



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

Indonesia Tax Info | February 2019

In this issue:

1. [Updated Procedures for Submission of Tax Returns](#)
2. [Updated Procedures for Provision of Tax Clearance](#)

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.

Contact Persons

Questions concerning any of the subjects or issues contained in this newsletter should be directed to your usual contact in our firm, or any of the following Tax Partners:

Melisa Himawan Tax Managing Partner	Business Tax and Corporate License	mehimawan@deloitte.com
Balim	Transfer Pricing	bbalim@deloitte.com
Cindy Sukiman	Business Tax	csukiman@deloitte.com
Dionisius Damijanto	Business Tax	ddamijanto@deloitte.com
Heru Supriyanto	Business Tax	hsupriyanto@deloitte.com
Irene Atmawijaya	Global Employer Services and Business Process Solutions	iatmawijaya@deloitte.com
John Lauwrenz	Business Tax	jlauwrenz@deloitte.com
Roy David Kiantiong	Transfer Pricing	rkiantiong@deloitte.com
Roy Sidharta Tedja	Business Tax, Indirect Tax and Business Process Solutions	roytedja@deloitte.com
Turmanto	Business Tax and Global Trade Advisory (Customs)	tturmanto@deloitte.com
Yan Hardyana	Business Tax	yhardyana@deloitte.com

Deloitte Touche Solutions

The Plaza Office Tower, 32nd Floor
Jl. M.H. Thamrin Kav 28-30
Jakarta 10350, Indonesia
Tel: +62 21 5081 8000
Fax: +62 21 2992 8303
Email: iddttl@deloitte.com
www.deloitte.com/id

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 264,000 people make an impact that matters at www.deloitte.com.

About Deloitte Southeast Asia

Deloitte Southeast Asia Ltd – a member firm of Deloitte Touche Tohmatsu Limited comprising Deloitte practices operating in Brunei, Cambodia, Guam, Indonesia, Lao PDR, Malaysia, Myanmar, Philippines, Singapore, Thailand and Vietnam – was established to deliver measurable value to the particular demands of increasingly intra-regional and fast growing companies and enterprises.

Comprising approximately 340 partners and 8,800 professionals in 25 office locations, the affiliates of Deloitte Southeast Asia Ltd combine their technical expertise and deep industry knowledge to deliver consistent high quality services to companies in the region.

All services are provided through the individual country practices and their affiliates which are separate and independent legal entities.

About Deloitte Indonesia

In Indonesia, services are provided by Deloitte Touche Solutions.

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this publication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.