



MINISTER OF FINANCE  
REPUBLIC OF INDONESIA

COPY

REGULATION OF THE MINISTER OF FINANCE OF THE REPUBLIC  
OF INDONESIA

NUMBER 11/PMK.03/2013

ABOUT

CORRECTION PROCEDURE

BY THE GRACE OF GOD ALMIGHTY

MINISTER OF FINANCE OF THE REPUBLIC OF INDONESIA,

- Weigh : a. that based on Article 16 of Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, the latest by Law Number 16 of 2009, the Director General of Taxes may correct tax assessment letters, tax collection letters, corrections decrees, Decision on Objection, Decree on Reduction of Administrative Sanctions, Decision Letter on Elimination of Administrative Sanctions, Decision Letter on Reduction of Tax Assessment, Decision Letter on Cancellation of Tax Assessment, Decision on Preliminary Refund of Excess Tax, or Decision Letter on Giving Interest Compensation, which in the issuance there are writing errors, errors calculation, and/or mistakes in the application of certain provisions in tax laws and regulations;
- b. that in the context of implementing the provisions as referred to in letter a and the provisions of Article 22 paragraph (4) of Government Regulation Number 80 of 2007 concerning Procedures for the Implementation of Tax Rights and Obligations Based on Law Number 6 of 1983 concerning General Provisions and Tax Procedures as already several last time amended by Law Number 28 of 2007, the Minister of Finance Regulation Number 19/PMK.03/2008 has been issued concerning Procedures for Correcting Writing Errors, Counting Errors, and/or

Misapplication of Certain Provisions in Tax Laws and Regulations;

- c. that with the issuance of Government Regulation Number 74 of 2011 concerning Procedures for the Implementation of Rights and the Fulfillment of Tax Obligations, it is necessary to make adjustments to the provisions regarding the procedures for corrections as referred to in letter b;
- d. that based on the considerations as referred to in letters a, b, and c, as well as to implement the provisions of Article 34 paragraph (5) of Government Regulation Number 74 of 2011 concerning Procedures for the Implementation of Tax Rights and Fulfillment of Tax Obligations, it is necessary to stipulate a Regulation of the Minister of Finance concerning Procedures for Rectification;

- Remember :
1. [Law Number 6 of 1983](#) concerning General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 1983 Number 49, Supplement to the State Gazette of the Republic of Indonesia Number 3262) as amended several times, most recently by [Law Number 16 of 2009](#) (State Gazette of the Republic of Indonesia). Indonesia Year 2009 Number 62, Supplement to the State Gazette of the Republic of Indonesia Number 4999);
  2. [Law Number 12 of 1985](#) concerning Land and Building Tax (State Gazette of the Republic of Indonesia of 1985 Number 68, Supplement to the State Gazette of the Republic of Indonesia Number 3312) as amended by [Law Number 12 of 1994](#) (State Gazette of the Republic of Indonesia of 1994 Number 62 , Supplement to the State Gazette of the Republic of Indonesia Number 3569);
  3. [Government Regulation Number 74 of 2011](#) concerning Procedures for the Implementation of Tax Rights and Fulfillment of Tax Obligations (State Gazette of the Republic of Indonesia of 2011 Number 162, Supplement to the State Gazette of the Republic of Indonesia Number 5268);

DECIDE:

Set : REGULATION OF THE MINISTER OF FINANCE  
CONCERNING CORRECTION PROCEDURES.

article 1

In this Ministerial Regulation what is meant by:

1. The Law on General Provisions and Tax Procedures,

hereinafter referred to as the KUP Law, is Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, most recently by Law Number 16 of 2009.

