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Tax Insight

Perubahan Tata Cara Penerapan Tax Treaty PMK 112/2025

Updates to Tax Treaty Implementation Under PMK 112/2025

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Perubahan Tata Cara Penerapan Tax Treaty PMK 112/2025

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Mengakhiri tahun fiskal 2025, pemerintah kembali menerbitkan sejumlah kebijakan strategis di bidang perpajakan. Salah satu regulasi penting adalah Peraturan Menteri Keuangan Nomor 112 Tahun 2025 tentang Tata Cara Penerapan Persetujuan Penghindaran Pajak Berganda (P3B) atau yang dikenal sebagai *tax treaty*.

> *At the end of the 2025 fiscal year, the government issued several strategic tax policies. One important regulation is the Minister of Finance Regulation (Peraturan Menteri Keuangan/PMK) Number 112 of 2025, which governs the procedures for implementing double taxation avoidance agreements, commonly known as tax treaties.*

Perubahan tata cara penerapan *tax treaty* ini diterbitkan sebagai aturan pelaksana dari Pasal 50 ayat (2) Peraturan Pemerintah Nomor 55 Tahun 2022 tentang Penyesuaian Pengaturan di Bidang Pajak Penghasilan yang secara eksplisit mengamanatkan pengaturan teknis P3B melalui Peraturan Menteri Keuangan.

> *Changes to the tax treaty implementation procedures were issued as implementing regulations of Article 50, Paragraph 2, of Government Regulation Number 55 of 2022 concerning Adjustments to Income Tax Regulations, which explicitly mandates tax treaty technical arrangements through a PMK.*

Ide utama dari aturan ini terletak pada penegasan ulang tata cara dan persyaratan administratif dalam pemanfaatan P3B, agar fasilitas tarif atau pengecualian pajak hanya dinikmati oleh pihak yang benar-benar berhak. Penekanannya diarahkan pada penguatan pengujian *Beneficial Ownership*, substansi ekonomi, serta kejelasan status Bentuk Usaha Tetap (BUT) sebagai instrumen pencegahan penyalahgunaan *tax treaty*.

> *At its core, PMK Number 112 of 2025 reaffirms and tightens the procedural and administrative requirements for accessing tax treaty benefits, ensuring that reduced tax rates or exemptions are granted only to taxpayers who are genuinely entitled to them. The regulation places particular emphasis on strengthening the assessment of beneficial ownership and economic substance, and on determining permanent establishment (PE) status, as the main tools to prevent tax treaty abuse.*

Sebelum berlakunya PMK 112 Tahun 2025, tata cara penerapan persetujuan penghindaran pajak berganda hanya diatur melalui Peraturan Direktur Jenderal Pajak Nomor PER-25/PJ/2018.

> *Before the enactment of PMK Number 112 of 2025, procedures for applying tax treaties were regulated solely under the Director General of Taxes Regulation Number PER-25/PJ/2018.*

Dengan diterbitkannya PMK ini, pemerintah mempertegas legitimasi hukum tata cara penerapan *tax treaty*, sekaligus meningkatkan hierarki regulasinya dari level administratif ke level kebijakan fiskal.

> *With the issuance of this PMK, the government has reinforced the legal standing of tax treaty implementation procedures by elevating them from an administrative regulation to a fiscal policy instrument. This shift also reinforces legal certainty for taxpayers by placing tax treaty procedures within a higher regulatory hierarchy*

Struktur dan Ruang Lingkup PMK 112 Tahun 2025

Structure and Scope of PMK Number 112 of 2025

PMK 112 Tahun 2025 terdiri dari 29 pasal. Secara garis besar, PMK ini mengatur tentang penerapan P3B di Indonesia yang diuraikan ke dalam lima bab, yaitu:

PMK Number 112 of 2025 comprises 29 articles and regulates the implementation of tax treaties in Indonesia across five chapters:

