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UU NOMOR 6 TAHUN 2026:
PFII dan Daya Tarik Investasi

Law Number 6 of 2026:
PFII and Investment Appeal



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Pemerintah mengundangkan Undang-Undang Nomor 6 Tahun 2026 tentang Pusat Finansial Internasional Indonesia (UU PFII) pada 19 Agustus 2026 melalui Lembaran Negara Tahun 2026 Nomor 111. Undang-undang ini berlaku sejak tanggal pengundangan dan memberikan sejumlah fasilitas perpajakan, antara lain pengurangan Pajak Penghasilan (PPh) Badan hingga 100%, PPh Final 0% bagi tenaga ahli keuangan tertentu dan hakim ad hoc warga negara asing (WNA), penerapan sistem pemajakan teritorial, pengecualian status Subjek Pajak Dalam Negeri (SPDN) bagi pemegang golden visa, fasilitas Pajak Pertambahan Nilai (PPN) tidak dipungut, pembebasan bea masuk, serta pengecualian pajak warisan pada family office.

The Indonesian Government enacted Law Number 6 of 2026 concerning the Indonesian International Financial Centre (Pusat Finansial Internasional Indonesia/PFII Law) on August 19, 2026, as promulgated in State Gazette of the Republic of Indonesia Year 2026 Number 111. The law took effect on the date of promulgation and provides various tax facilities, including up to a 100% reduction in Corporate Income Tax (CIT), a 0% Final Income Tax rate for certain financial experts and foreign nationals ad hoc judges, the application of a territorial tax system, an exemption from Resident Tax Subject (Subjek Pajak Dalam Negeri/SPDN) status for golden visa holders, Value Added Tax (VAT) facilities in the form of non-collection, import duty exemptions, and inheritance tax exemptions for family offices.

Hingga pertengahan November 2026, fasilitas tersebut belum dapat diterapkan karena aturan teknis pelaksanaannya masih disusun. Pasal 72 UU PFII mewajibkan pemerintah menerbitkan peraturan pelaksana paling lambat enam bulan sejak pengundangan, yaitu 19 Februari 2027. Kementerian Keuangan tengah memfinalisasi empat rancangan peraturan, yaitu satu Rancangan Peraturan Presiden (Rancangan Perpres) tentang kelembagaan, satu Rancangan Peraturan Pemerintah (RPP) tentang tata cara penetapan kawasan, serta dua Rancangan Peraturan Menteri Keuangan (RPMK) tentang fasilitas perpajakan dan pengalokasian anggaran.

As of mid-November 2026, the relevant implementing regulations are still being drafted. Article 72 of the PFII Law requires the Government to issue the implementing regulations no later than six months after the law's promulgation, namely February 19, 2027. The Ministry of Finance is currently finalizing four draft regulations: one Draft Presidential Regulation (Rancangan Peraturan Presiden/RPerpres) concerning institutional arrangements, one Draft Government Regulation (Rancangan Peraturan Pemerintah/RPP) concerning procedures for designating PFII areas, and two Draft Minister of Finance Regulations (Rancangan Peraturan Menteri Keuangan/RPMK) concerning tax facilities and budget allocation.

Bagi pelaku usaha dan grup multinasional, efektivitas insentif PFII bergantung pada sejumlah ketentuan teknis. Hal-hal yang perlu diperhatikan mencakup pemisahan penghasilan (ring-fencing), persyaratan substansi ekonomi, interaksi dengan ketentuan Pajak Minimum Global berdasarkan PMK Nomor 136 Tahun 2024 dan PER-6/PJ/2026, serta kewajiban pertukaran informasi perpajakan internasional.

For businesses and multinational groups, the effectiveness of PFII incentives will depend on several technical provisions. Key considerations include income ring-fencing, economic substance requirements, interaction with the Global Minimum Tax provisions under Minister of Finance Regulation (PMK) Number 136 of 2024 and Director General of Taxes Regulation Number PER-6/PJ/2026, and international tax information exchange obligations.

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Kerangka Hukum
Legal Framework

UU PFII merupakan pelaksanaan amanat Pasal 248A ayat (7) UU Nomor 4 Tahun 2026 tentang perubahan atas UU Pengembangan dan Penguatan Sektor Keuangan (P2SK). Pasal 71 menetapkan UU PFII sebagai lex specialis. Ketentuan umum di bidang perpajakan, sektor keuangan, kehakiman, arbitrase, bahasa, mata uang, perdata, lalu lintas devisa, nilai tukar, dan pemerintahan daerah tidak berlaku sepanjang telah diatur secara khusus dalam UU PFII.

The PFII Law implements the mandate under Article 248A paragraph (7) of Law Number 4 of 2026, amending the Law on Financial Sector Development and Strengthening (P2SK). Article 71 designates the PFII Law as a lex specialis. General provisions governing taxation, the financial sector, the judiciary, arbitration, language, currency, civil law, foreign exchange transactions, exchange rates, and regional government shall not apply insofar as such matters are specifically regulated under the PFII Law.

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Pemerintah Pusat menetapkan kawasan PFII melalui Peraturan Pemerintah atas usul Menteri Keuangan. Peraturan tersebut memuat lokasi, permodalan, dan studi kelayakan kawasan. Indonesia dapat memiliki lebih dari satu kawasan PFII, tetapi kawasan tersebut tidak boleh berada di dalam Kawasan Ekonomi Khusus (KEK) untuk menghindari tumpang tindih fasilitas fiskal.

The Central Government shall designate PFII areas through a Government Regulation upon the proposal of the Minister of Finance. The regulation must specify the location, capitalization, and feasibility study of the designated area. Indonesia may establish more than one PFII area, but such areas may not be located within Special Economic Zones (Kawasan Ekonomi Khusus/KEK) to prevent overlapping fiscal incentives

Penjelasan Pasal 3 ayat (7) memberikan ruang bagi pemerintah untuk mengatur wilayah operasional dan jangka waktu transisi melalui PP tersebut. Hingga pertengahan November 2026, pemerintah belum menetapkan lokasi definitif PFII. Kementerian Koordinator Bidang Perekonomian dan Badan Pengelola Investasi Daya Anagata Nusantara (BPI Danantara) masih menyiapkan struktur kelembagaannya. Dalam pembahasan publik, Jakarta diproyeksikan sebagai lokasi transisi, termasuk melalui wacana pemanfaatan Wisma Danantara. Sementara itu, Bali, dipersiapkan sebagai lokasi pengembangan berikutnya.

