NEW REQUIREMENTS FOR APPOINTING A TAX POWER OF ATTORNEY (*KUASA PAJAK*)

RSM INDONESIA CLIENT ALERT – 23 JULY 2026

On 22 June 2026, the Minister of Finance stipulated Minister of Finance Regulation No. 44 of 2026 concerning Requirements to Become a Tax Power of Attorney (*kuasa pajak*) and Procedures for the Exercise of Rights and Fulfilment of Obligations of a *Kuasa Pajak* (PMK-44). The regulation was promulgated on 6 July 2026 and takes effect immediately from that date. PMK-44 revokes and replaces the previous regulation on this topic, that is PMK No. 229/PMK.03/2014.

PMK-44 implements Article 44E paragraph (2) letter e of the Law on General Provisions and Tax Procedures (Law No. 6 of 1983 as last amended by Law No. 6 of 2023 on the Stipulation of a Government Regulation in Lieu of Law No. 2 of 2022 on Job Creation). Its stated purpose is to provide legal certainty, equal treatment, and convenience for a *kuasa pajak* appointed by an individual or corporate taxpayer to exercise rights and fulfil tax obligations – and, notably, to close a gap in the previous 2014 regulation that did not regulate the competency requirements for a *kuasa pajak* or the criteria for family members and other parties who may be appointed as such.

Who May Be Appointed as a *Kuasa Pajak*

Under Article 2 of PMK-44, a taxpayer may appoint a *kuasa pajak* using a Special Power of Attorney (*Surat Kuasa Khusus*, SKK) to exercise rights and/or fulfil tax obligations.

The parties eligible to be appointed are:

- Tax Consultants (*Konsultan Pajak*) – individuals licensed by the Minister of Finance (MoF) to provide tax services;
- Other Parties (*Pihak Lain*) – individuals, other than a tax consultant or family member, who hold a Certificate of Registration (*Surat Keterangan Terdaftar*, SKT)[1]; and
- Family Members (*Keluarga*) – a spouse or a person related to the taxpayer by blood or marriage up to the second degree, with no need for competency in taxation matters.

Regardless of who is appointed, the taxpayer remains fully responsible for the exercise of rights and fulfilment of obligations carried out on its behalf.

[1]The SKT is a letter issued by the MoF (or designee) that states the Other Party may act as a *kuasa pajak*. The requirements to obtain an SKT will be stipulated in another MoF regulation.

Competency Requirements

A *kuasa pajak* – other than a family member – must have specific competency in taxation, meaning an understanding of the prevailing tax laws and regulations . This competency is deemed to be met automatically where:

- a Tax Consultant holds a valid Tax Consultant License (*Izin Konsultan Pajak*); or
- an Other Party holds a valid SKT.

Tax Consultants and Other Parties who are currently subject to a suspension or revocation sanction regarding their licence or SKT may not be appointed as a *kuasa pajak*.

Additional Requirements for Former MoF Personnel Acting as an Other Party

Article 5 introduces, for the first time, specific "cooling-off" periods and clean-record requirements for former MoF personnel who wish to act as an Other Party:

- Retired civil servants of the MoF must never have been subject to a severe disciplinary sanction during their service (for breaches such as misuse of authority, conflicts of interest, unlawful dealing in state assets, unauthorized levies, or accepting gifts related to their position), and must wait 5 years from the date of the letter of retirement;
- Civil servants who resigned before pension age must have been honorably discharged, must never have been subject to severe disciplinary sanctions (as stated above), and must also wait 5 years from the date of the letter of honorable discharge; and
- Former government employees under work agreements (PPPK) at the MoF must never have been subject to a severe disciplinary sanction or a dishonorable termination of their work agreement and must wait 5 years from the end of their contract or discharge.

Registration And Administration

Tax Consultants and Other Parties must be registered in the Directorate General of Taxes (DGT) administration system before acting as a *kuasa pajak*. Registration is completed by submitting a valid Tax Consultant License or SKT, either electronically through the Taxpayer Portal (*Portal Wajib Pajak*) or directly at a Tax Service Office (KPP) or a Tax Service, Dissemination and Consultation Office (KP2KP). Registration is deemed to be automatically completed where the license/SKT data is already integrated into the DGT system.

The Special Power of Attorney (*Surat Kuasa Khusus* - SKK)

A *kuasa pajak* must hold an SKK, which may be made electronically or on paper, and must at minimum contain:

- the name, Taxpayer Identification Number (NPWP) and signature of the taxpayer granting the power;
- the name, NPWP and signature of the *kuasa pajak* receiving the power;
- the status of the *kuasa pajak* (Tax Consultant, Other Party, or Family Member);
- the specific rights and/or obligations, and the type of tax, being delegated; and
- the validity period of the SKK.

The SKK must also bear the applicable stamp duty and, where the *kuasa pajak* is a family member, be accompanied by supporting documents evidencing the family relationship (a family card, or a statement letter using the format in Appendix B to PMK-44 if the family member is not listed on the same family card). The SKK must be submitted to the DGT electronically via the Taxpayer Portal or directly at a KPP/KP2KP, using the format in Appendix A of PMK-44.

Each SKK is valid for only one *kuasa pajak* and one specific matter (a single type of tax for one tax year, part-year or tax period, or several types of tax treated as a single matter).

A *kuasa pajak* cannot further delegate the power received to another party.

The SKK can be issued as either an electronic or written document as preferred by the taxpayer. Depending on the format chosen, the SKK is considered effective:

1) For an electronic SKK – it is effective after the process of making the SKK is completed (since it is deemed to be submitted at that time). Following this, the taxpayer (*Pemberi Kuasa*) must grant access authorization on the taxpayer portal to the *kuasa pajak* to undertake tax rights and/or fulfilling tax obligations through electronic system; or
2) For a written SKK – it is effective after it has been submitted to the DGT and recorded in the DGT administration system.