- Bab I: Ketentuan umum
  Chapter I: General Provisions
- Bab II: Tata cara penerapan P3B oleh Wajib Pajak Dalam Negeri
  Chapter II: Tax Treaty Implementation Procedures for Resident Taxpayers
- Bab III: Tata cara penerapan P3B oleh Wajib Pajak Luar Negeri
  Chapter III: Tax Treaty Implementation Procedures for Non-Resident Taxpayers
- Bab IV: Ketentuan pencegahan penyalahgunaan P3B
  Chapter IV: Tax Treaty Abuse Prevention Provisions
- Bab V: Ketentuan penutup
  Chapter V: Concluding Provisions

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Jika dibandingkan dengan PER-25/PJ/2018, PMK 112 Tahun 2025 memiliki struktur yang lebih sistematis. Selain dari segi struktur secara keseluruhan, PMK ini juga mengalami beberapa perubahan, yaitu:

Compared to PER-25/PJ/2018, PMK Number 112 of 2025 adopts a more systematic and coherent structure. Beyond structural improvements, the regulation also introduces several substantive changes, including:

1 Manfaat Tax Treaty dalam PMK 112 Tahun 2025

Tax Treaty Benefits Under PMK Number 112 of 2025

Dibandingkan dengan PER-25/PJ/2018, PMK 112 Tahun 2025 memberikan kepastian hukum yang lebih lugas. Pasal 2 ayat (6) secara eksplisit menyebutkan empat manfaat *tax treaty*, yaitu:

In contrast to PER-25/PJ/2018, PMK Number 112 of 2025 provides more legal certainty regarding the benefits of tax treaties. Article 2, Paragraph 6, explicitly sets out the following tax treaty benefits:

01 Tarif pemotongan atau pemungutan pajak yang lebih rendah dari tarif yang diatur dalam Undang-Undang Pajak Penghasilan.

1. *Lower withholding tax and tax collection rates than those specified in the Income Tax Law.*

02 Pemajakan eksklusif di negara domisili.

2. *Exclusive taxing rights granted to the country of domicile.*

03 Pembebasan dari pengenaan Pajak Penghasilan di Indonesia.

3. *Exemption from Indonesian income tax*

04 Jangka waktu penentuan Bentuk Usaha Tetap yang berbeda dengan yang diatur dalam Undang-Undang Pajak Penghasilan.

4. *A PE threshold that differs from that provided under the Income Tax Law*

Ketentuan ini tidak ditemukan dalam regulasi sebelumnya dan menjadi salah satu terobosan penting di era pemajakan lintas negara (*Borderless Taxation*). PMK 112 Tahun 2025 juga memberikan kejelasan terhadap isu yang selama ini kerap menjadi sengketa, khususnya terkait Surat Keterangan Domisili (SKD). Apabila SKD yang diterbitkan negara mitra tidak mencantumkan masa berlaku, maka SKD tersebut hanya berlaku pada bulan diterbitkannya. Penegasan ini memberikan kepastian, meskipun berpotensi menambah beban administrasi.

These provisions, which were absent in previous regulations, represent a significant advancement in the context of cross-border, increasingly borderless taxation PMK Number 112 of 2025 also addresses issues that have often led to disputes, particularly regarding the Certificate of Domicile (CoR). If the CoR issued by a partner country does not specify a validity period, it will only be considered valid for the month of issuance. While this clarification improves legal certainty, it may also increase administrative burdens for taxpayers.

2 Ketentuan Anti Penyalahgunaan yang Lebih Ketat

Stricter Anti-Abuse Provisions

Dalam PMK 112 tahun 2025, DJP mempertegas ketentuan pencegahan praktik penyalahgunaan P3B. Seperti yang dirinci pada pasal 18 Ayat (3), DJP berwenang untuk menguji kepatuhan pemenuhan pemotongan atau pemungutan Pajak Penghasilan berdasarkan P3B mengenai:

> *PMK Number 112 of 2025 significantly strengthens provisions aimed at preventing tax treaty abuse. Under Article 18, Paragraph 3, the Directorate General of Taxes (DGT) is expressly authorized to assess compliance with tax treaty-based withholding or collection obligations by examining the following aspects:*

01 Pihak yang sebenarnya menerima manfaat dari penghasilan (*Beneficial Owner*), yaitu:

- Wajib Pajak Luar Negeri (WPLN) Orang Pribadi yang tidak bertindak sebagai Agen, atau Nomine; dan
- WPLN Badan yang tidak bertindak sebagai Agen, Nomine, Atau Perusahaan Conduit.

