



AHU Commences Enforcement of the Annual Reporting Requirement for Companies – Enhanced Compliance Measures under MOL 49/2025 Enter into Force –

June 2026

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1. Introduction

The Directorate General of General Legal Administration (*Direktorat Jenderal Administrasi Hukum Umum*, "AHU") of Indonesia's Ministry of Law announced that, effective 1 June 2026, the submission procedure for annual reports (*Laporan Tahunan*) of limited liability companies (*Perseroan Terbatas*) has been made available through the Legal Entity Administration System (*Sistem Administrasi Badan Hukum* or "SABH").



This announcement ("AHU Announcement") is noteworthy as it marks the commencement of the practical implementation of the annual reporting regime introduced under Minister of Law Regulation No. 49 of 2025 ("MOL 49/2025").

Although MOL 49/2025 came into effect in December 2025, the operational framework for the submission process, including the availability of the filing system and the relevant implementation guidelines, had not previously been disclosed.¹ Through the AHU Announcement, the authorities have, for the first time, provided specific details regarding the commencement of annual report submissions and the timeline for the future application of administrative sanctions.

2. Key Points of the AHU Announcement

The AHU Announcement primarily provides the following information:

(1) Commencement of Annual Report Filings

As of 1 June 2026, companies may submit their annual reports through the SABH.

(2) No Filing Fees for the Time Being

At present, no Non-Tax State Revenue (*Penerimaan Negara Bukan Pajak* or "PNBP") fees are imposed for the submission of annual reports. However, should a new government regulation be issued in the future, filing fees may subsequently be introduced.

(3) Transitional Measures

AHU has clarified that, as a transitional measure, notarial deeds relating to a company may continue to be used for purposes of annual report submission, even if the ordinary 30-day validity period applicable to such deeds has already expired.

¹ For a detailed discussion of MOL 49/2025, please refer to our previous newsletter:
<https://oneasia.legal/16427>



(4) No Administrative Sanctions at Present

At present, administrative sanctions will not be imposed for failure to submit an annual report. However, according to AHU, annual report compliance will be reviewed in connection with the processing of certain corporate filings and registrations, including:

- Changes to the Board of Directors (*Direksi*);
- Changes to the Board of Commissioners (*Komisaris*);
- Share transfers; and
- Changes to shareholder records.

Accordingly, companies that have not submitted their annual reports may face practical difficulties or delays in carrying out future corporate registration and reporting procedures.

(5) Administrative Sanctions Expected to Be Introduced from November 2026

The AHU Announcement further states that administrative sanctions for non-compliance with the annual reporting obligation are expected to become effective from November 2026. At this stage, however, the specific nature and scope of such sanctions have not yet been disclosed.

3. Practical Implications

Under the Indonesian Company Law, the Board of Directors is required to prepare an annual report following the end of each financial year and obtain approval of such report at the General Meeting of Shareholders.

In practice, however, annual reports have generally not been submitted to government authorities, and many companies have treated them primarily as internal corporate documents.

With the commencement of the new filing regime, annual reports will no longer be regarded merely as internal records. Instead, they will constitute a statutory compliance requirement that must be fulfilled through submission to AHU.

Companies contemplating corporate actions such as changes to directors, share transfers, or other corporate registrations should therefore review, at an early stage, whether their annual reports have been properly prepared and are ready for submission.

4. Conclusion

The AHU Announcement does not introduce any new legal obligations. Rather, it represents a significant development in the practical implementation of the annual reporting regime established under MOL 49/2025, signaling the commencement of administrative enforcement and the future application of sanctions.

Although administrative sanctions are not yet being imposed, AHU has already begun reviewing annual report compliance in connection with certain corporate actions and registration procedures.

Furthermore, no exemption has been provided for foreign investment companies (*Perseroan Terbatas Penanaman Modal Asing* or “PMA”). As a result, Japanese companies with Indonesian subsidiaries will also need to ensure compliance with the new reporting requirements.

Accordingly, companies should not wait until the anticipated commencement of administrative sanctions in November 2026. Instead, they should take proactive steps to establish internal compliance procedures and closely monitor further guidance and implement measures that may be issued by AHU regarding the operation of the reporting system and the scope of future sanctions.





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