

Indonesia's Global Minimum Tax Reporting Framework After The OECD'S September 2026 GIR Update: A Normative Assessment of PER-6/PJ/2026

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Abstract: Unlike prior Indonesian Global Minimum Tax (GMT) studies that examine substantive tax incentives or treaty interactions under PMK 136/2024 and earlier digital-reporting studies predating the September 2026 OECD release, this study provides the first normative legal crosswalk between Director General of Taxes Regulation PER-6/PJ/2026 and the OECD's September 2026 GloBE Information Return (GIR). Employing normative legal research through a statutory approach and comparative documentary coding of primary legal and OECD instruments published through 13 October 2026, the study constructs an element-by-element GIR matrix assessing conformity and domestic legal implications. Results show broad architectural alignment across group filing responsibilities, core GIR categories, transitional simplified reporting through 2028/2030, and the separation between the GIR (due 15 or 18 months after the imposition year) and domestic GloBE returns (due four months after the subsequent GloBE tax year, extendable by two months in Year 1, with mandatory GIR or Notification receipt attachment). However, public texts do not establish field-level equivalence across Annex I, operationalisation of the January/September 2026 Side-by-Side and permanent safe harbour elections, or interoperability with the pending revised OECD XML schema. The study recommends version-controlled crosswalks, safe harbour election guidance, and synthetic XML validation.

Keywords : Global Minimum Tax; GloBE Information Return; Indonesia; OECD; tax reporting.

Abstrak: Berbeda dengan penelitian-penelitian sebelumnya mengenai Pajak Minimum Global (Global Minimum Tax atau GMT) di Indonesia yang mengkaji insentif pajak substantif atau interaksi perjanjian perpajakan berdasarkan PMK Nomor 136 Tahun 2024, serta penelitian terdahulu mengenai pelaporan digital yang dilakukan sebelum publikasi OECD pada September 2026, penelitian ini menyajikan kajian silang normatif hukum pertama antara Peraturan Direktur Jenderal Pajak Nomor PER-6/PJ/2026 dan GloBE Information Return (GIR) yang diterbitkan oleh OECD pada September 2026. Dengan menggunakan metode penelitian hukum normatif melalui pendekatan perundang-undangan dan pengodean komparatif terhadap dokumen hukum primer serta instrumen OECD yang diterbitkan hingga 13 Oktober 2026, penelitian ini menyusun matriks GIR yang menguraikan setiap elemen untuk menilai kesesuaian dan implikasinya terhadap hukum nasional.

Hasil penelitian menunjukkan adanya keselarasan yang luas dalam struktur pengaturan, meliputi tanggung jawab pelaporan kelompok usaha, kategori utama GIR, pelaporan sederhana dalam masa transisi hingga tahun 2028/2030, serta pemisahan antara GIR, yang wajib disampaikan dalam jangka waktu 15 atau 18 bulan setelah tahun pengenaan pajak, dan Surat Pemberitahuan GloBE domestik, yang wajib disampaikan dalam jangka waktu empat bulan setelah berakhirnya tahun pajak GloBE berikutnya, dengan kemungkinan perpanjangan selama dua bulan pada Tahun Pertama (Year 1), serta kewajiban melampirkan bukti penerimaan GIR atau notifikasi. Namun, dokumen yang tersedia untuk publik belum menunjukkan adanya kesetaraan pada tingkat masing-masing kolom antara Lampiran I, penerapan pilihan Side-by-Side dan permanent safe harbour yang diperkenalkan pada Januari/September 2026, maupun interoperabilitas dengan skema XML OECD yang telah direvisi dan masih menunggu penyelesaian. Penelitian ini merekomendasikan penyusunan matriks kesesuaian yang dikendalikan berdasarkan versi dokumen, penerbitan pedoman mengenai pemilihan safe harbour, serta pelaksanaan validasi XML menggunakan data sintetis.

Kata kunci: Pajak Minimum Global, GloBE Information Return, Indonesia, OECD, pelaporan pajak.

INTRODUCTION

The Global Minimum Tax (GMT) under the OECD/G20 Inclusive Framework's Global Anti-Base Erosion (GloBE) Model Rules ensures that multinational enterprise (MNE) groups with consolidated annual revenue of at least EUR 750 million pay a minimum effective tax rate (ETR) of 15% in every jurisdiction where they operate (OECD, 2021; Hugger et al., 2024). Its enforcement depends not only on the Qualified Domestic Minimum Top-up Tax (QDMTT), the Income Inclusion Rule (IIR), and the Undertaxed Profits Rule (UTPR), but also on standardised disclosures of entity status, ownership structure, accounting income, covered taxes, substance-based income exclusions (SBIE), safe harbour elections, and top-up tax allocations through the GloBE Information Return (GIR) (OECD, 2021; Hanlon, 2023; Anjarwi et al., 2026).

Indonesia enacted its substantive GMT regime through Minister of Finance Regulation (*Peraturan Menteri Keuangan*) No. 136 of 2024 (PMK 136/2024), effective 1 January 2025, which adopts the IIR, DMTT, and UTPR, codifies baseline safe harbours in Chapter XII (Articles 54–64), and mandates GIR and domestic tax-return filings in Chapter XIII (Articles 65–69) (Ministry of Finance

of the Republic of Indonesia, 2024). Executing the delegation in Article 65(15) of PMK 136/2024, the Directorate General of Taxes (DGT) issued Director General of Taxes Regulation (*Peraturan Direktur Jenderal Pajak*) No. PER-6/PJ/2026 on 4 May 2026 (Directorate General of Taxes, 2026). PER-6/PJ/2026 establishes an end-to-end compliance framework governing taxpayer status registration (Articles 3–6), a three-part domestic annual GloBE income-tax return package (*Surat Pemberitahuan Tahunan Pajak Penghasilan dalam rangka melaksanakan GloBE*, Articles 7–11), XML-based GIR submission (Articles 12–13), notifications (*Notifikasi*, Articles 14–15), automated return validation (*penelitian SPT*, Articles 16–19), tax payment codes (Article 20), post-filing adjustments (Articles 21–22), currency and accounting-period alignment (Articles 28–29), transitional simplified jurisdictional reporting (Article 30), and automatic GIR exchange (Article 31).

