



# Points Related to Income Tax and VAT from PER-11/PJ/2025



18th Edition

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*The issuance of PER-11/PJ/2025 is a follow-up to Article 465 sub-articles o to t and x of PMK-81/2024 concerning Tax Provisions in the Context of Implementing the Core Tax Administration System, as well as Article 25 paragraph (6) of the Income Tax Law.*

PER-11/PJ/2025 regulates numerous aspects, namely contains in detail; the form, content, filling procedures, and format of various tax returns (SPT), such as the PPh Periodic Return, PPN Periodic Return, Stamp Duty Periodic Return, and PPh Annual Return.

Some important points in PER-11/PJ/2025 include:

1. Procedures for filling in proof of withholding income tax Article 21, proof of unified withholding, and tax invoices;
2. Details of the calculation mechanism for Article 25 Income Tax installments for banks, State-Owned Enterprises (BUMN), Regional Government-Owned Enterprises (BUMD), taxpayers listed on the stock exchange, and other taxpayers;
3. Document requirements for tax return attachments along with the format and means of submission;
4. Procedures for submitting, receiving and processing SPT, including notification of extension of Annual Tax Return;
5. Criteria for taxpayers who are exempted from the obligation to file Tax Returns, namely:
  - Individual taxpayers with income below the PTKP (non-taxable income) are exempted from PPh Article 25 Periodic Tax Returns and Annual Tax Returns,
  - Individual taxpayers without business activities/freelance work are exempted

from submitting Article 25 Income Tax Periodic Tax Returns;

6. Provisions for calculating installments of Article 25 Income Tax for the current year under certain conditions in accordance with Article 25 paragraph (6) of the Income Tax Law.

PER-11/PJ/2025 is effective as from the date of its stipulation by the Director General of Taxes (22 May 2025).

## A. Changes to the Master Format and Attachments to the Unified Income Tax Periodic Tax Return



PER-11/PJ/2025 introduces a new format for the Unified PPh Periodic Tax Return, under Article 22 paragraph (1), the Master form now has an Attachment consisting of:

1. List Form I, namely a list of Unified Income Tax withholding/collection evidence in Standard format;
2. Form List II, namely a list of Income Tax paid by yourself and paid in installments;
3. Attachment Form I, namely a list of documents that are equated with Unified Income Tax withholding/collection evidence in standard format.

All Unification Tax Return forms or drafts

will be filled in automatically from the withholding/collection evidence that has been created through the *e-bupot* module, based on the relevant period transaction data recorded by the *PPH* withholding/collector. An example of the format and instructions for filling it out are contained in Appendix B of *PER-11/PJ/2025*.

This change replaces the old format of *PER-24/PJ/2021* which was officially revoked with the enactment of *PER-11/PJ/2025*. In the previous provisions, the Attachments of the Unified Income Tax Periodic Tax Return consisted of the DOSS Form (list of details of Income Tax paid by oneself), the DOPP Form (list of objects of withholding/collection of Income Tax from other parties), and the DBP Form (list of Evidence of withholding/collection, along with a list of Tax payment letters, Evidence of state receipts, Evidence of transfers).

## B. Expansion of the Scope of *WPOPs* Required to Withhold Income Tax on Rentals



*PER-11/PJ/2025* expands the domestic *WPOP* (individual taxpayers) who are required to deduct income tax related to rent. Based on Article 16 paragraph (2), domestic *WPOPs* who are required to deduct Article 23 income tax on rent and Article 4 paragraph (2) income tax (land/building rent) now include:

- 1.individual who carries out freelance work; and/or
- 2.individual who runs a business by keeping books.

This provision is different from the previ-

ous one in *KEP-50/PJ/1994* and *KEP-50/PJ/1996* which were revoked with the enactment of *PER-11/PJ/2025*, which only required *PPH* deductions for domestic *WPOPs*: (1) certain professionals who carry out freelance work, such as accountants, architects, doctors, notaries, and *PPATs* who are not district heads/lawyers; and (2) business actors who maintain bookkeeping.

For rental payments subject to *PPH* deductions, the withholding agent is required to make a unified withholding certificate with the tariff provisions in accordance with the Law:

- 1.Article 23 Income Tax, Income Tax rate on rent = 2% of the gross amount
- 2.Article 4 paragraph (2) of Income Tax, final income tax rate for land/building rent = 10% of the gross amount

## C. Recalculation of Income Tax Article 25 Installments

This regulation primarily regulates the filling out of *SPT*, withholding tax certificates, and tax invoices in the Core Tax Administration System. However, it also contains provisions related to the authority of the Director General of Taxes to determine installments of Article 25 Income Tax for the current year in certain cases in accordance with Article 25 paragraph (6) of the Income Tax Law, namely in cases where the Taxpayer:

- 1.is entitled to compensation for losses,
- 2.earns irregular income,
- 3.submits the Annual Tax Return after the deadline,
- 4.gets an extension of time for submitting Annual Tax Return,
- 5.corrects the Annual Tax Return so that the installments increase, and
- 6.there is a change in the state of the business/activities.

