

e-Objection

Tax objections can now be filed online

Taxpayers can now file tax objections electronically (e-Objection). The provisions on this matter is set out in DGT Regulation No. 14/PJ/2020 issued on 29 July 2020. Conventional submissions of tax objections, i.e. submission by hand or by registered mail, are still allowed. However, apart from the need to minimize physical contacts during the new normal, e-Objection offers at least two advantages.

In either way, an objection must be filed no later than three months of the submission date of the tax assessment. By the conventional way, you can only submit your objection during office hour. You may have to struggle if you try to do it during public holidays. There is no such a hurdle with e-Objection. You can file your objection electronically any time during 24 hours in 7 days a week.

Conventional signing sometimes creates another problem. You may have prepared a timeline setting out when an objection must be prepared, reviewed and signed by the company director before finally submitted to the DGT office. If by the time the objection must be signed the director is not available, the submission cannot proceed. There is no such a problem with e-Objection. With a digital signature stored in the DGT's website, e-Objection will get your objection signed automatically once submitted regardless the absence of the director.

For all the advantages, it would be better to file an objection as early as possible. There may be situations making you miss some of the formal requirements for an objection. You may also receive an early warning from the DGT if it finds you miss certain formal requirements (Fig. 1). Unless it is solved within the three-month time span, such missing will render your objection letter "cannot be considered an objection" by the DGT. Early filing gives you time to fix the problem before the deadline. If you are only aware of the problem after the deadline, you can no longer revise your objection and have to go through an avenue of less convincing to get your tax disputes solved.

The DGT's preliminary check 1

- One objection for one tax assessment
- Pay the assessment at least as much as the amount agreed during the closing conference
- Filed the objection within three-month time limit
- Signed by an authoritative person (directors for a company)
- Not filing any requests governed by Art. 36 of the Tax Administration Law

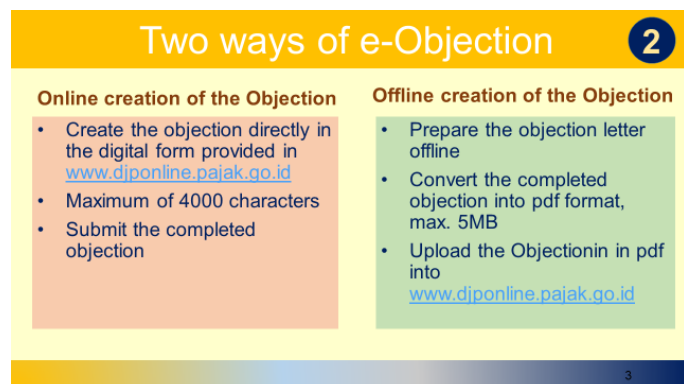
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To be able to file tax objections electronically, you must have three things: an electronic filing identification number (EFIN), an account registered with the DGT Online website, and a valid digital certificate. If you do not have any of these, we suggest obtaining it as soon as possible. Please note the digital certificate must be updated every two years.

For e-Objection, the objection letter can be created online or offline (Fig. 2). With the online creation, you will write your objection letter directly on the space provided by the DGT on its designated website (www.djponline.pajak.go.id). Once you have completed your objection letter, you can submit it directly to the DGT. Please be aware not to exceed the maximum of 4000 characters for your objection letter.

Alternatively, you can create your objection offline, convert it into a portable document format (pdf), and then upload it into the designated website of the DGT. Please note that your entire objection document should not exceed 5MB.

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



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