



Indonesia Tax Info June 2025

DGT guidance on format and submission of tax returns following Coretax implementation

Following the introduction of the Core System of Tax Administration portal (Coretax) in Indonesia as from 1 January 2025 (please refer to [Tax Info November 2024](#), [December 2024](#), and [January 2025](#) regarding Minister of Finance (MoF) Regulation Number 81 of 2024 (PMK-81)), the Director General of Taxes has issued several regulations to provide technical guidance on the operation of Coretax. One of these regulations is PER-11/PJ/2025 (PER-11) on which Deloitte Indonesia will provide preliminary high-level observations, as it covers the technical aspects of the reporting of income tax, VAT and luxury-goods sales tax (referred to in this article collectively as VAT), and stamp duty. PER-11 was issued on 22 May 2025 and is effective as from that date, other than for stamp duty reporting purposes where the regulation applies as from the November 2024 fiscal period.

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Overview

Following the implementation of Coretax, all tax return forms and forms providing proof of tax withholding or collection for income tax and VAT purposes have been updated in some respects. These updates include the name and format of the tax return forms or the information required. PER-11 formalizes these updates in a single regulation.

Article 21/26 income tax

A withholder of income tax under Article 21 or Article 26 uses their taxpayer's identification number (*Nomor Pokok Wajib Pajak* (NPWP)) and place of business identity number (*Nomor Identitas Tempat Kegiatan Usaha* (NITKU)) to create proof of withholding of Article 21 or Article 26 income tax (Article 21/26 WHT slip). If the tax withholder's place of business is different from the place of residence or domicile, the Article 21/26 WHT slip has to include the NITKU of the place where some or all of the administration related to the income payment is conducted. This includes the place where:

- The income recipient carries out their activities;
- The employment status is registered; or
- The contract is signed.

An Article 21/26 WHT slip may be amended or canceled, and an Article 21/26 income tax return may be amended, subject to certain conditions. If the amendment to the tax return results in an underpayment, the underpaid amount must be settled. On the other hand, if the amendment results in an overpayment, the overpaid amount may be credited by the tax withholder in the next fiscal period, which need not be consecutive with the period for which the overpayment arises.

Processes for the creation, amendment, and cancelation of Article 21/26 WHT slips as well as the submission and amendment of Article 21/26 income tax returns for fiscal periods of up to December 2024 are governed by PER-17/PJ/2021 (as amended by PER-5/PJ/2024) (PER-17) or PER-2/PJ/2024 (please refer to [Tax Info February 2024](#)), depending on the type of tax withholder.

Any overpayment of Article 21 or Article 26 income tax arising from:

- Submission of the relevant income tax return for the fiscal period of up to December 2024: The overpaid amount may be credited in the next fiscal period;
- Amendment to the relevant income tax return for the fiscal period of up to November 2024: The overpaid amount may be credited in the next fiscal period ending on or before December 2024, which need not be consecutive with the period for which the overpayment arises; and
- Amendment to the relevant income tax return for the fiscal period of December 2024: The overpaid amount may be credited in the next fiscal period, which need not be consecutive with the period for which the overpayment arises.

The process for the creation, amendment, and cancelation of Article 21/26 WHT slips for fiscal periods of up to December 2024 for certain civil service retirees, members of the national armed forces or police, or state officials, refers to PER-11.

Following the implementation of Coretax, all tax return forms and forms providing proof of tax withholding or collection for income tax and VAT purposes have been updated in some respects.

Withholding taxes other than Article 21/26 income tax

Taxpayers have to use a unified proof of tax withholding and collection (unified WHT slip) and a unified income tax return (unified WHT return) to fulfill the following tax withholding and collection obligations:

- Article 4(2) income tax;
- Article 15 income tax;
- Article 22 income tax;
- Article 23 income tax; and
- Article 26 income tax (other than the Article 26 income tax related to employment services or activities carried out by individuals).

Income tax withholders/collectors are generally required to issue unified WHT slips or documents treated as equivalent to unified WHT slips to income recipients. The details on these documents have to be reported to the Directorate General of Taxes (DGT) through periodic unified WHT returns. PER-11 updates the list of income types for which documents equivalent to unified WHT slips may be used for tax compliance purposes (please refer to [Appendix 1](#)).

Similar to Article 21/26 WHT slips, unified WHT slips may be amended or canceled, and the WHT returns may be amended, subject to certain conditions. If the amendment to the WHT return results in an underpayment, the underpaid amount must be settled; however, if it results in an overpayment, the tax withholder/collector may request a tax refund.

