

TAX DISPUTE RESOLUTION SCHEME



Taxation General Provision and Procedure Law (KUP) has regulated tax dispute resolution scheme. In the resolution process, Taxpayers are entitled to apply for objection, appeal, and judicial review against a tax assessment.

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1 OBJECTION

- Written in Indonesian Language
- Submitted to Directorate General of Taxes 3 months at the latest after the issuance of Tax Assessment Notice (SKP)
- Taxpayers shall settle their tax payable of the amount agreed in the closing conference of audit result at minimum
- In case that the objection is rejected and the Taxpayers do not apply for appeal, they are subject to sanction of 50% of tax amount deducted by paid tax
- Objection not fulfilling the requirements shall not be considered



Objection Letter



Summons



Clarification



Decision on Objection

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Appeal Letter

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2 APPEAL

Appeal Application Letter shall be submitted to Tax Court 3 months at the latest after the issuance of Decision Letter for Objection

Directorate General of Taxes shall issue a verdict 12 months at the latest after the Objection Letter is received

JUDICIAL REVIEW

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Appeal Verdict



Hearing

Tax Court issues a verdict 12 months after the Appeal Letter is received



Judicial Review



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The Supreme Court issues a verdict within 6 months after the Judicial Review Application is received.

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IN KRACHT