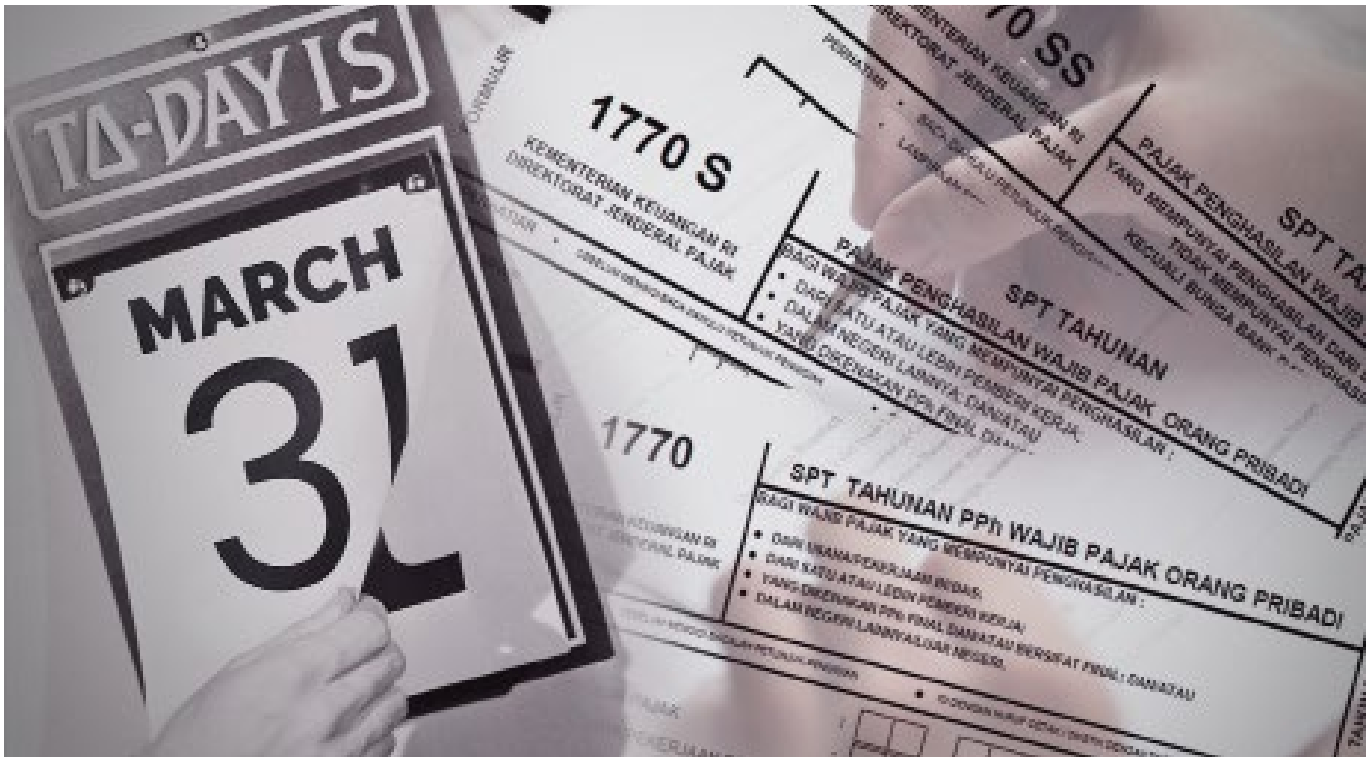
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Deadline for the Filing of Annual Personal Income Tax Returns

Sets the Standards and Beyond



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DDTC is a research and knowledge based taxation institution and a center of a number of taxation activities units with high standards that serve as main references in the field of taxation.

Our firm consists of consultation services (DDTC Consulting), a center for review and research (DDTC Fiscal Research), taxation journals (DDTC Working Paper), a training center (DDTC Academy), a provider of tax law documents (DDTC Tax Engine), a library (DDTC Library), and taxation news portal (DDTC News).

ABOUT DDTC Newsletter

Published every two weeks, DDTC Newsletter provides a summary of key tax law changes, both the current modifications and changes in taxation regulations, particularly those pertaining to domestic policies.

Contents

- **The Extension of Deadline for the Filing of Annual Personal Income Tax Returns**
- **Annual Tax Return Filing Electronic Channels**
- **Exemption of CPO Export Levies & the Derivatives**

The Extension of Deadline for the Filing of Annual Personal Income Tax Returns

The deadline for the filing of Annual Personal Income Tax Returns is on Sunday, March 31, 2019. Consequently, services from the Tax Office (*Kantor Pelayanan Pajak*/KPP) and Tax Services, Dissemination, and Consultation Service Office (*Kantor Pelayanan, Penyuluhan, dan Konsultasi*/KP2KP) will be extended, but no later than Saturday, March 30, 2019, at 08.00 - 16.00 local time.

