Indonesian tax news

Highlight

PRECIOUS CONSULTING

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CORETAX faults

Penalties for late tax payments and reporting cancelled – conditionally

Following the public statements, the Director General of Taxes (DGT) issued KEP 67/PJ/2025 (KEP 67) on 27 Feb 2025, cancelling administrative penalties for late tax payments and reporting driven by CORETAX faults. This is on the condition that the tax has ultimately been paid or reported by a certain date, i.e. specially established deadline. KEP 67 does not go on with addressing late issuance of tax invoices which could also trigger administrative penalties.

With CORETAX practically concerned only with monthly tax obligations to date, the penalty cancellation applies only for monthly tax payments and reporting which must be carried out through CORETAX. The special deadlines by which the tax payment or reporting should have been done to qualify for penalty cancellation are specified as follows:

Tax payments

Type of tax	Tax period	Normal due date	Special deadline
1. WHT 4(2), other than that for L&B rights transfer 2. WHT 15 3. WHT 21 4. WHT 22 5. WHT 23 6. Art. 25 income tax 7. Art 26 income tax	Jan 2025	15 Feb 2025	28 Feb 2025
8. WHT 4(2) for L&B rights transfer	Dec 2024	15 Jan 2025	31 Jan 2025
	Jan 2025	15 Feb 2025	28 Feb 2025
9. VAT & LST	Jan 2025	28 Feb 2025	10 Mar 2025
10. Stamp duties by collector	Dec 2024	15 Jan 2025	31 Jan 2025
	Jan 2025	15 Feb 2025	28 Feb 2025

Tax reporting (monthly tax return submission)

Type of tax	Tax period	Normal due date	Special deadline
1. WHT 21/26 2. Unified monthly income tax returns	Jan 2025	20 Feb 2025	28 Feb 2025
	Feb 2025	20 Mar 2025	31 Mar 2025
	Mar 2025	20 Apr 2025	30 Apr 2025
3. WHT 4(2) for L&B rights transfer	Dec 2024	20 Jan 2025	31 Jan 2025
	Jan 2025	20 Feb 2025	28 Feb 2025
	Feb 2025	20 Mar 2025	31 Mar 2025
	Mar 2025	20 Apr 2025	30 Apr 2025
4. VAT & LST	Jan 2025	28 Feb 2025	10 Mar 2025
	Feb 2025	31 Mar 2025	10 Apr 2025
	Mar 2025	30 Apr 2025	10 May 2025
5. Stamp duties by collector	Dec 2024	15 Jan 2025	31 Jan 2025
	Jan 2025	15 Feb 2025	28 Feb 2025
	Feb 2025	15 Mar 2025	31 Mar 2025
	Mar 2025	15 Apr 2025	30 Apr 2025

KEP 67 further states that with the stipulation, the DGT will not issue any tax collection letters for the administrative penalties referred to above. In the event that tax collection letters have been issued, the Regional Office Head will nullify them ex-officio.

As CORETAX faults have also resulted in delays in the issuance of tax invoices, other measures of the DGT are awaited to deal with the consequential administrative penalties.

Please contact us to get more insight.

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