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Tax Insight

Aspek Perpajakan Dalam Pendirian, Perubahan Dan Pembubaran Perseroan Terbatas

Tax Implications in the Establishment, Amendment, and Dissolution of Limited Liability Companies

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Tax Compliance for Limited Liability Companies: From Establishment to Dissolution

Article by: Ideatax

Sejak diundangkan pada 2007, regulasi yang mengatur Perseroan Terbatas telah mengalami beberapa kali perubahan. Salah satu perubahan terakhir ada dalam Undang-Undang Nomor 6 Tahun 2023 tentang Penetapan Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang

> *Since its enactment in 2007, the legal framework governing limited liability companies has been amended several times. One of the most recent changes was introduced through Law of the Republic of Indonesia Number 6 of 2023, which stipulates the Government Regulation in Lieu of Law of the Republic of Indonesia Number 2 of 2022 concerning Job Creation.*

Perubahan tersebut kemudian diikuti oleh penerbitan peraturan dari Kementerian Hukum dan HAM terkait syarat dan tata cara pendirian, perubahan, serta pembubaran badan hukum Perseroan Terbatas.

> *This legislative amendment was followed by regulations issued by the Ministry of Law and Human Rights that set out updated requirements and procedures for establishing, amending, and dissolving limited liability companies.*

Dalam konsideransnya, regulasi tersebut bertujuan meningkatkan layanan jasa hukum Perseroan Terbatas agar lebih transparan, efektif, akuntabel, tertib administrasi, serta mudah diakses. Selain itu, peraturan sebelumnya dinilai tidak lagi sesuai dengan perkembangan dunia usaha.

> *According to its recital, the regulation seeks to improve legal services for limited liability companies by making them more transparent, efficient, accountable, orderly, and accessible. It also reflects the government's view that prior regulations were no longer aligned with developments in the business environment.*

Di tengah perubahan regulasi tersebut, aspek perpajakan Perseroan Terbatas menjadi bagian yang tak terpisahkan dalam setiap tahapan siklus hidup badan hukum, mulai dari pendirian, perubahan, hingga pembubaran perseroan.

> *Amid these regulatory developments, taxation has become an integral part of each stage of a company's legal life cycle, from its establishment and corporate changes to its eventual dissolution.*

1 Aspek Perpajakan dalam Pendirian Perseroan Terbatas

Tax Implications in the Establishment of a Limited Liability Company

Dalam proses pendirian Perseroan Terbatas, pemohon wajib melengkapi formulir pendaftaran dengan sejumlah dokumen, salah satunya adalah surat pernyataan pendiri untuk memperoleh Nomor Pokok Wajib Pajak (NPWP), serta laporan penerimaan Surat Pemberitahuan (SPT) Tahunan. Pada tahap ini, pemohon belum diwajibkan melampirkan NPWP, karena baru diwajibkan setelah perseroan berdiri dan disahkan oleh notaris.

> *During the establishment process, applicants must complete a registration form and submit supporting documents, including a founder's statement, to obtain a taxpayer identification number (nomor pokok wajib pajak/NPWP) and tax filing slip. At this stage, however, the NPWP itself is not yet required to be attached, as it can only be issued after the company has been formally established and notarized.*

Namun, ketentuan mengenai kewajiban memperoleh laporan penerimaan SPT menimbulkan multitafsir. Di satu sisi, kewajiban ini dapat dimaknai cukup dipenuhi minimal satu kali. Di sisi lain, jika dikaitkan dengan ketentuan perpajakan, kewajiban pelaporan SPT dimaknai sebagai kewajiban tahunan selama perseroan masih beroperasi.

> *The requirement to obtain a tax filing slip has given rise to differing interpretations. On the one hand, it is an obligation that must be fulfilled at least once during the establishment process. On the other hand, under general tax rules, filing a tax return is an annual obligation as long as the company remains operational.*

Selain itu, tidak terdapat pengaturan yang jelas mengenai sanksi apabila pemohon gagal memperoleh NPWP atau bukti pelaporan SPT Tahunan. Kondisi ini menimbulkan ketidakpastian hukum, khususnya terkait kemungkinan pembatalan permohonan pendirian perseroan.

