



Indonesia Tax Info

Updated Procedures for Submission of Tax Returns

The DGT has issued a new guideline to increase the effectiveness and efficiency of receipt and processing of tax return from taxpayers, through PER-02/PJ/2019 ("PER-02"). PER-02 revokes PER-01/PJ/2017 ("PER-01") and is in force as of 23 January 2019.

Pursuant to PER-02, corporate taxpayer that are registered at the following Tax Offices (Kantor Pelayanan Pajak):

- Medium Tax Office;
- Tax Office within the Special Jakarta Regional Office of the DGT; and
- Tax Office within the Large Taxpayer Regional Office of the DGT

are obliged to submit their Annual Corporate Income Tax Return ("CITR"), monthly Article 21/26 WHT Return, and monthly VAT Return through e-Filing.

The previous regulation, i.e., Minister of Finance ("MoF") Regulation number 9/PMK.03/2018 ("PMK-9") applied the same criteria of taxpayers who are required to submit the tax returns mentioned above through e-filing, except for CITR (please refer to our Tax Info February 2018 Edition). Taxpayers that are not registered at the Tax Offices mentioned above are also required to submit monthly WHT Returns for Article 21/26 and Article 23/26 through e-Filing, if they meet the criteria regulated in PMK-9. PER-02 still applies the same criteria, i.e., taxpayers who withhold Article 21/26 income tax for more than 20 employees, or issue more than 20 WHT slips every month with gross income amount more than IDR 100 million in one WHT slip for Article 23/26.

PER-02 also changes the mechanism for submission of certain tax return. Under the previous regulations, there is no specific provisions which regulates the submission of tax returns with

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overpaid status. While under PER-02, it is now clearly regulated that if the taxpayers have corporate tax returns with overpaid status, they can submit the returns via mail, forwarding company or courier service, however they need to use special courier delivery service to ensure that the return will be received by the Tax Office no later than 3 (three) days after the return is received by the Post Office or Courier.

Upon receiving such returns, the Tax Office will verify the validity of the Tax ID number and further examine the returns to ensure the requirements have been fulfilled, i.e. whether it has been signed, completely filled in, fully enclosed with the required information and/or documents, etc. PER-02 stipulates that in the event that tax return is received completely, date of delivery shall be regarded as the date of tax return receipt. However, if there are any request for SPT's additional completion, date of SPT completion shall be regarded as the date of tax return receipt.

Updated Procedures for Provision of Tax Clearance

The DGT has issued a new guideline for taxpayers who wish to obtain a tax clearance letter (*Surat Keterangan Fiskal*/"SKF") through PER-03/PJ/2019 ("PER-03"). PER-03 revokes PER-32/PJ/2014 ("PER-32") and is effective as of 4 February 2019.

Taxpayer who requests SKF have to submit an application through the DGT's website or sending written application directly to the Tax Office or Taxation Service, Counseling, and Consultation Office (*Kantor Pelayanan, Penyuluhan, dan Konsultasi Perpajakan*/"KP2KP").

SKF application request must be submitted by the Taxpayer or the Taxpayer's head office where applicable, to the Tax Office and shall meet below requirements:

- a. has submitted Annual Income Tax Return for the last 2 (two) fiscal years;
- b. has submitted monthly VAT Return for the last 3 (three) tax periods;
- c. does not have any tax debt; and
- d. not under investigation of criminal act in taxation.

Under PER-32, the Tax Office shall issue the SKF no later than 15 working days upon the submission of the request. Whereas under PER-03, the Tax Office is now required to issue the SKF no later than 3 working days upon the submission of the request. SKF is only valid for 1 (one) month since the issuance date. A ministry/institution/other party can verify the validity of the SKF through DGT website, Kring Pajak, or Tax Office/KP2KP.

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