This regulation also changes the provisions for recalculating Article 25 Income Tax installments if the taxpayer experiences an increase in business activities. Under Article 120 paragraph



(1) of *PER-11/PJ/2025*, the Directorate General of Taxes (DGT) can recalculate Article 25 Income Tax installments if:

1. The Taxpayer experienced increased business, and
2. The income tax which would be payable is estimated to exceed 125% of the income tax payable which serves as basis for calculating Article 25 Income Tax.

It is stated that if the aforementioned conditions occur in the current tax year, the amount of Article 25 Income Tax installments for the remaining months must be recalculated based on the estimated increase in Income Tax payable - either by the taxpayers themselves or the Director General of Taxes.

If the taxpayer does not carry out the recalculation independently, the Director General of Taxes can issue a decision on determining the amount of tax installments. The Director General of Taxes delegates the authority to recalculate and issue decisions on determining the amount of Article 25 Income Tax installments to the Head of the Tax Service Office (*KPP*) where the taxpayer is registered.

In the previous provisions, namely in *KEP-537/PJ/2000*, recalculation of Article 25 Income Tax shall be carried out if there is an increase in the taxpayer's business and the Income Tax payable is estimated to exceed 150%.

### **Reduction of Income Tax Article 25 Installments**

Taxpayers can also apply for a reduction in Article 25 Income Tax installments if after 3 months it is known that there has been a decline in business and the Income Tax payable is estimated to be less than 75% of the Income Tax payable which is the basis for calculating Article 25 Income Tax.

Under Article 119 of *PER-11/PJ/2025*, the ap-

plication requirements include:

1. May be submitted in the form of an electronic document or paper form, the application format must follow the instructions in Attachment K *PER-11/PJ/2025*;
2. Must be accompanied by a calculation of the projected income tax payable based on estimated income and Article 25 income tax installments for the remaining months in the tax year;
3. Have submitted Annual Income Tax Returns for the last 2 tax years and Periodic VAT Returns for the last 3 tax periods.



The DGT will issue proof of receipt and examine the application. The decision on approval or rejection will be issued a maximum of 30 days after proof of receipt. If there is no decision within that period, the application is considered accepted and the taxpayer can pay Article 25 Income Tax in installments according to the calculation for the remaining months.

The provisions for requesting a reduction were previously regulated in *KEP-537/PJ/2000*, which only required the calculation of the income tax that would be owed and Article 25 income tax for the remaining months based on income projections.

With the enactment of *PER-11/PJ/2025*, *KEP-537/PJ/2000* is officially revoked and is no longer valid.

### **D. Postponement of VAT Invoice Upload Deadline**

*PER-11/PJ/2025* changes the deadline for uploading e-invoices to the DGT. Based on Article 44 paragraph (1), e-invoices must be uploaded after creation by no later than the 20th day of the following month, replacing the previous deadline of the 15th of the following month in *PER-03/PJ/2022* as amended by *PER-11/PJ/2022*.

Other changes after the current Coretax era are as follows:

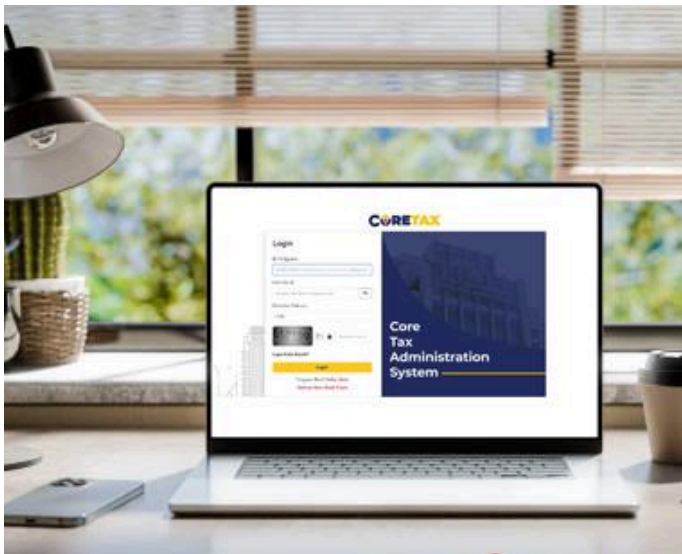
1. *PKP* (taxable entrepreneur) has no need to request an *NSFP* (tax invoice serial number) in advance for e-invoices, the serial number will be provided automatically when the e-invoice is approved by the DGT;
2. E-Invoices are only considered valid as tax invoices after being approved by the DGT when uploaded within the time limit.

valid tax invoice, the e-invoice must be uploaded no later than July 20, 2025.

Regarding transitional provisions, with the enactment of *PER-11/PJ/2025*:

1. *PER-03/PJ/2022* standard *PER-11/PJ/2022* shall remain in effect only for the creation of tax invoices in accordance with *PER-13/PJ/2024*;
2. *PER-13/PJ/2024* regulates certain *PKP* that still use the old system, namely the desktop client e-invoice application and host-to-host e-invoice, where certain *PKP* are stipulated in *KEP-54/PJ/2025*.

*Hence this is a summary of several points from PER-11/PJ/2025 which is currently in effect, hopefully it can help in fulfilling the Indonesian tax obligations.*



For example, a *PT* as a *PKP* makes a delivery of *BKP* (taxable goods) on June 30, 2025, and creates an e-invoice through the module on the same date. Therefore, to get DGT approval so that it becomes a