1. *Entitlement to income (Beneficial Ownership), including whether:*
    - *non-resident taxpayers act as agents or nominees; and*
    - *non-resident corporate taxpayers function as agents, nominees, or conduit companies.*

02 Persentase dan periode minimum kepemilikan saham untuk penerapan manfaat tarif pemotongan atau pemungutan Pajak Penghasilan yang lebih rendah atas dividen. Dalam hal P3B memiliki dua tarif Pajak Penghasilan atas dividen berdasarkan persentase kepemilikan saham, tarif yang lebih rendah dapat diterapkan untuk WPLN Badan dengan syarat berikut:

- memiliki atau memegang kepemilikan saham dengan persentase tertentu; dan
- memenuhi kepemilikan saham paling singkat selama 365 (tiga ratus enam puluh lima) hari kalender termasuk hari pembayaran.

2. *Minimum shareholding percentage and holding period for applying reduced dividend withholding tax rates. Where a tax treaty provides multiple dividend tax rates based on ownership thresholds, the lower rate may only be applied if the non-resident corporate taxpayer:*
    - *holds shares above the specified threshold; and*
    - *maintains such ownership for at least 365 (three hundred and sixty five) calendar days, including the dividend payment date.*

03 Periode dan pemenuhan ambang batas persentase harta tidak bergerak terhadap keseluruhan harta untuk menentukan hak pemajakan atas keuntungan dari pengalihan saham atau hak atas entitas yang berada di Indonesia dalam hal memenuhi persentase dan periode tertentu berikut:

- nilai harta tidak bergerak dibandingkan dengan nilai keseluruhan harta dari badan atau entitas yang saham atau haknya dialihkan, melebihi ambang batas persentase tertentu sebagaimana diatur dalam Persetujuan Penghindaran Pajak Berganda; dan
- ambang batas persentase sebagaimana dimaksud dalam huruf a dipenuhi kapan pun dalam periode 365 (tiga ratus enam puluh lima) hari kalender sebelum pengalihan saham atau hak atas entitas.

3. *Threshold and holding period of immovable assets in determining taxing rights over gains from the transfer of shares or rights in Indonesian entities, where:*
    - *the value of immovable assets exceeds the threshold stipulated in the relevant tax treaty; and*
    - *non-resident corporate taxpayers function as agents, nominees, or conduit companies.*

04 Pencegahan penghindaran penentuan Bentuk Usaha Tetap sebagaimana diatur di dalam masing-masing P3B dan diatur di dalam Peraturan Menteri Keuangan mengenai penentuan Bentuk Usaha Tetap (rincian kriteria terdapat di dalam PMK tersebut).

4. *Prevention of PE avoidance, as stipulated in each applicable tax treaty and further regulated under the PMK, including detailed criteria for determining PE status.*

05 Pembatasan penerima manfaat Persetujuan Penghindaran Pajak Berganda (*Limitation on Benefits*). Pembatasan tersebut berlaku untuk WPLN yang yang menerima atau memperoleh penghasilan yang bersumber dari Indonesia yang berhak memperoleh manfaat P3B sebagaimana dimaksud dalam Pasal 2 ayat (6) PMK ini. Kriteria penerima penghasilan yang dimaksud dapat berupa:

- orang pribadi yang merupakan penduduk Mitra P3B;
- penerima penghasilan merupakan badan yang lebih dari 50% (lima puluh persen) sahamnya dimiliki oleh orang pribadi yang merupakan penduduk Mitra P3B;

- lebih dari 50% (lima puluh persen) penghasilan badan yang merupakan penduduk Mitra P3B tidak digunakan untuk memenuhi kewajiban kepada pihak selain yang disebutkan dalam P3B; atau
- lebih dari 50% (lima puluh persen) saham penerima penghasilan diperjualbelikan secara teratur di bursa saham yang secara tegas disebutkan dalam P3B.