Four months after PER-6/PJ/2026 was promulgated, the international reporting benchmark evolved significantly. On 11 September 2026, the OECD/G20 Inclusive Framework published three major Pillar Two instruments: (i) an updated September 2026 GIR incorporating the January 2026 Side-by-Side (SbS) Package and expanded disclosures on tax incentives and government benefits; (ii) Administrative Guidance on Explicitly Conditional Taxes and Local Financial Accounting Standards (LFAS) under a QDMTT where fiscal periods mismatch; and (iii) the Terms of Reference and Assessment Methodology for the Full Legislative Review (FLR) of domestic Pillar Two legislation (OECD, 2026a, 2026b, 2026c). While the revised GIR template applies to fiscal years commencing on or after 31 December 2025, its updated Explanatory Guidance notes clarifying existing data points apply immediately to all GIR filings (including FY 2025), and the revised XML Schema remained under development at publication (OECD, 2026a, 2026c). Because PER-6/PJ/2026 preceded the September 2026 OECD release, a pressing normative question arises as to how Indonesia's procedural rules correspond to the updated GIR architecture and where version-control gaps require clarification.

This study differs fundamentally from both existing streams of Pillar Two scholarship. First, compared to prior studies on GMT implementation in Indonesia—which examine corporate tax holidays and investment strategy (Cahyadi et al., 2025; Cantikasari et al., 2026), general business compliance preparation (Dilaga & Daryatno, 2025), anti-avoidance effectiveness (Imelda & Mukhtaruddin, 2025), potential treaty conflicts with PMK 136/2024 (Febrian et al., 2026), and macro-regime design (Suryani, 2026)—those works focus on substantive charging rules and fiscal policy under PMK 136/2024 rather than the procedural reporting mechanics enacted in PER-6/PJ/2026. Second, compared to international and domestic studies on GIR and digital tax reporting—which analyse accounting base complexities (Hanlon, 2023), conceptual safe harbour design (Schanz, 2023), EU compliance cost estimates (Bray et al., 2025), global digital reporting literature (Anjarwi et al., 2026), or DGT organisational and *Coretax* readiness through qualitative interviews conducted prior to September 2026 (Hardiansyah & Tambunan, 2026)—none performs a doctrinal legal comparison between PER-6/PJ/2026 and the OECD’s September 2026 GIR package. The novelty of this study is therefore threefold: (i) it provides the first article-by-article normative crosswalk between PER-6/PJ/2026 and the September 2026 GIR and FLR methodology; (ii) it constructs a granular comparative matrix mapping specific GIR elements, OECD provisions, conformity status, and domestic legal implications; and (iii) it uncovers how the statutory distinction between *Tahun Pengenaan GloBE* (Article 1(26)) and *Tahun Pajak GloBE* (Article 1(27)) and the asymmetric QDMTT carve-out under the Side-by-Side Safe Harbour govern legal compliance in Indonesia.

Accordingly, this study addresses three research questions: (1) What reporting functions, safe harbour election architectures, temporal rules, and peer-review criteria are set out in the OECD’s September 2026 GIR and 2026 FLR methodology? (2) How do the provisions of PER-6/PJ/2026 and PMK 136/2024 correspond to those functions across filing responsibility, specific GIR elements, domestic tax-return sequencing, transitional simplified reporting, safe harbour elections, XML submission, and information exchange, and what are their legal

implications? (3) Which administrative clarifications and version-control measures are warranted by the documentary evidence, and which technical issues remain unassessable without further materials? The objective is to provide a rigorous, conservative normative crosswalk supporting regulatory certainty in Indonesia without claiming to perform the official OECD FLR.

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

Global Minimum Tax Architecture and the Information Function of the GIR

The GloBE Rules establish a coordinated minimum tax system applying a 15% minimum ETR to in-scope MNE groups across each jurisdiction via three interlocking mechanisms: the QDMTT (granting primary taxing rights to the source jurisdiction), the IIR (applied at the UPE or parent level), and the UTPR (serving as a backstop allocation rule) (OECD, 2021; Hugger et al., 2024; Suryani, 2026). Because one jurisdiction's taxing right depends on the ETR, safe harbour status, and QDMTT qualification of other jurisdictions, Articles 8.1 and 9.4 of the GloBE Model Rules institute the standardised GIR as a multilateral information instrument (OECD, 2021, 2026c). Hanlon (2023) shows that using consolidated financial-accounting income (IFRS or equivalent GAAP) as the starting point for the GloBE tax base creates technical challenges regarding net tax expense additions, deferred tax adjustments capped at 15% with recapture rules, and SBIE payroll and tangible-asset carve-outs. Schanz (2023) demonstrates that without simplification safe harbours, requiring granular entity-by-entity computations in low-risk jurisdictions imposes disproportionate compliance burdens.

The GIR standardises multilateral disclosures while remaining separate from domestic tax returns and payment rules. Updated in September 2026 (115 pages), it comprises Section 1 (General Information and Corporate Structure, including Table 1.3.1 on UPE data and the Side-by-Side Safe Harbour election, and Table 1.4 summarising jurisdictional ETR and top-up tax ranges), Section 2 (Jurisdictional Safe Harbours and Exclusions, including Table 2.2.1), and Section 3 (Detailed GloBE Computations), supported by Explanatory Guidance (OECD, 2026c). Under the dissemination approach, the UPE jurisdiction receives the full

GIR, taxing jurisdictions (including QDMTT jurisdictions) receive relevant jurisdictional sections, and all jurisdictions hosting constituent entities receive Section 1 and the summary unless switched off by an applicable safe harbour (OECD, 2026c). Paragraphs 24–25 of the 2026 FLR methodology assess whether domestic rules conform to Articles 8.1 and 9.4, match the standardised GIR without extra calculation fields, respect QCAA central-filing relief, and confine domestic returns to tax assessment and payment (OECD, 2026b, paras. 24–25).

Domestic Statutory Baseline: PMK 136/2024 and Procedural Delegation to PER-6/PJ/2026

In Indonesia's regulatory hierarchy, PMK 136/2024 establishes the substantive GMT regime from 1 January 2025, using the DMTT to retain primary taxing rights over low-taxed domestic profits that would otherwise be collected abroad via the IIR (Cahyadi et al., 2025; Cantikasari et al., 2026; Suryani, 2026), while requiring coherent alignment with international anti-avoidance norms (Imelda & Mukhtaruddin, 2025; Febrian et al., 2026). Two chapters of PMK 136/2024 underpin PER-6/PJ/2026: Chapter XII (Articles 54–64) codifies the 2024 baseline safe harbours—the Transitional CbCR Safe Harbour (Articles 55–61, for fiscal years beginning $\leq$ 31 December 2026 and ending $\leq$ 30 June 2028, applying the *de minimis*, simplified ETR [15%–17%, Article 56(11)], or routine profits test under the 'once out, always out' rule in Article 56(12)), the Transitional UTPR Safe Harbour (Article 62, for UPE jurisdictions with $\geq$ 20% corporate tax rate through 2026), and Non-Material Constituent Entity (NMCE) simplified calculations (Articles 54, 63–64)—while Chapter XIII (Articles 65–69) sets the 15/18-month GIR deadlines and delegates procedural rules to PER-6/PJ/2026 under Article 65(15) (Ministry of Finance of the Republic of Indonesia, 2024).

