

Modernization of Procedures for Application/Extension of Tax Attorney License based on PER-1/PP/2024

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In implementing a simple, expedited, and cost-efficient judicial process within the Tax Court environment, as mandated by Article 4 paragraph (1) of the Tax Court Law in conjunction with Chief Justice of the Tax Court Regulation Number PER-1/PP/2023 on Tax Dispute Administration and Electronic Hearings in the Tax Court, the Chief Justice of the Tax Court has established new guidelines regarding the procedures for requesting legal representation authorization from the Tax Court, namely PER-1/PP/2024 dated February 5, 2024, which will take effect on April 12, 2024. With the enforcement of this regulation, the Chief Justice of the Tax Court revokes the previous regulation, namely PER-1/PP/2018.

In connection with the rapid development of the times, we cannot ignore how crucial fundamental changes are, so we must respond to the demands of these developments. In this edition, we will raise the issues of the updates in the administrative system at the tax court, namely, the procedures for applying or extending a Tax Attorney License.

Implementing this new regulation alters the procedures for requesting and extending legal representation authorization, which were previously submitted in writing, whether directly or through courier services, with hardcopy documents (original or photocopy). Then, the submission method is now using an electronic system, with documents in softcopy format. This update is essential for enhancing the effectiveness and efficiency of administration services. It is anticipated that these changes will provide legal certainty, improve the quality of services, and enhance the transparency of the judicial process in the Tax Court.

With the issuance of PER-1/PP/2024, dated February 5, 2024, which taking effect on April 12, 2024, has an impacts for each party involved (applicants and case researchers in the Tax Court), as follows:

Essential Changes in the Digitalization of the Procedure for Application/Extension Legal Tax Attorney Licenses

This new regulation aligns with the modernization of public services within the Tax Court environment through digitization. The digitization process is evident from the initial stages of filing Legal Representation Authorization Request (Input) to the outcomes of the requests, namely the Decision of the Chief Justice of the Tax Court and the Legal Representation Authorization Identification Card in Electronic Form (Output). The following are the digitalization measures as stipulated in this regulation:

A. Digitization of the Required Document Form and Method for Submitting the Application/ Extension of Tax Attorney License

With the issuance of the new regulation, namely PER-1/PP/2024, providing convenience regarding the completeness of the application/extension of Tax Attorney, which are now submitted in softcopy form (no longer using original or photocopy documents). Furthermore, the implementation of the previous implementation regarding the Application/Extension of the Tax Attorney

License, which was submitted offline to the Tax Court, can now be submitted online via the official Tax Court website. However, as of the issuance of this new regulation, the official website of the Tax Court mentioned that this system has not been published or disclosed.

B. Required Documents Update for the Application/Extension of Tax Attorney License

Here is a brief overview of the changes related to the document requirements for the application/extension of Tax/Customs Attorney License as outlined in the new regulation:

1. Application of Tax Attorney License

No	Description	PER-1/PP/2018	PER-1/PP/2024
A	File Submission	Submit directly to Tax Court	Submit through Tax Court official website
B	Document Format	Hardcopy	Softcopy (Scan Original Document)
C	Supporting Document:		
	Curriculum Vitae	Hardcopy	Softcopy
	ID Card	Hardcopy	Softcopy
	Academic Certificate	Hardcopy and must be legalized	Softcopy and must be legalized
	Certification of tax/customs expertise	Hardcopy and must be legalized	Softcopy and must be legalized
	Experience letter of having worked in a government agency in the technical field of taxation	Hardcopy and must be legalized	Softcopy and must be legalized
	Tax Identification Number (TIN)	Hardcopy	Softcopy
	Receipt of individual annual tax return last 2 years	Hardcopy	Softcopy
	Police clearance certificate	Original	Softcopy
	Description on section Police clearance certificate "for the purpose of"	Unregulated	Contains "For the purpose of requesting tax attorney license in the tax court"
	Latest Photo	Red background, 2 copies of photo with size 4x6cm	Softcopy of Red background, 2 copies of photo with size 4x6cm, and face position is facing straight ahead, and dress appropriately using

			shirt/suit/blazer
	Statement Letter not working as a civil servant	Hardcopy and stamped with seal Rp10.000	Softcopy and stamped with e-meterai Rp10.000
	Pact of Integrity	Hardcopy and stamped with seal Rp10.000	Softcopy and stamped with e-meterai Rp10.000
	Statement letter with e-meterai stating that all documents attached are valid and in accordance with the original	Unregulated	Softcopy
	A wife who does the rights and fulfillment of tax obligations are combined with her husband.	Unregulated	Softcopy Family Identification Card
	Presidential Decree on honorable dismissal as a tax court judge	Hardcopy	Softcopy

2. Extension of Tax Attorney License

No	Description	PER-1/PP/2018	PER-1/PP/2024
A	File Submission	Submit directly to Tax Court	Submit through Tax Court official website
B	Document Format	Hardcopy	Softcopy (Scan Original Document)
C	Supporting Document:		
	Curriculum Vitae	Hardcopy	Softcopy
	ID Card	Hardcopy	Softcopy
	Tax Identification Number (TIN)	Hardcopy	Softcopy
	Receipt of individual annual tax return last 2 years	Hardcopy	Softcopy
	Police clearance certificate	Original	Softcopy
	Description on section Police clearance certificate "for the purpose of"	Unregulated	Contains "For the purpose of requesting tax attorney license in the tax court"
	Latest Photo	Red background, 2 copies of photo with size 4x6cm	Softcopy of Red background, 2 copies of photo with size 4x6cm, and face position is facing straight ahead, and dress appropriately using shirt/suit/blazer

