

TRANSFORMATION OF VAT ADMINISTRATION THROUGH E-INVOICING IN PER-11/PJ/2025 AND CORETAX

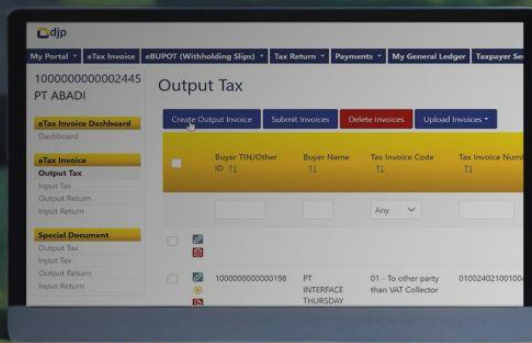


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A Background

The government has issued the Director General of Taxes Regulation Number PER-11/PJ/2025 (hereinafter referred to as “PER-11/2025”), which came into effect on its enactment date, May 22, 2025. This regulation aims to provide legal certainty, administrative convenience, improved services, and support the implementation of the Core Tax Administration System. With the issuance of this regulation, provisions related to the reporting requirements for Income Tax (PPH), Value-Added Tax (VAT), Luxury Goods Sales Tax (PPnBM), and Stamp Duty in the context of the Core Tax Administration System have been updated. This includes technical provisions for VAT reporting and the issuance of e-Invoices by the Directorate General of Taxes (DGT).

This article focuses on explaining the updated technical provisions for VAT reporting related to e-Invoices as stipulated in PER-11/2025, which were not previously regulated under earlier e-Invoice provisions, namely PER-03/PJ/2022 as amended by PER-11/PJ/2022 and PER-17/PJ/2019 (hereinafter referred to as “PER-03/2022, PER-11/2022, and PER-17/2019”).

B Changes to Provisions in the New Regulations

The issuance of PER-11/2025 introduces amendments to several provisions previously regulated. The following is a comparison of the changes:

e- Invoice				
No.	Description	PER-03/2022 s.t.d.t.d. PER-11/2022	PER-11/2025	Articles/ Appendices
1	Details of the Name and Address of the Buyer of Taxable Goods (BKP) / Recipient of Taxable Services (JKP) for Domestic Tax Subjects	Can be filled in with the name and address of the BKP Buyer/JKP Recipient listed in the registered certificate/Taxable Entrepreneur (PKP) confirmation letter of the Buyer. Article 6 paragraph (3)	Can be filled in with the name and address of the BKP Buyer/JKP Recipient administered in the DGT administration system.	PER-11/2025 Article 34 paragraph (4)
2	Transaction code for other deliveries where VAT or VAT and PPn-BM are collected by PKP conducting BKP/JKP deliveries	Using transaction code 06 Appendix B on the Format and Procedures for Using Codes and NSFP	Using Transaction Code 10	PER-11/2025 Appendix 2.b on Procedures for Using Tax Invoice Codes and Serial Numbers
3	Tax Invoice Code and Serial Number (NSFP)	16 Digits Article 9 paragraph (1)	17 Digits	PER-11/2025 Article 37 paragraph (1)
4	Application used to create Tax Invoices	e-invoice application Article 18 paragraph (1)	Coretax DGT e- invoice module	PER-11/2025 Article 40 paragraph (1)
5	Requirements for Taxable Entrepreneurs (PKP) to create e-Faktur	Must have: a. An Electronic Certificate b. An activated Taxable Entrepreneur (PKP) account; and c. A Tax Invoice Serial Number (NSFP) issued by the Directorate General of Taxes (DGT) Article 14 paragraph (1)	Must have: a. An Electronic Certificate or Authorization Code; and b. Access to the issuance of Tax Invoices c.	PER-11/2025 Article 42 paragraph (1)
6	Assignment of Tax Invoice Serial Numbers	Based on requests submitted by PKP electronically or directly Article 15 paragraph (1)	Automatically issued when the e- invoice is uploaded to the DGT through the e-invoice module and approved by the DGT.	PER-11/2025 Article 43
7	Deadline for uploading e-Invoices to the DGT	No later than the 15th (fifteenth) day of the month following the date of e-invoice creation Article 18 paragraph (1)	No later than the 20th (twentieth) day of the month following the date of e-invoice creation	PER-11/2025 Article 44 paragraph (1)
8	Requirements for DGT approval of e-Invoices uploaded by taxpayers	a. The Tax Invoice Serial Number (NSFP) used must be the one issued by the Directorate General of Taxes (DGT) in accordance with the provisions; and b. The e-Invoice must be uploaded within the specified time frame. Article 18 paragraph (2)	e-Invoices are uploaded within the specified time period.	PER-11/2025 Article 44 paragraph (2)
9	Provisions for the creation of e-invoices for the delivery of Taxable Goods (BKP) to individuals holding foreign passports	Excluded Article 21 paragraph (2)	Not excluded	PER-11/2025 Article 47 paragraph (3)
10	Replacement Tax Invoice after return note/cancellation note	Not regulated	Deemed not to have occurred	PER-11/2025 Article 48 paragraph (7) and (8)
e-Invoices related to Retail Stores				
No	Description	PER-17/2019	PER-11/2025	Articles/ Appendices
1	Tax Invoice Creation Application for Taxable Entrepreneurs (PKP) Retail Stores	VAT Refund Application for Tourists Article 3 paragraph (1)	e-Invoice Module in Coretax	PER-11/2025 Article 40 paragraph (1)
2	Additional Transaction Code for the Delivery of BKP to Foreign Tourists who notify and show their foreign passports to PKP Retail Stores	Not regulated	Using transaction code number 06	PER-11/2025 Appendix 2.b on Procedures for Using Tax Invoice Codes and Serial Numbers