Digital Tax Reporting Governance, Compliance Costs, and Version Control

Evaluating PER-6/PJ/2026 against the September 2026 GIR is grounded in global regulatory governance, legitimacy theory, and compliance cost economics. Synthesising 54 studies, Anjarwi et al. (2026) show that while jurisdictions adopt

digital reporting norms (XML/XBRL schemas and CbCR/GIR templates) to signal international legitimacy, effectiveness depends on domestic governance and technical capacity. Bray et al. (2025) quantify substantial setup and recurring Pillar Two compliance costs for EU-headquartered groups, reinforcing Schanz’s (2023) conclusion that stable reporting instructions are essential to avoid unnecessary administrative burdens. In Indonesia, Hardiansyah and Tambunan (2026) find through interviews with eight key informants that while PMK 136/2024 provides a solid legal structure, operationalising GMT reporting in the *Coretax* system faces module readiness, XML/XBRL semantic mapping, and human-resource challenges. When international templates are revised after domestic procedural rules are issued, explicit version control becomes critical for legal certainty.

Previous Studies and the Research Gap

Table 1 summarises twelve relevant studies covering GloBE accounting bases, compliance costs, Indonesian GMT policy, and digital reporting administration, formatted in accordance with the JEMAP literature review structure.

Table 1. Previous Studies and Their Relevance to the Present Study

No.	Title, Author(s), and Year	Research Variables / Focus	Research Findings and Distinction
1.	The Use of Accounting Information in the Tax Base in the Pillar 2 Global Minimum Tax (Hanlon, 2023)	Accounting income; GloBE base adjustments; deferred tax.	Shows that consolidated financial accounts create interpretive and data-extraction challenges; does not examine Indonesian law.
2.	Reducing Complexity and Compliance Costs: A Simplification Safe Harbour for the Global Minimum Tax (Schanz, 2023)	Computational complexity; simplification safe harbours.	Demonstrates that entity-level calculations impose high burdens in low-risk jurisdictions, justifying safe harbours; not a legal crosswalk.
3.	The Global Minimum Tax and the Taxation of MNE Profit (Hugger et al., 2024)	GMT (IIR, UTPR, QDMTT); profit shifting; effective tax rates.	Estimates that Pillar Two reduces profit shifting and rate differentials globally; provides economic context rather than testing Indonesian filing rules.

No.	Title, Author(s), and Year	Research Variables / Focus	Research Findings and Distinction
4.	OECD Pillar Two Compliance Costs: A Quantitative Assessment for EU-Headquartered Groups (Bray et al., 2025)	Pillar Two setup/recurring compliance costs; GIR data systems.	Finds material setup and recurring compliance costs for EU-headquartered MNEs from data mapping and XML upgrades, confirming the need for stable schemas.
5.	Tax Strategy as an Alternative to Tax Incentives to Stimulate Investment in the GMT Era in Indonesia (Cahyadi et al., 2025)	GMT; tax holidays; investment policy in Indonesia, Japan, Vietnam.	Finds that traditional tax holidays lose effectiveness under the 15% GMT and recommends incentive redesign; focuses on investment policy, not GIR forms.
6.	Global Minimum Tax: Implications and Recommendations for Multinational Corporations (Dilaga & Daryatno, 2025)	GMT implementation; MNE tax planning; compliance readiness.	Identifies operational and cross-functional coordination challenges for MNEs adapting to GMT rules at a general level, prior to PER-6/PJ/2026.
7.	Efektivitas Global Minimum Tax dalam Mengurangi Praktik Penghindaran Pajak oleh Perusahaan Multinasional (Imelda & Mukhtaruddin, 2025)	GMT effectiveness; MNE tax avoidance; BEPS.	Synthesises literature on GMT's potential to curb profit shifting and administrative hurdles; does not analyse GIR field correspondence.
8.	Reviewing the Implementation of the Global Minimum Tax on Tax Incentive Policies in Indonesia (Cantikasari et al., 2026)	PMK 136/2024; Indonesian tax incentives; QDMTT sovereignty.	Analyses how PMK 136/2024 interacts with domestic tax incentives and protects taxing rights; centres on incentives rather than GIR templates.
9.	Analisis Implementasi Pajak Minimum Global dalam PMK Nomor 136 Tahun 2024 terhadap Potensi Konflik P3B (Febrian et al., 2026)	PMK 136/2024; tax treaties (P3B); IIR/UTPR compatibility.	Evaluates normative interactions between PMK 136/2024 charging rules and tax treaties. Addresses treaty law rather than structured digital reporting obligations.
10.	Penerapan Pajak Minimum Global (GMT) di Indonesia (Suryani, 2026)	Indonesian GMT design; IIR, UTPR, DMTT under PMK 136/2024.	Maps the general statutory architecture of GMT adoption in Indonesia prior to PER-6/PJ/2026. Does not assess PER-6/PJ/2026 or the September 2026 GIR update.

No.	Title, Author(s), and Year	Research Variables / Focus	Research Findings and Distinction
11.	Digital Reporting and the Global Minimum Tax: OECD Pillar Two Implementation (Anjarwi et al., 2026)	Digital reporting (XBRL, CbCR); legitimacy & governance.	Reviews 54 studies showing digital reporting effectiveness depends on aligning legitimacy incentives with governance capacity; does not map PER-6/PJ/2026.
12.	Digital Reporting Administration Readiness of the Indonesian DGT in Facilitating the GMT Policy (Hardiansyah & Tambunan, 2026)	DGT readiness; <i>Coretax</i> ; Structure-System-People (SSP).	Finds solid legal structure under PMK 136/2024 but <i>Coretax</i> module, XML/XBRL semantic, and HR gaps; qualitative case study prior to the Sept 2026 GIR.

