

INDONESIAN TAX UPDATES

A Preview of Indonesian Tax Regulation Updates | VOL. 4/2025

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On May 2025, the Directorate General of Taxes of the Republic of Indonesia (“**DGT**”) issued the Directorate General of Taxes Regulation No. PER-11/PJ/2025 on Provision on the Reporting of Income Tax, Value Added Tax, Sales Tax on Luxury Goods, and Stamp Duty in the Context of the Implementation of CoreTax Administration System (“**DGT Reg. 11/2025**”). DGT Reg. 11/2025 constructs a framework of the new regime for the new taxation administration system under the Core Tax Administration System (“**Coretax**”) (previously the taxation administration are under the DGT’s online system (<https://djponline.pajak.go.id/>)).

Following the issuance of DGT Reg. 11/2025, starting from the Fiscal Year of 2025 (to be reported no later than March 30th, 2026) the Annual Individual Income Tax Return (Annual Individual Tax Return) must be filed and submitted through Coretax.

With regards to the Annual Individual Tax Return reporting, the Attachment to the DGT Reg. 11/2025 provides the new reporting form that will be used when filing the Annual Individual Tax Return through Coretax. Please refer to the form (and its unofficial English translation) for reference attached to this publication.

The new form consists of the following sheets:

a.) Sheets 1 and 2: Main pages of the Annual Individual Tax Return. These pages contain questions that must be answered according to each Taxpayer's condition and circumstances for the relevant reporting year.

The system will automatically generate the relevant specific form(s) of attachments/ appendices based on the Taxpayer's responses, which attachments/ appendices must then be filled out and completed.

Unlike the previous system where Taxpayer had to manually select the relevant forms, the required forms will now appear automatically in the new system based on the Taxpayer's answers.

The new form also introduces new sections that were not present in the previous DGT Online's system. For ease of reference, please refer to the sections highlighted in yellow of the attachment to this publication.

We want to emphasize that the new Annual Individual Tax Return form requires more details on the asset reporting. Thus, Taxpayers will need to prepare additional supporting data and documentation starting with the 2025 Annual Individual Tax Return filing. For example, certain assets must now be reported at their Current/Fair Value – in which the basis of determining these values is indicated in the right-hand columns of the relevant asset sections within the form.

b.) Sheets 3 and 4: Attachment 1 (page 1 to 2) of the Annual Individual Tax Return form. These pages contains the form to report the year-end assets and liabilities.

c.) Sheet 5: Attachment 1 (page 3) of the Annual Individual Tax Return form. The page contains the form to report the family member details, domestic income in respect of employment, and details of withholding tax slip for Income Tax.

d.) Sheet 6: Attachment 2 of the Annual Individual Tax Return form. The page contains the form to report other income of the individual.

If you need information on the MOF's Exchange Rate (MOF Rate/Kurs Pajak) and MOF's Interest Tax Rate (MOF Interest Charge/Tarif Bunga), please access our website <https://www.rustanconsulting.com/>

