

## Tax court rearrangement update New Normal from 8 June 2020

The Tax Court ultimately resumed its operations on 8 June 2020 pursuant to the issuance of circular letter No. SE-09/PP/2020 (SE 09) on 26 May 2020 which extends the COVID 19 spreading prevention (CSP) period, previously scheduled to end on 1 June 2020, to 7 June 2020 ushering in a new normal in the Tax Court. It also issue some other circular letters to address how the Tax Court will pursue the new normal asserting that all dealing with it follow strictly the stipulated CSP protocol.

### Submission deadlines

Tax lawsuit submissions which fell due during the CSP period (extending for 83 days from 17 March to 7 June 2020), as stated in SE-11/PP/2020 (SE-11), get their deadlines shifted to 14 days after the end of the CSP period if done by hand. With the CSP period extended to 7 June, those lawsuit submissions shall have the same and new deadline of **21 June 2020**.

For tax appeal submissions, the new deadlines are determined rather differently: the original deadline plus 83 days (Table 1). Please note, like tax lawsuit submissions, this applies only if the appeals are submitted by hand.

The Tax Court state in SE-03 that the submission deadline remain the same as the

Original	New (SE-11)	Original	New (SE-11)	Original	New (SE-11)	Original	New (SE-11)
17-Mar-2020	08-Jun-2020	06-Apr-2020	28-Jun-2020	26-Apr-2020	18-Jul-2020	16-May-2020	07-Aug-2020
18-Mar-2020	09-Jun-2020	07-Apr-2020	29-Jun-2020	27-Apr-2020	19-Jul-2020	17-May-2020	08-Aug-2020
19-Mar-2020	10-Jun-2020	08-Apr-2020	30-Jun-2020	28-Apr-2020	20-Jul-2020	18-May-2020	09-Aug-2020
20-Mar-2020	11-Jun-2020	09-Apr-2020	01-Jul-2020	29-Apr-2020	21-Jul-2020	19-May-2020	10-Aug-2020
21-Mar-2020	12-Jun-2020	10-Apr-2020	02-Jul-2020	30-Apr-2020	22-Jul-2020	20-May-2020	11-Aug-2020
22-Mar-2020	13-Jun-2020	11-Apr-2020	03-Jul-2020	01-May-2020	23-Jul-2020	21-May-2020	12-Aug-2020
23-Mar-2020	14-Jun-2020	12-Apr-2020	04-Jul-2020	02-May-2020	24-Jul-2020	22-May-2020	13-Aug-2020
24-Mar-2020	15-Jun-2020	13-Apr-2020	05-Jul-2020	03-May-2020	25-Jul-2020	23-May-2020	14-Aug-2020
25-Mar-2020	16-Jun-2020	14-Apr-2020	06-Jul-2020	04-May-2020	26-Jul-2020	24-May-2020	15-Aug-2020
26-Mar-2020	17-Jun-2020	15-Apr-2020	07-Jul-2020	05-May-2020	27-Jul-2020	25-May-2020	16-Aug-2020
27-Mar-2020	18-Jun-2020	16-Apr-2020	08-Jul-2020	06-May-2020	28-Jul-2020	26-May-2020	17-Aug-2020
28-Mar-2020	19-Jun-2020	17-Apr-2020	09-Jul-2020	07-May-2020	29-Jul-2020	27-May-2020	18-Aug-2020
29-Mar-2020	20-Jun-2020	18-Apr-2020	10-Jul-2020	08-May-2020	30-Jul-2020	28-May-2020	19-Aug-2020
30-Mar-2020	21-Jun-2020	19-Apr-2020	11-Jul-2020	09-May-2020	31-Jul-2020	29-May-2020	20-Aug-2020
31-Mar-2020	22-Jun-2020	20-Apr-2020	12-Jul-2020	10-May-2020	01-Aug-2020	30-May-2020	21-Aug-2020
01-Apr-2020	23-Jun-2020	21-Apr-2020	13-Jul-2020	11-May-2020	02-Aug-2020	31-May-2020	22-Aug-2020
02-Apr-2020	24-Jun-2020	22-Apr-2020	14-Jul-2020	12-May-2020	03-Aug-2020	01-Jun-2020	23-Aug-2020
03-Apr-2020	25-Jun-2020	23-Apr-2020	15-Jul-2020	13-May-2020	04-Aug-2020		
04-Apr-2020	26-Jun-2020	24-Apr-2020	16-Jul-2020	14-May-2020	05-Aug-2020		
05-Apr-2020	27-Jun-2020	25-Apr-2020	17-Jul-2020	15-May-2020	06-Aug-2020		

original one if a tax appeal or lawsuit is submitted by registered mail. We noted, however, there were some who tried to file their tax appeals or lawsuits by registered mail but to no avail. This suggests they may ultimately have to submit their tax appeals or lawsuit by hand after the end of the CSP period noting the newly established deadlines.

