

Tax Court Services to  
resume with conditions <sup>P1</sup>

## Tax Court Services to resume with conditions

On 26 May 2020, the Tax Court issued three Circular Letters that indicate that Tax Court Services, suspended due to COVID-19 pandemic, will shortly resume.

The Tax Court extended the suspension period of Tax Court services from 17 March until **7 June 2020** through the issuance of Circular Letter No.SE-09/PP/2020.

Circular Letter No.SE-10/PP/2020 (SE-10) confirms that Tax Court proceedings and administrative services will resume on 8 June 2020. SE-10 outlines the procedures to be followed for Tax Court proceedings and administration services once the suspension is lifted.

Circular Letter No.SE-11/PP/2020 (SE-11) covers how to deal with deadlines for Tax Appeal and Lawsuit submissions which were originally due during the suspension period. These matters were previously covered in Circular Letter No.SE-03/PP/2020 (SE-03).

### Tax Court proceedings

#### ***Procedures for Tax Court hearings***

SE-10 stipulates the procedures to follow when attending Tax Court hearing, including:

1. There will be a maximum number of attendances allowed in a hearing session:
  - a) Panel of judges or a single judge;
  - b) Team of registrars (*panitera*) that consists of a maximum of three people;
  - c) Parties in dispute (taxpayers and Directorate General of Taxation), but each party may be represented by a maximum of two people;
  - d) Other persons may be allowed to join the hearing session upon obtaining approval from the judge;
2. Hearing sessions are to be conducted in accordance with the health protocols of COVID-19, including physical distancing and safe handling of documents/evidence.

### ***Procedures for administrative services***

All administrative services will resume on 8 June 2020, including submissions of Tax Appeals, Lawsuits, or Reconsideration Requests, information and other correspondence services (including, but not limited to sending a copy of decisions on Tax Appeal and Reconsideration Requests).

Such services must always be conducted in accordance with the health protocols of COVID-19 (i.e. to observe physical distancing, the use of a mask, gloves and antiseptic, also when handling documents/evidence). The Tax Court Secretariat may further regulate issues connected with administrative services, such as the helpdesk service hours, maximum numbers of applicants in a day, etc.

### **Clarification on the deadline for submission of Tax Appeals and Lawsuits**

SE-11 was issued to provide legal certainty on the implementation of SE-03, which set a limitation on Tax Court services during the Tax Court suspension period from 17 March to 7 June 2020, which totalled 83 days.

#### ***Submission of Tax Appeals***

If the original deadline to submit a Tax Appeal directly to the Tax Court fell within the suspension period, the deadline is extended in accordance with the number of days of the suspension period, i.e. 83 days. For example, if the original deadline to submit a Tax Appeal fell on 7 June 2020, then the deadline will be extended for 83 days to 29 August 2020. On the other hand, if the deadline was 17 March 2020, the new deadline becomes 8 June 2020.

#### ***Submission of Lawsuits***

If the original deadline to submit a Lawsuit directly to the Tax Court fell within the suspension period, then the deadline will be extended to 21 June 2020.