The Elucidation of Article 3 paragraph (7) allows the Government to regulate operational boundaries and transitional periods through the Government Regulation. As of mid-November 2026, the Government has not yet determined the PFII's definitive location. The Coordinating Ministry for Economic Affairs and the Daya Anagata Nusantara Investment Management Agency (BPI Danantara) are still preparing its institutional structure. In public discussions, Jakarta has been projected as a transitional location, including through proposals to utilize Wisma Danantara. Meanwhile, Bali is being prepared as a subsequent development location.

Dari sisi tata kelola, Presiden mendelegasikan kewenangan pengelolaan kawasan kepada Gubernur PFII yang sekaligus menjabat sebagai ketua Dewan PFII. Dalam menetapkan kebijakan strategis, Dewan PFII memperoleh masukan dari Dewan Pertimbangan PFII. Dewan ini dipimpin Menteri Keuangan dan beranggotakan Gubernur Bank Indonesia, Ketua Dewan Komisioner OJK, Ketua Dewan Komisioner LPS, serta Kepala PPATK.

In terms of governance, the President delegates authority over PFII management to the PFII Governor, who also chairs the PFII Council. In formulating strategic policies, the PFII Council receives input from the PFII Advisory Council. The Advisory Council is chaired by the Minister of Finance and comprises the Governor of Bank Indonesia, the Chair of the Board of Commissioners of the Financial Services Authority (OJK), the Chair of the Board of Commissioners of the Deposit Insurance Corporation (LPS), and the Head of the Financial Transaction Reports and Analysis Center (PPATK).

Kegiatan operasional kawasan dilaksanakan oleh Lembaga Pengelola PFII (LP PFII). Modal awal lembaga ini dapat berasal dari investasi khusus BPI Danantara tanpa memberikan hak kepemilikan atau pengendalian. Sementara itu, pengaturan dan pengawasan sektor keuangan serta jasa penunjangnya dilakukan oleh Lembaga Pengawas Jasa Keuangan PFII (LPJK PFII).

The operational management of the area is carried out by the PFII Management Institution (Lembaga Pengelola PFII/LP PFII). Its initial capital may be sourced from special investments by BPI Danantara without granting ownership or control rights. Meanwhile, the regulation and supervision of the financial services sector and its supporting services are conducted by the PFII Financial Services Supervisory Institution (Lembaga Pengawas Jasa Keuangan PFII/LPJK PFII).

Dewan PFII wajib berkoordinasi dengan Menteri Keuangan sebelum menetapkan kebijakan yang berdampak pada penerimaan negara, fasilitas perpajakan, kepabeanan, aset negara, atau perjanjian perpajakan internasional.

The PFII Council must coordinate with the Minister of Finance before establishing policies that affect state revenue, tax facilities, customs, state assets, or international tax agreements.

Klaster Usaha dan Pembatasan Kegiatan

Business Clusters and Activity Restrictions

Pasal 5 UU PFII membagi kegiatan usaha dalam kawasan menjadi tiga klaster, yaitu sektor keuangan, penunjang sektor keuangan, dan sektor lainnya.

Article 5 of the PFII Law classifies business activities within the area into three clusters: the financial sector, financial sector supporting services, and other sectors.

Klaster Usaha ***Business Cluster***	**Cakupan Bidang Usaha** ***Scope of Business Activities***	**Pengawasan dan Pembatasan** ***Supervision and Restrictions***
Sektor Keuangan (18 bidang) *Financial Sector (18 business areas)*	Perbankan, perasuransian, keuangan syariah, pasar modal, keuangan derivatif, bursa karbon, dana pensiun, pembiayaan, modal ventura, inovasi teknologi sektor keuangan, penjaminan, bursa komoditas internasional, bulion, pengelola dana perwalian (trust), pengelolaan instrumen keuangan, financial holding company, pasar uang dan valuta asing beserta derivatifnya, family office, manajemen investasi, serta kegiatan sektor keuangan lainnya. *Banking, insurance, Islamic finance, capital markets, derivatives finance, and carbon exchanges, pension funds, financing, venture capital, financial sector technology innovation, guarantees, international commodity exchanges, bullion, trust fund management, financial instrument management, financial holding companies, money and foreign exchange markets and their derivatives, family offices, investment management, and other financial sector activities.*	Diatur dan diawasi LPJK PFII. Pelaku usaha dilarang menghimpun simpanan dari luar PFII di Indonesia, menjual produk keuangan ke luar PFII tanpa izin otoritas terkait, membuka rekening Rupiah kecuali ditentukan lain oleh Dewan PFII, serta menyalurkan pinjaman ke luar PFII. Pengecualian berlaku untuk pinjaman valuta asing kepada badan usaha yang memenuhi kriteria dan batas minimum tertentu (Pasal 8). *Regulated and supervised by LPJK PFII. Businesses are prohibited from accepting deposits from outside the PFII within Indonesia, selling financial products outside the PFII without authorization from the relevant authorities, opening Rupiah-denominated accounts unless otherwise determined by the PFII Council, and extending loans outside the PFII. An exception applies to foreign currency loans granted to business entities that meet certain criteria and minimum thresholds (Article 8).*
Penunjang Sektor Keuangan (10 bidang) *Financial Sector Supporting Services (10 business areas)*	Akuntan publik, penilai, notaris, konsultan hukum, konsultan keuangan, manajer investasi, konsultan pajak, aktuaris, ahli syariah jasa keuangan, serta kegiatan penunjang lainnya. *Public accounting, appraisal, notarial services, legal consulting, financial consulting, investment managers, tax consulting, actuarial services, Islamic finance experts, and other supporting activities.*	Diatur dan diawasi LPJK PFII. Kewenangan perizinan usaha dibatasi pada wilayah kawasan PFII (Pasal 31 dan Pasal 68). *Regulated and supervised by LPJK PFII. Business licensing authority is limited to the geographical boundaries of the PFII area (Articles 31 and 68).*
Sektor Lainnya (7 bidang) *Other Sectors (7 business areas)*	Transportasi (termasuk pendaftaran kapal dan pesawat), akomodasi dan perhotelan, kesehatan, pengelolaan sampah dan limbah, pariwisata, makanan dan minuman, serta bidang lain yang ditetapkan Dewan PFII. *Transportation (including ship and aircraft registration), accommodation, healthcare, waste and wastewater management, tourism, food and beverages, and other sectors designated by the PFII Council.*	Diatur dan diawasi LP PFII. Kewenangan perizinan usaha dibatasi pada wilayah kawasan PFII (Pasal 21 dan Pasal 68). *Regulated and supervised by LPJK PFII. Business licensing authority is limited to the geographical boundaries of the PFII area (Articles 31 and 68).*

