REGULATION OF THE MINISTER OF PUBLIC WORKS
OF THE REPUBLIC OF INDONESIA
NUMBER 5 OF 2025
ON
TAXPAYER STATUS CONFIRMATION IN THE PROVISION
OF CERTAIN PUBLIC SERVICES

BY THE GRACE OF ALMIGHTY GOD

THE MINISTER OF PUBLIC WORKS OF THE REPUBLIC OF INDONESIA,

Considering : a. that in order to achieve more effective corruption prevention efforts, it is necessary to enhance the monitoring and supervision of taxpayers' fulfillment of their tax obligations through taxpayer status confirmation in connection with the issuance of permits for certain public services within the Ministry of Public Works;

b. that based on the consideration as referred to in paragraph a, it is necessary to issue a Regulation of the Minister of Public Works on Taxpayer Status Confirmation in the Provision of Certain Public Services;

Having regard to : 1. Article 17 paragraph (3) of the 1945 Constitution of the Republic of Indonesia;

2. Law Number 39 of 2008 on State Ministries (State Gazette of the Republic of Indonesia Year 2008 Number 166, Supplement to the State Gazette of the Republic of Indonesia Number 4916), as amended by Law Number 61 of 2024 on Amendment to Law Number 39 of 2008 on State Ministries (State Gazette of the Republic of Indonesia Year 2024 Number 225, Supplement to the State Gazette of the Republic of Indonesia Number 6994);

3. Presidential Regulation Number 54 of 2018 on the National Strategy for Corruption Prevention (State Gazette of the Republic of Indonesia Year 2018 Number 108);

4. Presidential Regulation Number 170 of 2024 on the Ministry of Public Works (State Gazette of the Republic of Indonesia Year 2024 Number 366);

5. Regulation of the Minister of Public Works Number 1 of 2024 on the Organization and Work Procedures of

the Ministry of Public Works (Official Gazette of the Republic of Indonesia Year 2024 Number 955);

6. Regulation of the Minister of Public Works Number 1 of 2025 on the Organization and Work Procedures of Technical Implementation Units within the Ministry of Public Works (Official Gazette of the Republic of Indonesia Year 2025 Number 252);

HEREBY DECIDES:

To issue : REGULATION OF THE MINISTER OF PUBLIC WORKS ON TAXPAYER STATUS CONFIRMATION IN THE PROVISION OF CERTAIN PUBLIC SERVICES.

CHAPTER I
GENERAL PROVISIONS

Article 1

In this Ministerial Regulation:

1. Taxpayer means an individual person or an entity, including a taxpayer, a tax withholder, and a tax collector, having rights and obligations under tax laws and regulations.
2. Taxpayer Status Confirmation (*Konfirmasi Status Wajib Pajak*), hereinafter abbreviated to the KSWP, means an activity conducted by a Government Institution prior to providing Certain Public Services to obtain taxpayer status information.
3. Taxpayer Status Information means information provided by the Directorate General of Taxes of the Ministry of Finance in the context of implementing KSWP for Certain Public Services.
4. Ministry means the ministry administering government affairs in the field of public works.
5. Minister means the minister administering government affairs in the field of public works.
6. Secretary-General means the head of the Secretariat General whose duties include coordinating the implementation of duties, providing guidance, and providing administrative support to all organizational units within the Ministry.
7. Guidance on the Implementation of KSWP in the provision of Certain Public Services, hereinafter referred to as Guidance, means guidance in the form of facilitation, consultation, monitoring, and evaluation.
8. Certain Public Service Owner Implementing Unit, hereinafter referred to as the Service Owner, means a Work Unit that has duties and functions relating to the provision of Certain Public Services.

Article 2

(1) This Ministerial Regulation is intended to serve as a guideline for the implementation of the KSWP for Certain Public Services within the Ministry.

(2) This Ministerial Regulation aims to ensure orderly administration in the implementation of the KSWP and to

enhance service applicants' compliance with their fulfillment of tax obligations.

Article 3

The scope of regulation on the implementation of the KSWP under this Ministerial Regulation includes:

a. the types of Certain Public Services subject to KSWP;
b. the implementation of KSWP;
c. the Guidance and supervision of the implementation of KSWP; and
d. the reporting on the implementation of KSWP.

