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Indonesia

Implementation of National ID Number as Tax ID Number

The Directorate General of Taxation (DGT) has issued regulation PER-6/PJ/2024 regarding the "Use of National Identity Number as Tax Identification Number, Tax Identification Number in a 16-Digit Format, and Business Activity Location Identification Number in Tax Administration Services." This regulation introduces several changes in tax administration processes. Below are the key points:

- **Tax Services Based on National ID (NIK), 16-Digit Tax ID Number (NPWP), and Business Activity Location Identification Number (NITKU)**

Starting from 1 July 2024, the following seven administrative services can be accessed using NIK, 16-digit NPWP, and NITKU:

1. Taxpayer registration (e-Registration)
2. Taxpayer profile account on DJP Online website (djponline.pajak.go.id)
3. Confirmation of taxpayer status information (info KSWP)
4. Issuance of withholding tax slips and reporting of monthly income tax returns for Article 21/26 (e-Bupot 21/26) withholding tax
5. Issuance of withholding tax slips and reporting of unified monthly income tax returns (e-Bupot Unification)
6. Issuance of withholding tax slips and reporting of monthly income tax returns for Article 21/26 for government agencies and unified monthly income tax returns for government agencies (e-Bupot Government Agencies)
7. Submission of objections (e-Objection)

- **Transition Period:** Government Agencies/ Institutions that are not yet ready to apply NIK and 16-digit NPWP, to adjust their systems until 31 December 2024. During this period, the 15-digit NPWP can still be used.
- **Document Adjustments:** Decisions, stipulations, forms, and tax documents will be gradually updated to use the new formats. Documents issued with 15-digit NPWP from 1 July 2024, will remain legally valid.
- **New Registrations:** For newly registered resident individual taxpayers, the DGT will activate NIK as NPWP and provide a 15-digit NPWP. Corporate and Government Agency taxpayers will receive both 15-digit and 16-digit NPWPs. Branch taxpayers will be provided with a 15-digit NPWP and NIK as NPWP or 16-digit NPWP which constitutes the Head Office's NPWP, as well as NITKU.

Automatic Distribution of e-Bupot 21/26

The DGT has updated its e-Bupot 21/26 application to feature integration between the company/employer's account and the employee's personal account on DJP Online. With this integration, Article 21 withholding tax slips issued by the company will be automatically visible in the employee's personal account, eliminating the need for manual printing and distribution. This applies to all types of Article 21 withholding tax (final/non-final and monthly/annual).

Get ready to Indonesia's New Core Tax System

The Indonesian Government plans to implement new Core Tax System on 1 January 2025. This modernised digital tax administration platform aims to enhance tax compliance, streamline processes, and improve services to taxpayers. The initiative comes in response to the growing number of taxpayers and the increasing volume of documents the tax system must process efficiently.

As part of the rollout, the DGT has invited taxpayers to attend socialisations on the Core Tax System in phases. Additionally, the Government provides a variety of video tutorials to help users to familiarise with the system's features. Taxpayers are encouraged to start learning about this new system to ensure a smooth transition.



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