Processes for the creation, amendment, and cancellation of unified WHT slips as well as the submission and amendment of unified WHT returns for fiscal periods of up to December 2024 are governed by PER-17 or PER-24/PJ/2021, depending on the type of tax withholder.

Certain transfers of land and/or building rights for the fiscal period of up to December 2024 are regarded as being reported using the date stated on the tax payment slip (*surat setoran pajak* (SSP)), provided the Article 4(2) income tax liability has been settled since 1 January 2025 and the tax paid has been validated.

VAT

VAT invoice

A VAT invoice issued as an electronic document is referred to as an "e-Faktur," which is generated through the e-Faktur module in Coretax or other platforms integrated with the DGT administration system. For an e-Faktur to be considered as valid proof of VAT collection, other than meeting the formal and material requirements set in the regulation, it needs to be uploaded and validated by the DGT no later than the 20th day of the following month (please note that under PMK-81, the deadline for uploading the e-Faktur is the 15th day of the following month).

PER-11 updates the transaction codes to be used on VAT invoices (please refer to [Appendix 2](#)) and provides a consolidated list of documents treated as equivalent to a VAT invoice (please refer to [Appendix 3](#)). The regulation contains details of the required information and attachments for these documents to be treated as a valid document equivalent to a VAT invoice.

For an e-Faktur to be considered as valid proof of VAT collection, other than meeting the formal and material requirements set in the regulation, it needs to be uploaded and validated by the DGT no later than the 20th day of the following month.

For a VAT-able entrepreneur (*pengusaha kena pajak* (PKP)) that has been using the *e-Faktur* application under PER-13/PJ/2024 (PER-13) to create VAT invoices:

- The request for VAT invoice serial numbers (*nomor seri faktur pajak*) must be conducted in accordance with PER-03/PJ/2022 (as amended by PER-11/PJ/2022) (PER-03) (please refer to [Tax Info August 2022](#)), and the VAT invoice must be uploaded to the *e-Faktur* application and approved by the DGT no later than the 20th of the following month.
- Amendments to the VAT invoice may be made using the *e-Faktur* module in Coretax or the *e-Faktur* application.

An *e-Faktur* created between 1 January and 31 March 2025 is treated as being valid and is creditable, provided that it has been uploaded and approved by the DGT.

The creation, amendment, replacement, or cancellation of a VAT invoice carried out on or before 31 December 2024 by a PKP other than retailer must be conducted using the *e-Faktur* application under PER-03. If the PKP is a retailer, the action must be conducted using the VAT Refund for Tourists application under PER-17/PJ/2019 (please refer to [Tax Info October 2019](#)). These rules also apply to amendments, replacements, and cancellations since 1 January 2025 in respect of VAT invoices created up to 31 December 2024.

For VAT invoices and equivalent documents issued between 1 January and 3 February 2025 on the delivery or use of taxable goods (*barang kena pajak* (BKP)) or taxable services (*jasa kena pajak* (JKP)) where either (i) the VAT is calculated using "other value" (*nilai lain*) as the VAT imposition base or (ii) the delivery is subject to the final VAT mechanism (*menggunakan besaran tertentu*) under PMK-11 of 2025 (please refer to [Tax Info February 2025](#)), and on which the VAT is imposed at either 11% or 12%, they are treated as fulfilling the formal requirements provided they include other required information in accordance with the regulations. The recipient of the VAT invoice may request that the excess VAT collected be refunded to the PKP, and the PKP has to amend or replace the VAT invoice or equivalent document.

Under Coretax, the use of different forms is abolished, and all taxpayers shall complete a uniform annual individual income tax return.

VAT return

Prior to 1 January 2025, any input VAT not credited in the VAT return within the same period as that in which the VAT invoice or equivalent document was created was creditable in the VAT return no later than three months after the month the relevant document was issued, provided the input VAT had not been expensed or capitalized. However, as from 1 January 2025, only documents treated as equivalent to VAT invoices are eligible for the three-month grace period. PER-11 removes this limitation so that the three-month grace period again applies to all input VAT.

The submission of or amendment to VAT returns that is made as from 1 January 2025 for fiscal periods of up to December 2024 is governed by PER-29/PJ/2015, PER-45/PJ/2010 (as amended by PER-10/PJ/2013), PER-17 (as amended by KEP-143/PJ/2023), or PER-14/PJ/2022 (please refer to [Tax Info November 2022](#)), depending on the type of PKP.