The above timeline may be extended until the completion of the services. This policy is regulated in the Director General of Taxes Circular No. SE-06/PJ/2019 concerning Services in connection with the Filing of Annual Income Tax Returns and Transfer and Realization of Additional Asset Investment Reports and/or Additional Asset Placement Reports.

The services provided to taxpayers during the additional hours of service include:

1. consulting services and the filing of Annual Income Tax Returns on Integrated Service Unit (*Tempat Pelayanan Terpadu*/TPT) of KPP and KP2KP;
2. the submission of transfer reports and investment realization of additional assets and/or reports on the placement of additional assets in certain KPPs and KP2KP appointed by the Head of KPP; and
3. services carried out by agents of the DGT's Information and Complaint Service Center (*Kantor Layanan Informasi dan Pengaduan*/KLIP DJP).

The filing of Annual Income Tax Returns may be conducted directly at KPP/KP2KP. In addition, taxpayers may file Annual Income Tax Returns in the following manners.

1. sent by post, freight forwarding company, or courier service with a mail receipt to the KPP where the taxpayer is registered; or
2. through certain channels, namely e-Filing, e-Form, and uploading *e-SPT* on the DGT's Online page (www.djponline.pajak.go.id) or application service providers appointed by the Director General of Taxes.

Should taxpayers file their Annual Tax Returns on Sunday, March 31, 2019, they can only use e-Filing services, without having to be present at KPP or KP2KP.

Submission of transfer reports and realization of additional assets investment and/or reports on the placement of additional assets may be sent directly to KPP, KP2KP, post, freight forwarding company, courier, or through certain channels.

Moreover, KLIP DJP is instructed to remain open until Sunday 31 March 2019. The operational hours are 08.00-16.00 local time (Saturday, 30 March 2019) and 08.00 - 12:00 local time (Sunday, 31 March 2019).

Annual Tax Return Filing Electronic Channels

Through Announcement Number: PENG-02/PJ.09/2019 concerning the Electronic Channels of Annual Tax Return Filing, DGT verifies three important points related to electronic filing of Annual Tax Return.

The three points are:

1. The DGT does not provide Annual Tax Return filing applications such as *e-Filing* and *e-Form* downloaded from the Play Store application.
2. Taxpayers and the public are encouraged to utilize the official Annual Income Tax filing channels through the djponline.pajak.go.id website or Application Service Providers authorized by the DGT, namely:
    - www.spt.co.id
    - www.pajakku.com
    - efiling.bri.co.id
    - www.online-pajak.com
    - aspbni.bni.co.id
    - klikpajak.id
    - PT Prima Wahana Caraka.
3. Taxpayers are advised not to disclose their DGT Online user IDs and passwords outside the official DGT channels.

This announcement is intended to foster public caution in choosing Annual Tax Return filing facilities due to the large number of taxation Android applications in the society.

Exemption of CPO Export Levies & the Derivatives

There is good news for farmers, traders, and exporters of palm oil. Over the next three months, export levies of palm oil, crude palm oil (CPO) and derivative products are to be exempted.

This policy applies after the issuance of Minister of Finance Regulation No.23/ PMK.05/ 2019 concerning the Second Amendment to Minister of Finance Regulation No. 81/ PMK.05/ 2018 concerning Public Service Agency (*Badan*

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Layanan Umum/BLU) Service Rates of the Indonesian Oil Palm Estate Fund (*Badan Pengelola Dana Perkebunan Kelapa Sawit*/BPDPKS) of the Ministry of Finance.

The regulation signed by the Minister of Finance, Sri Mulyani Indrawati, on March 6, 2019, came into force upon its promulgation on March 11, 2019. The authorities divide the levy rate periods into two, as below:

1. March 1, 2019 until May 31, 2019; and
2. June 1, 2019 onwards.

During the first period (March 1 to May 31, 2019), all exports of palm oil, CPO, and the derivative products are subject to a rate of US$ 0. This applies for all levels of CPO reference prices, namely below US$ 570/ ton, US$ 570/ ton to US$ 619/ ton, and above US$ 619/ ton.

Nonetheless, in the next period, as of June 1, 2019, levies shall be reapplied. In addition to fresh fruit bunches which are subject to US$ 0 levies, other products are subject to levies after the CPO reference price reaches US$ 570/ton.

The rates are in accordance with the previous regulations, namely the Minister of Finance Regulation No.152/ PMK.05/ 2018. Rates vary from US$ 5 to US$ 50. Rates are imposed based on every ton that is exported.

The government has issued such revision to avoid inconsistent export levies following changes in the reference prices each month. The government states that the consistency of export levies imposition is to be considered in a 2-3 month period.

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