Source: Author's compilation of peer-reviewed literature and working papers through October 2026.

Analytical Framework

As Table 1 confirms, prior studies either examine Indonesia's substantive GMT policy under PMK 136/2024 (studies 5–10) or assess international accounting bases, compliance costs, and pre-September 2026 administrative readiness (studies 1–4, 11–12). None evaluates how the OECD's September 2026 GIR elements map onto PER-6/PJ/2026 or analyses the resulting domestic legal implications. Figure 1 presents the three-layer analytical framework developed for this study, separating: (1) standardised multilateral GIR elements and safe harbour elections; (2) domestic tax-return (*SPT Tahunan PPh GloBE*) and payment administration; and (3) XML schema interoperability and QCAA exchange operations. Because this study conducts a normative legal comparison rather than an inferential statistical test, statistical hypotheses are not formulated, consistent with JEMAP guidelines.

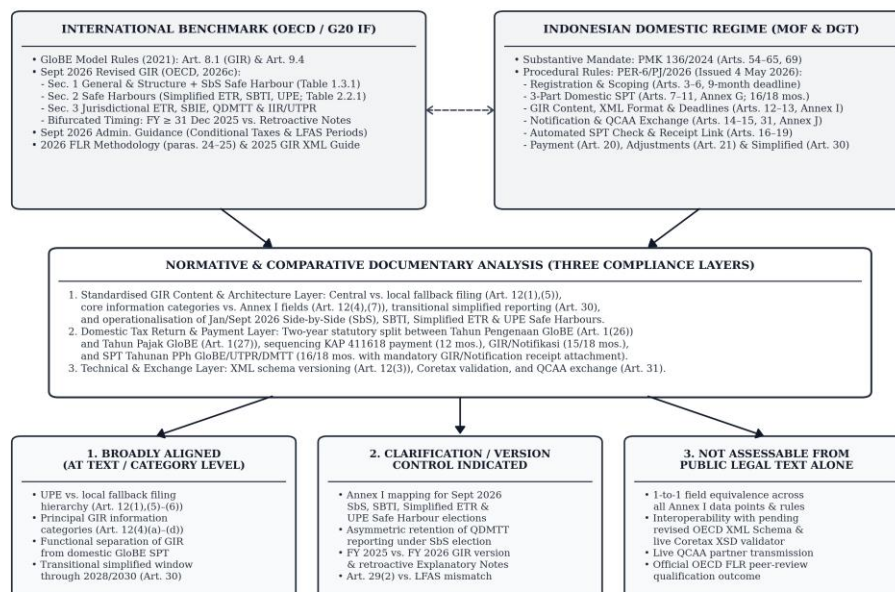


Figure 1. Analytical Framework for the Normative Crosswalk of Indonesia's GMT Reporting Regime

Source: Author's elaboration based on OECD (2021, 2026b, 2026c), PMK 136/2024, and PER-6/PJ/2026.

RESEARCH METHOD

Research Design, Object, and Scope

This study employs normative legal research (*penelitian hukum normatif*) through a statutory approach (*pendekatan perundang-undangan*) and comparative documentary analysis. The research object is Indonesia's Global Minimum Tax reporting framework under PER-6/PJ/2026 and PMK 136/2024 in the Republic of Indonesia, evaluated against the OECD's September 2026 GIR (OECD, 2026c), the 11 September 2026 Administrative Guidance release (OECD, 2026a), the 2026 FLR Assessment Methodology (OECD, 2026b), the GloBE Model Rules (OECD, 2021), and the GIR XML Schema User Guide (OECD, 2025). The unit of analysis is an individual legal provision, GIR reporting element, safe harbour condition, filing deadline, or technical format rule across the three compliance layers shown in Figure 1.

Source Selection Criteria and Documentary Collection Procedures

Purposive documentary selection was conducted through 13 October 2026 following a strict hierarchy of authority. Primary legal instruments were obtained from official Ministry of Finance (*jdih.kemenkeu.go.id*) and DGT (*pajak.go.id*) portals and the OECD publication repository. Secondary peer-reviewed studies and working papers were retrieved via DOI-indexed databases, Google Scholar, and GARUDA/SINTA using Boolean combinations including “GloBE Information Return” AND Indonesia; “PER-6/PJ/2026” AND GIR; “PMK 136” AND “2024” AND “Global Minimum Tax”; “Side-by-Side Package” AND “GIR”; and “digital reporting” AND “Pillar Two”. Sources were included if they were (a) official statutory or OECD instruments governing GMT reporting, safe harbours, XML schemas, or peer review; (b) peer-reviewed studies on Pillar Two accounting bases, compliance costs, digital reporting, or Indonesian GMT law; and (c) bibliographically verifiable. This structured search establishes research context rather than claiming an exhaustive PRISMA systematic review.

Analytical Coding Protocol and Evaluative Classifications

Documentary extraction covered all 32 articles and annex references (Annexes A–J) of PER-6/PJ/2026 and Chapters XII–XIII (Articles 54–69) of PMK 136/2024, mapped against Sections 1–3, Tables 1.3.1, 1.4, and 2.2.1, and the Explanatory Guidance of the September 2026 GIR, the September 2026 Administrative Guidance, and Paragraphs 24–25 of the 2026 FLR methodology. Each GIR element and procedural rule was coded into one of three conservative classifications: (1) *Broadly aligned at text/category level*, where the domestic provision reproduces the core architecture or timing of the OECD standard; (2) *Clarification or version control indicated*, where the September 2026 OECD package introduces elections, data-point carve-outs, or retroactive explanatory notes post-dating the May 2026 issuance of PER-6/PJ/2026; and (3) *Not assessable from public legal text alone*, where a definitive conclusion requires inspecting every individual field in Annexes G, I, and J, validating synthetic XML

payloads against the pending revised OECD XSD and live *Coretax* engines, or reviewing confidential exchange logs.

RESULTS AND DISCUSSION

Group-Level Reporting Architecture and Local Filing Fallback Rules

PER-6/PJ/2026 constructs a ten-stage administrative compliance cycle that separates multilateral group information reporting (via the GIR and *Notifikasi*) from domestic tax assessment and payment (via the *SPT Tahunan PPh dalam rangka melaksanakan GloBE*). Table 2 maps the complete statutory architecture across all 32 articles of PER-6/PJ/2026.

