

Tax Insight

# What You Should Know about Coretax System





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The Ministry of Finance of the Republic of Indonesia (MoF) has issued MoF Regulation number 81 Year 2024 (MOF-81) on the implementation of Coretax System which is effective starting from 1st January 2025 tax period.

Coretax System is an essential component of the government's efforts to enhance the efficiency, accuracy, and transparency of tax compliance processes. It provides a centralized platform for Indonesian Taxpayers to fulfill their tax obligations in a streamlined manner, reducing the complexity of tax filing while maintaining easy and transparent access for both taxpayer and tax authority.



Here is the brief comparison of the previous online portal with Coretax system for taxpayer consideration:

Description	2024	2025
Registration	Direct submission to the Tax Office or e-Registration Online System	Coretax System
Person In Charge (“PIC”)	Not Applicable, access to DJP Online using Tax ID Number and Password	
Digital Certificate	Direct submission to the Tax Office	
Role access	Not Applicable	
Tax Invoice Serial Number (Nomor Seri Faktur Pajak or “NSFP”)	Request to tax office or E-Nofa Online System	Automatically Generated
Issuance of VAT Invoice	E-Faktur	Coretax System
Issuance of WHT Slip	DJP Online	
Preparation of Corporate Income Tax (“CIT”)	E-Form and DJP Online	
ID billing request for CIT, Withholding Tax (“WHT”) and Value Added Tax (“VAT”) payments	DJP Online	
Submission of VAT Return	Web based E-Faktur	
Submission of WHT and CIT Return	DJP Online	



For the implementation of Coretax System, the following steps need to be performed by Indonesian Taxpayers.

- ▶ Register the company and PIC.
- ▶ PIC to obtain digital certificate for tax administrative and reporting purposes.
- ▶ PIC may authorize other parties on the access.

PIC has joint responsibility on the access and fulfillment of the tax obligation of the taxpayer.

Please note that during the implementation of the Coretax System, there are general issues faced by taxpayers regarding accessibility, authorization and features that are continuously developed and updated by the Directorate General of Taxes (DGT).

Currently, system improvements are still carried out by the DGT so that the authorized personnel can perform their function to issue VAT invoice, claim VAT credit and issue withholding tax slip so that the main purpose of fulfilling tax obligations through Coretax System can be implemented properly.

For further insight and discussion into this topic or other tax matters, please contact our experts:



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