

Tax Reporting Transformation Through PER-03/PJ/2026: What Do Taxpayers Need to Pay Attention To?

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The Directorate General of Taxes once again takes an important step in tax administration reform by issuing PER-03/PJ/2026 ("PER-03"), which has been in effect since March 16, 2026.

This regulation is part of the transformation of the tax reporting system, aligned with the implementation of the Coretax system. The objective is clear: to provide legal certainty, simplify administrative processes, and improve alignment with the new digital system.

Important Changes: Revocation of Previous

With the enactment of PER-03, several provisions in PER-11/PJ/2025 are revoked, including:

- Article 2 paragraph (1) letter g
- Article 95 through Article 112
- Article 127 and Article 128

All of these articles relate to Tax Returns (SPT) and their processing mechanisms, which have now been adjusted to the new system.

Tax Returns Deemed Not Filed: Stricter and System-Based

One of the significant changes is the clarification of conditions under which a Tax Return is deemed not filed. Some of these include:

- Taxpayers (WP) who are required to file electronically but still submit hard copies
- Tax Returns that are not signed
- Use of currency or language not in accordance with the permit
- Incomplete Tax Returns or insufficient attachments
- Overpaid Tax Returns submitted past a certain deadline:
 - Overpaid Tax Returns submitted more than 3 years late and have already been reprimanded

- Amended Tax Returns showing a loss/overpayment submitted past the 2-year before the statute of limitations expires
- Amended Tax Returns submitted more than 3 months after receiving a tax verdict/decision
- Underpaid Tax Returns not accompanied by proof of payment or where the payment amount does not match
- Data discrepancies in the system, such as:
 - Marital status of female individual taxpayers (separated) not validated
 - Use of unvalidated norms
 - Installment/deferral approval for Income Tax Article 29 not validated

The emphasis on system validation indicates that integration with Coretax is key in determining the validity of reporting.

Overpaid Tax Returns: Not Always Eligible for Restitution

PER-03 also clarifies that not all overpaid Tax Returns are eligible for restitution. Some conditions that may result in the rejection of restitution include:

- The overpayment originates from taxes borne by the government
- Tax credits are not related to the reported income
- Crediting errors, such as mixing final and non-final taxes

This requires greater accuracy in tax reconciliation prior to filing.

Exemptions from Tax Return Filing for Individual Taxpayers (WP OP)

Good news for Individual Taxpayers (WP OP): there is an exemption from the Tax Return filing obligation for those whose income is below the Non-Taxable Income threshold (PTKP).

However, this exemption does not apply if the taxpayer has more than one employer.

Tax Return Extension: Additional

In general, the requirements for a Tax Return filing extension remain the same, namely:

- Provisional calculation of tax payable
- Interim financial statements
- Proof of payment (if underpaid)
- Statement letter from a public accountant (audit not yet completed)

However, there is an important document needed for individual employee taxpayers: a certificate from the employer stating that the withholding tax slip (bupot) has not yet been issued.

However, the Director General of Taxes through KEP 55/PJ/2026 has granted a relaxation by not imposing sanctions related to Individual Tax Returns for late filing or late payment of tax payable, as long as they are submitted not later than the end of April 2026 (1 month after the due date).

Language and Currency Obligations for Corporate Taxpayers (WP Badan)

For WP Badan who have obtained permission to use English and USD in their bookkeeping:

- The Tax Return and its attachments must still be submitted in Indonesian
- Only financial statements are permitted to use English

This is an important point that is often overlooked in practice.

Practical Implications: Applicable to 2025 Tax Returns

Since PER-03 takes effect from March 16, 2026, these provisions are already relevant for:

- Filing of Annual Corporate Tax Returns for Fiscal Year 2025
Due date: end of April 2026

This means taxpayers need to immediately ensure data readiness, document completeness, and compliance with the Coretax system to avoid the risk of Tax Returns being deemed not filed.

Closing

PER-03/PJ/2026 affirms the new direction of Indonesia's tax administration: more digital, more integrated, and more system validation-based.

For taxpayers, this means:

- It is not enough to merely be substantively correct
- But must also be correct in terms of system and administrative requirements

Thorough preparation and understanding of the new provisions are key to maintaining compliance while minimizing risk in the Coretax era.

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