CHAPTER II
TYPES OF CERTAIN PUBLIC SERVICES SUBJECT TO TAXPAYER STATUS CONFIRMATION

Article 4

The types of Certain Public Services subject to KSWP as referred to in Article 3 subparagraph a comprises:

a. administration of business licensing for representative offices of foreign construction service business entities;
b. water resource exploitation licensing for entity applicants;
c. licensing for the utilization and use of parts of national roads for entity applicants;
d. laboratory testing services for entity applicants;
e. field testing services for entity applicants;
f. studio testing services for entity applicants;
g. certification services for domestic wastewater treatment installations for entity applicants;
h. technical advisory services for entity applicants; and
i. certificate of operational readiness services for asphalt mixing plants and batching plants for entity applicants.

Article 5

(1) The administration of business licensing for representative offices of foreign construction service business entities as referred to in Article 4 subparagraph a constitutes a supervisory service relating to business licensing administration for representative offices of foreign construction service business entities conducting construction service activities.
(2) The water resource exploitation licensing for entity applicants as referred to in Article 4 subparagraph b constitutes a license to obtain and/or extract surface water resources for the purpose of conducting business activities.
(3) The licensing for the utilization and use of parts of national roads for entity applicants as referred to in Article 4 subparagraph c constitutes licensing for the utilization and use of parts of national roads, comprising toll roads and non-toll roads, including permits, dispensations, and recommendations concerning the road utilization spaces, road right-of-way area, and road supervision zone.
(4) The laboratory testing services for entity applicants as referred to in Article 4 subparagraph d constitute

laboratory testing services for materials, substances, and/or products in accordance with specified standards to ensure quality assurance in supporting public works infrastructure development.

(5) The field-testing services for entity applicants as referred to in Article 4 subparagraph e constitute testing services conducted through a series of procedures to obtain, detect, or verify quality-related information or data concerning materials, substances, products, and/or systems installed in the field or real-world environment in accordance with specified standards to ensure quality assurance in supporting public works infrastructure development.

(6) The studio testing services for entity applicants as referred to in Article 4 subparagraph f constitute testing conducted within a workspace designed to accommodate activities related to building and its built environment inspection and reliability assessment through data acquisition mechanisms, computer-based simulations, and reliability analyses of architectural aspects.

(7) The certification services for domestic wastewater treatment installations for entity applicants as referred to in Article 4 subparagraph g constitute conformity assessment services intended to ensure that the work quality, design, specifications, and performance of wastewater treatment installations to be inspected in compliance with the specified standards, with the inspection results taking the form of a certificate as evidence of conformity with the applicable standards.

(8) The technical advisory services for entity applicants as referred to in Article 4 subparagraph h constitute services involving the provision of technical advice, information, input, technical solutions or recommendations relating to public works infrastructure issues.

(9) The certificate of operational readiness services for asphalt mixing plants and batching plants for entity applicants as referred to in Article 4 subparagraph i constitute services for checking the operational worthiness of asphalt mixing plants and batching plants in accordance with production standards meeting the prescribed specifications.

CHAPTER III
IMPLEMENTATION OF TAXPAYER STATUS CONFIRMATION

Article 6

(1) The Minister, through the Service Owner, conducts the KSWP to obtain Taxpayer Status Information.

(2) The KSWP as referred to in paragraph (1) is conducted in relation to applications for certain public services.

(3) The Taxpayer Status Information as referred to in paragraph (1) contains either a valid or invalid status.

(4) Where the Taxpayer Status Information contains a valid status, the application for the relevant certain public services may proceed in accordance with the provisions of laws and regulations.

(5) Where the Taxpayer Status Information contains an

invalid status, the application for the relevant certain public services may not be processed further.

(6) An application for certain public services as referred to in paragraph (5) may be resubmitted after the applicant has obtained Taxpayer Status Information containing a valid status.

Article 7

(1) The KSWP as referred to in Article 6 paragraph (1) is conducted electronically through:
   a. the information system of the relevant organizational unit, which is connected with the information system of the ministry administering government affairs in the field of finance through interconnection; or
   b. an application provided by the ministry administering government affairs in the field of finance.

