



e-Objection

On 29 July 2020, the Directorate General of Tax issued PER-14/PJ/2020 regarding Procedures on Tax Objection Electronic Filing (e-Objection). This regulation was issued as a follow-up on Article 9 of MoF Regulation No PMK-9/PMK.03/2013 as last amended by PMK-202/PMK.03/2015 that states that Taxpayers can submit their Tax Objection Letter through:

- Directly to the Tax Office
- Post Office with Mail Delivery Receipt
- Other Methods

In which the MoF Regulation further states that Other Methods include the following:

- Through Courier Service with Mail Delivery Receipt; or
- Electronic Filing

Therefore, the PER-14/PJ/2020 can be considered as an implementing regulation on the previously mentioned Electronic Filing of Tax Objection Letter as summarized below:

- To utilize the e-Objection, taxpayers are required to ensure that the following are fulfilled:
 - Already obtained EFIN (Electronic Filing Identification Number)
 - Already activated their account in DJP Online system accessible on the following link: djponline.pajak.go.id
 - Already has an active Electronic Certificate issued by DGT (the same electronic certificate used by the eFaktur application)
- The Tax Objection Letter is submitted in the form of electronic document through e-Objection menu
- The e-Objection is accessible 24 hours a day and 7 days a week.
- The regulation stipulates that the e-Objection should be signed by the taxpayer and that the signing is done through electronic signature. The electronic signature is done through the use of the taxpayer's Electronic Certificate.
- The Tax Office will conduct validation on the e-Objection based on DGT internal data and/or information. Should the validation process indicate that the e-Objection does not fulfill the Tax Objection requirements, the taxpayer will receive a notification. However, this notification does not replace the formal letter that the tax objection does not fulfill the requirement. Taxpayers receiving the notification can further contact their tax office to follow-up on the notification.



- Below is the step-by-step of the process:
 1. Taxpayer fill in the Tax Objection Letter as per instruction shown in the e-Objection and prevailing tax regulation
 2. Upon requested to fill in the reason / basis of the tax objection, taxpayers can opt to fill in the column provided (limited to 4.000 characters) or they can opt to upload the document in PDF format attachment (max size 5 Mb)
 3. Upon confirming that the information filled in is already correct; taxpayers can proceed to sign the Tax Objection Letter by filling in their electronic certificate passphrase.
 4. Upon signing, taxpayers can proceed to submit the Tax Objection Letter and shall receive an Electronic Submission Receipt
 5. The Electronic Submission Receipt is sent to the email registered in the DJP Online. Alternatively, taxpayers can also download the Electronic Submission Receipt through the e-Objection menu



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