



New procedures of Tax Audit ^{P1}

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On 14 February 2025, the Minister of Finance (“MoF”) issued PMK-15¹ to update the Tax Audit Procedures. Whilst PMK-15 generally adopts most of the existing rules under the revoked PMKs (i.e. PMK-17², PMK-256³ and Article 105 in PMK-18⁴), it also makes some amendments and set a uniform approach for the Land and Building Tax (*Pajak Bumi dan Bangunan*/"PBB") audit procedures.

These new procedures apply to tax audits for which Tax Audit Notification Letter (*Surat Pemberitahuan Pemeriksaan*/"SP2") is delivered starting 14 February 2025. Tax audit for which SP2 was delivered prior to 14 February 2025 still follow the procedures under previous PMKs.

Whilst this TaxFlash is not intended to cover every change brought about by PMK-15, we highlight noteworthy updates below:

1. New categorisation of Tax Audit

In general, the Directorate General of Taxes (“DGT”) is authorised to conduct tax audit for compliance checking purpose and for other purposes in implementing the provisions of tax laws and regulation.

Previously, the categories under the compliance checking purpose were Field tax audit, Office tax audit and tax audit for Concrete Data. PMK-15 now categorise the compliance checking tax audit into:

- Comprehensive tax audit (*Pemeriksaan Lengkap*);
- Focused tax audit (*Pemeriksaan Terfokus*);
- Specific tax audit (*Pemeriksaan Spesifik*).

Similar to the Field tax audit, the Comprehensive tax audit is the most common tax audit, covering all items in the Tax Return and/or Tax Object

¹ MoF Regulation No.15 Year 2025 (“PMK-15”) dated and effective from 14 February 2025

² MoF Regulation No.17/PMK.03/2013 (“PMK-17”) dated 7 January 2013 and effective from 1 February 2013 as amended by MoF Regulation No.184/PMK.03/2015 (“PMK-184”) dated and effective from 30 September 2015

³ MoF Regulation No.256/PMK.03/2014 (“PMK-256”) dated 30 December 2014 and effective from 29 January 2015

⁴ MoF Regulation No.18/PMK.03/2021 (“PMK-18”) dated and effective from 17 February 2021

Notification Letter (*Surat Pemberitahuan Objek Pajak*/"SPOP"). Whilst the Focused and Specific tax audits only cover one or several items in the Tax Return and/or SPOP. The difference between the last two is that the examination under Focused tax audit will be done in an in-depth manner whilst under Specific tax audit it will be done in a simple manner.

For the Focused tax audit, the tax auditor must provide written notification on the items being examined to the taxpayer.

For the Specific tax audit, certain procedures do not need to be carried out by the tax auditor, i.e. conducting a Temporary Findings Discussion (*Pembahasan Temuan Sementara*) and the first meeting with taxpayer to explain the tax audit purpose as well as taxpayer's rights and obligations after delivering the SP2.

2. Change in Tax Audit timeline

a. Tax Audit period

Tax audit is divided into two phases:

- Testing period – starting when the SP2 is delivered to the taxpayer until the date of the Tax Audit Findings Notification Letter (*Surat Pemberitahuan Hasil Pemeriksaan*/"SPHP") is delivered to the taxpayer.
- Closing and reporting period – starting when the SPHP is delivered to the taxpayer up to the finalisation of the Tax Audit Result Report (*Laporan Hasil Pemeriksaan*/"LHP").

The testing period for Comprehensive, Focused, and Specific tax audits are five, three, and one month, respectively. The closing and reporting period is a maximum of 30 working days. Previously, the testing period for Field tax audit is six months, and the closing and reporting period was two months.

The testing period related to tax audit on group taxpayers and/or transfer pricing audit can be extended for a maximum period of four months (previously six months).

PMK-15 also stipulates that the period for tax audit on oil and gas Income Tax for Taxpayer under a Production Sharing Contract ("PSC") scheme follows a separate MoF regulation⁵ governing Joint Audit to implement the PSC.

b. Deadline for submitting a written response to SPHP

PMK-15 now shorten the deadline for the taxpayer to submit a written response to the SPHP to a maximum five working days from receiving the SPHP. Previously, it was a maximum of seven working days plus possible extension of a maximum of three working days.

3. Formalisation of Temporary Findings Discussion (*Pembahasan Temuan Sementara*)

PMK-15 now requires a tax auditor to carry out a Temporary Findings Discussion by conveying an invitation to the taxpayer along with the list of temporary findings at the latest one month prior to delivering the SPHP to the

⁵ MoF Regulation No.34/PMK.03/2018 dated and effective from 4 April 2018 as amended by MoF Regulation No.94 Year 2023 dated and effective from 18 September 2023

taxpayer. During the discussion, the taxpayer can submit supporting documents, provide explanation, as well as bring witnesses, experts, or third parties. Tax auditor must record the submitted documents, result of the discussions and taxpayer's attendance or absence in the minutes of discussion.

This additional procedure could give taxpayers more time to respond to the tax audit findings to compensate for the shortened period to submit the written response to the SPHP.

4. Exceptions to the one-month rule for document submission

Under the one-month rule, taxpayer must submit the documents requested by tax auditor within one month, otherwise, the documents will be considered as not provided during the tax audit.

PMK-15 provides two exceptions to the rule, as follows:

- Documents requested by tax auditor that have not been obtained by the taxpayer from the third parties can be submitted until before the minutes of the Closing Conference of the Tax Audit Result (*Pembahasan Akhir Hasil Pemeriksaan/PAHP*) is signed.
- Documents other than the ones requested by the tax auditor can be submitted until before the minutes of the PAHP is signed.

5. Interaction with Tax Audit on preliminary evidence of a tax crime

PMK-15 confirms that the DGT will not conduct a tax audit for the same fiscal year as the year in which a Tax Audit on a Preliminary Evidence of a Tax Crime (*Bukti Permulaan/Bukper*) or tax investigation is being conducted until the Bukper tax audit or the tax investigation is concluded.

6. Ex-officio assessment by the tax auditor

PMK-15 now stipulates that when a tax auditor calculates taxable income using ex-officio approach, the tax auditor must prove that the taxpayer did not or insufficiently submit the requested documents.

7. Accommodation of Core Tax system

PMK-15 also accommodates the use of Core Tax system for document submission for tax audit purposes as well as electronic signing on documents related to tax audit. The regulation also confirms that the delivery of SPHP to taxpayer and the submission of the written response to the SPHP cannot be delivered via post, courier, or expedition service.

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