



E-Objection ^{P1}

The addition of fish as non-VATable goods ^{P2}

E-Objection

On 29 July 2020, the Director General of Taxes (DGT) issued Regulation No.PER-14/PJ/2020 (PER-14) regarding the procedure for filing an objection letter electronically (e-Objection). PER-14 comes into effect from 1 August 2020.

The general procedure to file an objection letter remains the same. PER-14 provides only an additional avenue for tax objection letter submission via an electronic channel in order to increase the effectiveness and efficiency of the taxpayer. This e-Objection process is available at all times (i.e. 24 hours a day, seven days a week).

An e-Objection can be carried out by taxpayers who:

- have an active EFIN;
- have a registered account in the DGT website; and
- have a valid electronic certificate.

Taxpayers that do not have the above must first apply for each item through the applicable processes before carrying out an e-Objection.

Under the e-Objection process, the objection letter is filed through the DGT website (www.djponline.pajak.go.id) by selecting the *e-Objection* menu on this page and by completing the fields in accordance with the instructions in the application. The arguments relevant to the objection can be filled out directly on the website (maximum 4,000 characters) or uploaded as an attachment as a pdf file (maximum 5 MB). The signing process is carried out using an electronic signature (i.e. by entering the passphrase and uploading the electronic certificate). After the taxpayer submits the e-Objection, the taxpayer will receive an electronic receipt (*Bukti Penerimaan Elektronik/BPE*) sent to their registered email address. The date stated in the BPE is the date of receipt of the objection letter.

During the e-Objection process, there will be a validation process by the system to check the requirements for filing an objection. If this indicates that the requirements for filing an objection were not fulfilled, the taxpayer will be notified and must contact the tax office to obtain clarification on the notification.

The addition of fish as non-VATable goods

On 5 August 2020, the Minister of Finance (MoF) issued Regulation No.99/PMK.010/2020 (PMK-99) regarding basic necessities which are not subject to Value Added Tax (VAT). PMK-99 revokes MoF Regulation No.116/PMK.010/2017 (PMK-116).

PMK-99 adds certain fish products to the list of basic necessities that are highly required by the public. The addition is as a result of the Supreme Court Decision No.32 P/HUM/2018 (PUT-32) dated 8 August 2018, which granted a judicial review against PMK-116. PMK-116 did not include fish products in the category of basic necessities entitled to non-VATable status.

The full list of these goods under PMK-99 is now:

- a) Rice and un-hulled rice;
- b) Corn;
- c) Sago;
- d) Soybean;
- e) Salt for consumption;
- f) Meat;
- g) Eggs;
- h) Milk;
- i) Fruits;
- j) Vegetables;
- k) Yams;
- l) Spices;
- m) Consumption sugars; and
- n) Fish – *new*.

The criteria and specification of basic necessities is as indicated in the Attachment to PMK-99, which can be adjusted according to a proposal from a relevant ministry.

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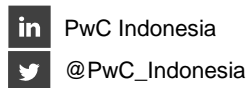
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