Annual income tax return

Before the introduction of Coretax, individual taxpayers used different income tax return forms depending on their employment status (Form 1770, Form 1770 S, or Form 1770 SS). Under Coretax, the use of different forms is abolished, and all taxpayers shall complete a uniform annual individual income tax return.

Previously, corporate taxpayers were required to complete an annual corporate income tax (CIT) return on Form 1771 (Form 1771/\$ for taxpayers that maintain their books in English and use the USD denomination (USD bookkeeping)). The form adopted a "one size fits all" approach, regardless of the fact that different industries have different types of income and expenses. With the implementation of Coretax, the format of the CIT return has been amended to combine all the information and appendixes previously required under different regulations, but tailored to the taxpayers' industry (i.e., general, manufacturing, trading, service, conventional bank, pension fund, insurance, real estate, sharia bank, infrastructure, security, or financing). This tailored approach allows taxpayers to record and make the necessary fiscal adjustment to their income and expenses more accurately according to their industry when calculating the CIT payable. Taxpayers engaged in upstream oil and gas business activities complete a specific CIT return for oil and gas, which has seven additional attachments to accommodate the specific nature of the business. In general, more detailed information is required under the new format than previously. Similarly, Form 1771/\$ has been replaced by a corresponding set of tailored forms for taxpayers using the USD bookkeeping.

PER-11 provides the prescribed format to be used by banks, BUMN, BUMD, publicly listed companies, and other types of taxpayers to report the Article 25 monthly tax installment calculation to the DGT.

The submission of or amendment to annual income tax returns for fiscal years of up to December 2024 is governed by PER-34/PJ/2010 (as lastly amended by PER-30/PJ/2017), PER-05/PJ/2014, or PMK-79/PMK.02/2012 (as amended by PMK-70/PMK.03/2015), depending on the type of taxpayer.

Taxpayers may submit a notification to the DGT requesting a maximum two-month extension from the initial deadline for submission of an annual income tax return. Previously, the DGT was given seven working days to respond to the notification that was not submitted in accordance with the requirement; otherwise, the extension was deemed granted. However, under PER-11, the DGT needs to provide taxpayers with either of the following responses in no later than five working days after the notification is received:

- The extension notification is accepted (i.e., the notification is submitted in accordance with the requirement); or
- The notification is not accepted as it is not in accordance with the requirement. In this case, the taxpayer may resubmit the notification provided the initial deadline has not passed.

Article 25 monthly tax installment

Prior to PMK-81, there was no obligation for certain types of taxpayers (banks, state-owned enterprises (*badan usaha milik negara* (BUMN)), regional-owned enterprises (*badan usaha milik daerah* (BUMD)), publicly listed companies, and other types of taxpayers that are required to submit periodic financial statements to certain institutions) to submit the Article 25 income tax installment calculation report to the DGT, although in practice taxpayers would have submitted the report prior to settling the tax installment. However, since PMK-81 now requires taxpayers to submit the Article 25 income tax installment calculation report by the 20th of the month following the end of the reporting period, PER-11 provides the prescribed format to be used by these taxpayers to report the calculation to the DGT.

If there is a significant change in business conditions or activities resulting in a forecast current year income tax liability to be less than 75% of the amount initially calculated in the annual income tax return, taxpayers may request a reduction in the Article 25 monthly income tax installment.

If there is a change in business conditions or activities resulting in an improvement to taxpayers' business such that the current year income tax liability is forecast to exceed 125% of the income tax initially calculated in the annual income tax return, the Article 25 income tax must be recalculated. Prior to the implementation of Coretax, the income tax threshold was 150%.

Where a request for a reduction in the Article 25 monthly income tax installment has been submitted but is still in progress as per 21 May 2025, the request will be processed in accordance with KEP-537/PJ./2000.

Other matters

- Under PER-11, taxpayers that maintain the USD bookkeeping have to round their taxable income and income tax to two decimal places:
 - Less than USD 0.005: Round down; or
 - USD 0.005 or more: Round up.
- For other income tax and VAT purposes, the tax base, income tax, and VAT have to be rounded to the nearest whole number:
 - Less than IDR 0.5: Round down; or
 - IDR 0.5 or more: Round up.
- Tax documents issued by the DGT between 1 January and 21 May 2025 remain valid. These documents include response letters to notifications requesting an extension to submit the annual income tax return, response letters to a taxpayer's request to reduce the Article 25 monthly income tax installment, and letters deeming the amount of the Article 25 monthly income tax installment.
- PER-11 revokes 25 existing regulations (please refer to [Appendix 4](#) for the list of regulations being revoked). PER-03 regarding VAT invoices remains valid but limited to the creation of VAT invoices under PER-13 as it applies to the creation of VAT invoices for certain PKP in relation to the implementation of Coretax.

