



## Indonesia Tax Alert June 2018

### **Extension of Times for Tax Payment and Reporting and The Fulfillment of Tax Obligations During Idul Fitri Holiday 2018**

In connection with the national holiday and collective leave for Idul Fitri 1439 H, which falls on 11 June through 20 June 2018, the Director General of Taxation ("DGT") has stipulated the following through DGT Announcement and Decision numbers PENG-4/PJ.09/2018 and KEP-171/PJ/2018:

- Tax Service Offices (KPP), Tax Outreach and Consultation Offices, and Tax Information and Complaint Service Offices (Kring Pajak 1500200) will be closed for services from 11 through 20 June 2018, and shall reopen on 21 June 2018.
- Payment and reporting of monthly tax returns for May 2018 which are due from 11 through 20 June 2018 can be submitted no later than 21 June 2018. However, if the reporting of a May 2018 monthly income tax return is made no later than 26 June 2018, the DGT will not impose the administrative penalty for the late reporting.
- During the national holiday and collective leave, payment and reporting of tax returns can still be done electronically through the services of DJP Online, i.e. e-billing and e-filing.
- A VAT-able Entrepreneur that has an Electronic Certificate with expired date between 9 June and 20 June 2018 may submit a request for a new Electronic Certificate by 2 July 2018 at the latest. During the 9 June to 20 June 2018 period, the VAT-able Entrepreneur can prepare the VAT Invoices on hard copy basis. These hard copy VAT Invoices should be uploaded to the DGT using the e-Faktur system to obtain approval from the DGT, once the VAT-able Entrepreneur has received the new Electronic Certificate. A hard copy VAT Invoice which is not uploaded to the DGT using the e-Faktur system is not considered as a VAT Invoice.

# Contact Persons

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