C Conclusion and Recommendations

1. Conclusion

The issuance of PER-11/PJ/2025 provides a refreshment for taxpayers because it provides certainty and administrative convenience, which are expected to improve the effectiveness and transparency of existing regulations. The positive impacts of this regulation for taxpayers include:



Legal certainty

PER-11/PJ/2025 provides guidelines on the deadline for uploading mandatory e-invoices to the DGT, which has been extended from the 15th (fifteenth) to the 20th (twentieth) of the following month. With a clear and written deadline, taxpayers have a strong legal basis to avoid penalties for late e-invoice uploads and reduce the potential for disputes during audits.



Administrative Convenience

As stipulated in PER-11/PJ/2025, tax invoices are issued electronically and do not need to be printed on paper (hardcopy) as long as they are stored and uploaded through the e-invoice module. In addition, tax invoices now use electronic signatures, which simplify the process and enhance digital security.



Improving Effectiveness and Transparency

With the enactment of PER-11/PJ/2025, Tax Invoice Serial Numbers are issued electronically and automatically approved when e-Invoices are uploaded to the DGT using the e-Invoice module. With this transformation, the entire process becomes automated and structured, thereby improving effectiveness and transparency, as taxpayers have the right to know the status and progress of the tax invoices they have created.



2. Recommendations

However, with the issuance of this regulation, there are points that taxpayers need to pay attention to in fulfilling their tax obligations, particularly those related to tax invoices, including:



Use the extension of the e-invoice upload deadline wisely

Although the e-invoice upload deadline has been extended to the 20th (twentieth) of the following month, taxpayers are still advised not to delay the upload process until close to the deadline. Use the additional time as a buffer for verification and corrections, not to delay your obligations. With good time and data management, taxpayers can avoid a backlog of work, potential input errors, and technical disruptions that may occur during high traffic periods as the deadline approaches.



Understand the applicable transaction codes and types

With the addition and change of transaction codes in PER-11/PJ/2025, taxpayers need to ensure that they use transaction codes that are in accordance with the latest types, characteristics, and provisions when creating and issuing e-invoices. One important change is the use of transaction code 10 for the delivery of BKP and/or JKP whose PPN or PPN and PPnBM are collected by the selling PKP, which previously used code 06. In addition, code 06 is now specifically designated for the delivery of BKP to foreign tourists who show their foreign passports to retail PKP stores.



Regular Monitoring of e-Invoice Creation and Uploading

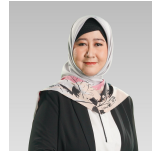
Taxpayers are advised to regularly monitor the process of creating and uploading e-Invoices to ensure that all transactions are properly documented and reported. This monitoring is important to avoid delays in uploading, data entry errors, or transaction code discrepancies that could result in corrections during audits. With regular monitoring, taxpayers can also immediately follow up on errors or system disruptions before the reporting deadline expires.



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