Pelaku usaha di PFII dapat beroperasi dalam bentuk badan usaha, badan hukum, special purpose vehicle (SPV), maupun trust.

Businesses operating in the PFII may take the form of business entities, legal entities, special purpose vehicles (SPVs), or trusts.

Pasal 68 menegaskan izin usaha yang diterbitkan lembaga PFII hanya berlaku di dalam kawasan. Izin tersebut tidak memberikan kewenangan kepada pelaku usaha untuk menjalankan kegiatan usaha di luar PFII, tetapi tetap di wilayah Indonesia. Transaksi lintas batas dengan pihak di luar kawasan diperbolehkan sepanjang memenuhi ketentuan PFII dan peraturan perundang-undangan nasional.

Article 68 stipulates that business licenses issued by PFII institutions are only valid within the designated area. Such licenses do not authorize businesses to conduct activities outside the PFII while remaining within Indonesian territory. However, cross-border transactions with parties outside the area are permitted, provided they comply with PFII requirements and applicable national laws and regulations.

Seluruh kegiatan usaha di PFII wajib menggunakan valuta asing. Pengecualian berlaku untuk transaksi operasional pendukung, seperti pembayaran gaji dan konsumsi sehari-hari yang dapat menggunakan Rupiah.

All business activities within the PFII must be conducted using foreign currencies. Exceptions apply to supporting operational transactions, such as salary payments and daily consumption expenses, which may be settled in Rupiah.

Pelanggaran terhadap larangan dalam Pasal 8 dapat dikenai sanksi administratif oleh LPJK PFII secara bertahap. Sanksi tersebut meliputi peringatan tertulis, pembekuan kegiatan usaha, pemberhentian pengurus, denda administratif, hingga pencabutan izin usaha.

Violations of the prohibitions under Article 8 may result in administrative sanctions imposed progressively by LPJK PFII. These sanctions include written warnings, suspension of business activities, dismissal of management, administrative fines, and revocation of business licenses.

Peta Fasilitas Perpajakan dan Kewajiban Kepatuhan
Tax Incentives and Compliance Obligations

Fasilitas perpajakan dalam Bab VIII UU PFII tidak berlaku otomatis bagi setiap entitas yang berkantor di kawasan tersebut. Pasal 48 ayat (4) menetapkan dua syarat kumulatif untuk memperoleh fasilitas PPh. Pertama, fasilitas hanya berlaku atas penghasilan yang berasal dari PFII. Kedua, penerima fasilitas harus memenuhi kualifikasi tertentu. Berdasarkan Penjelasan Pasal 55, kualifikasi tersebut mencakup jumlah tenaga kerja, nilai investasi, dan pengeluaran minimum tahunan.

The tax facilities under Chapter VIII of the PFII Law do not automatically apply to every entity maintaining an office within the designated area. Article 48 paragraph (4) establishes two cumulative requirements for obtaining Income Tax facilities. First, the facilities only apply to income derived from the PFII. Second, the beneficiaries must meet certain qualification criteria. Based on the Elucidation of Article 55, these criteria include the number of employees, investment value, and minimum annual expenditure.

1 Fasilitas Pajak Penghasilan
Income Tax Facilities

Pasal 49 huruf a dan Pasal 50 menerapkan sistem pemajakan teritorial (territorial income) bagi pelaku usaha dan tenaga ahli sektor keuangan WNA di PFII. Sistem ini menggantikan prinsip pemajakan atas penghasilan global (worldwide income), sehingga hanya penghasilan yang bersumber dari Indonesia yang dikenai PPh.

Article 49 letter a and Article 50 introduce a territorial income tax system for businesses and foreign nationals in the financial sector operating in the PFII. This system replaces the worldwide income taxation principle, meaning that only income sourced from Indonesia is subject to Income Tax.

Pasal 49 huruf b dan Pasal 51 memberikan pengurangan PPh Badan sebesar 100% kepada pelaku usaha di sektor keuangan, jasa penunjang, dan sektor lainnya, serta LP PFII dan LPJK PFII. Fasilitas ini berlaku selama 50 tahun bagi pelaku usaha sektor keuangan inti. Sementara itu, jangka waktu fasilitas bagi pelaku usaha jasa penunjang, sektor lainnya, LP PFII, dan LPJK PFII akan diatur lebih lanjut melalui Peraturan Menteri Keuangan (PMK). Pemberian fasilitas tetap memperhatikan perjanjian perpajakan internasional, termasuk ketentuan Pajak Minimum Global.

Article 49 letter b and Article 51 provide a 100% Corporate Income Tax (CIT) reduction for businesses operating in the financial sector, supporting services, and other sectors, as well as LP PFII and LPJK PFII. This incentive is available for 50 years to entities operating in core financial sectors. Meanwhile, the incentive period for supporting service providers, other sector businesses, LP PFII, and LPJK PFII will be further regulated under PMK. The granting of these facilities remains subject to international tax agreements, including the Global Minimum Tax provisions.

