

# Resolution of Tax Disputes Virtual Seminar

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# Introduction for the Procedures of Domestic Tax Disputes Resolution in Indonesia



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## **Unilateral Advance Pricing Agreement**

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taxpayers are able to alleviate unnecessary compliance burden

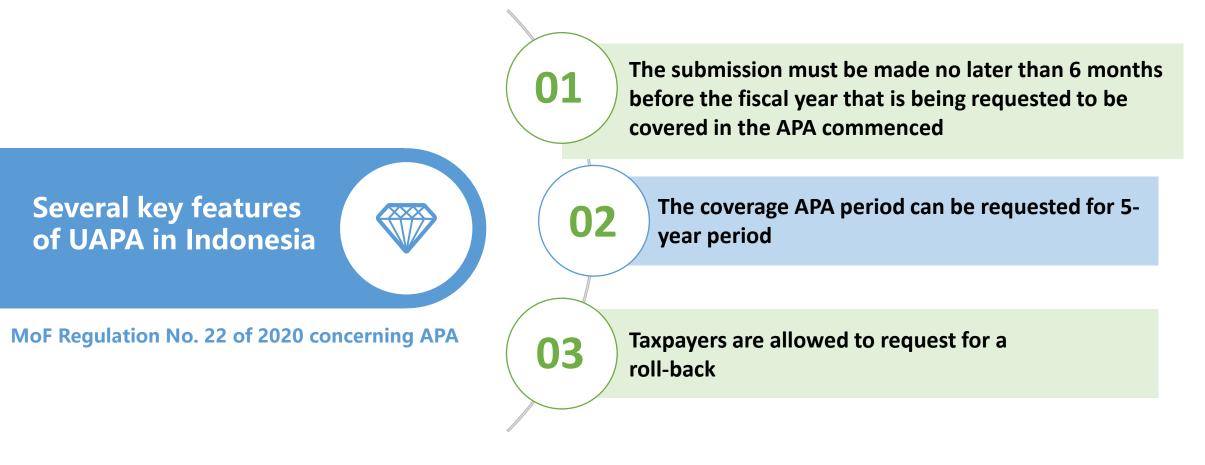


taxpayers are able to predict their tax liabilities

3

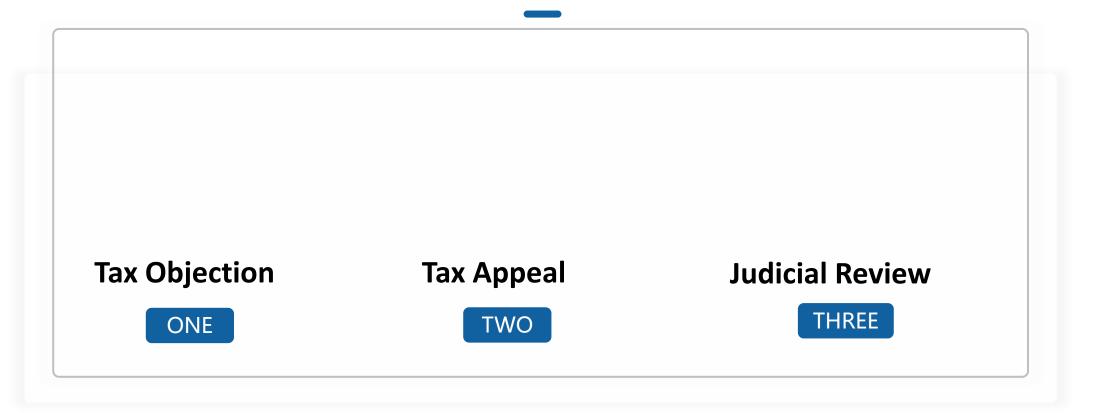
taxpayers are in a better position to manage their resources in the course of carrying on their business



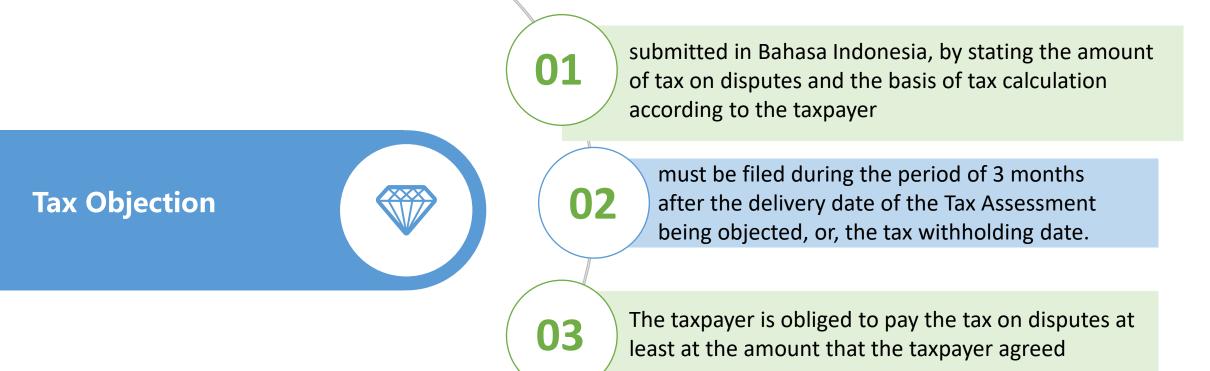




## **Domestic Tax Dispute Resolution**













filed by taxpayer to the Tax Court upon the decision of Tax Objection. Tax Court verdict is final and binding

must be filed during the period of 3 months after the receipt of Tax Objection decision, attached thereto is the copy of the Tax Objection decision

03

02

01

if the verdict of taxpayer's appeal is dismissed or partially granted, the taxpayer is obliged to pay 100% administrative penalty







despite the provision regulates that the verdict of tax court is binding, taxpayer is still be able to file for a Judicial Review upon a Tax Court decision

Judicial Review request may only be filed once to the Supreme Tax Court

03

02

Judicial Review request could only be filed upon certain causes, for example:

Tax Court verdict is based on falsehood or deceit

new written evidence is found that is significant and decisive

Tax Court verdict factually does not adhere legal provisions in force





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