PER-11 affects all taxpayers; as such, all taxpayers should review the new regulation thoroughly and take all necessary measures to ensure compliance.

Taxpayers that maintain the USD bookkeeping have to round their taxable income and income tax to two decimal places. For other income tax and VAT purposes, the tax base, income tax, and VAT have to be rounded to the nearest whole number.

Appendix 1

List of types of income that use documents equivalent to unified WHT slips for tax compliance purposes:

- Discount on Bank Indonesia Certificates or securities issued by Bank Indonesia, interest from time and saving deposits, and government bonds;
- Discount from state treasury bills and interest from bonds in the form of debt securities, government bonds, and regional bonds with a term of more than 12 months, including debt securities issued based on sharia principles;
- Interest or discounts on short-term securities traded on the money market;
- Income from sale of shares (other than founders' shares) on the stock exchange;
- Income from direct lottery prizes that is inherent to goods/products and of which the recipient's identity cannot be identified;
- Income received by partners in connection with transactions of sale of goods, provision of services, and/or rental and other income for the use of assets, which are carried out through other parties (parties that are involved directly in or that facilitate transactions including transaction through electronic system (*perdagangan melalui sistem elektronik (PMSE)*)) in the government's procurement information system;
- Income received or earned by sellers of cryptoassets; or
- Other income as specified using documents equivalent to unified WHT slips under prevailing regulations.

Appendix 2

List of transaction codes to be used on VAT invoices:

Transaction code	Transaction detail	
	Under PER-03	Under PER-11
01	For delivery of BKP and/or JKP that does not fall under transaction codes 02 through 09	For delivery of BKP and/or JKP that do not fall under transaction codes 02 through 10
02	For delivery of BKP and/or JKP to a VAT collector that is a government institution	Remains the same
03	For delivery of BKP and/or JKP to a VAT collector that is not a government institution	Remains the same
04	For delivery of BKP and/or JKP using the special VAT base under Article 8A of the VAT Law	Remains the same
05	<p>For delivery of BKP and/or JKP by a PKP in any of the following categories, which would be subject to the final VAT mechanism (certain amount of VAT) to replace the input VAT crediting mechanism under Article 9A of the VAT Law:</p> <ul style="list-style-type: none"> • Has a gross revenue of up to a specified maximum amount; • Carries out certain business activities (e.g., complex business processes, transactions carried out through a third party, etc.); and/or • Delivers certain BKP and/or JKP (e.g., VAT imposed due to the expansion of BKP and/or JKP under Law Number 7 of 2021 regarding Harmonization of Tax Regulations (<i>Harmonisasi Peraturan Perpajakan</i> (HPP Law)), etc.) 	<ul style="list-style-type: none"> • For delivery of BKP and/or JKP under Article 9A of the VAT Law • For self-use and/or free delivery of BKP and/or JKP by PKP, whereby the delivery is subject to Article 9A of the VAT Law and the tax base amount is nil under prevailing tax regulations
06	<ul style="list-style-type: none"> • For delivery using a VAT rate other than the standard VAT rate; and • For delivery to an individual buyer using a foreign passport under Article 16E of the VAT Law 	For delivery to an individual buyer using a foreign passport under Article 16E of the VAT Law
07	For delivery of BKP and/or JKP with a VAT facility, VAT not-collected facility, or VAT borne by the government facility	Remains the same
08	For delivery of BKP and/or JKP exempted from VAT	Remains the same
09	For delivery of taxable fixed assets under Article 16D of the VAT Law	Remains the same
10	-	For delivery using a VAT rate other than the standard VAT rate

Appendix 3

List of documents treated as equivalent to a VAT invoice:

