



BRIGITTA I. RAHAYOE & PARTNERS

COUNSELLORS AT LAW

New Regulation on Limited Liability Companies

In December 2025, the Minister of Law of the Republic of Indonesia (the "**Minister**") issued Regulation of the Minister No. 49 of 2025 regarding the Requirements and Procedures for the Establishment, Amendment, and Dissolution of Limited Liability Companies ("**RM 49/2025**"), which came into effect on 17 December 2025.

The enactment of RM 49/2025 revokes Regulation of the Minister of Law and Human Rights of the Republic of Indonesia No. 21 of 2021 regarding the Requirements and Procedures for the Registration of the Establishment, Amendment, and Dissolution of Limited Liability Companies ("**RM 21/2021**").

One of the key provisions of RM 49/2025 is regarding the annual report of a limited liability company. In implementing the provisions of the Indonesian Company Law, RM 49/2025 reiterates the obligation of the Board of Directors ("**BOD**") of a limited liability company to submit the annual report to the General Meeting of Shareholders ("**GMS**"), after having been reviewed by the Board of Commissioners, no later than six (6) months after the end of the limited liability company's financial year.

However, RM 49/2025 introduces a new requirement, whereby the approval of the annual report by the GMS must now be set forth **in a notarial deed** and submitted to the Minister by the BOD through a notary within a maximum period of 30 (thirty) calendar days from the date the notarial deed is executed. Such submission must be made electronically through the Legal Entity Administration System (*Sistem Administrasi Badan Hukum* – "**SABH**"), by uploading the following supporting documents:

- a. the notarial deed regarding the approval of the annual report; and
- b. the annual report.

Upon receipt of the approval of the annual report, the Minister, through the Directorate General of General Legal Administration (*Direktorat Jenderal Administrasi Hukum Umum* – "**Ditjen AHU**"), shall issue a receipt of notification.

A limited liability company that fails to comply with the above obligation or that exceeds the prescribed deadline for the submission of the GMS approval of the annual report may be subject to administrative sanctions imposed by the Minister through the Ditjen AHU, in the form of a written warning and blocking of the limited liability company's access to the SABH.



This Client Alert is intended to provide a brief overview only on several provision and may not cover all provisions under the RM 49/2025, thus, cannot be deemed as a legal advice. Please do not hesitate to contact us if you need a more detailed discussion, advice, and/or have specific questions.

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