PER-11/PJ/2025: Implications for the Transformation of VAT e-Tax Invoice

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The government, through the Directorate General of Taxes (DGT), has issued Director General of Taxes Regulation Number PER-11/PJ/2025 which has come into effect. This regulation exists to provide legal certainty, ease of administration, and improved services, along with the implementation of the Tax Administration Core System update.

PER-11/2025 updates various technical provisions for reporting Income Tax (*PPh*), Value Added Tax (*PPN*), Luxury Goods Sales Tax (*PPnBM*), and Stamp Duty. This article will focus specifically on the technical updates to VAT reporting related to e-Tax Invoice (e-*Faktur*) as regulated in *PER*-11/2025, which were not yet covered in the previous regulations, *PER*-03/PJ/2022 and *PER*-17/PJ/2019.

A. Changes to the Provisions in the New Regulation

The following is a comparative summary of the changes to the provisions on e-Tax Invoice under *PER*-11/2025 with the previous regulations:

General e-Tax Invoice			
No	**Information**	**Previous Provisions (*PER*-03/2022 as amended by *PER*-11/2022)**	**New Provisions (*PER*-11/2025)**
1.	Buyer's name & address	Fill in as stated in the certificate of registration or stipulation of the Taxable Entrepreneur (*PKP*) Buyer (Article 6 paragraph (3))	Fill in according to what is administered in the *DJP* system (Article 34 paragraph (4))
2.	Other Delivery transaction codes by *PKP* Seller	Transaction code 06 (Appendix B)	Transaction code 10 (Appendix 2.b)
3.	Tax Invoice Code and Serial Number (*NSFP*)	16 Digit (Article 9 paragraph (1))	17 Digit (Article 37 paragraph (1))
4.	Application for creating e-tax invoices	e-Tax Invoice Application (Article 18 paragraph (1))	DGT Coretax e-Tax Invoice Module (Article 40 paragraph (1))
5.	*PKP* requirements for creating e-tax invoices	Have an Electronic Certificate, activated *PKP* Account, and *NSFP* from *DJP* (Article 14 paragraph (1))	Have a Certificate or Authorization code, and Access to create Tax Invoices (Article 42 paragraph (1))

No	Information	Previous Provisions (*PER*-03/2022 as amended by *PER*-11/2022)	New Provisions (*PER*-11/2025)
6.	Provision of *NSFP*	At the *PKP*'s request (Article 15 paragraph (1))	Provided automatically when the e-tax invoice is uploaded and receives DGT approval. (Ps. 43)
7.	E-tax invoice upload deadline	15th day of the following month (Article 18 paragraph (1))	Extended until the 20th day of the following month (Article 44 paragraph (1))
8.	DGT approval requirements	*NSFP* from *DJP* and e-tax invoices are uploaded according to the time period (Article 18 paragraph (2))	E-tax invoice uploaded within the time period (Article 44 paragraph (2))
9.	E-tax invoice for delivery to foreign passport holders	Excluded from creation (Article 21 paragraph (2))	No exceptions, it must be created (Article 47 paragraph (2))
10.	Replacement Invoice after Return/Cancellation Note	Not regulated	Considered not to have occurred (Article 48 paragraphs (7) and (8))

e-Tax Invoice related to Retail Stores			
No	**Information**	**Previous Provisions (*PER*-17/2019)**	**New Provisions (*PER*-11/2025)**
1.	Application for *PKP* Retail Stores	VAT Refund Application for Tourists (Article 3 paragraph (1))	e-Tax Invoice Module in Coretax (Article 40 paragraph (1))
2.	Transaction code for delivery to foreign tourists	Not regulated	Transaction code 06 (Appendix 2.b)

B. Advice for Taxpayers

To optimize the implementation of this new regulation, the following are some suggestions that need to be considered in fulfilling the obligations, especially regarding tax invoices:

1. **Wisely utilize the extended time**: Do not delay the upload process until close to the 20^{th} day, use this additional time to verify and correct data, to avoid input errors and system disruptions that may occur at the end of the deadline.
2. **Understanding the transaction codes and types**: Ensure that the correct code is used in accordance with the latest regulations when creating e-tax invoices. Code 10 now replaces code 06 for deliveries collected by the Taxable Entrepreneur (*PKP*) seller, while code 06 is also used for deliveries to foreign tourists who present their passports to the *PKP* retail store.
3. **Monitor regularly**: Regularly monitor the e-tax invoice creation and upload process. This is essential to ensure transaction completeness, data accuracy, and code consistency, allowing for prompt resolution of any technical issues before the deadline.

The issuance of PER-11/PJ/2025 *brings a breath of fresh air for Taxpayers by offering legal certainty, administrative convenience, and increased effectiveness and transparency.*
1*. Legal certainty: The extension of the e-tax invoice upload deadline to the 20th day of the following month provides a strong legal basis, reducing the risk of late sanctions and potential disputes.*
2*. Ease of administration: Processes become more efficient with the use of electronic documents and signatures that do not require physical printing (insofar as they are kept in the module), and automatic provision of* NSFP.
3*. Effectiveness and transparency: DGT's Coretax automation makes the entire process more structured. Taxpayers can monitor the status and progress of their e-tax invoices in real time.*

FAQs:

1. If the VAT payable is paid by the Treasurer because the Company conducts transactions with the Government, should code 10 be used or still use 02?

Answer:
In accordance with *PER*-11/PJ/2025 (based on the procedures for using tax invoice transaction codes in the Appendix) and previous regulations, transactions involving the delivery of Taxable Goods (*BKP*)/Taxable Services (*JKP*) carried out with the Government Treasurer shall be made using transaction code 02. This code is used for the delivery of *BKP* and/or *JKP* to the VAT Collecting Government Agency whose VAT or VAT and Sales Tax on Luxury Goods (*PPnBM*) are collected by the said VAT Collecting Government Agency, as stipulated in Article 16A of the VAT Law.

2. How to input the goods/services code on the tax invoice?

Answer:
Based on the procedures for filling in the details on the tax invoice in Appendix to *PER*-11/2025, the goods/services code should be filled in according to the goods/services code available in the e-Tax Invoice Module. In accordance with the principle that tax invoices must be made correctly, completely, and clearly, the Taxable Entrepreneur (*PKP*) is expected to choose the code that most closely matches the type of goods/services being transacted. If it cannot be found, the use of code 00000 is still permitted as a last resort.

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