- Delivery order issued by the Bureau of Logistics (*Badan Urusan Logistik* (BULOG))/logistics depot for the distribution of wheat flour;
- Telecommunication bill by a telecommunication company;
- Proof of payment receipt issued by a distributor on the sale of phone credit and/or commission/fee related to the distribution of tokens and/or vouchers;
- Electricity bill issued by an electricity company;
- Invoice issued for delivery of BKP and/or JKP by the drinking water company;
- Ticket, airway bill, or delivery bill issued for delivery of domestic air transport services.
- Sales note for delivery of port services;
- Trading confirmation for delivery of JKP by a securities broker;
- Invoice issued for delivery of JKP by banks;
- Document used for ordering tobacco excise stamps (Document CK-1);
- SSP or SSP and its supporting documents that are inseparable;
- Export customs notification for export of BKP;
- Export declaration (*pemberitahuan ekspor barang*) of intangible BKP or JKP for export of intangible BKP and/or JKP;
- Import customs notification for import of tangible BKP;
- Assessment letter on import duty, excise, and/or tax on package shipment issued by the Directorate General of Customs and Excise;
- Proof of VAT collection on utilization of intangible BKP and/or JKP from offshore within the Indonesian customs territory for PMSE;
- Goods release notification from a bonded zone for delivery of BKP and/or JKP by a PKP;
- Customs notification from special economic zones;
- Tax assessment letter to collect input VAT on the acquisition of BKP and/or JKP, import of BKP, as well as utilization of intangible BKP and/or JKP from offshore within the Indonesian customs territory;
- Invoice document issued by other parties that facilitates the procurement of goods and services in the government's procurement information system;
- Electronic document equivalent to a unified WHT slip on the delivery of cryptoassets by a PMSE provider;
- Invoice for provision of electronic facilitation services used to facilitate cryptoassets trading by a PMSE provider;
- Statement of account issued by an insurance company or sharia insurance company to an insurance agent in relation to delivery of insurance agency service;
- Invoice for provision of insurance brokerage service or reinsurance brokerage service;
- Agreement, invoice, or similar document on utilization of intangible BKP or JKP from offshore within the Indonesian customs territory that are granted with VAT not-collected or VAT exemption facility;
- Invoice for sale of collateral BKP by a creditor to a collateral goods buyer; and
- Other documents regulated as documents equivalent to a VAT invoice.

The details of the information and/or attachment required for the documents above to be treated as valid documents equivalent to VAT invoice are elaborated in PER-11.

Appendix 4

List of existing regulations being revoked:

DGT Regulation/Decision	Description
PER-24/PJ/2008 (as amended by PER-7/PJ/2009)	Annual CIT returns and individual income tax returns along with completion instructions
PER-21/PJ/2009	Procedures for submitting notifications of extension of annual tax returns
PER-34/PJ/2009 (as amended by PER-66/PJ/2009)	Annual individual income tax returns along with completion instructions
PER-39/PJ/2009	Annual CIT returns along with completion instructions
PER-34/PJ/2010 (as amended by PER-26/PJ/2013, PER-19/PJ/2014, PER-36/PJ/2015, and PER-30/PJ/2017)	Forms of annual individual income tax returns and CIT returns along with completion instructions
PER-45/PJ/2010 (as amended by PER-10/PJ/2013)	Forms, contents, and procedures for completion and submission of periodic VAT returns for PKP that uses guidelines for calculating input tax crediting
PER-05/PJ/2014	Forms and contents of annual income tax returns for taxpayers engaging in upstream oil and/or gas business activities
PER-29/PJ/2015	Forms, contents, and procedures for completion and submission of periodic VAT returns
PER-02/PJ/2019	Procedures to submission, acceptance, and processing of tax returns
PER-16/PJ/2021	Certain documents equivalent to VAT invoice
PER-17/PJ/2021 (as amended by PER-5/PJ/2024)	Forms and procedures for preparation of proof of tax withholding and/or collection as well as forms, contents, and procedures for completion and submission of periodic tax returns for government institutions
PER-24/PJ/2021	Forms and procedures for preparation of unified WHT slips as well as forms, contents, and procedures for completion and submission of unified WHT returns
PER-14/PJ/2022	Forms, contents, and procedures for completion and submission of periodic VAT returns for VAT collectors other than government institutions and for other parties
PER-2/PJ/2024	Forms and procedures for preparation of Article 21/26 WHT slips as well as forms, contents, and procedures for completion and submission of Article 21/26 WHT returns
KEP-50/PJ/1994	Appointment of certain individual resident taxpayers as Article 23 income tax withholders
KEP-50/PJ/1996	Appointment of certain individual resident taxpayers as income tax withholders on income from land and/or building rental
KEP-537/PJ/2000	Calculation of current year's monthly tax installments in certain conditions

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