New Provisions on Taxpayer Proxy Under *PMK* 44/2026

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The government officially stipulates **Regulation of the Minister of Finance (*PMK*) Number 44 of 2026** concerning Requirements to Become a Proxy in the Field of Taxation and Procedures for the Implementation of Rights and Fulfillment of Obligations of a Proxy in the Field of Taxation which is effective as from July 6, 2026. This regulation **revokes and replaces *PMK* Number 229/PMK.03/2014** concerning Requirements and Implementation of Rights and Obligations of a Proxy.

> *The drafting of* PMK *44/2026 is aimed at implementing the mandate of Article 44E paragraph (2) sub-paragraph e of the General Provisions and Tax Procedures Law or the* KUP *Law (Law No. 6 of 1983 as amended by Law No. 6 of 2023), as well as in response to the Constitutional Court Decision Number 63/PUU-XV/2017 regarding legal certainty and limitations on the appointment of proxy.*

A. Legal Status of the Parties

PMK 44/2026 emphasizes the legal separation of functions between **Representatives**, **Proxies** (consisting of **Tax Consultants**, **Other Parties**, and **Family**), and **Employees** of the Taxpayer. The following details the respective positions of each party, along with the requirements for a **Special Power of Attorney** (***SKK***) and **competency requirements** (**Tax Consultant Practice License** or **Certificate of Registration/*SKT***).

1. Taxpayer's Representative

A taxpayer who acts on his/her own behalf (individual subject) or a formal/material manager who is authorized to determine the policies of a company (Corporate subject). The provisions are as follows:

1. **No *SKT* or Tax Consultant Practice License is required**. The management is jointly and severally responsible for the company's tax obligations.
2. **No *SKK* is required** because his/her position is the first party (not a third party).

2. Taxpayer's Proxy: Tax Consultant

As a professional third party who receives special authority to carry out certain tax rights and/or obligations of taxpayers. The provisions are as follows:

1. **Must possess a Tax Consultant Practice License** that is valid from the Directorate of *P2PK* of the Directorate General of *SPSK* of the Ministry of Finance. Tax consultants must be registered in the Tax Consultant Information System (*SIKOP*) and the DGT administration system (Coretax). A ***SKT* is not required**, as their competence is proven through the Tax Consultant Practice License.
2. **Must possess *SKK***.

3. Taxpayer's Proxy: Other Parties

This means a party other than tax consultant and family member appointed by the taxpayer. The provisions are as follows:

1. **Must possess *SKT*** issued by *DJSPSK* after passing a competency test organized by *BPPK* of the Ministry of Finance. The *SKT* serves as proof of tax competency, which **differs from the *SKT* for Taxpayer Identification Number (*NPWP*)**.
2. **Must possess *SKK***.
3. **For Former Ministry of Finance employees** (Retired Civil Servants, Resigned Civil Servants, *PPPK*), to become a Proxy (Other Party) they **must fulfill the following additional** requirements:

- Cooling-off period of **5 years** as from the date of retirement, dismissal decree, or end of employment agreement.
- Honorably discharged.
- During his/her time on duty he/she was never subject to any serious disciplinary punishment.
- Still take the *BPPK* competency test to possess an *SKT*.

4. Taxpayer's Proxy: Family

Namely husband/wife and relatives who have biological or marriage relations **up to the second degree**, such as: children, grandchildren, parents, grandparents, siblings, parents-in-law, sons or daughters-in-law, siblings-in-law. (Relatives beyond the second degree such as: nephews, uncles-aunts, cousins, are categorized as Other Parties). The provisions are:

1. **No *SKT* or Tax Consultant Practice License is required**; Families are not required to fulfill the tax competency requirements.
2. **Must possess *SKK***. The *SKK* must be **accompanied by** supporting documents for family relationships, in the form of a copy of the **Family Card/*KK*** if listed in one *KK* or a Family Relationship **Statement Letter** (format in **Attachment B**) if not in one *KK*.

