

**SUMMARY OF DIRECTORATE GENERAL OF TAXATION CIRCULAR LETTER NO. SE - 22/PJ/2020
ON THE EXTENSION OF DEADLINE OF THE IMPLEMENTATION OF RIGHTS & FULFILLMENT OF TAX OBLIGATIONS
IN LIEU OF LAW (PERPU) NUMBER 1 YEAR 2020 (FOR HANDLING COVID-19 PANDEMIC)**

No.	Type of Extension	Details on the Extension
1.	<p>Deadline to file for Tax Objection, in accordance to Art. 25 Par. (3) of General Tax Provisions and Procedures Law ("UU KUP") --- (no. 2)</p> <p><i>Case Study:</i> - Attachment, Part A</p>	<p>1. Tax Objection Request must be filed in within 3 (three) months since the date the Tax Assessment Letter is sent OR since the date of tax with-holding or collecting.</p> <p>2. Such deadline is extended to maximum 9 (nine) months if the 3 (three) months deadline falls within the period of COVID-19 force majeure that is from 29 February 2020 - 29 May 2020.</p>
2.	<p>Deadline to refund tax overpayment, in accordance to Art. 11 Par. (2) UU KUP --- (no. 3)</p> <p><i>Case Study:</i> - Attachment, Part B</p>	<p>1. The refund of tax overpayment must be remitted in within 1 (one) month since:</p> <ol style="list-style-type: none"> the receipt of request for refund of tax overpayment due to the issuance of Overpayment Tax Assessment Letter based on Article 17 Paragraph (1) UU KUP; the issuance of Overpayment Tax Assessment Letter based on Article 17 Paragraph (2) and Article 17B UU KUP; the issuance of Decree for Early Tax Refund based on Article 17C or 17D UU KUP; the issuance of Decision on Objection, Decision on Amendment, Decision on Reduction of Administrative Sanction, Decision on Cancellation of Administrative Sanction, Decision on Reduction of Tax Assessment, Decision on Cancellation of Tax Assessment or Decision on Payment of Interest; and the receipt of Tax Court Decision or Supreme Court Decision on Judicial Review. <p>which causes a tax overpayment.</p> <p>2. Such deadline is extended to 2 (two) months if the 1 (one) month deadline falls within the period of COVID-19 force majeure that is from 29 February 2020 - 29 May 2020.</p>

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No.	Type of Extension	Details on the Extension
3.	<p>Deadline to issue Tax Assessment Letter due to the request for restitution of tax overpayment Art. 17B Par. (1) UU KUP --- (no. 4)</p> <p><i>Case Study:</i> - Attachment, Part C</p>	<ol style="list-style-type: none"> 1. DGT, after performing an audit on the request for restitution of tax overpayment, must issue Tax Assessment Letter by maximum 12 (twelve) months since the complete Tax Return which declares tax overpayment is received. 2. Such deadline is extended to maximum 18 (eighteen) months if the 12 (twelve) months timeline above ends during the period of COVID-19 force majeure that is from 29 Februari 2020 - 29 Mei 2020. 3. The extension of issuance of Tax Assessment Letter includes the testing period, and the period for discussion on Final Tax Audit Result and reporting. 4. For Taxpayers who have not received the Notification of Audit Result, the testing period becomes: <ul style="list-style-type: none"> - Maximum 10 (ten) months since Field Tax Audit Notification Letter is given to the Taxpayer (for field tax audit); and - Maximum 8 (eight) months since the Taxpayer visited Tax Office to fulfill the Meeting Invitation (for office tax audit). 5. For Taxpayers who have received Notification of Tax Audit Result, but has not filed Rebuttal Letter, the deadline for discussion on Final Tax Audit Result and reporting can be extended for maximum of 4 (four) months since the date when the Notification of Tax Audit Result is sent to the Taxpayers. 6. For Taxpayers who have received Notification of Tax Audit Result, but has not filed written response or Rebuttal Letter due to obstacles or limitation caused by the COVID-19 pandemic, the deadline for discussion on Final Tax Audit Result and reporting can be extended for maximum of 4 (four) months since the date when the Notification of Tax Audit Result is sent to the Taxpayers.

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No.	Type of Extension	Details on the Extension
4.	<p>Deadline to issue Decision on Objection in accordance to Art. 26 Par. (1) UU KUP --- (no. 5)</p> <p><i>Case Study:</i> - Attachment, Part D</p>	<ol style="list-style-type: none"> 1. DGT, within the period of maximum 12 (twelve) months since the date when Tax Objection Request Letter is filed, must issue a Decision on the Objection being filed. 2. Such deadline is extended to maximum 18 (eighteen) months if the 12 (twelve) months timeline above ends during the period of COVID-19 force majeure, that is 29 February 2020 - 29 May 2020. 3. If the Notification Letter for Attending <u>has been</u> sent out by the time this regulation is stipulated (April 9, 2020), then the deadline to issue the Decision on Objection is extended for a maximum of 1 (one) month since the period of COVID-19 force majeure is declared as over. 4. If the Notification Letter for Attending <u>has not been</u> sent out by the time this regulation is stipulated (April 9, 2020), then the deadline to issue the Decision on Objection is extended for a maximum of 18 (eighteen) months since the Tax Objection Request Letter is received. Notification Letter for Attending must be sent out maximum within 1 (one) month since the period of COVID-19 force majeure is declared as over.

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No.	Type of Extension	Details on the Extension
5.	<p>Deadline to issue Decision on: - request for reduction / waiver of administrative sanction, - reduction / cancellation of incorrect Tax Assessment Letter, - reduction / cancellation of incorrect Tax Collection Letter and cancellation of Tax Audit Result, in accordance to Art. 36 Par. (1) UU KUP --- (no. 6)</p> <p><i>Case Study:</i> - Attachment, Part E</p>	<ol style="list-style-type: none"> 1. DGT, within maximum 6 (six) months since the date the request letter is filed, must issue Decision on the request being filed. Such Decision applies for both first or second request letters. 2. Such period is extended to maximum 12 (twelve) months if the period of 6 (six) months above falls within the COVID-19 force majeure period of 29 February 2020 - 29 May 2020. 3. The second request letter from the Taxpayer for reduction / waiver of administrative sanction, reduction / cancellation of incorrect Tax Assessment Letter, and reduction / cancellation of incorrect Tax Collection Letter in accordance to Article 14 UU KUP, can be filed by the Taxpayer beyond the deadline for filing of second request letter as stipulated in Ministry of Finance Regulation No. 8/PMK.03/2013, because COVID-19 pandemic is considered as "situation beyond the control of Taxpayer" (force majeure).