

Electronic hearings in the
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Electronic hearings in the Tax Court

On 29 May 2020, the Tax Court issued Decree No.KEP-016/PP/2020 (KEP-016) about conducting electronic hearings for the Tax Court (“e-Tax Court Hearing”). This regulation is intended to create a more efficient and cost-effective hearing process by using communications and information technology.

KEP-016 stipulates that an e-Tax Court Hearing involves a process of examining evidence, listening to arguments and making decisions on tax dispute cases by the Tax Court with the support of communications and information technology through video conferencing applications. The e-Tax Court Hearing is legally considered to have met the principles and rules of an open trial.

Whilst KEP-016 governs e-Tax Court for general purpose, the Tax Court also issued a Circular Letter No.SE-12/PP/2020 (SE-12) that stipulates the procedure for electronic Hearing Outside the Domicile during the COVID-19 pandemic.

More details on both regulations are set out below.

E-Tax Court Hearing procedures

Subpoena

KEP-016 stipulates that the subpoena is sent to the disputing parties (taxpayer and Director General of Tax) through electronic media. The subpoena sent to the taxpayer will include an approval form for the e-Tax Court Hearing. If the taxpayer agrees to conduct the hearing electronically, the approval form must be signed and affixed with stamp duty and submitted electronically to the Tax Court no later than three working days before the hearing is held. If the form is not submitted, the hearing will not be conducted electronically.

Hearing sessions

The hearing sessions are carried out on the scheduled timing using a video conferencing application.

Submission of evidence and documents

The submission procedures under e-Tax Court Hearing are as follows:

1. Electronic documents are submitted no later than the time of the hearing schedule.
2. The parties who do not submit electronic documents within this timeline are deemed not to have used their rights to submit such documents.
3. The Judges may request the parties to submit physical documents for hearing purposes if necessary.
4. The examination of witnesses, experts, or translators and their oath taking can be done remotely through audio-visual communications media.

Electronic documents as stipulated in KEP-016, are court-related documents that are received, stored, and managed in the Tax Court information system.

Verdict hearing session

The Tax Court verdict will be announced in an electronic verdict hearing session.

Signatures

The registrar (*Panitera*) is required to carry out electronic records for each stage of the e-Tax Court. In addition, the Tax Court verdict shall be made in the form of a copy of the electronic decision bearing an electronic signature in accordance with Electronic Information and Transaction Law. In the event that electronic signing cannot be carried out, document signing can still be carried out manually.

Electronic Hearing Outside the Domicile

Based on Tax Court Law, Tax Court hearings should be domiciled in the national capital. However, if necessary, the Tax Court hearing sessions may be held outside the domicile (e.g. Yogyakarta and Surabaya).

During the COVID-19 pandemic, the Hearing Outside the Domicile (*Sidang di Luar Tempat Kedudukan/SDTK*) will be conducted electronically. The procedures are generally similar to the procedures under KEP-016, with a main difference that under SE-12 the taxpayer approval to conduct e-Tax Court Hearing is not required. The taxpayers are only given the option of whether they want to attend the electronic SDTK in *Gedung Keuangan Negara* or at their place.

Tax Court administrative service during the COVID-19 pandemic

The Tax Court issued a Circular Letter No.SE-01/SP/2020 (SE-01) dated 3 June 2020 regarding the procedure for Tax Court administrative services during the COVID-19 pandemic.

Under SE-01, starting 8 June 2020 the Tax Court Secretariat will open on 10am – 3pm every Monday to Friday for the following services:

1. Submission of Tax Appeal or Lawsuit letters which were due during 17 March – 7 June 2020. The submission of Tax Appeal or Lawsuit letters which have due dates after this period as well as other documents (such as Rebuttal letter or additional evidence) should be submitted through postal/registered mail services.
2. Submission of new application or extension request of Tax Court Licence and other information services.

3. Submission of Judicial Review request or Response to Judicial Review.

There will be health protocols in place when entering the vicinity of the Tax Court premises, including parking and drop-off rules, physical distancing, sterilising of documents or other items carried by the visitors.

Visitors can enter the Tax Court building only if their body temperature is less than 37.3°C and they are listed on the online queue announcement or listed in the Hearing Session Schedule (*Rencana Umum Sidang*) uploaded in www.setpp.kemenkeu.go.id.

Online registration mechanism

Visitors requiring Tax Court administrative services must submit online queue registration two working days prior to the planned visit. The announcement of the visiting time slot will be uploaded in the above website one day prior to the scheduled visit.

The registration is conducted based on the instructions set out in www.setpp.kemenkeu.go.id which include downloading and filling out the relevant forms in accordance with the required administrative services and sending an email to the designated email address containing the required information. The online queue registration receipt must be shown upon entrance of the Tax Court building.

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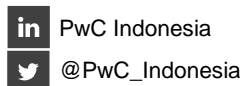
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