5. *Limitation on benefits provisions applicable to non-resident taxpayers earning Indonesian-source income and seeking treaty benefits under Article 2, Paragraph 6, of the PMK. Eligibility may depend on whether:*
   - *the recipient is an individual resident of a treaty partner;*
   - *treaty-country residents own more than 50% (fifty percent) of the entity's shares;*
   - *more than 50% (fifty percent) of the entity's income is not used to meet obligations to non-treaty parties; or*
   - *more than 50% (fifty percent) of the recipient's shares are regularly traded on a stock exchange explicitly recognized in the tax treaty.*

06 Uji tujuan utama (*Principal Purpose Test* atau *Main Purpose Test*). Ketentuan mengenai uji tujuan utama merupakan ketentuan yang mengatur bahwa manfaat P3B yang dimaksud dalam Pasal 2 ayat (6) tidak diberikan apabila tujuan utama atau salah satu tujuan utama transaksi atau pengaturan untuk memperoleh manfaat P3B tersebut baik secara langsung maupun tidak langsung dalam hal:

- ketentuan pencegahan praktik penyalahgunaan P3B sebagaimana dimaksud dalam Pasal 18 ayat (3) huruf a sampai dengan huruf e tidak dapat diterapkan; dan/atau
- terdapat indikasi bahwa manfaat P3B diperoleh dari transaksi atau pengaturan yang memiliki tujuan utama atau salah satu tujuan utama untuk memperoleh manfaat P3B.

6. *The principal purpose test, under which tax treaty benefits as referred to in Article 2, Paragraph 6, may be denied if the principal purpose, or one of the principal purposes, of a transaction or arrangement is to obtain treaty benefits, whether directly or indirectly, particularly where:*
   - *other anti-abuse provisions as referred to in Article 18, Paragraph 3, Letters a to e, cannot be applied; and/or*
   - *there are indications that treaty benefits are derived from arrangements primarily designed to secure such benefits.*

Ketentuan ini menunjukkan bahwa DJP tidak akan hanya menilai kepatuhan penerapan P3B secara administratif namun juga akan menilai dari sisi substansi ekonominya. Selain itu, *Principal Purpose Test* juga akan memperkuat penilaian DJP bahwa tujuan utama dari transaksi yang menimbulkan penghasilan lintas negara dilakukan WPLN bukan semata-mata untuk memperoleh manfaat P3B.

These provisions signal that the DGT will assess not only formal administrative compliance, but also the underlying economic substance of cross-border arrangements. The principal purpose test further reinforces the DGT's authority to evaluate whether transactions generating cross-border income are driven by genuine commercial purposes rather than treaty shopping.

3 Perubahan Formulir DGT

Updates to The DGT Form

Menurut ketentuan umum di pasal 1, formulir DGT adalah formulir yang diisi oleh WPLN dan disahkan oleh pejabat yang berwenang di Mitra Persetujuan Penghindaran Pajak Berganda dalam rangka penerapan Persetujuan Penghindaran Pajak Berganda.

Under Article 1, the DGT Form is defined as a form completed by a non-resident taxpayer and validated by an authorized official in the treaty partner jurisdiction for the purpose of applying tax treaty benefits.

Dibandingkan PER-25/PJ/2018, format formulir DGT mengalami penyederhanaan; jika sebelumnya terdapat 7 bagian yang harus dilengkapi WPLN, kini bagian yang harus dilengkapi disederhanakan menjadi 6 bagian. Hal ini dikarenakan pertanyaan terkait substansi ekonomi dan *Beneficial Owner* yang dulu dipecah menjadi 2 bagian kini digabung menjadi 1 bagian.

