayer, one of the GloBE Taxpayers must submit the GIR to the DGT in the following cases:

- The GloBE Taxpayer is appointed as the filing entity by the group; or
- The Filing CE resides in a jurisdiction that does not have a Qualifying Competent Authority Agreement (QCAA) with Indonesia for the GloBE Imposition Year. The list of countries with QCAA is available on the DGT's website, and GIRs will be automatically exchanged with these countries.

GloBE Taxpayers who do not submit a GIR are required to submit a Notification to the DGT in electronic format. If a GloBE Taxpayer belongs to two different Pillar Two groups in the same year, it must submit separate Notifications for each group of which it is a member.

The GIR and Notification must be submitted within 15 months after the end of the GloBE Imposition Year, except for the first-year reporting, which can be done within 18 months instead of 15 months. The GIR and Notification are prepared and submitted through the Taxpayer's Portal, website, or other applications integrated with the DGT's system. The receipt of submission must be attached to the GloBE ATR.

The GIR can be amended either upon notification from the DGT or through the taxpayer's self-assessment.

4. Top-up Tax payment

Payments must be made by the end of the GloBE Fiscal Year, and the GloBE Fiscal Year must be stated in the tax payment slip as the payment year.

5. Post-filing adjustments

If there is an adjustment to covered tax of a specific GloBE Imposition Year, it should be treated as follows:

- If the adjustment results in an increase in covered tax, the taxpayer must treat it as an increase in covered tax in the GloBE Imposition Year in which the adjustment is made.
- If it results in a decrease, the taxpayer must perform a recalculation of the ETR and Top-up Tax by adjusting the Covered Tax and GloBE profit amounts in the GloBE Imposition Year at the time the decrease occurs, based on the Additional Current Top-up Tax rule. As an exception, if the decrease is immaterial (below EUR1,000,000 per jurisdiction in a GloBE Imposition Year), the taxpayer may elect to treat it as a decrease in covered tax in the GloBE Imposition Year in which the adjustment is made.

6. Monitoring and tax disputes

The DGT will monitor the compliance of all Indonesian GloBE Taxpayers, both registered and unregistered, based on data obtained by the DGT.

The DGT is authorised to conduct tax audits to check compliance and for other purposes relating to the implementation of the Pillar Two framework.

GloBE Taxpayers may file tax dispute proceedings (such as objections, appeals, and lawsuits) against any tax assessments or tax collection letters related to Pillar Two obligations, using mechanisms similar to those applicable to other taxes under the General Tax Provisions Law.

7. Transitional Simplified Reporting Framework

A Filing CE can submit a GIR using a simplified jurisdictional reporting framework for jurisdictions with no Top-up Tax or where the Top-up Tax does not need to be allocated to each CE. Under this mechanism, any adjustment to Financial Accounting Net Income or Loss is carried out on an aggregate basis per jurisdiction. The DGT may still request additional information from GloBE Taxpayers filing GIRs under this mechanism.

This mechanism applies to GloBE Imposition Years starting on or before 31 December 2028, but not to any Imposition Year ending after 30 June 2030.

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