



Client Alert

Brigitta I. Rahayoe & Partners

Annual Report Submission

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Annual Report Submission

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We refer to our Client Alert dated 7 January 2026 regarding the New Regulation on Limited Liability Companies under the Regulation of the Minister of Law of the Republic of Indonesia ("**Minister**") No. 49 of 2025 regarding the Requirements and Procedures for the Establishment, Amendment, and Dissolution of Limited Liability Companies ("**RM 49/2025**").

As mentioned thereof, RM 49/2025 stipulates that the approval of the annual report by the General Meeting of Shareholders ("**GMS**") must be set forth in a notarial deed and submitted to the Minister by the board of directors 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, i.e., the notarial deed regarding the approval of the annual report and the annual report.

Furthermore, a limited liability company that fails to comply with the foregoing 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 Directorate General of General Legal Administration (*Direktorat Jenderal Administrasi Hukum Umum* – "**Ditjen AHU**"), in the form of a written warning and blocking of the limited liability company's access to the **SABH** ("**Administrative Sanctions**").

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In connection with the implementation of the above obligation, on 26 May 2026, the Ditjen AHU issued an announcement regarding the Implementation of the Annual Report Submission Service, which sets out the following key provisions:

1. The annual report submission service became effective as of **1 June 2026**;
2. The annual report submission service is currently not subject to any Non-Tax State Revenue (*Penerimaan Negara Bukan Pajak – "PNBP"*) fees, pending the enactment of a new regulation of government on the types and rates of PNBP applicable to the Ministry of Law of the Republic of Indonesia;
3. Notarial deeds that have exceeded the prescribed submission deadline referred to above, i.e., 30 (thirty) calendar days from the date the notarial deed is executed, may, for the time being, still be used as the basis for submitting the annual report;
4. The Administrative Sanctions will come into force commencing in November 2026; and
5. Although the Administrative Sanctions have not yet been enforced, in the context of substantive verification of amendments to a limited liability company's data (including changes to the board of directors and board of commissioners, share transfers, and changes to shareholder names), the Ditjen AHU's verification team will first verify whether the relevant limited liability company has submitted its annual report, prior to verifying such amendment to the company's data.

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Conclusion

As of 1 June 2026, every limited liability company is expected to comply with the obligation to submit the GMS approval of its annual report through SABH in accordance with RM 49/2025. Although the Administrative Sanctions have not yet been enforced and will only take effect in November 2026, in the context of substantive verification of amendments to a limited liability company's data, the Ditjen AHU will first verify that the relevant limited liability company has submitted its annual report. Accordingly, limited liability companies are advised to comply with this obligation to ensure the smooth processing of their corporate administrative matters.

This Client Alert is provided for general information purposes only and does not constitute legal advice. Please contact us should you require further information or assistance regarding annual report submission or related matters.

For further information regarding the above Client Alert and future updates, please contact our counselors at:

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