

TaxFlash

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Exemption of import duty/excise on imported gifts/donations for natural disaster, public worship, charity, social or cultural purposes

On 29 December 2025, the Minister of Finance (MoF) issued PMK-99¹ to regulate exemption of import duty/excise on imported gifts/donations for natural disaster, public worship, charity, social or cultural purposes. PMK-99 streamlines and revokes two previously issued MoF Regulations No. PMK-69² (for natural disaster) and PMK-70³ (for public worship, charity, social or cultural purposes). PMK-99 also elaborates the provisions that were previously stipulated in PMK-69 and PMK-70.

The noteworthy changes under PMK-99 are as follows.

Addition of pre-disaster condition

PMK-99 adds the pre-disaster phase to the list of conditions eligible for import duty and/or excise exemptions, in addition to the disaster emergency phase (including alert, emergency response, and transition to recovery) and the rehabilitation and reconstruction phase. PMK-99 further stipulates that the exemption facility under the pre-disaster phase can be granted to bodies/institutions engaged in public worship, charity, social or cultural activities.

¹ MoF Regulation No. 99 Year 2025 (PMK-99) dated on 29 December 2025 and effective from 27 February 2026

² MoF Regulation No. 69/PMK.04/2012 (PMK-69) dated on 7 May 2012 and effective from 5 August 2012

³ MoF Regulation No. 70/PMK.04/2012 (PMK-70) dated on 7 May 2012 and effective from 5 August 2012

Specification of goods for public worship, charity, social or cultural purposes

PMK-70 previously listed specific types of goods eligible as imported gifts or donations exempted from import duties/excise. PMK-99 now categorise the eligible imported gifts or donations based on the purpose, as follows:

- Goods for public worship (for recognised religions in Indonesia).
- Goods for charity/social purposes (non-commercial, including health and education support).
- Goods for cultural purposes (to promote international cultural relations).

Update on financial information access

On 31 December 2025, MoF issued PMK-108⁴ regarding technical guidance on financial information access for tax purposes. PMK-108 revokes PMK-70⁵ along with its revisions (namely PMK-73⁶, PMK-19⁷, PMK-47⁸). Please refer to our [TaxFlash No.07/2017](#) for a discussion on PMK-70.

This PMK is issued to implement:

- the addendum to the Common Reporting Standard (CRS) Multilateral Competent Authority Agreement (MCAA) – hereinafter referred to as the “Amended CRS”, and
- the Crypto-Asset Reporting Framework (CARF) MCAA (which will take effect starting the 2026 reporting year),

which were signed by Indonesian Competent Authority on 19 November 2024.

Most provisions of PMK-108 relating to financial information under the CRS remain similar to the previous regulations, with updates to align processes with the Amended CRS.

The key new development highlighted below is the introduction of rules to implement the exchange of information under the CARF MCAA.

Reporting Financial Institutions

CARF Reporting Crypto-Asset Service Providers (CASP) required to report the Relevant Crypto-Asset information are:

- legal persons or legal arrangements that fulfil the criteria as financial institution under CARF rules, and/or
- individuals,

who provide services to facilitate Exchange or Transfer Transactions, for or on behalf of their customers, including acting as a counterparty or intermediary in such Exchange or Transfer Transactions or operating as a party that provides a trading platform.

The type of business operated by the CARF Reporting CASP include digital financial asset traders and other parties that meet the criteria as CARF Reporting CASPs. In addition, these CARF Reporting CASPs are required to register with the Directorate General of Taxes (DGT).

⁴ MoF Regulation No. 108 Year 2025 (PMK-108) dated on 31 December 2025 and effective from 1 January 2026

⁵ MoF Regulation No. 70/PMK.03/2017 (PMK-70) dated and effective from 2 June 2017

⁶ MoF Regulation No. 73/PMK.03/2017 (PMK-73) dated and effective 13 June 2017

⁷ MoF Regulation No. 19/PMK.03/2018 (PMK-19) dated and effective from 19 February 2018

⁸ MoF Regulation No. 47 Year 2024 (PMK-47) dated and effective from 6 August 2024

Relevant Crypto-Assets

Relevant Crypto-Assets are defined as all types of crypto assets, except for:

- a. Central Bank Digital Currencies;
- b. Certain electronic money products; and
- c. Other crypto assets which, based on reasonable assessment by the CARF Reporting CASP, cannot be used for payment or investment purposes.

Reported information

CARF Reporting CASP is required to submit a report to the DGT no later than 30 April of the following calendar year through the taxpayer portal. The report must contain Relevant Transactions carried out by the Reportable Crypto-Asset Users who have been identified through the financial account due diligence process conducted under CARF rules.

Reportable Crypto-Asset Users are:

- a. individuals who are domestic tax subjects of the (Automatic Exchange of Information (AEOI)-CARF Reporting Designated Jurisdiction, including undivided inheritance of a deceased individual; and
- b. entities whose domicile country is AEOI-CARF Reporting Designated Jurisdiction, with certain exceptions such as entities whose shares are regularly traded on a stock exchange, Central Banks, government entities, etc.

The report submitted must at least include the following details:

- a. identity of the crypto-asset user (such as name, address, country of residence, valid self-certification, etc.);
- b. identity of the CARF Reporting CASP (i.e. name, address, and tax identification number);
- c. relevant Transactions during the calendar year, namely:
 - exchange between Relevant Crypto-Assets and fiat currency;
 - exchange between one or more types of Relevant Crypto-Assets;
 - retail payment in the form of transfer of Relevant Crypto-Assets as compensation for goods or services with an amount exceeding USD 50,000; and/or
 - transfer of Relevant Crypto-Assets.

Identification procedures

From 1 January 2026, the CARF Reporting CASP must begin conducting financial account identification procedures upon the account opening by Crypto-Asset Users by obtaining a valid self-certification, assessing the reasonableness and validity of the self-certification, and determining the tax domicile of the account holder based on the valid self-certification and the above assessment.

This identification procedure is conducted for all Reportable Crypto-Asset Users. The documentation of this procedure should be maintained for five years at the minimum and may be required to be translated into Bahasa Indonesia if requested by the DGT.

DGT Announcement on participating jurisdictions

In addition to the DGT's announcement regarding the list of Participant and Reporting Designated Jurisdictions under the existing AEOI-CRS, the DGT will also publish the relevant list under the AEOI-CARF through the official DGT and/or the MoF website.

Transitional provisions

The transitional provisions stipulated in this PMK are as follows:

- a. The financial account identification procedures carried out from 1 January 2026 are conducted in accordance with the provisions of this PMK, whilst for financial accounts recorded until 31 December 2025 is still using PMK-70.
- b. For reports (and any corrections to previously submitted reports, if applicable) submitted from 1 October 2026 onward, as well as for reports concerning the 2026 data year and subsequent years, the reporting must be carried out in accordance with the provisions of this PMK.

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