



Further Filing Guidance Under The New Coretax System

Further filing guidance under the Coretax system, as regulated by PER-3/PJ/2026, establishes clearer and more structured procedures for the submission, validation, and processing of tax returns (SPT).

Building on this framework, the regulation introduces a more stringent, system-driven approach to compliance by prioritizing electronic filing and reinforcing validation controls. An SPT is considered officially filed only after it has successfully passed system validation and a Bukti Penerimaan Elektronik (BPE) has been issued, replacing earlier practices in which proof of submission alone could suffice. At the same time, taxpayer data, including NPWP and reported information, is subject to enhanced real-time validation, increasing the likelihood of rejection in cases of discrepancies. As a result, the compliance focus shifts from merely meeting deadlines to ensuring the accuracy and acceptability of submissions, requiring stronger data integrity and system readiness.

In addition, the regulation narrows the availability of filing deadline extensions by limiting them to specific circumstances, such as ongoing financial statement preparation or audit, or delays in receiving withholding tax slips. SPTs that fail to meet the prescribed requirements may be treated as not submitted and subject to administrative sanctions. Overall, PER-3/PJ/2026—comprising five chapters and 25 articles—serves as a refinement of the Coretax implementation by the Directorate General of Taxes (DJP), replacing certain provisions under PER-11/PJ/2025 and aiming to enhance accuracy, consistency, and administrative efficiency in tax reporting.

Here is a summary of the PER-3/PJ/2026:

Key Points	Article	Details
Definitions	Art. 1	Key terms: Taxpayer (WP), Tax ID (NPWP), Tax Return (SPT), Taxpayer Portal, electronic documents, etc.
Tax Return Obligations	Art. 2	Tax returns must be accurate, complete, clear, in IDR, and signed. Corporate taxpayers may use English and USD only for financial statements.
Tax Return Period	Art. 3	Annual Income Tax Returns (SPT) may be filed for a full or partial tax year, depending on when a taxpayer's obligation begins or ends. A full-year SPT applies if the obligation exists throughout the year, while a partial-year SPT applies if it starts/ends mid-year or due to an approved fiscal year change.
Submission Deadlines	Art. 4	Annual SPT deadlines: <ul style="list-style-type: none">• Individuals (3 months),• Corporate (4 months) after tax year-end

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Extension	Art. 5	Taxpayers may extend the Annual Income Tax Return (SPT) deadline by up to 2 months by notifying the tax authority before the due date. The request must include reasons, temporary tax calculations, and required supporting documents.
Approval of extension	Art. 6	Approved/rejected by DGT; no response = deemed approved
Submission Methods	Art. 7	Electronic (primary), in person, or via post/courier
Electronic Filing Requirement, In-Person Submission, Post/Couriers Submission	Art. 8, 9, & 10	<ul style="list-style-type: none"> Mandatory e-filing; otherwise deemed not submitted. Direct filing at tax offices or designated service locations. One SPT per envelope with identity and delivery proof.
Validation	Art. 11	NPWP validation prior to further processing
Tax Return Review	Art. 12	SPT is reviewed to ensure it is properly signed, complete, compliant with language/currency rules, timely submitted, and includes all required documents. Additional checks apply for amended returns and underpaid paper filings, while incomplete submissions are deemed invalid.
Electronic System	Art. 13	Automated validation and review via system
Electronic, In-Person, & Postal Receipt	Art. 14, 15, & 16	<ul style="list-style-type: none"> Electronic receipt (BPE) is valid proof of filing; its date is the official acceptance date. Direct submissions are verified; if valid, a receipt is issued, otherwise rejected and returned. Mail/courier submissions are verified; if valid, the shipping date is the filing date, otherwise deemed not submitted.
Data Recording	Art. 17	For paper-based SPT that have received a receipt, the contents are recorded by the tax authority's designated data processing unit.
Deemed not Submitted	Art. 18	Conditions: incomplete, unsigned, no payment, etc.
Document format	Art. 19	Standard formats for SPT-related documents (e.g., extension requests, receipts, and notifications)
Exemptions	Art. 20	Certain taxpayers are not required to file SPT
Non-compliance → penalties apply	Art. 21	Non-compliant SPT deemed not submitted → administrative sanctions
No refund if caused by errors (e.g. rounding, incorrect reporting)	Art. 22	Certain reported tax overpayments are not recognized as refundable (e.g., due to calculation errors or ineligible credits), and in such cases, no refund process applies and the tax authority will issue a notification.
Old cases follow new regulation rules	Art. 23	Upon enactment, pending 2025 SPT extensions and previously submitted 2025 individual SPTs (not yet processed or audited) will be handled under this new regulation.
Aligns with new Coretax framework	Art. 24	Revokes parts of previous regulation (PER-11/PJ/2025)
Regulation applies from enactment date	Art. 25	Effective date of the regulation

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