

GMS Flash Alert

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Indonesia - Extended Filing Dates and Other Measures for COVID-19

Indonesia's Directorate General of Taxation (DGT) announced 15 March the steps it is taking to support the government's effort in halting the rapid spread of the coronavirus (COVID-19).¹ In addition to extending some payment and filing deadlines, it is closing certain taxpayer-facing functions in the offices.

WHY THIS MATTERS

While the extended deadlines provide relief to individual taxpayers who are unable to pay their outstanding tax liabilities by 31 March, there is no extension of deadlines for payment of withholding tax by employers. Only the *filing* of all February 2020 withholding/collection income tax returns has been extended to 30 April 2020.

Circular Letter Steps

The extended deadline of 30 April 2020 applies to:

- payment and filing of 2019 individual income tax returns;
- filing of all February 2020 withholding/collection income tax returns; **however there is no extension of payment deadlines.**

Additionally:

- All tax offices in Indonesia will close their Integrated Service Locations (*Tempat Pelayanan Terpadu/TPT*) from 16 March to 5 April 2020;
- The VAT Refund counter at the airport will remain open;

- Taxpayers can still communicate with the tax office and/or their account representatives by telephone, email, chat, video conference or other online communication channels;
 - Tax return submissions can be made electronically or by the usual online methods (e-filing/e-form).
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KPMG NOTE

At the present time, there is no indication whether or not the DGT is considering any additional relief to taxpayers. The KPMG International member firm in Indonesia will provide you any updates as they become available.

For further information regarding the above measures taken by DGT, please do not hesitate to consult with your usual qualified tax professional or contact a professional with KPMG Advisory Indonesia.

FOOTNOTE:

- 1 Circular Letter No. SE-13/PJ/2020.

RELATED RESOURCE:

This article is excerpted, with permission, from [Global Mobility Services Bulletin, March 2020](#), a publication of the KPMG International member firm in Indonesia.

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