The New Provisions for Reporting Income Tax, Value Added Tax, Sales Tax on Luxury Goods, and Stamp Duty in the Context of Implementing the Core Tax Administration System

The Directorate General of Taxes (*DJP*) issued PER-11/PJ/2025 on May 2025 concerning the provisions for reporting Income Tax, Value Added Tax, Sales Tax on Luxury Goods, and Stamp Duty in the context of implementing the Core Tax Administration System. This regulation serves as a new guideline that provides detailed instructions on the format, filing instructions, and submission of various types of withholding tax slips, periodic tax returns (*SPT Masa*), and annual tax returns (*SPT Tahunan*), including other tax-related documents that all taxpayers must pay attention to in accordance with the newly implemented Coretax system.

PER-11/2025 is meant to operate the Minister of Finance Regulation (*PMK*) No. 81/2024 concerning Tax Provisions in the Context of Implementing the Core Tax Administration System.

Key Points covered in PER-11/PJ/2025:

- The format, content, and instructions for filing:
    1. Income Tax Article 21/26 Withholding Slips
    2. Unified Income Tax *(PPh Unifikasi*) Withholding
    3. State Revenue Reports for Upstream Oil and Gas
    4. VAT Monthly Returns (*SPT Masa PPN*)
    5. Stamp Duty Monthly Returns
    6. Individual Income Tax Annual Returns (*SPT Tahunan OP*)
    7. Corporate Income Tax Annual Returns (*SPT Tahunan Badan*)
    8. Article 25 Income Tax Installment Reports
- The information and/or documents that must be attached to the Tax Return, as well as the format and means of submitting the information and/or documents;
- The procedures for submission, receipt, and processing of the Tax Return;
- The Tax Return must include at minimum the type of tax, the taxpayer's name and ID number, the applicable tax period or year, and the signature of the taxpayer or their authorized representative.

In addition to the provisions as mentioned above, the following shall also apply:

- **Individually-Owned Businesses Are Required to Withhold Income Tax (*PPh*)**
  Individuals who run a business or perform independent work are **now required to withhold Income Tax (*PPh*) Article 23 and Income Tax Article 4 paragraph (2)** on income derived from rentals, including land and building leases. The individuals mentioned above include individuals who perform independent work and/or run a business and maintain bookkeeping.

- **VAT Invoices (*Faktur Pajak*)**
  The deadline to upload electronic VAT invoices (*e-Faktur*) by Taxable Entrepreneurs (*PKP*) has been extended to the **20th of the following month** (previously the 15th).

- **VAT Invoice for Retailers**
  Retailers who are registered as Taxable Entrepreneurs (*PKP*) are allowed to issue VAT invoices without the buyer's identity, as well as without the name and signature of the authorized official. However, the invoice must still contain at least the following information:
  - Seller's identity: name, address, and Tax ID Number (*NPWP*);
  - Transaction details: type of goods/services, quantity, selling price, compensation, and discounts;
  - Tax: the amount of VAT or VAT and Luxury Goods Sales Tax (*PPnBM*) collected;
  - Invoice number: code, serial number, and date of issuance.

  The invoice code and serial number are no longer follow the Directorate General of Taxes (*DJP*) VAT numbering system, and they it can be determined independently by the PKP according to their business practices.

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