Table 2. Procedural Architecture of Indonesia’s GMT Compliance Cycle under PER-6/PJ/2026

Compliance Stage	Legal Basis	Obligated Entity and Operational Mechanism	Statutory Deadline & Annex
1. Scoping & Registration (<i>Penambahan Status</i>)	Arts. 3–6	Indonesian CEs or JV members of MNE groups (revenue $\geq$ EUR 750M in $\geq$ 2 of 4 preceding years) apply via Taxpayer Portal; DGT may register <i>ex officio</i> (Art. 4(7)). Updates/revocation in Arts. 5–6.	Latest 9 months after the end of the first <i>Tahun Pengenaan GloBE</i> (Art. 4(2)). Annexes A–F.
2. Domestic GloBE Tax Return (<i>SPT Tahunan PPh GloBE</i>)	Arts. 7–11	Electronic return via <i>Coretax</i> with 3 Main Return parts: (a) <i>SPT PPh GloBE</i> (Indonesian UPE); (b) <i>SPT PPh UTPR</i> (non-UPE CEs with UTPR allocation); (c) <i>SPT PPh DMTT</i> (every domestic <i>Wajib Pajak GloBE</i>), plus Annexes I–III.	Latest 4 months after <i>Tahun Pajak GloBE</i> (= 16 mos. after <i>Tahun Pengenaan GloBE</i>); extendable by 2 mos. in Year 1 (= 18 mos.) with payment proof (Art. 11). Annexes G–H.
3. GIR Submission	Arts. 12–13 (PMK 136 Arts. 65, 69)	XML softcopy via Taxpayer Portal by: (i) an Indonesian UPE (Art. 12(1)); or (ii) a designated Indonesian Filing CE, OR where the foreign Filing CE jurisdiction lacks an active QCAA (Art. 12(5)).	Latest 15 months after <i>Tahun Pengenaan GloBE</i> , or 18 months in Year 1 (Art. 13(1)–(2)). Annex I.

Compliance Stage	Legal Basis	Obligated Entity and Operational Mechanism	Statutory Deadline & Annex
4. Group Notification (<i>Notifikasi</i>)	Arts. 14–15	Electronic declaration of UPE identity, domestic CEs, and designated GIR Filing Entity; separate per MNE group (Art. 14(3)); exempt if filing GIR locally (Art. 14(4)).	Latest 15 months after <i>Tahun Pengenaan GloBE</i> , or 18 months in Year 1 (Art. 15(1)–(2)). Annex J.
5. Automated Return Check (<i>Penelitian SPT</i>)	Arts. 16–19	Automated check of TIN (<i>NPWP</i>), signature, completeness, and GIR Receipt (Art. 13(4)–(6)) or Notification Receipt (Art. 15(4)–(6)) attachment; <i>BPE</i> denied if incomplete (Art. 18(3)).	Executed automatically upon electronic submission of the domestic GloBE SPT (Art. 18(1)).
6. Top-Up Tax Payment	Art. 20	Payment of IIR, UTPR, and DMTT via KAP 411618 and KJS 610 (IIR), 620 (UTPR), and 630 (DMTT) (Art. 20(4)).	Latest by the end of <i>Tahun Pajak GloBE</i> (= 12 mos. after <i>Tahun Pengenaan GloBE</i> , Art. 20(1),(3)).
7. Post-Filing Adjustments & Amendments	Arts. 21–22, 13(7)–(8)	Increases or immaterial decreases (< EUR 1M/jurisdiction via Annual Election) in Covered Taxes adjusted in current year; decreases ≥ EUR 1M trigger prior-year ETR recalculation and <i>Additional Current Top-Up Tax</i> (Art. 21).	In the <i>Tahun Pengenaan GloBE</i> of adjustment (Art. 21(1)), or upon notice / voluntary amendment.
8. Currency & Fiscal Period Alignment	Arts. 28–29	SPT uses Rupiah or CFS currency (5-Year Election if multi-currency, Art. 28(2)); CEs with mismatched periods follow the foreign UPE’s <i>Tahun Pengenaan GloBE</i> (Art. 29(2)).	Five-Year Election for currency (Art. 28(2)); UPE fiscal period alignment per filing year (Art. 29(2)).
9. Transitional Simplified Reporting	Art. 30	Permits aggregate jurisdictional GIR adjustments where no top-up tax arises or no entity allocation is needed (Art. 30(1)–(2)); preserves DGT entity-data request powers (Art. 30(4)).	Applies to <i>Tahun Pengenaan GloBE</i> beginning ≤ 31 Dec 2028 and ending ≤ 30 June 2030 (Art. 30(3)).
10. Supervision, Audit & QCAA Exchange	Arts. 23–27, 31	DGT supervision (Art. 23), audits (Art. 24), remedies/appeals (Arts. 25–27), and automatic GIR exchange under QCAAs (Art. 31).	Ongoing supervision and automatic exchange under operative QCAAs (Art. 31).

Source: Author’s doctrinal synthesis of PER-6/PJ/2026 and PMK 136/2024.

On filing responsibility, Article 12 of PER-6/PJ/2026 mirrors Article 8.1 of the GloBE Model Rules and the September 2026 GIR. Article 12(1) obligates an Indonesian *Wajib Pajak GloBE* that is the UPE (*Entitas Induk Utama*) to submit the GIR in addition to its domestic GloBE return. Where the UPE is foreign, Article 12(5) triggers local GIR filing by an Indonesian constituent entity only if (a) the MNE group designates it as the Filing Constituent Entity (*Entitas Konstituen Pelapor*), or (b) the foreign Filing Constituent Entity resides in a jurisdiction without an operative QCAA with Indonesia for that *Tahun Pengenaan GloBE* (with active QCAA partners published on the DGT portal under Article 12(6)). Where a foreign UPE or designated entity files centrally in a QCAA partner jurisdiction, Indonesian constituent entities are relieved of local GIR submission and file only an electronic Notification (*Notifikasi*) under Articles 14–15, while entities that file the GIR locally are exempted from filing a separate Notification under Article 14(4). This group-level filing hierarchy is broadly aligned with the September 2026 GIR and Paragraph 24 of the 2026 FLR methodology (Directorate General of Taxes, 2026; OECD, 2026b, 2026c).