	Statement letter with e-meterai stating that all documents attached are valid and in accordance with the original	Unregulated	Softcopy
	Copy of the Decision of the Chief Justice of the Tax Court on the latest Tax Attorney License	Hardcopy	Not Required
	Copy of the latest of Tax Attorney Identification Card	Hardcopy	Not Required

C. Documents Required for Application/Extension of Tax Attorney License Using Electronic Stamp (e-Meterai)

Following Law No. 11 of 2008 concerning Electronic Information and Transactions (ITE Law), it is stated that electronic documents and their printed results are considered as legally valid evidence. With the implementation of online submission requirements using soft files, electronic stamps (e-Meterai) are applied to electronic documents as valid legal proof in the Tax Court.

The document requirements for Tax Attorney License Application/Extension that must be affixed with electronic stamps (e-Meterai) are as follows:

- Statement declaring non-status as a Civil Servant or State Official;
- Integrity pact; and
- A statement that declares all attached documents are valid and original.

D. Certainty in the Processing Period for the Application/Extension of Tax Attorney License

This new regulation provides a definite timeline for each process of Tax Attorney License Application/Extension, with the following provisions:

No	Description	PER-1/PP/2018	PER-1/PP/2024
1	The period for examine the completeness of the required documents for Tax Attorney License	Unregulated	3 (three) working days since the application is received

2	The period for resubmission of the completeness documents that declared incomplete by Tax Court	Unregulated	3 (three) working days since informed by Tax Court via email
3	The period for issuance of the Decision of the Chief Justice of the Tax Court (original and copy) and Tax Attorney Identification Card (Based on Application for Tax Attorney License)	No later than 14 (fourteen) working days after the application is completely received	No later than 5 (five) working days after the application is completely received
4	The period for issuance of the Decision of the Chief Justice of the Tax Court (original and copy) and Tax Attorney Identification Card (Based on Extension for Tax Attorney License)	No later than 14 (fourteen) working days after the application is completely received	No later than 3 (three) working days since the application is completely received
5	Due date for Extension of Tax Attorney License	No later than 30 (thirty) days before the tax attorney license period expired	Earliest 30 (thirty) days before the tax attorney license period expired

E. Specific Conditions

As commonly known, electronic-based service systems are not devoid from technical disruptions or obstacles. The Tax Court has considered this when issuing this new regulation. This provision regulates if in the process of submitting an Application/Extension of Tax Attorney License facing a disruption or technical obstacle that:

- In the event of technical disruptions, application/extension requests for Tax Attorney License are submitted through a particular page provided by the Tax Court.
- Once the technical disruption is resolved, the application/extension requests for Tax Attorney License that have been submitted, are resubmitted through the official website of the Tax Court.

Impact of Digitalization of the Tax Attorney License Application/Extension Process

The purpose of this regulation is to modernize the procedures for the application/extension of Tax Attorney License to provide convenience for each party. Based on the stipulated provisions, this regulation can provide legal certainty, as evidenced by the specified time frame for each process. This regulation also offers facilities such as easy access to information for Applicants and the Tax Court. For example, in the case of a document review that has been conducted and deemed incomplete, the Tax Court will provide information about the completeness of the application/extension of Tax Attorney License documents via electronic mail (email). It can minimize miscommunication

that may lead to delays in issuing legal authority licenses.

In broad terms, submitting a tax attorney license online significantly impacts various aspects. Some of its impacts involve efficiency, accessibility, and ease. Here are some of the effects:

A. Time and Cost Efficiency

The administrative process can be more time and cost-efficient with digital tax attorney licenses. Time efficiency can be realized because the granting of license and communication between tax attorney and the Tax Court can be done quickly and easily and reduces the potential for delays in granting license, resulting in tax cases being unable to be handled.

Furthermore, with the issuance of new regulations, there is also a practical simplification of the preparation of administrative documents submitted in softcopy format. The attached certificates no longer require legalization from the issuing authority, cutting transportation costs for tax legal representatives as they don't need to visit the institution that issued the certificates for legalization. It also saves costs for documents that need not be resubmitted in hardcopy form.

B. Broader Accessibility

The process of digitalization allows for broader accessibility for those in need of a

tax attorney license. Those located far from the Tax Court and those with physical limitations can apply for tax attorney license and access the services from anywhere and in real-time.

Furthermore, legal representatives can quickly access information from anywhere regarding the status of document completeness which is examined by the Tax Court. In the case of documents reviewed and deemed incomplete, the Tax Court will inform the legal representative through electronic mail (e-mail).

Another aspect of accessibility with these new regulations provides certainty and convenience to the Applicant who is a wife whose rights and fulfillment of the tax obligations are combined with her husband, is no longer need to obtain a Taxpayer Identification Number (NPWP) on behalf of her name from the registered Tax Service Office (KPP). Instead, she can attach the Family Card as a required document for the license application.

C. Increased Transparency

Online platforms can enhance transparency in obtaining tax legal authority licenses. Stakeholders can monitor the status of license applications and track and access up-to-date information more efficiently, thereby increasing trust and accountability without need for manual confirmation from the Tax Court. The modernization and ease of information access indicate improved services and transparency in the Tax Court.

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