

Detailed Provisions on Tax Consultants & Other Parties as Taxpayers' Attorneys



31st Edition

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Through this improvement, the government **revokes PMK 111/PMK.03/2014 jo. PMK 175/PMK.01/2022** to strengthen the governance, integrity, and professionalism of tax intermediaries in the national tax system. The Minister of Finance holds the authority in coaching, developing, and supervising Tax Consultants, Tax Consultant Offices (KKP), and Other Parties who become Taxpayers' Attorneys, the authority of which is delegated in the form of mandates and delegations to the Director General (DJSPSK).

*The government has officially stipulated **Minister of Finance Regulation (PMK) Number 55 of 2026** concerning Tax Consultants and Other Parties Acting as Taxpayers' Attorneys. This regulation was formulated as a mandate for the implementation of Law Number 4 of 2023 concerning Development and Strengthening of the Financial Sector (PPSK) as amended by Law Number 4 of 2026, as well as Government Regulation (PP) Number 50 of 2022.*

A. Tax Consultant Licensing Qualifications

Every individual who carries out the profession of Tax Consultant is required to obtain a **Tax Consultant License** issued by the Minister of Finance.

1. Permit Application Requirements:

- 1. Citizenship & Identity:** Indonesian citizens (WNI) with *NIK* that has been activated as an *NPWP*.
- 2. Minimum Education:** Holds at least a **Bachelor's degree (S-1) or equivalent**.
- 3. Competence & Graduation:** Possesses a **Certificate of Competence** and a certificate of passing the **Tax Consultant Professional Exam** organized by a Tax Consultant Association.
- 4. Work Experience:** Have work experience in the field of taxation approved by the *KKP*/company executive and supervisor: minimum of **1 year** (accumulated in the last 3 years) for Level B License, or minimum **2 years** for Level C License.
- 5. Independence & Track Record:** Not in the status of an employee/official of a government agency, state institution, or *BUMN/BUMD*; have never been sentenced to 5 years in prison or more;

are not under curatorship; and have never been subject to the sanction of revocation of Tax Consultant License.

- 6. Kinship Transparency:** It is mandatory to submit a statement of kinship relationship by blood and by marriage up to the first degree with employees of the tax policy formulation and implementation unit (DGT).
- 7. Rules for Former Employees of the Ministry of Finance:** For former civil servants or *PPPK* of the Ministry of Finance, they are required to fulfill a cooling-off period of at least **5 years** as from the date of retirement/dismissal with honor, and have never been sentenced to severe discipline while on duty.

2. Competency Test System

The Certificate of Competency is obtained through a competency test organized by the Ministry of Finance Management Unit. This letter is valid for **3 years** and must be renewed through a **refresher exam** no later than 1 month before the validity period ends.

B. Classification of Licenses & Scope of Tax Services

1. Tax Consultant License

Grouped into three levels based on the scope of service authority:

1. **Level A:** Providing tax services to **Individual** Taxpayers (except Individuals domiciled in *P3B*/tax treaty partner countries).
2. **Level B:** Providing services to **Individual and Corporate** Taxpayers (except Foreign Investment Entities/*PMA*, Permanent Establishments/*BUT*, and foreign tax subjects of *P3B* partners).
3. **Level C:** Providing tax services to **all Individual and Corporate Taxpayers**.

2. Types of Tax Services:

1. Tax management planning;
2. Implementation of tax due diligence;
3. Providing tax opinions or consultations;
4. Assistance in tax audits or initial evidence audits;
5. Assistance in the investigation of tax crimes;
6. Acting as an accompanying party/representative at the Tax Court;
7. Act as a Taxpayer's Attorney in the implementation of tax rights and obligations;
8. Preparation of tax documents and administration;
9. Other tax services in accordance with the provisions of laws and regulations;
10. Other services related to the field of taxation.

C. Institutional Aspect of Tax Consultant Office (KKP)

The establishment of *KKPs* in the entire territory of Indonesia **must obtain permission from the Minister of Finance**; establishment without a permit shall result in suspension of the Tax Consultant License..

1. Business Form & Ownership Composition:

1. **Individual:** Established and managed by **1 Tax Consultant**.
2. **Civil Partnership /Firm:** Established by at least **2 Tax Consultants**, provided

that at least **2/3 of all partners** are Tax Consultants and must be led by a Tax Consultant.

3. **Limited Liability Company (PT):** Established by at least **1 Tax Consultant**, managed by the board of directors and commissioners where at least **2/3 of the board of directors** are Tax Consultants (if more than 2 people), and must be led by a Tax Consultant.

Composition Transition Period: If a colleague/executive dies or resigns which resulted in non-fulfillment of the composition, the *KKP* is given a maximum of **6 months** to readjust.