2. Submission of a correction application letter electronically, hereinafter referred to as *e Filing* , is a method of submitting a correction application letter which is carried out *on-line* in *real time* through the website of the Directorate General of Taxes ([www.pajak.go.id](http://www.pajak.go.id)) or *Application Service Providers* . (ASP).
3. Electronic Receipt Proof is information containing the name, Taxpayer Identification Number, date, time, Electronic Receipt Number (NTTE) which is printed on the printed receipt, in the event that *e-Filing* is carried out through the website of the Directorate General of Taxes, or information containing name, Taxpayer Identification Number, date, time, Electronic Receipt Number (NTTE) and ASP Delivery Transaction Number (NTPA), as well as the name of the Application Service Provider (ASP) company, which is listed on the printed application letter, in the case of *e-Filing* done through an *Application Service Provider* (ASP).
4. Mutual Agreement *Procedure* , hereinafter referred to as MAP, is an administrative procedure regulated in the Double Taxation Avoidance Agreement (P3B) to resolve problems that arise in the implementation of the Double Taxation Avoidance Agreement (P3B).
5. Mutual Agreement is the agreed result in the implementation of the Double Taxation Avoidance Agreement (P3B) by the competent authorities of the Government of Indonesia and the government of the partner country or the jurisdiction of the P3B partner in relation to the MAP that has been implemented.

## Section 2

- (1) The Director General of Taxes at the request of the Taxpayer or because of his position may correct:
  - a. Tax assessment letters which include underpaid tax assessments, additional underpaid tax assessments, zero tax assessments, and overpaid tax assessments;
  - b. Tax bill;
  - c. Correction Decree;

- d. Decision Letter of Objection;
  - e. Decree of Reduction of Administrative Sanctions;
  - f. Decree on the Elimination of Administrative Sanctions;
  - g. Tax Assessment Reduction Decree;
  - h. Tax Assessment Cancellation Decree;
  - i. Decree of Preliminary Return of Excess Tax;
  - j. Decision Letter for Giving Interest Rewards;
  - k. Tax return payable letter;
  - l. Land and Building Tax Assessment Letter;
  - m. Land and Building Tax Invoice;
  - n. Decree on the Granting of Land and Building Tax Reductions; or
  - o. Decree on Reduction of Land and Building Tax Fines, in the publication of which there are written errors, calculation errors, and/or errors in the application of certain provisions in the laws and regulations in the field of taxation.
- (2) Decision Letter on Reduction of Tax Assessment as referred to in paragraph (1) letter g may be in the form of Decision Letter on Reduction of Tax Assessment on tax assessment letter or Decree on Reduction of Tax Assessment on Tax Collection Letter.
- (3) Decision Letter on Cancellation of Tax Assessment as referred to in paragraph (1) letter h may be in the form of Decision Letter on Cancellation of Tax Assessment on tax assessment letter or Decision Letter on Cancellation of Tax Assessment on Tax Collection Letter.

### Article 3

- (1) The scope of the correction as referred to in Article 2 includes:
- a. typo;
  - b. miscalculation; and/or
  - c. mistakes in the application of certain provisions in the tax laws and regulations.
- (2) The writing error as referred to in paragraph (1) letter a is in the form of an error in writing the name, address, Taxpayer Identification Number, tax assessment letter

number, type of tax, Tax Period or Tax Year, due date, or other writing errors that do not affect the tax amount owed.

- (3) The calculation error as referred to in paragraph (1) letter b includes:
  - a. errors originating from addition and/or subtraction and/or multiplication and/or division of a number; or
  - b. miscalculation caused by the issuance of tax assessment letters, tax collection letters, decisions related to taxation, appeal decisions, or judicial review decisions.
- (4) Mistake in the application of certain provisions in the tax laws and regulations as referred to in paragraph (1) letter c in the form of errors in the application of rates, errors in the application of the percentage of Net Income Calculation Norms, errors in the application of administrative sanctions, errors in Non-Taxable Income, errors in calculating Income Tax in the year running, and errors in tax credits.
- (5) Correction of errors or mistakes as referred to in paragraph (1) related to crediting Input Tax in Value Added Tax, can only be made if:
  - a. there is a difference in the amount of Input Tax which becomes a tax credit; and
  - b. The Input Tax does not contain a dispute between the tax authorities and the Taxpayer.