Selain itu, Pasal 49 huruf c dan Pasal 52 memberikan tarif PPh Final 0% untuk jangka waktu tertentu sesuai ketentuan PMK. Fasilitas ini berlaku bagi tenaga ahli sektor keuangan, baik WNA maupun WNI yang memenuhi kriteria, sejak mulai bekerja pada pelaku usaha sektor keuangan PFII. Tarif yang sama juga berlaku bagi hakim ad hoc WNA di Pengadilan PFII sejak melaksanakan persidangan.

Furthermore, Article 49 letter c and Article 52 provide a 0% Final Income Tax rate for a specified period, as stipulated under the relevant PMK. This facility applies to financial sector experts, both foreign nationals and Indonesian citizens who meet the prescribed criteria, starting from the date they commence employment with PFII financial sector businesses. The same rate also applies to foreign national ad hoc judges serving at the PFII Court, effective from the commencement of court proceedings.

2 Fasilitas bagi Investor dan Pemilik Modal Asing

Facilities for Foreign Investors and Capital Owners

Pasal 49 huruf d dan Pasal 53 mengecualikan WNA dari status SPDN apabila terdaftar pada family office PFII dan memiliki golden visa PFII. Pengecualian ini berlaku selama golden visa masih aktif, dengan syarat WNA tersebut tidak memperoleh penghasilan dari kegiatan usaha aktif atau pekerjaan pada pelaku usaha di dalam maupun di luar PFII di Indonesia.

Article 49 letter d and Article 53 exempt foreign nationals from Resident Tax Subject (SPDN) status if they are registered with a PFII family office and hold a PFII golden visa. This exemption remains effective as long as the golden visa is valid, provided that the foreign nationals do not earn income from active business activities or employment with businesses inside or outside the PFII within Indonesia.

Selanjutnya, Pasal 49 huruf e dan Pasal 54 membebaskan Subjek Pajak Luar Negeri (SPLN) yang berinvestasi di PFII dari pemotongan dan/atau pemungutan PPh selama 50 tahun. Fasilitas ini berlaku atas penghasilan investasi berupa bunga, dividen, diskonto, keuntungan pengalihan harta, dan pembagian laba bentuk usaha tetap (BUT).

Furthermore, Article 49 letter e and Article 54 exempt Non-Resident Tax Subjects (Subjek Pajak Luar Negeri/SPLN) investing in the PFII from Income Tax withholding and/or collection for 50 years. This facility covers investment income in the form of interest, dividends, discounts, gains from asset transfers, and profit distributions from permanent establishments (PEs).

Pembebasan pemotongan dan pemungutan PPh juga berlaku atas pembelian hunian atau rumah tinggal yang tergolong sangat mewah di PFII oleh orang pribadi atau badan yang menjalankan kegiatan usaha, bertugas, berkedudukan, atau bertempat tinggal di kawasan tersebut.

The exemption from Income Tax withholding and collection also applies to purchases of luxury residential properties within the PFII by individuals or entities conducting business activities, working, maintaining a registered office, or residing in the designated area.

3 Fasilitas PPN, PPnBM, Bea Masuk, dan Pajak Warisan

VAT, Luxury Goods Sales Tax, Import Duty, and Inheritance Tax Facilities

Selain PPh, UU PFII mengatur fasilitas PPN, Pajak Penjualan atas Barang Mewah (PPnBM), bea masuk, pajak warisan, serta pendanaan kelembagaan. Ketentuan teknis fasilitas tersebut akan diatur lebih lanjut melalui PMK.

In addition to Income Tax facilities, the PFII Law provides incentives concerning Value Added Tax (VAT), Sales Tax on Luxury Goods (PPnBM), import duties, inheritance tax, and institutional funding. The technical provisions governing these facilities will be further regulated under PMK.

Pasal 56 huruf a serta Pasal 57 dan Pasal 58 mengatur fasilitas PPN tidak dipungut atas penyerahan Barang Kena Pajak (BKP) dan Jasa Kena Pajak (JKP) strategis kepada pihak tertentu serta impor barang modal strategis untuk pembangunan dan pengembangan PFII.

Article 56 letter a, together with Articles 57 and 58, provides a non-collected VAT facility on the supply of strategic Taxable Goods (Barang Kena Pajak/BKP) and Taxable Services (Jasa Kena Pajak/JKP) to certain parties, as well as the importation of strategic capital goods for PFII construction and development.

Fasilitas tersebut mencakup pembangunan bangunan baru, seperti rumah tapak, satuan rumah susun, kantor, toko atau pusat perbelanjaan, dan gudang, beserta jasa sewanya. Fasilitas juga mencakup jasa konstruksi infrastruktur, antara lain jalan, jembatan, pembangkit energi baru dan terbarukan, sistem penyediaan air minum, jaringan telekomunikasi, rumah sakit, sekolah, dan gedung pemerintahan.

These facilities cover the construction of new buildings, including landed houses, apartment units, offices, shops or shopping centers, and warehouses, as well as rental services for such properties. The incentives also cover infrastructure construction services, including roads, bridges, new and renewable energy power plants, drinking water supply systems, telecommunications networks, hospitals, schools, and government buildings.

Berdasarkan Pasal 56 huruf b dan Pasal 59, PPnBM tidak dikenakan atas penyerahan kelompok hunian mewah kepada orang pribadi, badan, atau kementerian/lembaga yang menjalankan kegiatan usaha, bertugas, berkedudukan, atau bertempat tinggal di PFII.

Under Article 56 letter b and Article 59, PPnBM is not imposed on the supply of luxury residential properties to individuals, entities, or ministries/institutions that conduct business activities, work, maintain a registered office, or reside within the PFII.

Sementara itu, Pasal 60 memberikan pembebasan bea masuk atas impor barang untuk pembangunan dan pengembangan PFII. Jenis barang yang memperoleh fasilitas ditetapkan oleh Dewan PFII.

