

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.

Your PwC Indonesia contacts:

Abdullah Azis
abdullah.azis@id.pwc.com

Gerardus Mahendra
gerardus.mahendra@id.pwc.com

Raemon Utama
raemon.utama@id.pwc.com

Adi Poernomo
adi.poernomo@id.pwc.com

Hasan Chandra
hasan.chandra@id.pwc.com

Runi Tusita
runi.tusita@id.pwc.com

Adi Pratikto
adi.pratikto@id.pwc.com

Hendra Lie
hendra.lie@id.pwc.com

Ryosuke R Seto
ryosuke.r.seto@id.pwc.com

Alexander Lukito
alexander.lukito@id.pwc.com

Hisni Jesica
hisni.jesica@id.pwc.com

Ryuji Sugawara
ryuji.sugawara@id.pwc.com

Ali Widodo
ali.widodo@id.pwc.com

Hyang Augustiana
hyang.augustiana@id.pwc.com

Soeryo Adjie
soeryo.adjie@id.pwc.com

Amit Sharma
amit.xz.sharma@id.pwc.com

Kianwei Chong
kianwei.chong@id.pwc.com

Sujadi Lee
sujadi.lee@id.pwc.com

Andrias Hendrik
andrias.hendrik@id.pwc.com

Laksmi Djuwita
laksmi.djuwita@id.pwc.com

Sutrisno Ali
sutrisno.ali@id.pwc.com

Anton Manik
anton.a.manik@id.pwc.com

Lukman Budiman
lukman.budiman@id.pwc.com

Suyanti Halim
suyanti.halim@id.pwc.com

Antonius Sanyojaya
antonius.sanyojaya@id.pwc.com

Mardianto
mardianto.mardianto@id.pwc.com

Tim Watson
tim.robert.watson@id.pwc.com

Ay Tjhing Phan
ay.tjhing.phan@id.pwc.com

Margie Margaret
margie.margaret@id.pwc.com

Tjen She Siung
tjen.she.siung@id.pwc.com

Brian Arnold
brian.arnold@id.pwc.com

Mohamad Hendriana
mohamad.hendriana@id.pwc.com

Turino Suyatman
turino.suyatman@id.pwc.com

Deny Unardi
deny.unardi@id.pwc.com

Oki Octabiyanto
oki.octabiyanto@id.pwc.com

Yessy Anggraini
yessy.anggraini@id.pwc.com

Dexter Pagayonan
dexter.pagayonan@id.pwc.com

Omar Abdulkadir
omar.abdulkadir@id.pwc.com

Yuliana Kurniadjaja
yuliana.kurniadjaja@id.pwc.com

Engeline Siagian
engeline.siagian@id.pwc.com

Otto Sumaryoto
otto.sumaryoto@id.pwc.com

Yunita Wahadaniah
yunita.wahadaniah@id.pwc.com

Enna Budiman
enna.budiman@id.pwc.com


Parluhutan Simbolon
parluhutan.simbolon@id.pwc.com

Gadis Nurhidayah
gadis.nurhidayah@id.pwc.com

Peter Hohtoulas
peter.hohtoulas@id.pwc.com

www.pwc.com/id

 PwC Indonesia

 @PwC_Indonesia

If you would like to be removed from this mailing list, please reply and write UNSUBSCRIBE in the subject line, or send an email to contact.us@id.pwc.com.

DISCLAIMER: This content is for general information purposes only, and should not be used as a substitute for consultation with professional advisors.

© 2020 PT Prima Wahana Caraka. All rights reserved. PwC refers to the Indonesian member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details.