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## Tax court rearrangement update Activities to resume on 2 June 2020

The Tax Court will resume its activities on **2 June 2020**, as stated on circular letter No. SE-07/PP/2020 of 19 May 2020 (SE-07), after a suspension extending from 17 March to 1 June 2020 to curb the pandemic of covid 19. Separately, in circular letter No. SE-08/PP/2020 of 19 May 2020 (SE-08), it clarifies the shifts of tax appeal and tax lawsuit submission deadlines which fall within the suspension period.

Referring to the related circular letters issued previously (SE-03 as amended lastly by SE-06), the activity suspension brought about the following arrangements:

- A hearing which had been scheduled for any date within the suspension period is bound to be rescheduled for some date after the suspension period end, the precise date of which to be notified by the Tax Court later on;
- The tax appeal submission time which falls due within the suspension period is to have the deadline shifted forward by 77 days, i.e. the number of days within the suspension period;
- The tax lawsuit submission time which falls due within the suspension period is to have the deadline shifted to 15 June 2015, i.e. 14 days after the suspension period end.

### A new normal

The resumption of activities in the Tax Court will usher in a new normal for tax court hearing as well as tax court administration services aligned with the government's policy to cope with the covid 19 pandemic. This includes a protocol requiring all attending a court hearing to wear a mask, maintain social/physical distancing, avoid any physical contacts, wash hand with antiseptics, etc. Some other arrangements, such as delivery of documents or evidences to the judges, are left to the judge chairing the hearing to decide.

The same protocol applies for those seeking administration services through the Tax Court's helpdesk, such as by-hand submissions of appeal petitions, lawsuits, or any other documents to the Tax Court.

A court hearing, as usual, shall be chaired by a panel of judges or a single judge. Unless the judge allows otherwise, it can only be attended by the following persons:

1. A person as a substitute for the clerk of the court plus another person as assistant secretary;
2. A maximum of two persons acting as and/or representing the appellant or the plaintiff;

3. A maximum of two persons representing the defendant (e.g. the Director General of Taxation).

If you happened to have had a court hearing scheduled for a date within the suspension period, you must have noticed it had been postponed to an unspecified date after the suspension period. As aforesaid, you will get a notification from the Tax Court about the date of the rescheduled hearing. But, we recommend also actively checking to the Tax Court Website, as hearing schedule could also be found in the website. (<http://www.setpp.kemenkeu.go.id/>).

## Submission deadlines

A tax appeal against an objection decision letter of the Director General of Taxation (DGT) must be submitted to the Tax Court no later than three months of the receipt date of the decision letter missing of which will render the appeal invalid. However, based on Article 35(3) of the Tax Court Law, the time limit is not binding if an appellant fails to comply with the requirement due to "situations beyond the appellant's control".

The Tax Court considers in SE-03 the pandemic of covid 19 along with the Government's measures to cope with it as translated into the Tax Court's activities suspension a "situation beyond an appellant's control". On that basis, missing the submission deadline which falls within the suspension period, it rules, does not automatically render the appeal invalid. This is on the condition that the appeal is submitted **by hand** to the Tax Court no later than the newly re-established deadline, i.e. the original deadline + 77 days (Table 1).

A lawsuit submission has a different time limit, i.e. a month of the receipt date of the decision letter contested. However, like a tax appeal's, based on Article 40(4) of the Tax Court Law, the time limit is not binding either if a plaintiff fails to comply with the requirement due to "situations beyond the plaintiff's control". For the same reasons, SE-03 rules, missing the deadline