Meanwhile, Article 60 provides import duty exemptions for goods imported for PFII construction and development. The types of goods eligible for this facility shall be determined by the PFII Council.

Pasal 61 mengatur pengecualian pajak warisan bagi pewaris WNA dan ahli waris apabila harta warisan serta pewarisnya terdaftar pada family office PFII. Adapun Pasal 62 menetapkan PPh Final 0% atas pengalihan atau penerimaan hibah modal awal LP PFII. Dasar pengenaan pajaknya menggunakan nilai buku fiskal pihak yang mengalihkan harta pada saat pengalihan dilakukan.

Article 61 provides an inheritance tax exemption for foreign national testators and their heirs, provided that both the inherited assets and the testator are registered with a PFII family office. Furthermore, Article 62 stipulates a 0% Final Income Tax rate on the transfer or receipt of initial capital grants by LP PFII. The tax base is determined using the transferor's fiscal book value of the assets at the time of transfer.

4 Kewajiban Administrasi dan Konsekuensi Pelanggaran
Administrative Obligations and Consequences of Non-Compliance

Penerima fasilitas tetap wajib memenuhi kewajiban administrasi perpajakan sebagaimana diatur dalam Pasal 63. Pelaku usaha, tenaga ahli, LP PFII, dan LPJK PFII wajib memiliki NPWP, menyelenggarakan pembukuan atau pencatatan dalam valuta asing sesuai Pasal 69 ayat (1), melakukan pemotongan dan/atau pemungutan pajak, menyampaikan Surat Pemberitahuan (SPT), serta melaporkan realisasi pemanfaatan fasilitas.

Beneficiaries of tax facilities must continue to fulfill their tax administration obligations as stipulated under Article 63. Businesses, financial experts, LP PFII, and LPJK PFII are required to obtain a Taxpayer Identification Number (NPWP), maintain accounting records or bookkeeping in foreign currencies in accordance with Article 69 paragraph (1), withhold and/or collect taxes, file Tax Returns (SPT), and report the realization of tax incentive utilization.

Apabila penerima fasilitas terbukti melanggar ketentuan, Pasal 64 mengatur pencabutan fasilitas dan kewajiban mengembalikan seluruh pajak atau bea masuk yang sebelumnya dibebaskan. Penerima fasilitas juga dikenai sanksi sesuai UU Ketentuan Umum dan Tata Cara Perpajakan (KUP) atau UU Kepabeanan.

If a beneficiary is proven to have violated the applicable provisions, Article 64 stipulates that the tax facilities may be revoked, and the beneficiary must repay all taxes or import duties previously exempted. The beneficiary will also be subject to sanctions under the General Provisions and Tax Procedures Law (KUP Law) or the Customs Law.

Isu Kritis dalam Implementasi
Key Implementation Issues

1 Pemisahan Penghasilan dari Kegiatan Usaha di Dalam dan Luar PFII
Ring-Fencing Income from Business Activities Inside and Outside the PFII

Ketentuan Pasal 48 ayat (4) huruf a membatasi fasilitas PPh hanya untuk penghasilan yang berasal dari PFII. Ketentuan ini berpotensi menimbulkan sengketa dalam pemeriksaan pajak, terutama jika kawasan PFII berlokasi di Jakarta.

Article 48 paragraph (4) letter a restricts Income Tax facilities to income derived from the PFII. This provision may give rise to disputes during tax audits, particularly if the PFII is located in Jakarta.

Perusahaan sektor jasa keuangan dan jasa penunjang, seperti konsultan pajak, konsultan hukum, akuntan publik, dan manajer investasi, umumnya melayani klien dari berbagai daerah. Perusahaan yang berkantor di kawasan PFII, misalnya Wisma Danantara, tetapi juga melayani klien di luar kawasan perlu memisahkan penghasilan dari kedua kegiatan tersebut dalam pembukuannya.

Financial sector and supporting service companies, such as tax consultants, legal consultants, public accountants, and investment managers, generally serve clients across various regions. Companies with offices within the PFII, such as Wisma Danantara, but that also provide services to clients outside the designated area must separately account for income derived from activities inside and outside the PFII.

Pemisahan penghasilan menjadi tantangan karena jasa dapat diberikan secara jarak jauh atau lintas wilayah. Kondisi ini berbeda dengan sektor manufaktur yang lokasi produksinya relatif mudah diidentifikasi.

Income segregation is challenging because services can be delivered remotely or across different geographical areas. This differs from the manufacturing sector, where production locations are relatively easier to identify.

PMK yang sedang disiapkan pemerintah perlu menetapkan kriteria atribusi penghasilan secara jelas. Kriteria tersebut perlu menjawab apakah sumber penghasilan PFII ditentukan berdasarkan alamat kantor perusahaan, lokasi tenaga profesional bekerja, domisili klien, atau tempat transaksi dilakukan. PMK juga perlu mengatur standar pembukuan terpisah dan metode alokasi biaya bersama (shared cost).

The Government's draft PMK needs to establish clear income attribution criteria. These criteria should clarify whether income is considered PFII-sourced based on the company's office address, where professionals perform their work, the client's domicile, or where transactions take place. The PMK should also establish separate bookkeeping standards and methods for allocating shared costs.

Sebagai perbandingan, Dubai International Financial Centre (DIFC) di Uni Emirat Arab memberikan tarif pajak korporasi 0% kepada Qualifying Free Zone Person (QFZP) hanya atas pendapatan yang memenuhi kriteria tertentu. Penerima fasilitas wajib membuktikan keberadaan substansi ekonomi, menerapkan prinsip kewajaran dan kelaziman usaha (PKKU atau arm's length principle) dalam transaksi afiliasi, serta menyusun laporan keuangan teraudit sesuai standar IFRS.