(2) Where the electronic implementation of KSWP as referred to in paragraph (1) fails to be carried out, the Taxpayer may apply for Taxpayer Status Information at a tax service office.

Article 8

The KSWP as referred to in Article 7 is implemented in accordance with procedures stipulated by the minister administering government affairs in the field of finance.

CHAPTER IV
GUIDANCE AND SUPERVISION OF THE IMPLEMENTATION OF TAXPAYER STATUS CONFIRMATION

Article 9

(1) Guidance is carried out by a guiding unit.

(2) The guiding unit as referred to in paragraph (1) comprises:
   a. the organizational-unit-level guiding unit, implemented by the secretariat of the relevant organizational unit within the Ministry; and
   b. the Ministry-level guiding unit, implemented by the work unit within the Secretariat General having duties and functions in the field of finance.

(3) The organizational-unit-level guiding unit as referred to in paragraph (2) subparagraph a is responsible for providing guidance on the implementation of KSWP to the Service Owner units within their respective organizational units.

(4) The Ministry-level guiding unit as referred to in paragraph (2) subparagraph b is responsible for providing guidance on the implementation of KSWP within the Ministry.

(5) Supervision of the implementation of KSWP in the provision of Certain Public Services is exercised by the Inspectorate General of the Ministry.

CHAPTER V
REPORTING ON THE IMPLEMENTATION OF TAXPAYER STATUS CONFIRMATION

Article 10

(1) Report on the implementation of KSWP for the relevant year are prepared and submitted hierarchically from the Service Owner level to the Ministry-level guiding unit.
(2) The report on the implementation of KSWP as referred to in paragraph (1) contains at least:
    a. the identity of the Service Applicant;
    b. the number of applications for Certain Public Services subject to KSWP, accompanied by their valid or invalid status; and
    c. issues encountered and follow-up actions taken in the implementation of KSWP.
(3) The report on the implementation of KSWP for the relevant year as referred to in paragraph (1) is submitted as follows:
    a. the KSWP implementation report from the Service Owner to the organizational-unit-level guiding unit is submitted not exceeding 15 January of the following year;
    b. the KSWP implementation report from the secretariat of the organizational unit to the Ministry-level guiding unit is submitted not exceeding 31 January of the following year; and
    c. the Ministry-level KSWP implementation report is submitted by the Ministry-level guiding unit to the ministry administering government affairs in the field of finance.

Article 11

(1) The format of the KSWP implementation report as referred to in Article 10 paragraph (3) subparagraphs a and b is determined by the Secretary-General.
(2) The format of the KSWP implementation report as referred to in Article 10 paragraph (3) subparagraph c is prepared in accordance with the provisions of laws and regulations.

CHAPTER VI
CLOSING PROVISIONS

Article 12

Upon the entry into force of this Ministerial Regulation, Regulation of the Minister of Public Works and Housing Number 12/PRT/M/2019 on Taxpayer Status Confirmation in the Provision of Certain Public Services (Official Gazette of the Republic of Indonesia Year 2019 Number 1113) is hereby repealed and declared to be no longer in force.

Article 13

This Ministerial Regulation shall enter into force on the date of its promulgation.

In order to make this Ministerial Regulation known to the public, it is hereby ordered that it be promulgated by its publication in the Official Gazette of the Republic of Indonesia.

Issued in Jakarta
on 15 December 2025

MINISTER OF PUBLIC WORKS OF
THE REPUBLIC OF INDONESIA,

e-signed

DODY HANGGODO

Promulgated in Jakarta
on 22 December 2025

DIRECTOR GENERAL OF LEGISLATION
OF THE MINISTRY OF LAW
OF THE REPUBLIC OF INDONESIA,

e-signed

DHAHANA PUTRA

OFFICIAL GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2025 NUMBER 1101

Jakarta, 20 October 2026
DIRECTOR GENERAL OF LEGISLATION
FOR THE MINISTER OF LAW OF THE REPUBLIC OF INDONESIA,

DIREKTUR JENDERAL PERATURAN PERUNDANG-UNDANGAN KEMENTERIAN HUKUM PENGAYOMAN

DHAHANA PUTRA

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