

A Framework for Integrated Digital Tax Reporting via CORETAX



The issuance of PER-11/PJ/2025 (PER 11) is inseparable from the enactment of Minister of Finance Regulation Number PMK 81 of 2024 (PMK 81) concerning Tax Provisions within the Framework of Implementing the Core Tax Administration System (SIAP). This regulation is part of the Ministry of Finance's multi-year effort to modernize Indonesia's national tax infrastructure. The main objectives of this reform include:

- Enhancing transparency and reducing tax reporting errors;
- Simplifying tax reporting through digital systems;
- Aligning tax obligations with business data flows in real time;
- Ensuring taxpayers—especially business entities—have the appropriate tools and formats to comply.

PER 11 replaces older technical regulations that no longer meet the needs of a digital, integrated administration connected to SIAP and its flagship platform, CORETAX.

Scope and Coverage of the Regulation

PER 11 comprehensively regulates the preparation and submission of Tax Returns (Surat Pemberitahuan – SPT), namely:

- Periodic Income Tax Returns, including:
 - Article 21/26 Income Tax (salaries and similar payments);
 - Unified Returns for Income Tax Articles 4(2), 15, 22, 23, and 26 (non-salary items).
- Periodic VAT Returns for various types of Taxable Entrepreneurs (PKP);
- Periodic Stamp Duty Returns;
- Annual Income Tax Returns for individuals and corporate taxpayers;
- Periodic Installment Reports for Article 25 Income Tax in certain sectors.

The regulation also governs formats, supporting documents, and submission mechanisms—all emphasizing electronic media.



Digitalization: A Central Theme

In line with CORETAX, PER 11 is characterized by its orientation toward electronic systems. All key documents must now be:

- Prepared in a standardized electronic format;
- Electronically signed;
- Submitted via e-Filing or other integrated DJP platforms.

On paper, these changes are intended to minimize errors, reduce manipulation, and simplify reconciliation of data between taxpayers and the tax authority.

Key Obligations for Employers and Corporations

For executives overseeing finance or tax functions, the following obligations are particularly important:

- a. Tax Withholding on Salaries and Vendor Payments
 - Use Form BPA1 for regular employees' salaries and periodically paid pensions;
 - Use Form BP21 for remuneration to non-employee Domestic Individual Taxpayers;
 - Use Form BP26 for remuneration to non-employee Foreign Individual Taxpayers.
 - These forms must be issued, delivered to recipients, and reported monthly.
- b. Unified Returns for Other Withholding Taxes
Covering Income Tax Articles 4(2), 15, 22, 23, and 26 other than payments to foreign individuals.
- c. Corporate Annual Income Tax Returns
 - Include data on income, expenses, assets, liabilities, and reconciliation.
 - Separate formats are provided for reporting in IDR or USD, including for the oil and gas sector.

Benefits and Challenges in Compliance

Benefits:

- Predictability through standardized formats;
- Faster processes and tax refunds;
- Lower audit risk;
- Better audit readiness.

Challenges:

- Integration of accounting systems;
- Training staff on new procedures and forms;



- Management of supporting digital documents.

Important Considerations to Avoid Pitfalls

- Submit all tax returns on time to avoid penalties;
- Use authorized personnel for electronic submissions;
- File returns even if no tax is due, if required;
- Amendments can only be made before an audit commences.

Strategic Implications for Executives

- Invest in tax technology solutions that are compatible with SIAP;
- Clearly define roles and responsibilities;
- Monitor compliance indicators (timeliness, input errors);
- Foster a culture of proactive compliance.

PER 11 is not just a regulation but a collaborative framework for better engagement with the tax authorities.

Implementation Challenges: Between Expectations and Reality

Although PER 11 offers an integrated and digital reporting system via SIAP, its implementation has not always run smoothly. A clear example is the experience of many businesses with the CORETAX reporting platform, which frequently encounters technical issues such as:

- Frequent upload failures, especially near filing deadlines;
- Slow and unresponsive data validation;
- System inconsistencies with e-Invoice (e-Faktur);
- Confusing user interfaces.

While SIAP promises improvements, as of mid-2025, some users continue to report:

- Portal access disruptions;
- Additional training needs;
- Limited bandwidth in certain regions.

Therefore, although this reform is important, its success heavily depends on DJP system reliability and business readiness.

Conclusion

PER 11 reflects the shift toward clarity, standardization, and digitalization in tax reporting. Despite its technical nature, this regulation has a strategic purpose: enabling businesses to fulfill their tax obligations efficiently and transparently. For taxpayers, complying is not



merely a matter of fulfilling obligations but also of building credibility in the eyes of the authorities and stakeholders.

In an era where data integrity and trust are increasingly critical, aligning your business with PER 11 is both a responsibility and an opportunity.

However, the success of this tax infrastructure reform, especially regarding tax reporting, also hinges on the reliability of DJP systems. Thus, it remains a challenge for DJP to resolve CORETAX technical issues and make the platform more user-friendly.

If you need further information on this topic, please contact your PreciousNine advisor.



Your PreciousNine Contacts

Ananda Chandra
ananda.chandra@preciousnine.com

Anindita Hayuningtyas
anindita.hayuningtyas@preciousnine.com

Inge Jahja
inge.jahja@preciousnine.com

Lina Rosmiana
lina.rosmiana@preciousnine.com

Michael Husni
michael.husni@Preciousnine.com

Noviana Tan
noviana.tan@preciousnine.com

Robertus Winarto
robertus.winarto@preciousnine.com

Dian Kusuma
dian.kusuma@preciousnine.com

Lili Tjitadewi
lili.tjitadewi@preciousnine.com

Martias
martias@preciousnine.com

Nandha
nandha@preciousnine.com

Randy Adirosa
m.adirosa@preciousnine.com

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PreciousNine Consulting

Cyber 2 Tower, 5th Floor
Jl. HR Rasuna Said Blok X-5 Kav. 13,
Jakarta, Indonesia 12950
Phone : +62 21 5799 8778, +62 21 2935 2500
Fax : +62 21 2935 2501
www.preciousnine.com