For comparison, the Dubai International Financial Centre (DIFC) in the United Arab Emirates provides a 0% corporate tax rate to Qualifying Free Zone Persons (QFZPs) only on income that meets specific qualifying criteria. Beneficiaries must demonstrate adequate economic substance, apply the arm's length principle to related-party transactions, and prepare audited financial statements in accordance with International Financial Reporting Standards (IFRS).

Ketentuan DIFC juga menetapkan ambang batas (de minimis) untuk pendapatan nonkualifikasi, yaitu maksimal 5% dari total pendapatan atau AED 5 juta, mana yang lebih rendah. Jika batas tersebut terlampaui, status QFZP dicabut dan seluruh laba dikenai tarif pajak korporasi normal sebesar 9%.

DIFC regulations also establish a de minimis threshold for non-qualifying income, capped at 5% of total revenue or AED 5 million, whichever is lower. If this threshold is exceeded, the QFZP status is revoked, and all profits become subject to the standard corporate tax rate of 9%.

Tanpa ketentuan yang jelas mengenai atribusi penghasilan dan batas pendapatan nonkualifikasi dalam PMK PFII, wajib pajak berisiko menghadapi koreksi fiskal akibat perbedaan penafsiran mengenai penghasilan yang berhak memperoleh fasilitas.

Without clear provisions on income attribution and thresholds for non-qualifying income under the PFII PMK, taxpayers risk facing tax adjustments due to differing interpretations of which income qualifies for the incentives.

2 Dampak Pajak Minimum Global

Impact of the Global Minimum Tax

Pasal 51 ayat (3) beserta penjelasannya menegaskan fasilitas pengurangan PPh Badan sebesar 100% di PFII tetap tunduk pada ketentuan Pajak Minimum Global (Global Minimum Tax/GMT). Apabila pemanfaatan insentif menyebabkan tarif pajak efektif (Effective Tax Rate/ETR) pelaku usaha turun di bawah 15%, pajak tambahan (top-up tax) tetap dikenakan untuk memenuhi tarif minimum tersebut. Pemungutannya dilakukan melalui mekanisme Qualified Domestic Minimum Top-up Tax (QDMTT), Income Inclusion Rule (IIR), atau Undertaxed Profits Rule (UTPR).

Article 51 paragraph (3), together with its elucidation, confirms that the 100% Corporate Income Tax (CIT) reduction facility in the PFII remains subject to the Global Minimum Tax (GMT) provisions. If the utilization of this incentive causes a business's Effective Tax Rate (ETR) to fall below 15%, a top-up tax will still be imposed to meet the minimum tax rate. The collection is carried out through the Qualified Domestic Minimum Top-up Tax (QDMTT), Income Inclusion Rule (IIR), or Undertaxed Profits Rule (UTPR) mechanisms.

Indonesia telah menerapkan GMT melalui PMK Nomor 136 Tahun 2024. Ketentuan IIR dan DMTT berlaku sejak 1 Januari 2025, sedangkan UTPR berlaku sejak 1 Januari 2026. Indonesia juga telah memperoleh status transisi Qualified IIR dan QDMTT Safe Harbour dari OECD. Prosedur administrasinya diatur dalam PER-6/PJ/2026 yang berlaku sejak 4 Mei 2026.

Indonesia has implemented the GMT through PMK Number 136 of 2024. The IIR and Domestic Minimum Top-up Tax (DMTT) provisions have been effective since January 1, 2025, while the UTPR has been applied since January 1, 2026. Indonesia has also obtained transitional Qualified IIR and QDMTT Safe Harbour status from the OECD. The administrative procedures are governed by Director General of Taxes Regulation Number PER-6/PJ/2026, effective since May 4, 2026.

Ketentuan GMT berlaku bagi setiap entitas konstituen dalam Grup Perusahaan Multinasional (Grup PMN) dengan peredaran bruto konsolidasi minimal EUR 750 juta dalam sedikitnya dua dari empat tahun pajak sebelumnya.

The GMT provisions apply to every Constituent Entity within a Multinational Enterprise Group (MNE Group) with consolidated annual revenue of at least EUR 750 million in at least two of the four preceding tax years.

Bagi Grup PMN dengan omzet tersebut, termasuk grup yang berencana menempatkan financial holding company atau bank global di PFII, fasilitas pengurangan PPh Badan 100% tidak menghasilkan tarif pajak efektif 0%. Selisih pajak hingga mencapai tarif minimum 15% tetap dapat dipungut melalui DMTT Indonesia. Jika DMTT tidak berlaku, pemungutan dapat dilakukan melalui IIR di negara tempat entitas induk berada.

For MNE Groups meeting this revenue threshold, including groups planning to establish a financial holding company or global bank within the PFII, the 100% CIT reduction facility does not result in a 0% effective tax rate. The tax difference required to reach the 15% minimum rate may still be collected through Indonesia's DMTT. If the DMTT does not apply, the tax may instead be collected through the IIR in the jurisdiction where the parent entity is located.

Kondisi serupa berlaku pada DIFC. Sejak 1 Januari 2025, DIFC tetap mengenakan DMTT sebesar 15% kepada grup usaha dengan omzet minimal EUR 750 juta meskipun berstatus zona bebas pajak.

A similar arrangement applies in the DIFC. Since January 1, 2025, the DIFC has continued to impose a 15% DMTT on business groups with annual revenue of at least EUR 750 million, despite their free zone status.

Selain itu, entitas investasi tidak dapat memanfaatkan pengurang top-up tax berupa Substance-Based Income Exclusion (SBIE) berdasarkan Pasal 7 ayat (1) PMK Nomor 136 Tahun 2024. SBIE merupakan pengecualian sebagian laba berdasarkan biaya tenaga kerja dan nilai tercatat aset berwujud. Untuk Tahun Pajak 2026, persentase pengecualian atas nilai aset berwujud sebesar 7,4% dan akan turun bertahap hingga 5% mulai Tahun Pajak 2033.