5. Taxpayer's Employees

1. **If appointed as Proxy:** Must meet the criteria **as Other Party**, namely **must possess *SKT* and *SKK***.
2. **If not as Proxy: No *SKT* or *SKK* is required**. Employees can perform technical tasks, such as **delivering/receiving** certain tax **documents**. A Proxy can appoint their employees, the taxpayer's employees, or other individuals with a **Letter of Appointment** (format in **Attachment E**), which can be used each time they visit the Tax Office. This appointment **does not constitute a delegation of power**.

B. *SKK*, Transition Period, and Termination of Power

1. *SKK* procedures among others:

1. *SKK* is made **electronically** and submitted via Coretax, or **in paper** form and submitted to the Tax Service Office (*KPP*).
2. **One *SKK*** only applies to **1 proxy** and **1 implementation of** certain tax **rights/**fulfillment of **obligations**.
3. The *SKK* must at least contain the following: name, *NPWP*, and signature of the Principal & the Proxy; **proxy status**; **details of certain matters authorized**; ***SKK* validity period**; and attach the **supporting documents** (for family) and have **paid the stamp duty**.
4. Granting of **role access approval to the proxy** by the Taxpayer on the Coretax Portal.

2. Transitional period provisions

Other Parties who hold a **brevet certificate** or **tax diploma of at least D-III** (formal education accredited A) may still be appointed as Proxies **until December 31, 2026**. A photocopy of the brevet certificate or education diploma shall be attached to the paper-based *SKK*. After December 31, 2026, all Other Parties who serve as Proxies are required to possess an *SKT*.

3. Granting of power shall end in the following events:

1. *SKK* validity period has **expired**;
2. The taxpayer revokes the power; If the power is revoked, the Taxpayer must make an ***SKK* Revocation Letter** (format in **Attachment C**) and submit it before appointing a new proxy.
3. The tax consultant practice license or the *SKT* is suspended/revoked, or the Proxy is subject to punishment (taxation/other crimes). If it ends because the practice license or the *SKT* is suspended/revoked

or because of a crime, the DGT shall issue a **Notice of Termination of Power** (format in **Attachment D**) to the Taxpayer and the Proxy, and the Coretax role access will be automatically terminated.

C. Obligations and Prohibitions for a Proxy

The proxy is obliged to comply with the tax provisions, act in accordance with the classification of the practice license or *SKT*, maintain the confidentiality of taxpayer data, and uphold ethics/professionalism.

The proxy is prohibited from obstructing the implementation of tax provisions. Actions that are categorized as obstructing include:

1. Providing misleading instructions/information.
2. Refusing to provide information during examinations.
3. Not giving the auditors the opportunity to inspect the place/room/goods and/or access the data.
4. Not providing all the books/notes/documents/data borrowed.
5. Refuse to undergo an audit or preliminary evidence audit.

Violations of the above obligations and prohibitions will be subject to sanctions in accordance with the laws and regulations.

D. Recommendations for Taxpayers

Considering the provision that 1 *SKK* is only valid for 1 implementation of tax rights/ fulfillment of tax obligations by 1 proxy who is prohibited from delegating his/her authority to another person, the following are some suggestions to protect the tax process from potential obstacles and risks of failure and the emergence of additional consequences.

1. Availability of backup Proxy in case of Revocation

If the initial Proxy's rights and/or competence are revoked in the middle of the tax process, the appointment of a replacement Proxy can be carried out immediately so that there is no vacuum in power.

2. Be careful in providing *SKK* validity period

The validity period must cover the entire estimated time of the tax process (including potential extensions) so that the duration of the power does not end automatically before the process is completed.

3. Prioritize appointed staff for technical matters

Appointing staff for technical tasks (such as handing over/receiving physical documents at the *KPP*) will help ensure that the Proxy's schedule to attend invitations in the discussion stage remains secure.

The Taxpayer Proxy Regulation was reorganized through PMK 44/2026, prioritizing standardized competencies, transparency of family and employee roles, administrative digitization via Coretax, and upholding integrity in the process of fulfilling tax obligations.

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