Newly-established tax appeal submission deadline								Table 1
Based on SE-03/PP/2020 as lastly amended by SE-08/PP/2020								
Original	New (SE-08)	Original	New (SE-08)	Original	New (SE-08)	Original	New (SE-08)	
17-Mar-2020	02-Jun-2020	06-Apr-2020	22-Jun-2020	26-Apr-2020	12-Jul-2020	16-May-2020	01-Aug-2020	
18-Mar-2020	03-Jun-2020	07-Apr-2020	23-Jun-2020	27-Apr-2020	13-Jul-2020	17-May-2020	02-Aug-2020	
19-Mar-2020	04-Jun-2020	08-Apr-2020	24-Jun-2020	28-Apr-2020	14-Jul-2020	18-May-2020	03-Aug-2020	
20-Mar-2020	05-Jun-2020	09-Apr-2020	25-Jun-2020	29-Apr-2020	15-Jul-2020	19-May-2020	04-Aug-2020	
21-Mar-2020	06-Jun-2020	10-Apr-2020	26-Jun-2020	30-Apr-2020	16-Jul-2020	20-May-2020	05-Aug-2020	
22-Mar-2020	07-Jun-2020	11-Apr-2020	27-Jun-2020	01-May-2020	17-Jul-2020	21-May-2020	06-Aug-2020	
23-Mar-2020	08-Jun-2020	12-Apr-2020	28-Jun-2020	02-May-2020	18-Jul-2020	22-May-2020	07-Aug-2020	
24-Mar-2020	09-Jun-2020	13-Apr-2020	29-Jun-2020	03-May-2020	19-Jul-2020	23-May-2020	08-Aug-2020	
25-Mar-2020	10-Jun-2020	14-Apr-2020	30-Jun-2020	04-May-2020	20-Jul-2020	24-May-2020	09-Aug-2020	
26-Mar-2020	11-Jun-2020	15-Apr-2020	01-Jul-2020	05-May-2020	21-Jul-2020	25-May-2020	10-Aug-2020	
27-Mar-2020	12-Jun-2020	16-Apr-2020	02-Jul-2020	06-May-2020	22-Jul-2020	26-May-2020	11-Aug-2020	
28-Mar-2020	13-Jun-2020	17-Apr-2020	03-Jul-2020	07-May-2020	23-Jul-2020	27-May-2020	12-Aug-2020	
29-Mar-2020	14-Jun-2020	18-Apr-2020	04-Jul-2020	08-May-2020	24-Jul-2020	28-May-2020	13-Aug-2020	
30-Mar-2020	15-Jun-2020	19-Apr-2020	05-Jul-2020	09-May-2020	25-Jul-2020	29-May-2020	14-Aug-2020	
31-Mar-2020	16-Jun-2020	20-Apr-2020	06-Jul-2020	10-May-2020	26-Jul-2020	30-May-2020	15-Aug-2020	
01-Apr-2020	17-Jun-2020	21-Apr-2020	07-Jul-2020	11-May-2020	27-Jul-2020	31-May-2020	16-Aug-2020	
02-Apr-2020	18-Jun-2020	22-Apr-2020	08-Jul-2020	12-May-2020	28-Jul-2020	01-Jun-2020	17-Aug-2020	
03-Apr-2020	19-Jun-2020	23-Apr-2020	09-Jul-2020	13-May-2020	29-Jul-2020			
04-Apr-2020	20-Jun-2020	24-Apr-2020	10-Jul-2020	14-May-2020	30-Jul-2020			
05-Apr-2020	21-Jun-2020	25-Apr-2020	11-Jul-2020	15-May-2020	31-Jul-2020			

which falls within the suspension period does not automatically render the lawsuit invalid on the condition that the lawsuit is submitted **by hand** to the Tax Court no later than 14 days after the suspension period end (i.e. 1 June 2020). This means any lawsuits with the submission

deadline falling within the suspension period will have the same and single newly reestablished deadline of **15 June 2020**.

Please note that the rule above, as stipulated in SE-03, **applies only for by-hand submissions** of tax appeals or lawsuits. This means if you submit an appeal or a lawsuit by registered mail, your submission deadline is unaffected by the suspension period and the date stamped on the mail is considered the submission date of your appeal or lawsuit. We noted, however, there were some who have tried to submit appeals or lawsuits by registered mail but to no avail. If you experienced such a situation, we suggest submitting the appeal or lawsuit by hand noting the newly reestablished deadlines. Submitting it by registered mail after the suspension period end may risk missing the (original) deadline rendering your appeal or lawsuit invalid.

Please consult with your contact at PreciousNine for further elaboration or assistance on this matter.

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