Furthermore, investment entities cannot use the Substance-Based Income Exclusion (SBIE) to reduce the top-up tax under Article 7 paragraph (1) of PMK Number 136 of 2024. SBIE is an exclusion of a portion of profits calculated based on payroll costs and the carrying value of tangible assets. For Fiscal Year 2026, the exclusion percentage for tangible asset values is 7.4% and will gradually decrease to 5% starting from tax year 2033.

Entitas PFII yang termasuk dalam cakupan PMK Nomor 136 Tahun 2024 juga wajib memenuhi kewajiban administrasi GMT, termasuk jika memperoleh fasilitas safe harbour. Kewajiban tersebut meliputi penyampaian pemberitahuan status Wajib Pajak GloBE, pelaporan SPT Tahunan PPh GloBE/DMTT paling lambat empat bulan setelah akhir tahun pajak GloBE, serta penyampaian GloBE Information Return (GIR) atau notifikasi dalam jangka waktu 15 bulan. Khusus tahun pertama penerapan, batas waktu penyampaian GIR atau notifikasi adalah 18 bulan.

PFII entities falling within the scope of PMK Number 136 of 2024 must also fulfill GMT administrative obligations, including when they qualify for safe harbour facilities. These obligations include submitting a notification of GloBE Taxpayer status, filing the Annual GloBE/DMTT Income Tax Return no later than four months after the end of the GloBE fiscal year, and submitting a GloBE Information Return (GIR) or notification within 15 months. Specifically, for the first year of implementation, the deadline for submitting the GIR or notification is extended to 18 months.

Fasilitas pengurangan PPh Badan 100% di PFII lebih menguntungkan lembaga keuangan dengan pendapatan grup konsolidasi di bawah EUR 750 juta, family office independen, dan investor SPLN.

The 100% CIT reduction facility in the PFII offers greater benefits to financial institutions with consolidated group revenue below EUR 750 million, independent family offices, and Non-Resident Tax Subject (SPLN) investors.

3 Kesenjangan Aturan Jasa Penunjang, Golden Visa, dan Transparansi

Regulatory Gaps in Supporting Services, Golden Visas, and Transparency

Pasal 48 ayat (2) menetapkan jangka waktu fasilitas selama 50 tahun bagi sektor keuangan inti dan investasi SPLN. Sementara itu, jangka waktu fasilitas pengurangan PPh Badan bagi 10 bidang jasa penunjang dan sektor lainnya masih menunggu pengaturan lebih lanjut melalui PMK.

Article 48 paragraph (2) stipulates a 50-year incentive period for core financial sector businesses and SPLN investments. Meanwhile, the duration of the CIT reduction facility for the 10 supporting service business areas and other sectors remains subject to further regulation under PMK.

10 bidang jasa penunjang tersebut, meliputi akuntan publik, penilai, notaris, konsultan hukum, konsultan keuangan, manajer investasi, konsultan pajak, aktuaris, ahli syariah jasa keuangan, dan kegiatan usaha penunjang sektor keuangan lainnya, sebagaimana diatur dalam UU PFII.

The 10 supporting service business areas comprise public accountants, appraisers, notaries, legal consultants, financial consultants, investment managers, tax consultants, actuaries, Islamic finance experts, and other supporting activities in the financial sector, as stipulated under the PFII Law.

Sejumlah ketentuan teknis lain juga masih memerlukan pengaturan lebih lanjut. Ketentuan tersebut mencakup masa berlaku dan kriteria PPh Final 0% bagi tenaga ahli berdasarkan Pasal 52, ambang batas jumlah tenaga kerja, nilai investasi, dan pengeluaran minimum tahunan berdasarkan Penjelasan Pasal 55, mekanisme pengkreditan pajak masukan atas fasilitas PPN tidak dipungut berdasarkan Pasal 57, serta perlakuan pajak atas pungutan atau iuran yang ditarik Dewan PFII, LP PFII, dan LPJK PFII.

Several other technical provisions also require further regulation. These include the validity period and eligibility criteria for the 0% Final Income Tax facility for experts under Article 52; minimum thresholds for the number of employees, investment value, and annual expenditure under the Elucidation of Article 55; the mechanism for crediting input VAT under the non-collected VAT facility in Article 57; and the tax treatment of levies or contributions collected by the PFII Council, LP PFII, and LPJK PFII.

Untuk menarik pemilik kekayaan bersih sangat tinggi (Ultra High Net Worth Individuals/UHNWI), Pasal 53 menghubungkan kepemilikan golden visa dan pendaftaran pada family office PFII dengan pengecualian status SPDN. Fasilitas ini didukung oleh ketentuan pengecualian pajak warisan dalam Pasal 61.

To attract Ultra-High-Net-Worth Individuals (UHNWIs), Article 53 links golden visa ownership and registration with a PFII family office to an exemption from Resident Tax Subject (SPDN) status. This facility is complemented by the inheritance tax exemption under Article 61.

Namun, kepemilikan izin tinggal tidak serta-merta menghapus kewajiban perpajakan. Berdasarkan Pasal 53, pengecualian status SPDN hanya berlaku selama WNA tidak memperoleh penghasilan dari kegiatan usaha aktif atau pekerjaan di Indonesia, baik di dalam maupun di luar PFII.

However, holding a residence permit does not automatically eliminate tax obligations. Under Article 53, the exemption from SPDN status only applies as long as the foreign national does not earn income from active business activities or employment in Indonesia, whether inside or outside the PFII.

Apabila pemegang golden visa berada di Indonesia lebih dari 183 hari dalam jangka waktu 12 bulan atau memiliki pusat kegiatan utama di Indonesia, status SPDN dapat berlaku. Kondisi ini perlu diperhatikan apabila yang bersangkutan juga terlibat aktif dalam kegiatan operasional usaha. Pelanggaran terhadap persyaratan fasilitas dapat mengakibatkan pencabutan fasilitas dan pengenaan sanksi berdasarkan Pasal 64.

If a golden visa holder stays in Indonesia for more than 183 days within a 12-month period or has their center of vital interests in Indonesia, they may qualify as a Resident Tax Subject (SPDN). This condition should be carefully considered if the individual is also actively involved in business operations. Violations of the facility requirements may result in the revocation of the incentives and the imposition of sanctions under Article 64.