2. Provisions on Name & Governance:

1. Individuals are required to use the name of the Tax Consultant concerned.
2. Partnerships/Firms shall use the name of the partner (added the phrase "and Partners" if the number of partners exceeds the stated names).
3. The use of the name of a consultant who had passed away must obtain written consent from the heirs through a notary deed by no later than **6 months** as from the date of demise.
4. Each *KKP* is required to have a **Quality Control System (SPM) document** and report a change in address, management structure, or *SPM* by no later than **30 days** after the change occurs.

D. Professional Standards Obligations & Annual Reporting

Tax Consultants and *KKPs* are bound by a series of recurring obligations:

1. Continuing Professional Education (PPL)

Mandatory to be followed every year starting in January of **the following year after the license is issued**, with the number of Credit Point Units (*SKP*) as follows:

1. **Level A:** Minimum of **20 SKPs** per year (minimum 16 structured *SKPs*).



2. **Level B:** Minimum **30 SKPs** per year (minimum 24 structured SKPs).
3. **Level C:** Minimum **45 SKPs** per year (minimum 36 structured SKPs).

The realization of *PPL* must be reported electronically by no later than **31 January** of the following year.

2. Association Membership

Must join as member of a registered Tax Consultant Association by no later than **30 working days** as from the time on which the Tax Consultant License is obtained.

3. Annual Report:

1. Tax Consultants/*KKPs* are required to submit annual reports electronically by no later than **30 April** of the following year.
2. The report contains a profile, proof of tax return filing, and **details of tax services** (client identity, type of service, assignment period, and rewards).

E. Code of Ethics & Sanctions Framework

PMK 55/2026 sets strict behavioral limits along with strict sanctions.

1. Prohibitions on Tax Consultants:

1. Providing misleading instructions/information to the client;
2. Receiving engineering requests or acts that violate tax laws;
3. Offering/providing rewards or facilities to tax officers;
4. Receiving unreasonable gifts or gratuities;
5. Extorting tax officials or clients;
6. Holding concurrent positions as employees/officials of government institutions, state, *BUMN/BUMD* (unless undergoing temporary suspension of service).

2. Hierarchy of Sanctions:

1. **Reprimand:** Imposed for a **maximum of**

3 times in 5 years.

2. **License Suspension:** Imposed for a **maximum of 2 years** or a certain duration (e.g. 3 months for violation of the license territorial boundaries/association membership, or during a tax criminal investigation/prosecution process).
3. **License Revocation:** Imposed if submitting incorrect data/information, committing a serious offense (gratuity, bribery, extortion, engineering, dual positions), convicted of a crime, or has been suspended 3 times in 5 years. Revocation of the license shall be **permanent** and the person concerned **may not reapply for a license.**

F. Regulation for Other Parties who are Taxpayers' Attorneys

For parties other than a Tax Consultant and the family appointed as a Taxpayer's Attorney, the following provisions shall apply:

1. Must possess a **Certificate of Registration (SKT)** and a **Certificate of Competency** which are valid for **3 years**.
2. The provisions on licensing, competence, prohibitions, compliance checks, and sanctions of suspension and revocation of the *SKT* shall apply ***mutatis mutandis*** (with adjustments as necessary) referring to the rules on Tax Consultants.

G. Transitional Provisions & Transition Period

1. Previous Practice License

Practice Licenses issued under *PMK 111/2014 jo. PMK 175/2022* shall be declared to **remain valid as Tax Consultant License.**

2. Previous Tax Consultant Certificate

Declared to remain valid as a Certificate of Competency for a **maximum period of 2 years** as from the issuance thereof, and may be used until the Association organizes a professional exam.

3. Professional Exam Deadline

Tax Consultant Associations shall be obligated to organize a professional exam by no later than **31 December 2026**.

H. Recommendations for Practitioners & KKPs

1. **KKP Internal Compliance Audit:** Immediately evaluate the KKP's organizational structure (composition of partners/directors of tax consultants) and ensure that the Quality Control System (SPM) document has been updated.
2. **PPL Fulfillment Management:** Map the fulfillment of structured SKP for firm members early so that it does not accumulate at the end of the year, and ensure that reporting is done before 31 January.
3. **Declaration of Kinship & Anti-Conflict of Interest:** Implement an internal screening mechanism related to first-degree kinship relationships with DGT employees to avoid license suspension due to conflicts of interest.
4. **Service Detail Reporting System:** Prepare an internal accounting system for the KKP that records the types of services and contract details to meet the annual reporting as of April 30.

PMK 55/2026 shifts the paradigm of tax consultant governance from just administrative registration to a supervisory system based on competence, independence, and full transparency. The integration of monthly/annual reporting data and the threat of sanctions affirms the government's commitment to the orderly implementation of the tax intermediary profession.

