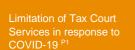


TaxFlash

Tax Indonesia / March 2020 / No. 05



Limitation of Tax Court Services in response to COVID-19

Following the Circular Letter from the Directorate General of Tax, the Tax Court also issued Circular Letter No.SE-01/PP/2020 (SE-01) dated 16 March 2020 in response to the government's effort to contain the spread of COVID-19.

SE-01 stipulates the following:

1. Tax Court proceedings

All Tax Court proceedings that have been scheduled for 17-31 March 2020 will be postponed until further notice. The Tax Court has only issued a list of proceedings scheduled for 17 March 2020 which are rescheduled to 7 April 2020. The postponement period will not be counted as part of the time limit for those proceedings as stipulated in Article 81 of Law No.14/2002 (Tax Court Law).

2. Reception service in relation to submission of Tax Appeals (*Banding*), Lawsuits (*Gugatan*), and/or Reconsideration Requests (*Peninjauan Kembali*)

The reception service in relation to submission of Tax Appeals (*Banding*), Lawsuits (*Gugatan*), and/or Reconsideration Requests (*Peninjauan Kembali*) will be temporarily suspended from 17-31 March 2020. The suspension period will not be counted as part of the time limit to submit:

- Tax Appeals and/or Lawsuits as stipulated in Article 35(2) and 40(3) of the Tax Court Law.
- Reconsideration Requests as stipulated in Article 92 of the Tax Court Law.

In our view, submission deadlines for Tax Appeals, Lawsuits, and Reconsideration Requests which fall within 17-31 March 2020 should be delayed by 15 days, in line with the number of days of the service suspension.



3. Helpdesk services

All helpdesk services (other than point 2 above) will be temporarily suspended from 17-31 March 2020. During this period, taxpayers are encouraged to use the available online services.

4. Delivery service in relation to Tax Court Decisions and Reconsideration Request Decisions

The delivery service in relation to Tax Court Decisions and Reconsideration Request Decisions will be temporarily suspended from 17-31 March 2020. The suspension period will not be counted as part of the time limit to send Tax Court and Reconsideration Request Decisions as stipulated in Article 88(1) of Tax Court Law.

The implementation of this Circular Letter will be reviewed regularly at the direction of the Government.



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