Compared with PER-25/PJ/2018, the DGT Form under this regulation has been simplified. The number of sections to be completed by non-resident taxpayers has been reduced from seven to six, following the consolidation of questions on economic substance and beneficial ownership into a single section.

Dalam formulir DGT sebelumnya, terminologi yang digunakan adalah *"Double Tax Convention"*. Kini, terminologi yang digunakan diganti menjadi *"Double Tax Agreement"* untuk menyesuaikan istilah yang digunakan secara internasional.

> *The terminology has also been updated. "Double Tax Convention" has been replaced with "Double Tax Agreement" to align with internationally accepted usage.*

Selain itu, juga terdapat perubahan pada istilah wilayah domisilli dari *"Country"* menjadi *"Country/Jurisdiction"* untuk menyesuaikan yurisdiksi pajak yang tidak berbentuk negara berdaulat.

> In addition, the reference to domicile has been revised from "Country" to "Country/Jurisdiction" to accommodate tax jurisdictions that are not sovereign states.

Tata Cara Pengisian Formulir DGT

Procedures for Completing the DGT Form

Format formulir DGT terbaru sesuai dengan PMK 112 Tahun 2025 adalah sebagai berikut:

Below is the latest format of DGT Form according to PMK Number 112 of 2025:

MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXES

FORM DGT

Guidance:

1. This form is to be completed by a person (individual or non-individual) that is a resident of a country/jurisdiction that has concluded a Double Taxation Agreement (DTA) with Indonesia.
2. For a person that is a:
   - banking institution; or
   - pension fund,

   complete only page 1.
3. For an individual, **complete PART I and PART II on page 1 and PART IV and PART VI on page 2.**
4. For a non-individual other than those mentioned in no. 2, **complete PART I and PART II on page 1 and PART V and PART VI on page 2.**

All particulars in the form are to be properly furnished and the form should be signed as completed. This form must be certified by the Competent Authority or his authorized representative or authorized tax office in the country where the income recipient is a tax resident before being submitted to Indonesian withholding agent.

PART I **INCOME RECIPIENT**

Tax ID Number : ____________________(1)
Name : ____________________(2)
Full Address : ____________________(3)
Country/Jurisdiction : ____________________(4)
Contact Number : __________(5) Email: __________(6)

PART II **CERTIFICATION BY COMPETENT AUTHORITY OR AUTHORIZED TAX OFFICE OF THE COUNTRY OF RESIDENCE**

For the purpose of tax relief, it is hereby confirmed that the taxpayer mentioned in Part I is a tax resident of __________(7) from __________(8), __________(9) to __________(10), __________(11) within the meaning of the DTA concluded between Indonesia and __________(12).

Official stamp (if any)

__________(13) Name & signature of the Competent Authority or authorized representative or authorized tax office
__________(14) Capacity/designation of the signatory
__________, __/__/__(15) Place, date (mm/dd/yy)

Office address: ____________________(16)

PART III **DECLARATION BY THE INCOME RECIPIENT (BANKING INSTITUTION OR PENSION FUND)**

I declare that:

1. the income recipient is not an Indonesian resident taxpayer;
2. the income recipient is a resident of __________(17) for tax purposes pursuant to the applicable DTA;
3. the purpose of the transaction is not to obtain the benefit under the DTA directly or indirectly that is contrary to the object and purposes of the DTA;
4. in relation with the earned income, the income recipient is not acting as an agent, nominee, or conduit;
5. the beneficial owner is neither an Indonesian resident taxpayer nor a resident taxpayer of the country/jurisdiction other than that mentioned in Part I; and
6. I have examined the information stated on this form and it is true, correct, and complete to the best of my knowledge and belief.

