

POLICY ON NULLIFICATION OF ADMINISTRATIVE SANCTIONS RELATED TO THE IMPLEMENTATION OF CORETAX DGT

ENGLISH



- Summary of Director General of Taxes Decree Number KEP-67/PJ/2025




- Main Takeaways: Recipient of Nullified Administrative Sanctions

- Types of Nullified Administrative Sanctions: (a) for overdue payment, dan (b) for overdue Tax Return (SPT) submission

1 Summary of Director General of Taxes Decree Number KEP-67/PJ/2025

The Director General of Taxes has issued Decree Number KEP-67/PJ/2025 concerning the Policy for Nullifying Administrative Sanctions for Delays in Payment and/or Remittance of Tax Due and Submission of Tax Returns in relation to the Implementation of CORETAX DGT.

Background

-  CORETAX DGT has been implemented since January 1, 2025, introducing new methods for taxpayers to fulfill their tax obligations.
-  Taxpayers may have difficulty adapting to this new system, resulting in potential delays in fulfilling tax obligations.
-  In the transition period to implement the new system, the DGT needs to create a policy for nullifying administrative sanctions to provide legal certainty.

2 Main Takeaways

Taxpayers Subject to Nullified Administrative Sanctions

- Taxpayers who are overdue in making tax payments or deposits.
- Taxpayers who are overdue in submitting their Tax Returns.
- Applies to delays that occur due to the Taxpayer's error or factors not attributable to their fault.

A Nullified Administrative Sanctions for overdue payment

Tax Type	Tax Period	Extended Deadline
Income Tax Article 4(2) (other than transfer of land and/ or building rights)	January 2025	28 February 2025
Income Tax Article 15	January 2025	28 February 2025
Income Tax Article 21	January 2025	28 February 2025
Income Tax Article 22	January 2025	28 February 2025
Income Tax Article 23	January 2025	28 February 2025
Income Tax Article 25	January 2025	28 February 2025
Income Tax Article 26	January 2025	28 February 2025
Income Tax Article 4(2) specifically for transfer of land and/ or building rights	December 2024	31 January 2025
	January 2025	28 February 2025
VAT/Sales Tax on Luxury Goods	January 2025	10 March 2025
Stamp Duty	December 2024	31 January 2025
	January 2025	28 February 2025

B Nullified Administrative Sanctions for overdue Tax Return (SPT) submission

Tax Type	Tax Period	Extended Deadline
Income Tax Articles 21/26 and Unified Income Tax	January 2025	28 February 2025
	February 2025	31 March 2025
	March 2025	30 April 2025
Income Tax Article 4(2) specifically for transfer of land and/ or building rights	December 2024	31 January 2025
	January 2025	28 February 2025
	February 2025	31 March 2025
	March 2025	30 April 2025
Income Tax Article 4(2) for businesses with certain gross turnover and Income Tax Article 25	January 2025	28 February 2025
	February 2025	31 March 2025
	March 2025	30 April 2025
VAT	January 2025	10 March 2025
	February 2025	10 April 2025
	March 2025	10 May 2025
Stamp Duty	December 2024	31 January 2025
	January 2025	28 February 2025
	February 2025	31 March 2025
	March 2025	30 April 2025



Sanction Nullification Mechanism:

- Nullification of administrative sanctions for not issuing a Tax Collection Letter (STP)
- If a Tax Collection Letter (STP) has been issued, the Head of the DGT Regional Office will nullify the administrative sanctions ex officio



The decision takes effect on the specified date:

27th February 2025

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