## Your PwC Indonesia contacts:

**Abdullah Azis**  
[abdullah.azis@id.pwc.com](mailto:abdullah.azis@id.pwc.com)

**Gerardus Mahendra**  
[gerardus.mahendra@id.pwc.com](mailto:gerardus.mahendra@id.pwc.com)

**Peter Hohtoulas**  
[peter.hohtoulas@id.pwc.com](mailto:peter.hohtoulas@id.pwc.com)

**Adi Poernomo**  
[adi.poernomo@id.pwc.com](mailto:adi.poernomo@id.pwc.com)

**Hasan Chandra**  
[hasan.chandra@id.pwc.com](mailto:hasan.chandra@id.pwc.com)

**Raemon Utama**  
[raemon.utama@id.pwc.com](mailto:raemon.utama@id.pwc.com)

**Adi Pratikto**  
[adi.pratikto@id.pwc.com](mailto:adi.pratikto@id.pwc.com)

**Hendra Lie**  
[hendra.lie@id.pwc.com](mailto:hendra.lie@id.pwc.com)

**Runi Tusita**  
[runi.tusita@id.pwc.com](mailto:runi.tusita@id.pwc.com)

**Alexander Lukito**  
[alexander.lukito@id.pwc.com](mailto:alexander.lukito@id.pwc.com)

**Hisni Jesica**  
[hisni.jesica@id.pwc.com](mailto:hisni.jesica@id.pwc.com)

**Ryosuke R Seto**  
[ryosuke.r.seto@id.pwc.com](mailto:ryosuke.r.seto@id.pwc.com)

**Ali Widodo**  
[ali.widodo@id.pwc.com](mailto:ali.widodo@id.pwc.com)

**Hyang Augustiana**  
[hyang.augustiana@id.pwc.com](mailto:hyang.augustiana@id.pwc.com)

**Ryuji Sugawara**  
[ryuji.sugawara@id.pwc.com](mailto:ryuji.sugawara@id.pwc.com)

**Amit Sharma**  
[amit.xz.sharma@id.pwc.com](mailto:amit.xz.sharma@id.pwc.com)

**Kianwei Chong**  
[kianwei.chong@id.pwc.com](mailto:kianwei.chong@id.pwc.com)

**Soeryo Adjie**  
[soeryo.adjie@id.pwc.com](mailto:soeryo.adjie@id.pwc.com)

**Andrias Hendrik**  
[andrias.hendrik@id.pwc.com](mailto:andrias.hendrik@id.pwc.com)

**Laksmi Djuwita**  
[laksmi.djuwita@id.pwc.com](mailto:laksmi.djuwita@id.pwc.com)

**Sujadi Lee**  
[sujadi.lee@id.pwc.com](mailto:sujadi.lee@id.pwc.com)

**Anton Manik**  
[anton.a.manik@id.pwc.com](mailto:anton.a.manik@id.pwc.com)

**Lukman Budiman**  
[lukman.budiman@id.pwc.com](mailto:lukman.budiman@id.pwc.com)

**Sutrisno Ali**  
[sutrisno.ali@id.pwc.com](mailto:sutrisno.ali@id.pwc.com)

**Antonius Sanyojaya**  
[antonius.sanyojaya@id.pwc.com](mailto:antonius.sanyojaya@id.pwc.com)

**Mardianto**  
[mardianto.mardianto@id.pwc.com](mailto:mardianto.mardianto@id.pwc.com)

**Suyanti Halim**  
[suyanti.halim@id.pwc.com](mailto:suyanti.halim@id.pwc.com)

**Ay Tjhing Phan**  
[ay.tjhing.phan@id.pwc.com](mailto:ay.tjhing.phan@id.pwc.com)

**Margie Margaret**  
[margie.margaret@id.pwc.com](mailto:margie.margaret@id.pwc.com)

**Tim Watson**  
[tim.robert.watson@id.pwc.com](mailto:tim.robert.watson@id.pwc.com)

**Brian Arnold**  
[brian.arnold@id.pwc.com](mailto:brian.arnold@id.pwc.com)

**Mohamad Hendriana**  
[mohamad.hendriana@id.pwc.com](mailto:mohamad.hendriana@id.pwc.com)

**Tjen She Siung**  
[tjen.she.siung@id.pwc.com](mailto:tjen.she.siung@id.pwc.com)

**Dexter Pagayonan**  
[dexter.pagayonan@id.pwc.com](mailto:dexter.pagayonan@id.pwc.com)

**Oki Octabiyanto**  
[oki.octabiyanto@id.pwc.com](mailto:oki.octabiyanto@id.pwc.com)

**Turino Suyatman**  
[turino.suyatman@id.pwc.com](mailto:turino.suyatman@id.pwc.com)

**Engeline Siagian**  
[engeline.siagian@id.pwc.com](mailto:engeline.siagian@id.pwc.com)

**Omar Abdulkadir**  
[omar.abdulkadir@id.pwc.com](mailto:omar.abdulkadir@id.pwc.com)

**Yessy Anggraini**  
[yessy.anggraini@id.pwc.com](mailto:yessy.anggraini@id.pwc.com)

**Enna Budiman**  
[enna.budiman@id.pwc.com](mailto:enna.budiman@id.pwc.com)

**Otto Sumaryoto**  
[otto.sumaryoto@id.pwc.com](mailto:otto.sumaryoto@id.pwc.com)

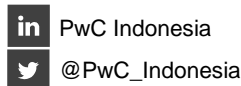
**Yuliana Kurniadaja**  
[yuliana.kurniadaja@id.pwc.com](mailto:yuliana.kurniadaja@id.pwc.com)

**Gadis Nurhidayah**  
[gadis.nurhidayah@id.pwc.com](mailto:gadis.nurhidayah@id.pwc.com)

**Parluhutan Simbolon**  
[parluhutan.simbolon@id.pwc.com](mailto:parluhutan.simbolon@id.pwc.com)

**Yunita Wahadaniah**  
[yunita.wahadaniah@id.pwc.com](mailto:yunita.wahadaniah@id.pwc.com)

[www.pwc.com/id](http://www.pwc.com/id)



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