



Data Collection for Cross-Examination – PMK 8/2026

The Minister of Finance issued PMK No. 8 of 2026, which expands the authority of Indonesia's Directorate General of Taxes (DGT) to obtain additional tax-related data and information whenever previously submitted information is deemed insufficient. As an amendment to PMK 228/PMK.03/2017, this regulation strengthens Indonesia's data-based tax oversight framework by shifting the DGT's role beyond merely receiving routine information from government agencies, institutions, associations, or other parties. The Director General of Taxes is now expressly authorized to collect supplementary tax data related to specific events or transactions connected to a taxpayer's tax obligations when existing data is considered inadequate for compliance monitoring or tax examination purposes. Such information may include data reflecting a taxpayer's business activities, business turnover, income, and assets, thereby providing broader visibility into the taxpayer's overall tax profile.

To ensure procedural legitimacy, requests for additional data must be made through an official written request addressed to the head of the relevant institution, clearly specifying the type of data required, the format and method of submission, and the legal or administrative basis for the request. Institutions receiving such requests are obligated to provide accurate data reflecting actual conditions within one month from receipt of the request, either electronically or through direct submission in accordance with applicable regulations. In addition to broadening the DGT's authority, PMK 8/2026 also reinforces the principles of accountability and transparency. Under Article 5A, the Director General of Taxes is required to notify data-providing institutions regarding how submitted data is utilized, thereby promoting legal certainty and responsible governance in the use of tax information. This reporting mechanism is intended to ensure that the data collected is used appropriately for tax supervision and enforcement purposes while maintaining sound governance standards. Overall, PMK 8/2026 represents a significant step in strengthening Indonesia's national tax administration system by combining broader data access, enhanced compliance testing capabilities, and greater transparency to support more effective tax enforcement without compromising principles of good governance.

Practical Impact on Businesses and Taxpayers

In practice, this means businesses will face significantly greater cross-verification across multiple data sources, including tax filings (SPT Masa and SPT Tahunan), financial statements, Coretax records, OSS/NIB registrations, LKPM reports, banking information, and third-party transactional data. Any inconsistencies—whether in

reported revenue, withholding tax positions, related-party transactions, licensing information, or beneficial ownership structures—may be identified more quickly through integrated data matching systems. As a result, companies should anticipate more data-driven audits, increased scrutiny over transfer pricing and affiliated transactions, and greater exposure to compliance risks arising not only from substantive tax issues but also from administrative mismatches.

For taxpayers, PMK 8/2026 effectively marks a shift in Indonesia's tax administration—from a traditional reporting-based system toward a more comprehensive tax intelligence and enforcement model. This makes internal data consistency, documentation readiness, and strong coordination across functions (tax, finance, legal, and corporate secretarial) increasingly critical.

It is also important to note that taxpayer data may be cross-checked against various external sources. However, such data may not always be fully accurate or of high quality. Therefore, taxpayers should ensure the robustness and reliability of their own data sources, as well as maintain proper documentation to support their positions.

Is your business ready to face a new cross-examination tax data approach based on PMK 8/2026? We are here to help your company strengthen compliance, align reporting, and navigate this evolving regulatory landscape with confidence.

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