#### Article 4

The request for correction as referred to in Article 2 paragraph (1) must meet the following requirements:

- a. 1 (one) application is submitted for 1 (one) tax assessment letter, Tax Collection Letter, or other decision letter related to the taxation sector as referred to in Article 2 paragraph (1);
- b. the application must be submitted to the Tax Service Office where the Taxpayer is registered and/or where the Taxable Entrepreneur is confirmed;
- c. the application must be submitted in writing in the Indonesian language accompanied by the reasons for the application and using the application letter format according to the sample as contained in Attachment I

which is an integral part of this Ministerial Regulation;  
and

- d. The application letter as referred to in letter c is signed by the Taxpayer, and in the event that the application letter is not signed by the Taxpayer, the application must be accompanied by a special power of attorney as referred to in Article 32 paragraph (3) of the KUP Law.

#### Article 5

- (1) Submission of the request for correction as referred to in Article 4 letter c can be done:
  - a. directly;
  - b. by post with proof of mail delivery; or
  - c. in another way.
- (2) Submission of a letter of request for correction by post as referred to in paragraph (1) letter b is the submission of a letter of request for correction by post that has proof of delivery in a recorded manner.
- (3) Submission of the request for correction by other means as referred to in paragraph (1) letter c includes:
  - a. through an expedition service company or courier service with proof of mail delivery; or
  - b. *e-Filing*.
- (4) The expedition service company or courier service as referred to in paragraph (3) letter a is a company in the form of a legal entity that provides certain types of mail delivery services, including sending a letter of request for correction to the Directorate General of Taxes.
- (5) For the submission of the application for correction as referred to in paragraph (1) letter a, proof of receipt of the letter is given by the appointed officer at the Tax Service Office where the Taxpayer is registered and/or where the Taxable Entrepreneur is confirmed.
- (6) For the submission of the request for correction as referred to in paragraph (3) letter b, Electronic Receipt Proof is given.
- (7) Proof of receipt of the letter as referred to in paragraph (5), proof of delivery of the letter as referred to in paragraph (1) letter b and paragraph (3) letter a, and Evidence of Electronic Receipt as referred to in paragraph (6), are evidence of receipt of the request for correction. .

- (8) The date stated in the receipt of the rectification application letter as referred to in paragraph (7) is the date on which the rectification application letter was received.

#### Article 6

- (1) Regarding the request for correction as referred to in Article 2, the Director General of Taxes examines the fulfillment of the provisions as referred to in Article 4.
- (2) In the event that the rectification application does not meet the provisions as referred to in Article 4, the Director General of Taxes returns the rectification application by submitting a written notification to the Taxpayer before the period of 6 (six) months as referred to in Article 16 paragraph (2) of the KUP Law ends.
- (3) In the event that the rectification application is returned as referred to in paragraph (2), the Taxpayer may still submit the application with the provisions as referred to in Article 4.
- (4) The notification letter for returning the request for correction as referred to in paragraph (2) is made using the format according to the sample as contained in Attachment II which is an integral part of this Ministerial Regulation.

#### Article 7

- (1) In the event that the application for correction meets the provisions as referred to in Article 4, the Director General of Taxes will follow up on the application by examining the application of the Taxpayer.
- (2) In order to examine the request for correction as referred to in paragraph (1), the Director General of Taxes may request the required data, information, and/or information.
- (3) The Director General of Taxes must issue a Decision Letter of Correction within a maximum period of 6 (six) months from the date of receipt of the request for correction as referred to in Article 5 paragraph (8).
- (4) The Decision Letter for Correction as referred to in paragraph (3) contains decisions in the form of:
- a. grant the Taxpayer's application by correcting errors or mistakes which can be in the form of adding, subtracting, or eliminating the amount of tax payable; or
  - b. rejecting the application of the Taxpayer.

