

TaxFlash

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Pillar Two GloBE Rules
administrative
implementation

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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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