__________(18) Signature of the income recipient or individual authorized to sign for the income recipient
__________, __/__/__(19) Place, date (dd/mm/yyyy)
__________(20) Capacity/designation of the signatory

This form is available and can be downloaded on www.pajak.go.id

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PART IV **TO BE COMPLETED IF THE INCOME RECIPIENT IS AN INDIVIDUAL**

1. Place and date of birth (dd/mm/yyyy): ______________, ______ / ______ / ______ (21)
2. The purpose of the transaction is to obtain the benefit directly or indirectly under the DTA that is contrary to the object and purposes of the DTA. ☐ Yes ☐ No (22)
3. Are you acting as an agent or a nominee? ☐ Yes ☐ No (23)
4. Do you have a permanent home in Indonesia? ☐ Yes ☐ No (24)
5. What country/jurisdiction do you ordinarily reside in? ______________ (25)
6. Have you ever resided in Indonesia? ☐ Yes ☐ No
If yes, what period (dd/mm/yyyy)? ______ / ______ / ______ to ______ / ______ / ______
Please provide the address: ______________ (26)
7. Do you have an office or any other place of business in Indonesia? ☐ Yes ☐ No (27)
If yes, please provide the address: ______________

PART V TO BE COMPLETED IF THE INCOME RECIPIENT IS A NON-INDIVIDUAL

1. Country/jurisdiction of registration or incorporation: ______________ (28)
2. Country/jurisdiction where the place of management or control resides: ______________ (29)
3. Address of the head office: ______________ (30)
4. Address of the branch, office, or other place of business in Indonesia (if any): ______________ (31)
5. The non-individual has relevant economic substance either in the non-individual's establishment or the transaction itself. ☐ Yes ☐ No (32)
6. The non-individual has the same legal form and economic substance either in the non-individual's establishment or the transaction itself. ☐ Yes ☐ No (33)
7. The non-individual has its own management to carry on the business and such management has an independent discretion. ☐ Yes ☐ No (34)
8. The non-individual has sufficient assets to carry on the business other than assets that generate the income from Indonesia. ☐ Yes ☐ No (35)
9. The non-individual has sufficient and qualified personnels to carry on the business. ☐ Yes ☐ No (36)
10. The non-individual has business activity other than receiving dividend, interest, and/or royalty sourced from Indonesia. ☐ Yes ☐ No (37)
11. The purpose of the transaction is to obtain the benefit directly or indirectly under the DTA that is contrary to the object and purposes of the DTA. ☐ Yes ☐ No (38)
12. The non-individual is acting as an agent, nominee, or conduit. ☐ Yes ☐ No (39)
13. The non-individual has a controlling right or disposal right on the income or the assets or the rights that generate the income. ☐ Yes ☐ No (40)
14. No more than 50 percent of the non-individual's income is used to satisfy any claim by another person. ☐ Yes ☐ No (41)
15. The non-individual assumes risk on its own assets, liabilities, or capital. ☐ Yes ☐ No (42)
16. The non-individual has an obligation to transfer the income received to a resident of third country/jurisdiction. ☐ Yes ☐ No (43)

PART VI DECLARATION BY THE INCOME RECIPIENT

I declare that I have examined the information provided in this form and it is true, correct, and complete to the best of my knowledge and belief.

I further declare that: ☐ I am neither an Indonesian resident taxpayer nor will I be an Indonesian resident taxpayer during the period mentioned in Part II. (44)

☐ the income recipient is neither an Indonesian resident taxpayer nor a resident taxpayer of the country/jurisdiction other than that mentioned in Part I. (45)

______________(46) Signature of the income recipient or individual authorized to sign for the income recipient

______________, __/__/__(47) Place, date (dd/mm/yyyy)

______________(48) Capacity/designation of the signatory

This form is available and can be downloaded on www.pajak.go.id

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Tidak semua bagian di formulir DGT wajib diisi oleh WPLN. Pengisian masing-masing bagian di formulir DGT harus disesuaikan dengan kriteria WPLN. Tata cara pengisian formulir DGT adalah sebagai berikut:

Not all sections of the DGT Form must be completed by every non-resident taxpayer. Completion depends on the taxpayer's specific characteristics, as follows:

01 Bagian I diisi sesuai dengan identitas WPLN.

1. *Part I is completed based on the non-resident taxpayer's identity*

02 Bagian II hanya diisi oleh pejabat berwenang yang mengesahkan SKD SPLN.

2. *Part II is completed exclusively by the authorized official validating the non-resident taxpayer's CoR.*

03 Bagian III hanya diisi untuk WPLN institusi bank dan WPLN dana pensiun

3. *Part III applies only to non-resident banking institutions and pension funds.*

04 Bagian IV hanya diisi untuk WPLN orang pribadi.

4. *Part IV applies only to non-resident individual taxpayers*

05 Bagian V hanya diisi untuk WPLN badan selain WPLN bank, WPLN dana pensiun, dan WPLN orang pribadi.

5. *Part V applies to non-resident corporate taxpayers other than banks, pension funds, and individuals.*

06 Bagian VI diisi sesuai dengan fakta dan keadaan WPLN yang sebenarnya.

6. *Part VI is completed based on the taxpayer's facts and circumstances.*

Pengaturan masalah Bentuk usaha Tetap

Regulations on PE Issues

PMK 112 juga memperjelas aturan main terkait entitas asing yang dianggap memiliki Bentuk Usaha Tetap (BUT) di Indonesia, antara lain melalui keberadaan tempat usaha tetap, pelaksanaan proyek konstruksi atau instalasi dalam jangka waktu tertentu, penggunaan agen yang tidak bersifat independen, serta pembatasan atas pengecualian kegiatan yang hanya bersifat persiapan atau penunjang.

> *PMK Number 112 of 2025 also clarifies the framework for determining whether a foreign entity is deemed to have a PE in Indonesia. This includes situations involving a fixed place of business, construction or installation projects exceeding certain durations, the use of dependent agents, and tighter limitations on exceptions for activities that are merely preparatory or auxiliary.*

Dari sisi implementasi, aturan PMK 112 juga menekankan pencegahan penghindaran penentuan BUT, termasuk melalui pemecahan proyek konstruksi, penggunaan pihak yang erat terkait (*Closely Related Person*), atau pemanfaatan pengecualian kegiatan persiapan dan penunjang serta dimungkinkannya dilakukan evaluasi peran agen berdasarkan kontribusi nyatanya dalam proses kontrak.

> *From an enforcement perspective, PMK Number 112 of 2025 emphasizes measures to prevent PE avoidance, including the artificial splitting of construction projects, the use of closely related persons, and the improper reliance on preparatory or auxiliary activity exemptions. It also allows for a substantive evaluation of an agent's role based on their actual contribution to the contracting process.*

Dalam hal ditemukan indikasi penyalahgunaan P3B untuk menghindari status BUT, Kantor Pajak berwenang menetapkan BUT dan menerbitkan NPWP secara jabatan. Sehubungan dengan hal tersebut, entitas asing perlu secara proaktif melakukan penelaahan atas struktur usaha, pengaturan kontraktual, dan kegiatan operasional di Indonesia guna memastikan kepatuhan dan mengelola risiko pajak secara lebih efektif.

> *Where there are indications that a tax treaty is being misused to avoid PE status, the tax authority is empowered to determine the existence of a PE and issue a taxpayer identification number ex officio. In light of this, foreign entities are advised to proactively review their business structures, contractual arrangements, and operational activities in Indonesia to ensure compliance and effectively manage tax exposure.*

Tanggal Berlaku

Effective Date

Dalam ketentuan penutupnya, PMK 112 Tahun 2025 berlaku pada tanggal diundangkan, yaitu 30 Desember 2025. Namun, jika sebelum PMK ini diundangkan formulir DGT masih belum habis masa berlakunya, maka format lama tersebut masih dapat digunakan sampai akhir periode.

> *Under its concluding provisions, PMK Number 112 of 2025 entered into force on the date of promulgation, namely 30 December 2025. However, where a DGT Form issued before the promulgation date remains valid, the previous format may continue to be used until its validity period ends.*

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