Core Information Categories versus Field-Level Granularity

Article 12(2) of PER-6/PJ/2026 requires the GIR to be prepared in accordance with the GloBE rules, dynamically defined in Article 1(1) to include the OECD's commentary, agreed administrative guidance, the GIR, and safe harbours. Article 12(4) specifies four minimum information categories: (a) constituent-entity identity, TIN where available, jurisdiction, and GloBE status; (b) MNE group structure and controlling interests (*Kepentingan Pengendali*); (c) calculations of jurisdictional ETR and entity top-up tax, joint-venture group top-up tax, and jurisdictional IIR and UTPR allocations; and (d) records of elections (*catatan mengenai pemilihan*), formatted per Annex I (Article 12(7)). At the category level, Article 12(4) corresponds to Sections 1, 2, and 3 of the September 2026 GIR (OECD, 2026c). However, category correspondence does not prove one-to-one field equivalence across the 115-page September 2026 GIR, which introduces granular rules on Government Verification Service (GVS) unique

identifiers, subgroup TINs, mandatory annual reporting of the original Election Year for active five-year elections, and itemised tables for Qualified Tax Incentives (QTIs) and government benefits (OECD, 2026c). To evaluate how each specific GIR element maps onto Indonesian law, Table 3 presents a comparative matrix of GIR elements, OECD provisions, conformity status, and legal implications in Indonesia.

Table 3. Matrix of GIR Elements, OECD Provisions, Conformity Status, and Legal Implications

GIR Element & Indonesian Rule	OECD Provision (Sept 2026 GIR, Model Rules & FLR)	Conformity Status	Legal & Administrative Implications in Indonesia
1. General MNE Group Identity, UPE & Filing Entity Status (PER-6 Art. 12(1), (4)(a), (5)–(6); Arts. 14–15)	Sept 2026 GIR Sec. 1.1 & Table 1.3.1; Model Rules Art. 8.1; FLR para. 24: Identifies MNE group, UPE, and Filing Entity; relieves local CEs under an active QCAA.	Broadly aligned at text level.	Indonesian UPEs file the full GIR locally (Art. 12(1)). Domestic CEs of foreign MNEs file only a <i>Notifikasi</i> (Annex J) if an active QCAA exists (Art. 12(6)); otherwise, local GIR filing applies (Art. 12(5)(b)).
2. Corporate Structure, Ownership Chains & Entity Identifiers (PER-6 Art. 12(4)(a)–(b), Annex I)	Sept 2026 GIR Sec. 1.2–1.3: Requires CE status, controlling interests, ownership changes, GVS unique IDs, and subgroup TINs.	Broadly aligned on category; Clarification /audit needed on new ID fields.	Ownership and status disclosures are mandated, but DGT guidance must clarify how GVS IDs and retroactive Sept 2026 Explanatory Notes on subgroup TINs are recorded in Annex I.
3. Side-by-Side (SbS) Safe Harbour Election & Table 1.4 Summary (PER-6 Art. 1(1), Art. 12(4)(d); PMK 136 Arts. 54–64)	Sept 2026 GIR Table 1.3.1 & Table 1.4: Adds SbS election for Qualified SbS Regimes; switches off IIR/UTPR & Table 1.4, but retains QDMTT reporting.	Clarification or version control indicated.	Because Indonesia imposes a DMTT (PMK 136/2024) and mandates <i>SPT Tahunan PPh DMTT</i> (Art. 7(6)), an SbS election by a foreign UPE does not exempt Indonesian CEs from GIR QDMTT schedules or domestic DMTT returns.

GIR Element & Indonesian Rule	OECD Provision (Sept 2026 GIR, Model Rules & FLR)	Conformity Status	Legal & Administrative Implications in Indonesia
4. Jurisdictional Safe Harbours (CbCR, Simplified ETR, SBTI/QTI, UPE & NMCE) (PER-6 Art. 12(4)(d); PMK 136 Arts. 54–64)	Sept 2026 GIR Table 2.2.1: Covers Transitional CbCR plus Simplified ETR, SBTI (QTI $\geq$ 25% & $\geq$ 10% / EUR 1M itemisation), and UPE Safe Harbours.	Aligned on 2024 safe harbours; Version control needed on 2026 additions.	PMK 136/2024 codifies Transitional CbCR, UTPR, and NMCE safe harbours, whereas Table 2.2.1's new SBTI, Simplified ETR, and UPE elections require updated Annex I codes and QTI itemisation rules for FY 2026+.
5. Transitional Simplified Jurisdictional Reporting (PER-6 Art. 30(1)–(4))	Sept 2026 GIR Sec. 2/3: Permits aggregate jurisdictional adjustments where no top-up tax or CE allocation arises through 2028/2030.	Broadly aligned at text level.	Reduces entity-level reporting burdens through 2028/2030 (Art. 30(1)–(3)), while Arts. 30(4) and 23(6) preserve DGT authority to request entity-level workpapers during supervision or audit.
6. Jurisdictional ETR, GloBE Income/Loss, Covered Taxes & SBIE (PER-6 Art. 12(4)(c)(1), Arts. 21, 28–29; PMK 136 Chs. III–VII)	Sept 2026 GIR Sec. 3.1–3.3 & Sept 2026 AG: Details ETR, SBIE, post-filing adjustments, Explicitly Conditional Taxes, and LFAS period mismatch rules.	Aligned on core computations; Clarification needed on LFAS mismatch.	Arts. 21 and 28 align with GloBE rules; DGT guidance is needed on how Art. 29(2) (aligning mismatched CE periods to the UPE) interacts with Sept 2026 LFAS straddling-period rules.
7. Top-Up Tax, QDMTT Disputes, Benefits & IIR/UTPR Allocation (PER-6 Arts. 7–11, 12(4)(c), 17(c), 20)	Sept 2026 GIR Sec. 3.4–3.6 & FLR paras. 24–25: Covers JV top-up tax, IIR/UTPR allocations, benefit/QDMTT dispute bands, and separates GIR from domestic SPT.	Aligned on SPT separation; Clarification needed on Year 1 & benefit fields.	Art. 1(26)–(27) sequences KAP 411618 payment (12 mos.), GIR/Notifikasi (15/18 mos.), and 3-part SPT (16/18 mos., Art. 17(c)), requiring an Art. 11(2) extension notice in Year 1; benefit/dispute fields need Annex I updates.