> *Moreover, there is no explicit provision governing sanctions for applicants who fail to obtain an NPWP or tax filing slip. This absence of clear consequences creates legal uncertainty, particularly regarding whether such failure could result in the rejection or cancellation of the company's establishment application.*

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2 Aspek Perpajakan dalam Perubahan Anggaran Dasar Perseroan

Tax Implications of Amendments to the Articles of Association

Aspek perpajakan juga melekat pada proses perubahan anggaran dasar dan perubahan data perseroan. Salah satu dokumen yang wajib dilampirkan adalah NPWP perseroan yang wajib disimpan oleh notaris sebagai bukti perseroan telah terdaftar di sistem Direktorat Jenderal Pajak (DJP).

> *Tax implications also arise in the context of amendments to a company's articles of association and updates to corporate data. One of the required supporting documents is the company's NPWP, which the notary must retain as evidence that the company is registered in the Directorate General of Taxes (DGT) system.*

Pada praktiknya, perubahan anggaran dasar atau data perseroan wajib dilaporkan oleh pengurus sebagai Wajib Pajak kepada DJP melalui Coretax. Hal tersebut diatur dalam Peraturan Menteri Keuangan Nomor 81 Tahun 2024 tentang Ketentuan Perpajakan Dalam Rangka Pelaksanaan Sistem Inti Administrasi Perpajakan sebagaimana telah diubah terakhir dengan PMK 1 Tahun 2026.

> *In practice, any changes to the articles of association or corporate data must also be reported by the company's management to the DGT through the Coretax system. This obligation is regulated under Minister of Finance Regulation Number 1 of 2026 concerning the Fourth Amendment to Minister of Finance Regulation Number 81 of 2024 concerning Tax Provisions within the Coretax Administration System.*

3 Aspek Perpajakan dalam Pembubaran Perseroan Terbatas

Tax Implications in the Dissolution of a Limited Liability Company

Dalam pembubaran perseroan, PERMENKUMHAM Nomor 49 Tahun 2025 mengatur dokumen berupa NPWP dan tanda terima pelaporan SPT Tahunan wajib disimpan oleh notaris. Namun, aspek perpajakan dalam pembubaran usaha tidak sesederhana kewajiban administratif tersebut.

> *In the event of dissolution, Ministry of Law and Human Rights Regulation Number 49 of 2025 requires the notary to retain specific documents, such as the company's NPWP and tax filing slip. However, the tax implications of dissolution extend beyond these administrative requirements.*

PMK Nomor 81 Tahun 2024 mengatur Wajib Pajak Badan yang dilikuidasi atau dibubarkan dapat mengajukan permohonan penghapusan NPWP dengan melampirkan bukti badan usaha telah dibubarkan. Tak hanya itu, bukti lain bisa berupa dokumen yang menunjukkan Bentuk Usaha Tetap telah menghentikan kegiatan usahanya di Indonesia.

> *Under the Minister of Finance Regulation Number 81 of 2024, corporate taxpayers undergoing liquidation or dissolution may apply to revoke their NPWP by submitting evidence that the legal entity has been formally dissolved. Additional supporting documents may include proof that a permanent establishment has ceased its business activities in Indonesia.*

Wajib Pajak yang mengajukan penghapusan NPWP, akan dilakukan pemeriksaan terlebih dahulu dengan jangka waktu pemeriksaan selama 12 bulan.

> *Importantly, a taxpayer requesting revocation of their NPWP will be subject to a tax audit, which may take up to 12 months to complete.*

Demikian aspek perpajakan terkait pendirian, perubahan, dan pembubaran perseroan terbatas. Jika butuh bantuan lebih lanjut, Ideatax siap membantu anda.

> *These are the tax implications of establishing, amending, and dissolving a limited liability company. If you need further guidance, Ideatax is ready to assist.*

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