## E-Hearing as an option

The Tax Court paved the way for a court hearing held electronically (e-hearing) by the Tax Court Head's decision No. KEP-016/PP/2020 (KEP 16) issued on 20 May 2020. Defined as a hearing held by the use of information and communication technology including video conference applications, an e-hearing may span the examination of a case, the making of decision thereon, and the reading of the verdict.

By default, an e-hearing can only be held pursuant to the approval of the appellant or the plaintiff. KEP 16 suggests that the Tax Court may initiate an e-hearing by issuing a summons to the appellant or the plaintiff electronically with an approval form for them to complete and sign for the hearing to be held electronically. If they agree, they have to return the approval form duly completed and signed by three days before the scheduled date for the hearing. If not returned by then, they are considered not to approve the e-hearing.

A few provisions on e-hearings worth noting are:

- Electronic documents must be delivered to the judges by the time of the hearing in accordance with the stipulated schedule;
- Any of the disputing parties who fails to deliver the electronic documents at the time of the hearing as scheduled without any reason acceptable to the judges is considered to forgo their right to present the documents;
- The judges may discretionally require that physical documents (hard files) be presented to them in the hearing;
- The examination of witnesses, expert witnesses, and language experts and the oath taking on their respect can be held remotely using the audio visual communication devices.

E-hearings get their momentum in the new normal. Confronted to the situation brought about by the COVID 19 pandemic, the Tax Court rules in circular letter No. SE-12/PP/2020 (SE 12) that an e-hearing can be held electronically without the need to get approval from the appellant or the plaintiff. Applied in the context of hearing outside the domicile, SE 12 suggests the Tax Court or the judges may decide discretionally whether a hearing should be held conventionally (face-to-face) or electronically.

If a hearing has to be held by the conventional mode, each of the disputed parties on the appeal or the lawsuit (taxpayers and the DGT) can only be represented by a maximum of two persons. Based on our experience attending few hearings this week, we noted that in this regard, the new normal may be manifested, among others, in the Court's increasing reliance on electronic documents even though we are still be required to show the physical documents (hard files) in the hearing.

## Online registration for administration services

Based on circular letters No. SE-10/PP/2020 and SE-01/SP/2020, a queuing ticket is required to get the Tax Court's administration services for such affairs as by-hand submissions of tax appeals, tax lawsuits, case review requests or any other documents. The ticket should be obtained online by two days before your scheduled presence in the Tax Court. Without the ticket you may not be allowed to enter the Tax Court office.

Any documents to be delivered to the Tax Court, depending on the purpose (appeals, lawsuits, or case review requests) must be compiled and indexed in a proper order and packed properly in accordance with the CSP protocol.

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

**PT PreciousNine Consulting**

Cyber 2 Tower, 18th Floor  
Jl. HR Rasuna Said Blok X-5 Kav. 13,  
Jakarta Indonesia  
Phone: +62 21 5799 8778, +62 21 2935 2500

**Your PreciousNine Contacts**

Anindita Hayuningtyas  
[anindita.hayuningtyas@preciousnine.com](mailto:anindita.hayuningtyas@preciousnine.com)

Dian Kusuma  
[dian.kusuma@preciousnine.com](mailto:dian.kusuma@preciousnine.com)

Fillyanto Sembiring  
[fillyanto.sembiring@preciousnine.com](mailto:fillyanto.sembiring@preciousnine.com)

Inge Jahja  
[inge.jahja@preciousnine.com](mailto:inge.jahja@preciousnine.com)

Lili Tjitadewi  
[lili.tjitadewi@preciousnine.com](mailto:lili.tjitadewi@preciousnine.com)

Lina Rosmiana  
[lina.rosmiana@preciousnine.com](mailto:lina.rosmiana@preciousnine.com)

Martias  
[martias@preciousnine.com](mailto:martias@preciousnine.com)

Nandha  
[nandha@preciousnine.com](mailto:nandha@preciousnine.com)

Noviana Tan  
[noviana.tan@preciousnine.com](mailto:noviana.tan@preciousnine.com)

Nuryadi Mulyodiwarno  
[nuryadi.mulyodiwarno@preciousnine.com](mailto:nuryadi.mulyodiwarno@preciousnine.com)

Randy Adirosa  
[m.adirosa@preciousnine.com](mailto:m.adirosa@preciousnine.com)

Robertus Winarto  
[robertus.winarto@preciousnine.com](mailto:robertus.winarto@preciousnine.com)

The information in this publication is intended as a general update on particular issues for our partners, staff, and selected clients. Though every care has been taken in the preparation of this publication, no warranty is given regarding the correctness of the information covered herein and no liability is accepted for any misstatement, error, or omission. When a problem arises in practice, specific advice may need to be sought and reference to the relevant regulations may be required.