GIR Element & Indonesian Rule	OECD Provision (Sept 2026 GIR, Model Rules & FLR)	Conformity Status	Legal & Administrative Implications in Indonesia
8. Election Tracking, XML Schema Format & Dissemination (PER-6 Art. 12(3), (4)(d), Art. 13, Art. 31)	Sept 2026 GIR Explanatory Notes (annual tracking of original Election Year); OECD (2025, 2026a) XML Schema under revision; FLR dissemination limits.	Aligned on XML mandate; Technical XSD & live exchange not assessable.	Art. 12(3) mandates <i>.xml</i> (not XBRL), and retroactive Election Year tracking notes apply to FY 2025; however, <i>Coretax</i> XSD interoperability cannot be verified until the revised 2026 OECD XML Schema is released.

Source: Author's normative analysis of PER-6/PJ/2026, PMK 136/2024, and OECD (2021, 2025, 2026a, 2026b, 2026c) through 13 October 2026. *Note:* "Broadly aligned" denotes documentary correspondence at the text/category level, not an official OECD FLR qualification decision.

Functional and Temporal Separation of the GIR and Domestic GloBE Tax Returns

Both the September 2026 GIR and Paragraphs 24–25 of the 2026 FLR methodology separate the GIR from domestic tax returns and payment rules, examining whether domestic returns request impermissible calculation details beyond permitted administrative categories (OECD, 2026b, paras. 24–25; OECD, 2026c). PER-6/PJ/2026 operationalises this separation in Articles 7–11 through the electronic *SPT Tahunan PPh dalam rangka melaksanakan GloBE* (Annex G), comprising three main parts—*SPT Tahunan PPh GloBE* (for an Indonesian UPE), *SPT Tahunan PPh UTPR* (for non-UPE entities allocated UTPR), and *SPT Tahunan PPh DMTT* (mandatory for every Indonesian *Wajib Pajak GloBE*)—supported by Annexes I, II, and III.

Reading Article 1(26)–(27) with Articles 11, 13, 15, 17, and 20 resolves how the 15/18-month GIR or *Notifikasi* receipt (*tanda terima*) can be attached to the domestic SPT (Articles 13(5), 15(5), 17(c)) when Article 11(1) sets the SPT deadline at four months after the *Tahun Pajak GloBE*. Article 1(26) defines *Tahun Pengenaan GloBE* as the fiscal year in which GloBE applies (e.g., 2025), whereas Article 1(27) defines *Tahun Pajak GloBE* as **the year following the Tahun Pengenaan GloBE** (*tahun setelah Tahun Pengenaan GloBE*, i.e., 2026 for the

2025 imposition year) (Directorate General of Taxes, 2026, art. 1(26)–(27)). For a calendar-year group entering scope in 2025 (*Tahun Pengenaan GloBE* 2025, *Tahun Pajak GloBE* 2026): (1) registration is due within 9 months (30 September 2026, Article 4(2)); (2) top-up tax payment under KAP 411618 (KJS 610/620/630) is due by the end of *Tahun Pajak GloBE* 2026 (31 December 2026 = 12 months, Article 20(1),(3)); (3) in regular years, the GIR and *Notifikasi* are due at 15 months (31 March), one month before the regular SPT deadline of four months after *Tahun Pajak GloBE* (30 April = 16 months, Article 11(1)); and (4) in Year 1 (2025), where the GIR and *Notifikasi* are due at 18 months (30 June 2027, Articles 13(2), 15(2)), Article 11(2)–(4) permits a two-month SPT extension (to 30 June 2027 = 18 months) upon prior notice (Annex H) and payment proof. Thus, taxpayers must pay cash top-up tax at month 12 and actively submit the Year 1 extension notice to synchronize their SPT with the 18-month GIR receipt.

Transitional Simplified Jurisdictional Reporting Framework

Article 30 of PER-6/PJ/2026 permits a Filing Constituent Entity to report GloBE adjustments to financial-accounting net income or loss on an aggregate jurisdictional basis in the GIR for jurisdictions where either (a) no top-up tax arises, or (b) top-up tax arises but does not require constituent-entity allocation, applicable to *Tahun Pengenaan GloBE* beginning on or before 31 December 2028 and ending on or before 30 June 2030 (Directorate General of Taxes, 2026, art. 30(1)–(3)). This transition window and aggregation purpose align at the text level with the transitional simplified jurisdictional reporting framework in the OECD September 2026 GIR (OECD, 2026c). Article 30(4) preserves the DGT’s authority to request additional constituent-entity data—paralleling its general supervisory powers in Article 23(6)—which is compatible with simplified upfront reporting provided follow-up requests remain targeted and proportionate under FLR standards (OECD, 2026b).

The September 2026 GIR Update, Side-by-Side Package, and Version-Control Gaps

Because PER-6/PJ/2026 (4 May 2026) and PMK 136/2024 (31 December 2024) preceded the 11 September 2026 OECD release, three version-control gaps arise, as mapped in Rows 3–7 of Table 3. First, new safe harbour elections and incentive disclosures: while Chapter XII of PMK 136/2024 (Articles 54–64) codifies the 2024 safe harbours and Article 12(4)(d) of PER-6/PJ/2026 refers generically to elections, the September 2026 GIR adds the Side-by-Side (SbS) Safe Harbour election in Section 1 (Table 1.3.1), expands Section 2 (Table 2.2.1) to include the Simplified ETR, Substance-Based Tax Incentive (SBTI), and UPE Safe Harbours, and introduces itemised reporting of Qualified Tax Incentives (QTIs $\geq 25\%$ of Adjusted Covered Taxes, itemised where $\geq 10\%$ of QTIs or EUR 1 million), government benefits, and QDMTT disputes (OECD, 2026a, 2026c). Second, asymmetric QDMTT reporting under the SbS Safe Harbour: when an eligible MNE group (whose UPE jurisdiction is listed in the OECD Central Record as a Qualified SbS Regime) elects the SbS Safe Harbour in Table 1.3.1, IIR/UTPR computations and Table 1.4 are switched off, but Section 1 structure and Section 2/3 reporting remain mandatory for all QDMTT jurisdictions (OECD, 2026c). Because Indonesia imposes a DMTT under PMK 136/2024 and mandates the *SPT Tahunan PPh DMTT* (Article 7(6)), foreign groups electing the SbS Safe Harbour must still complete Indonesian QDMTT schedules in the GIR and file domestic DMTT returns.

