



Indonesia Tax Info April 2025

Detailed regulation regarding tax crime investigation issued

Indonesia's Directorate General of Taxes (DGT) may carry out a tax crime investigation (*penyidikan*) if evidence of a tax crime is found. As such, on 25 February 2025, the Minister of Finance (MoF) issued Regulation Number 17 of 2025 (PMK-17) to provide guidance on the implementation of tax crime investigations to improve legal certainty and human rights protections for taxpayers (either individuals or directors/people responsible for managing the company who are held liable for tax crimes it committed), while maintaining the state's interest in securing tax revenue. PMK-17 came into effect immediately upon issuance and revoked MoF Regulation Number 55/PMK.03/2016 (amended by Article 108 of MoF Regulation Number 18/PMK.03/2021) (PMK-55) (please refer to [Tax Info March 2021](#)), which solely addressed matters related to requests for ceasing an investigation for tax crime and the conclusion of investigation.

This issue of Tax Info provides an overview of the key provisions of PMK-17.

A tax crime investigation may only be conducted by an investigator who has already obtained a tax investigation warrant and investigation commencement letter, specifying the type of case and the article of the relevant tax regulation under which the investigation is being launched.

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An investigator may summon a witness, an expert, and/or a suspect for examination. If the witness or suspect being summoned is located abroad, the summons may be made with the assistance of another jurisdiction, provided that authority to do so is included in the relevant international agreement.

During the examination process, the investigator is obliged to appoint a lawyer for the suspect if the suspect is unable to afford one, facing a prison sentence of five years or more, and does not have their own lawyer.

A person examined as a witness may be determined to be a suspect based on a minimum of two pieces of evidence. The public prosecutor and the suspect have to be informed of such determination within seven days after it takes place. Suspected tax criminals may only be arrested where the alleged crime would result in a prison sentence of at least five years.

Searches generally may only be conducted by an investigator with a search warrant. However, in urgent circumstances, a search may be conducted before obtaining approval for the warrant but the investigator has to request a warrant immediately upon the commencement of the search. Law Number 7 of 2021 regarding Harmonization of Tax Regulations (*Harmonisasi Peraturan Perpajakan* (HPP Law)) extends the authority of tax investigators to allow the blocking or confiscation of assets derived from tax crimes, and investigators may examine the origin, existence, and ownership of assets.

If there is an indication that the suspect and/or witness may leave Indonesia, or there are doubts on whether the suspect and/or witness will cooperate with the investigation, the investigator may impose a temporary six-month exit restriction.

An investigation may cease if:

- The taxpayer makes a voluntary disclosure in accordance with tax law;
- There is insufficient evidence;
- The act is not criminal offense in nature; or
- It is required by operation of law.

To conclude the tax crime investigation, the taxpayer or suspect has to first settle the underpaid tax plus the surcharge penalty of one to six times the tax underpaid amount, depending on the condition triggering the investigation. If more than one taxpayer or suspect carries out the tax crime, the amount to be settled will be apportioned between them depending on the extent of their involvement. A taxpayer or suspect who settles their portion of the tax due along with their portion of surcharge penalty may request the cessation of the investigation relating to them. The DGT must inform the taxpayer or suspect of the amount of the penalty within one month upon request. If the taxpayer or suspect only makes partial settlement, the amount paid is used as a deposit for settlement when the case is processed at a later stage.

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