



New Procedures of Tax Audit Effective from 14 February 2025

The Minister of Finance has enacted a new regulation on tax audits through Minister of Finance Regulation (PMK) No. 15 of 2025 on Tax Audits. This regulation serves as an implementing provision of Government Regulation (PP) No. 50 of 2022 concerning Procedures for the Exercise of Rights and Fulfillment of Tax Obligations. With the issuance of PMK 15/2025, the previous regulation on tax audits—PMK No. 17 of 2013, as last amended by PMK No. 18 of 2021—is hereby revoked.

The new procedures shall apply to tax audits for which the Tax Audit Notification Letter (*Surat Pemberitahuan Pemeriksaan/ "SP2"*) is issued on or after 14 February 2025. Tax audits initiated through an SP2 issued prior to this date will remain subject to the provisions stipulated under the previous Minister of Finance Regulations (PMKs).

The following are the key points of changes in the provisions under the new Minister of Finance Regulation on Tax Audits:

Differences	Previous Regulation	PMK 15
Classification of Tax Audit	- Field Tax Audit - Office Tax Audit - Tax Audit for Concrete Data	- Comprehensive Tax Audit (<i>Pemeriksaan Lengkap</i>); - Focused Tax Audit (<i>Pemeriksaan Terfokus</i>); - Specific Tax Audit (<i>Pemeriksaan Spesifik</i>)
Amendments in Tax Audit Timeline	Testing period - Field Tax Audit (6+2 Months) - Office Tax Audit (4+2 Months) - Land and Building Tax Audit (4+2 Months) - Tax Audit for Concrete Data (1 month + 1 WD "Working Days")	Testing period - Comprehensive Tax Audit (5 months + 30 WD) - Focused Tax Audit (3 months + 30 WD) - Specific Tax Audit (1 month + 30 WD) - Specific Tax Audit for Concrete Data (10 WD + 10 WD)

Differences	Previous Regulation	PMK 15
	Extension of Testing Period - Option to extend the testing period: 2 months - An extension of the testing period is available for audits of Corporate Taxpayers (Group) and Transfer Pricing (TP) cases, with maximum of 3 time of extensions at maximum 6 months each.	Extension of Testing Period No extension of the testing period is allowed, except for audits of Corporate Taxpayers (Group) and Transfer Pricing (TP), which may be extended for up to 4 months
Deadline for submitting a written response to the Notification of Tax Audit Findings (SPHP)	the deadline for the taxpayer to submit a written response to the SPHP to maximum of 7 (seven) working days plus possible extension of a maximum of 3 (three) working days	Shorten the deadline for the taxpayer to submit a written response to the SPHP to a maximum 5 (five) working days from receiving the SPHP

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