

# WAIVING OF ADMINISTRATIVE PENALTIES RELATED TO THE IMPLEMENTATION OF CORETAX

RSM INDONESIA CLIENT ALERT – 20 March 2025

In recognition of difficulties faced by taxpayers to pay and/or report taxes using the Coretax tax administration system, on 27 February 2025, the Director of General Taxation (DGT) issued Decision No. KEP-67/PJ/2025 concerning the Policy regarding the Elimination of Administrative Penalties on Late Payment and/or Deposit of Tax Due and the Late Submission of Tax Returns related to the implementation of Coretax (KEP-67).

## WHEN IS IT EFFECTIVE?

KEP-67 is effective on 27 February 2025 (although it has retroactive effect for tax penalties that would otherwise be due for late payment and/or late reporting of taxes for certain tax periods).



## WHAT DOES KEP-67 PROVIDE?

KEP-67 provides the basis for DGT officials to not issue tax collection letters (*surat tagihan pajak*) that would otherwise be issued due to the late payment/deposit of taxes and/or late reporting of tax returns for certain periods. Further, if a tax collection letter has already been issued for late payment and/or reporting of taxes for that period, then the Head of the Regional Tax Office is authorized to cancel the tax collection letter.

This is implemented through provision of extended time deadlines for payment/deposit and/or reporting of certain taxes.

**WHAT LATE PAID TAX PAYMENTS/DEPOSITS AND LATE REPORTED TAX RETURNS ARE SUBJECT TO KEP-67?**

The table below details the types of taxes and periods that are subject to KEP-67.

TAXES AND RELATED PERIODS SUBJECT TO EXTENDED DEADLINE (I.E. NO LATE PAYMENT PENALTY IF PAID WITHIN THAT EXTENDED DEADLINE)		
TYPE OF TAX	DEADLINE FOR PAYMENT (MINISTER OF FINANCE REGULATION NO 81 YEAR 2024)	PERMITTED DELAYED DATE OF PAYMENT (I.E. NO ADMINISTRATIVE PENALTY WILL APPLY IF PAID ON/BEFORE THIS DATE) (KEP-67)
Article 4(2) Income Tax, other than Article 4(2) Income Tax due on income earned from the transfer of right of land and/or building	No later than the 15th day of the following month after the end of the tax period when the obligation arose.	Taxes for the January 2025 period can be paid on/before 28 February.
Article 15 Income Tax	In the event that the due date for payment or deposit of tax coincides with a holiday, payment or deposit of tax can be made no later than the next working day.	
Article 21 Income Tax		
Article 22 Income Tax		
Article 23 Income Tax		
Article 25 Income Tax		
Article 26 Income Tax		
Article 4(2) Income Tax on income earned from the transfer of right of land and/or building	No later than the 15th day of the following month after the end of the tax period when the obligation arose.	Taxes for the December 2024 period can be paid on/before 31 January 2025.
Stamp Duty (collected by tax collector)	In the event that the due date for payment or deposit of tax coincides with a holiday, payment or deposit of tax can be made no later than the next working day.	Taxes for the January 2025 period can be paid on/before 28 February 2025.
Value Added Tax (VAT) or Sales Tax on Luxurious Goods (PPN BM)	No later than the end of the following month after tax period when the obligation to collect VAT or PPN BM arose and before the submission of VAT and PPN BM tax return.  In the event that the due date for payment or deposit of tax coincides with a holiday, payment or deposit of tax can be made no later than the next working day.	VAT or PPN BM for the January 2025 period can be paid on/before 10 March 2025.

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TAX RETURNS AND RELATED PERIOD SUBJECT TO EXTENDED DEADLINE (I.E. NO LATE REPORTING PENALTY IF REPORTED WITHIN THAT EXTENDED DEADLINE)		
TYPE OF TAX RETURN	DEADLINE FOR REPORTING (MINISTER OF FINANCE REGULATION NO 81 YEAR 2024)	PERMITTED DELAYED DATE OF REPORTING (I.E. NO ADMINISTRATIVE PENALTY WILL APPLY IF REPORTING ON/BEFORE THIS DATE) (KEP-67)
Article 21 and/or Article 26 Income Tax Return	No later than the 20th day of the following month after the end of the tax period.	The tax return for the January 2025 period can be reported on/before 28 February 2025.
Unified Tax Return (for withholding taxes)	In the event that the due date for tax return coincides with a holiday, it can be submitted no later than the next working day.	The tax return for the February 2025 period can be reported on/before 31 March 2025.
Article 4(2) Income Tax Return for income earned by a taxpayer that has a certain amount of turnover (i.e., subject to PP- 55/2022, previously PP- 23/2018)		The tax return for the March 2025 period can be reported on/before 30 April 2025.
Article 25 Income Tax Return		
Article 4(2) Income Tax Return for income earned from the transfer of right of land and/or building	No later than the 20th day of the following month after the end of the tax period.	The tax return for the December 2024 period can be reported on/before 31 January 2025.
Stamp Duty Tax Return	In the event that the due date for tax return coincides with a holiday, it can be submitted no later than the next working day.	The tax return for the January 2025 period can be reported on/before 28 February 2025.
		The tax return for the February 2025 period can be reported on/before 31 March 2025.
		The tax return for the March 2025 period can be reported on/before 30 April 2025.
Value Added Tax and Sales Tax on Luxurious Goods (PPN BM) Tax Return	No later than the end of the following month after the end of the tax period.	The tax return for the January 2025 period can be reported on/before 10 March 2025.
		The tax return for the February 2025 period can be reported on/before 10 April 2025.
		The tax return for the March 2025 period can be reported on/before 10 May 2025.

## RSM COMMENTS

- The relaxation of administrative penalties for late payment of taxes is strictly limited to the tax periods of December 2024 (for limited taxes) and January 2025. It is possible KEP-67 might be amended and/or an additional decision letters will be issued regarding the waiver of late payment penalties for the tax periods of February 2025 and March 2025.
- The penalty waivers only apply if the tax is paid/deposited and/or reported within the extended deadline. If this is missed then the usual penalty will apply. In the case of late payment penalties, that penalty will be calculated from the date when the tax should have been paid/deposited as per the general regulations and not the extended deadline.



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