Third, the bifurcated temporal cut-off and fiscal-period mismatch guidance: the September 2026 GIR template applies only to fiscal years commencing on or after 31 December 2025 (FY 2026, due in 2028), whereas FY 2025 filings (due by 30 June 2027) use the January 2025 GIR structure—except that the new September 2026 Explanatory Guidance notes clarifying existing fields apply immediately to all GIR filings, including FY 2025 (OECD, 2026a, 2026c). Moreover, the September 2026 Administrative Guidance excludes Explicitly Conditional Taxes from Covered Taxes/QDMTT status and clarifies Local Financial Accounting Standard (LFAS) usage and *pro rata tempore* QDMTT Safe Harbour testing

across misaligned periods (OECD, 2026a), interacting directly with Article 29(2) of PER-6/PJ/2026 (which aligns mismatched domestic CE periods with a foreign UPE's *Tahun Pengenaan GloBE*).

XML Schema Mandate, Notifications, Exchange, and Peer-Review Boundaries

Article 12(3) of PER-6/PJ/2026 requires the GIR to be submitted in XML (.xml) format per DGT instructions, aligning legally with the OECD's January 2025 GIR XML Schema User Guide (OECD, 2025) and confirming that Indonesia's GIR uses XML rather than XBRL (cf. Hardiansyah & Tambunan, 2026). However, because the OECD stated on 11 September 2026 that a revised XML Schema incorporating the Side-by-Side Package was still being developed (OECD, 2026a), and because live *Coretax* XSD specifications and synthetic XML payloads were not tested in this documentary study, technical interoperability is classified in Row 8 of Table 3 as *not assessable*. Similarly, while Articles 14–15 (*Notifikasi*) and Article 31 (automatic GIR exchange under QCAAs) match the OECD's centralised dissemination model, live exchange transmission logs and Indonesia's formal peer-review qualification outcome under the intergovernmental 2026 FLR process (OECD, 2026b) lie outside the scope of documentary analysis.

Policy and Administrative Implications

Interpreted through legitimacy theory and global regulatory governance (Anjarwi et al., 2026; Hardiansyah & Tambunan, 2026), Indonesia's enactment of PMK 136/2024 and PER-6/PJ/2026 demonstrates strong normative alignment with Pillar Two while illustrating how sequential OECD updates create version-control frictions. Four proportionate administrative measures are warranted: (1) publishing a Version-Controlled GIR Crosswalk confirming that FY 2025 filings (due June 2027) use the January 2025 GIR structure plus the retroactive September 2026 Explanatory Guidance notes, whereas FY 2026 filings (due March 2028) use the September 2026 GIR template and forthcoming XML schema; (2) issuing Safe Harbour Election Guidance explaining how to record Side-by-Side (Table 1.3.1),

Simplified ETR, SBTI, and UPE Safe Harbour elections (Table 2.2.1) in Annex I, and confirming that foreign groups electing the Side-by-Side Safe Harbour must still complete Indonesian QDMTT schedules and file the domestic *SPT Tahunan PPh DMTT* (Article 7(6)); (3) performing Synthetic XML Schema Validation and deploying a pre-filing XML validator in *Coretax* once the revised OECD XSD is released; and (4) highlighting the Year 1 Filing Synchronization Rule so taxpayers pay top-up tax under KAP 411618 by month 12 (Article 20(1)) and file the two-month SPT extension notice (Article 11(2), Annex H) to match the 18-month GIR/Notification receipt. Because this study is bounded by public legal documents through 13 October 2026, future empirical and comparative studies should examine MNEs' internal GloBE reporting readiness and compare safe harbour rules, information disclosure obligations, and domestic top-up tax regimes across Indonesia and other implementing jurisdictions.

CONCLUSION

This study evaluated Indonesia's GMT reporting framework under PER-6/PJ/2026 and PMK 136/2024 against the OECD's September 2026 GIR and 2026 FLR methodology. First, PER-6/PJ/2026 is broadly aligned at the architectural level across group filing responsibilities and QCAA local filing relief (Article 12(1),(5)–(6)), core GIR categories (Article 12(4)), Transitional Simplified Jurisdictional Reporting through 2028/2030 (Article 30), and the separation between the GIR and the three-part domestic return (*SPT Tahunan PPh GloBE*, *UTPR*, and *DMTT*, Articles 7–11). The statutory split between *Tahun Pengenaan GloBE* (Article 1(26)) and *Tahun Pajak GloBE* (Article 1(27)) sequences the 15/18-month GIR and *Notifikasi* receipts ahead of or concurrently with the 16/18-month domestic SPT deadline (Articles 13(5), 15(5), 17(c)).

Second, category-level alignment does not establish complete field-level equivalence or verified XML interoperability. As shown in the element-level matrix (Table 3), because PER-6/PJ/2026 was promulgated in May 2026 before the 11 September 2026 OECD package, version-control clarification is warranted regarding: (i) operationalising the Side-by-Side Safe Harbour (Table 1.3.1), the

Simplified ETR, SBTI, and UPE Safe Harbours (Table 2.2.1), and itemised QTI and government-benefit disclosures in Annex I; (ii) confirming that foreign MNEs electing the Side-by-Side Safe Harbour remain subject to Indonesian QDMTT reporting in the GIR and domestic *SPT Tahunan PPh DMTT* filing; (iii) distinguishing the January 2025 GIR template (for FY 2025) from the September 2026 GIR template (for FY 2026+) while applying the retroactive September 2026 Explanatory Guidance notes; and (iv) aligning Article 29(2) on diverging accounting periods with the September 2026 OECD LFAS guidance. Technical compatibility with the pending revised OECD XML Schema remains unassessable until the schema and *Coretax* XSD dictionary are validated.

Accordingly, the study recommends that: (1) the DGT publish a dated GIR version crosswalk, clarify Annex I reporting for the new safe harbours and QDMTT retention, align Article 29(2) with the 2026 LFAS rules, and deploy a *Coretax* XML validator; and (2) MNE taxpayers map the Article 1(26)–(27) timeline early—registering within 9 months (Article 4(2)), paying KAP 411618 tax by month 12 (Article 20(1)), filing the Year 1 SPT extension notice (Article 11(2)), and preparing entity-level data before 2028/2030 (Article 30). Finally, future research should: (a) empirically investigate the operational and technological readiness of multinational enterprises in Indonesia to fulfil GloBE reporting obligations (including ERP data extraction, tax-accounting reconciliation, and XML payload validation under Annexes G, I, and J); and (b) conduct cross-country comparative legal studies comparing the design of safe harbour provisions, information disclosure requirements, and domestic top-up tax obligations (QDMTT, IIR, and UTPR) between Indonesia and other implementing jurisdictions.

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