- (5) If the period of 6 (six) months as referred to in paragraph (3) has passed but the Director General of Taxes does not issue a Correction Decree as referred to in paragraph (4) or does not return the request for correction as referred to in Article 6 paragraph (2), the request for correction is deemed granted and the Director General of Taxes must issue a Decision Letter of Correction in accordance with the request of the Taxpayer.
- (6) In the event that a tax assessment letter is submitted for correction and objection, the Correction Decision Letter is issued separately from the Objection Decision Letter.
- (7) The Correction Decree as referred to in paragraph (3) is made using the format according to the sample as contained in Attachment III or Attachment IV which is an integral part of this Ministerial Regulation.

#### Article 8

- (1) The Director General of Taxes issues an ex-officio Correction Decree in the event that:
  - a. there is a miscalculation in the tax assessment letter as a result of the implementation of the MAP resulting in a Mutual Agreement after the tax assessment letter is issued and no objection is filed against the tax assessment letter or no application for reduction or cancellation of an incorrect tax assessment letter is submitted;
  - b. there is a miscalculation in the Decision Letter of Objection due to the implementation of the MAP which results in a Mutual Agreement after the Director General of Taxes issues the Decision Letter on Objection and an appeal is not filed against the Decision Letter on Objection or the Taxpayer files an appeal but is revoked;
  - c. there is a writing error, calculation error, or error in the application of certain provisions in the tax laws and regulations which are known by the Director General of Taxes and the Taxpayer has not submitted an application for correction.
- (2) The Decree on the Correction of Positions as referred to in paragraph (1) is made using the format according to the sample as contained in Attachment V which is an integral part of this Ministerial Regulation.



## Article 9

- (1) In the event that the Director General of Taxes issues a Decision Letter of Correction in ex officio as referred to in Article 8 paragraph (1) letter c which results in a change in the amount of tax that must be paid in the tax assessment letter, the Taxpayer may file an objection to the tax assessment letter which is corrected ex-officially. .
- (2) The submission of the objection as referred to in paragraph (1) is submitted within a maximum period of 3 (three) months from the date of sending the Correctional Decision Letter.

## Article 10

The Director General of Taxes may issue an ex-officio Correction Decree in the event that:

- a. there is a Decision Letter of Objection which is clearly incorrect as a result of an error in the calculation of the tax payable or the tax still to be paid for the Tax Period, part of the Fiscal Year, or Fiscal Year 2007 and earlier; and
- b. on the Decision Letter of Objection letter a cannot be appealed or appealed with the decision cannot be accepted.

## Article 11

With the enactment of this Ministerial Regulation, the application for correction that was submitted before the entry into force of this Ministerial Regulation and has not been completed until the issuance of the decree, the subsequent settlement process until the issuance of the decree shall be carried out based on the provisions as regulated in this Ministerial Regulation.

## Article 12

At the time this Ministerial Regulation comes into force, [Regulation of the Minister of Finance Number 19/PMK.03/2008](#) concerning Procedures for Correcting Writing Errors, Counting Errors, and/or Misapplication of Certain Provisions in Tax Laws, is revoked and declared invalid.

## Article 13

This Ministerial Regulation comes into force on March 1, 2013.

For public cognizance, it is ordered that this Ministerial

Regulation be promulgated by placing it in the State Gazette  
of the Republic of Indonesia.

Set in Jakarta

on January 2, 2013

MINISTER OF  
FINANCE OF THE  
REPUBLIC OF  
INDONESIA,

signed.

AGUS DW  
MARTOWARDOJO

Promulgated in Jakarta

on January 2, 2013

MINISTER OF LAW AND HUMAN RIGHTS  
OF THE REPUBLIC OF INDONESIA,

signed.

AMIR SYAMSUDDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA YEAR 2013  
NUMBER 14

[Attachment.....](#)