Duties and Prohibited Conduct of a *Kuasa Pajak*

A *kuasa pajak* is required to comply with the tax laws and regulations, uphold integrity and professional ethics, maintain the confidentiality of taxpayer information, and act strictly within the scope of the license or SKT held. A *kuasa pajak* is expressly prohibited from obstructing the enforcement of tax laws, including by:

- giving guidance or information that misleads the taxpayer regarding an ongoing tax procedure;
- refusing to provide information during a tax audit;
- denying tax auditors access to premises, movable or immovable property relevant to the audit;
- denying access to electronic data or refusing to open movable/immovable property for inspection;
- failing to hand over books, records or documents (including electronic data);
- refusing to be subject to a tax audit; and/or
- refusing a preliminary evidence examination.

A *kuasa pajak* who breaches these duties, obstructs enforcement, or is convicted of a tax crime or other criminal offence will be subject to sanctions under the prevailing laws and regulations.

Termination of a *Kuasa Pajak*

The appointment of a *kuasa pajak* ends when:

- the SKK's validity period expires;
- the taxpayer revokes the power of attorney;
- the *kuasa pajak*'s license or SKT is suspended or revoked; or
- *the kuasa pajak* is convicted of a tax crime or other criminal offence.

Once terminated, the *kuasa pajak* may no longer exercise the delegated rights or obligations, and any access previously granted to the taxpayer's account in the DGT portal is also terminated.

Where the taxpayer revokes the power of attorney, a revocation letter must be submitted to the DGT (electronically or on paper), taking effect from the date it is received by the DGT (not retroactively).

Where a new *kuasa pajak* is to be appointed for the same matter, the revocation must be submitted before the new appointment is made.

The DGT will issue and deliver a notice of termination to the taxpayer and the former *kuasa pajak* where termination arises from suspension/revocation of a license/SKT or a criminal conviction.

Delegation for Document Submission/Receipt

A *kuasa pajak* can authorize its own employees or other individuals to submit and/or receive specific tax documents to/from the DGT, using a letter of appointment (*surat penunjukan*) in the format set out in Appendix E to PMK-44. The appointed individual must present this letter of appointment to the relevant DGT officer each time documents are submitted or received.

Transitional Provisions

- Existing powers of attorney: SKK granted under the previous regulation and already submitted to the DGT before PMK-44 became effective remain valid.
- Grace period for certain individuals: individuals (other than tax consultants) who hold a brevet (tax certification) certificate, or a formal tax education diploma (minimum Diploma III from an “A”-accredited state or private higher education institution), may still be appointed as a *kuasa pajak* up to 31 December 2026. The related SKK must be made in paper form, with a copy of the relevant certificate/diploma attached and submitted directly at a KPP or KP2KP. Such an SKK remains valid until the relevant matter is fully completed.

Summary of Key Changes

Aspect	Previous Rule (PMK 229/2014)	New Rule (PMK 44/2026)
Competency requirement	Not regulated	Required for all *kuasa pajak* except family members; deemed met via valid consultant licence or SKT.
Eligible Other Parties/Family	Criteria not clearly defined	Clearly defined: Other Parties (SKT holders) and Family (spouse or blood/marriage relation up to 2nd degree).
Former MoF staff as *kuasa pajak*	No specific restriction	Clean disciplinary record and 5-year cooling-off period required.
Registration in DGT system	Not explicitly required	Mandatory registration via Taxpayer Portal or KPP/KP2KP before acting as *kuasa pajak*.
Sanctioned consultants/Other Parties	Not addressed	Barred from appointment while licence/SKT is suspended or revoked.
Obstruction of tax enforcement	General reference only	Detailed list of prohibited obstructive conduct, with sanctions.
Transitional relief	N/A	Brevet/diploma holders (non-consultants) may act as *kuasa pajak* via paper SKK until 31 December 2026.
Effective date	2014	6 July 2026.

RSM COMMENTS

PMK-44 tightens the governance around who may represent a taxpayer before the tax authorities, closing a long-standing gap in the 2014 rules by introducing explicit competency, registration and “clean-record” requirements – particularly for individuals other than licensed tax consultants and for former Ministry of Finance personnel.

- Taxpayers who currently rely on a family member or an unlicensed Other Party to handle their tax matters should review whether that person can meet the new SKT/competency requirements or fits within the limited transitional relief available to brevet/diploma holders until 31 December 2026.
- Employees are classified as Other Parties and therefore:
  - An employee validly acting as a *kuasa pajak* for their employer prior to the issue of PMK-44, can continue to act.
  - Starting 8 July until 31 December 2026, employees can be appointed as a *kuasa pajak* provided the individual holds a brevet certificate, or a formal tax education diploma (minimum Diploma III from an “A”-accredited state or private higher education institution), the related SKK is made in paper form, with a copy of the relevant certificate/diploma attached and submitted directly at a KPP or KP2KP. The appointment can then continue until completion of the related tax matter.
  - Commencing 1 January 2027, employees can only be appointed as a *kuasa pajak* if they have obtained an SKT.
- Because a taxpayer remains fully responsible for actions taken by its *kuasa pajak*, taxpayers should revisit existing Special Powers of Attorney to confirm these are properly scoped, correctly registered, and issued to persons who are not currently under a suspension or revocation of their license or SKT.
- Taxpayers renewing or issuing new powers of attorney after 6 July 2026 should use the updated formats annexed to PMK-44.
- If the Other Party is a former MoF employee, the *pemberi kuasa* should ensure that individual meets the disciplinary and cooling-off requirements.

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