Bagi tenaga ahli keuangan WNA yang bekerja di sektor keuangan PFII, fasilitas pemajakan teritorial berdasarkan Pasal 50 memiliki cakupan lebih luas dibandingkan skema pemajakan teritorial umum dalam PMK Nomor 18/PMK.03/2021. Skema umum tersebut dibatasi selama empat tahun pajak dan hanya berlaku bagi 25 posisi keahlian di bidang ilmu pengetahuan, teknologi, matematika, serta peneliti yang memenuhi kewajiban alih pengetahuan.

For foreign financial experts working in the PFII financial sector, the territorial taxation facility under Article 50 has a broader scope than the general territorial taxation scheme under PMK Number 18/PMK.03/2021. The general scheme is limited to four fiscal years and only applies to 25 eligible positions in science, technology, mathematics, and research, subject to knowledge transfer requirements.

Pelaku usaha dan pengelola kekayaan juga perlu memperhatikan PFII bukan merupakan yurisdiksi yang memberikan kerahasiaan pajak secara mutlak. Pasal 31 ayat (5) dan Pasal 69 ayat (4) mewajibkan pelaku usaha, termasuk family office dan trust, mematuhi ketentuan pencegahan pencucian uang, transparansi pemilik manfaat (beneficial ownership), serta keterbukaan informasi keuangan untuk kepentingan perpajakan.

Businesses and wealth managers should also recognize that the PFII is not a jurisdiction offering absolute tax confidentiality. Articles 31 paragraph (5) and 69 paragraph (4) require businesses, including family offices and trusts, to comply with anti-money laundering provisions, beneficial ownership transparency requirements, and financial information disclosure obligations for tax purposes.

Kewajiban tersebut juga mencakup pertukaran informasi perpajakan berdasarkan perjanjian internasional (Exchange of Information).

These obligations also include tax information exchange under international agreements (Exchange of Information).g in the PFII may take the form of business entities, legal entities, special purpose vehicles (SPVs), or trusts.

Langkah Persiapan Strategis
Strategic Preparatory Measures

Menjelang batas waktu penerbitan peraturan pelaksana pada 19 Februari 2027, perusahaan dan calon investor perlu menyiapkan beberapa langkah berikut:

> *Ahead of the February 19, 2027 deadline for issuing the implementing regulations, companies and prospective investors should take the following preparatory steps:*

1. Melakukan simulasi dampak Pajak Minimum Global. Perusahaan perlu menghitung dampak PMK Nomor 136 Tahun 2024 dan PER-6/PJ/2026 sebelum menempatkan financial holding company atau entitas investasi di PFII. Hal ini terutama penting bagi grup usaha dengan omzet konsolidasi global minimal EUR 750 juta.

> ***1. Simulate the impact of the Global Minimum Tax.*** *Companies should calculate the potential impact of PMK Number 136 of 2024 and PER-6/PJ/2026 before establishing a financial holding company or investment entity within the PFII. This is particularly important for business groups with global consolidated revenue of at least EUR 750 million.*

2. Menyiapkan sistem pembukuan terpisah. Perusahaan perlu merancang sistem akuntansi untuk memisahkan penghasilan dan biaya dari kegiatan usaha di dalam dan di luar PFII. Sistem tersebut juga harus mendukung pembukuan dalam valuta asing sesuai Pasal 69 ayat (1).

> ***2. Establish a separate bookkeeping system.*** *Companies should design accounting systems that distinguish income and expenses arising from business activities inside and outside the PFII. These systems must also support bookkeeping in foreign currencies in accordance with Article 69 paragraph (1).*

3. Memastikan pemenuhan persyaratan substansi ekonomi. Perusahaan perlu memetakan persyaratan dalam Penjelasan Pasal 55, termasuk jumlah tenaga kerja, nilai investasi, dan pengeluaran minimum tahunan. Persiapan ini diperlukan agar proyeksi pajak memperhitungkan seluruh persyaratan fasilitas.

> ***3. Ensure compliance with economic substance requirements.*** *Companies should identify the requirements set out in the Elucidation of Article 55, including employee headcount, investment value, and minimum annual expenditure. These preparations ensure tax projections account for all eligibility requirements.*

4. Memeriksa aktivitas pemegang golden visa dan kepatuhan transparansi. Pengelola family office perlu memastikan pemegang golden visa memenuhi persyaratan Pasal 53, khususnya larangan memperoleh penghasilan dari kegiatan usaha aktif atau pekerjaan di Indonesia. Perusahaan juga perlu menyiapkan dokumentasi pemilik manfaat sesuai ketentuan keterbukaan informasi perpajakan dalam Pasal 69 ayat (4).

> ***4. Review golden visa holders' activities and transparency compliance.*** *Family office managers should ensure that golden visa holders comply with Article 53, particularly the prohibition on earning income from active business activities or employment in Indonesia. Companies should also prepare beneficial ownership documentation in accordance with the tax information disclosure requirements under Article 69 paragraph (4).*

5. Memantau penerbitan peraturan pelaksana. Perusahaan dan calon investor perlu mengikuti perkembangan empat rancangan peraturan yang sedang disiapkan pemerintah, yaitu Rancangan Perpres tentang kelembagaan, RPP tentang penetapan lokasi, RPMK tentang fasilitas perpajakan, dan RPMK tentang pengalokasian anggaran. Keputusan pendirian entitas dan pengajuan izin usaha sebaiknya mempertimbangkan ketentuan final dalam peraturan tersebut.

> ***5. Monitor the issuance of implementing regulations.*** *Companies and prospective investors should follow developments concerning the four draft regulations currently being prepared by the Government: the Draft Presidential Regulation on institutional arrangements, the Draft Government Regulation on location designation, the Draft Minister of Finance Regulation on tax facilities, and the Draft Minister of Finance Regulation on budget allocation. Decisions to establish entities and apply for business licenses should reflect the final provisions of these regulations.*

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