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CORETAX FUNDAMENTAL TRAINING

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Disclaimer

The materials presented in this session are valid as of today's date. Please note that the Coretax system is subject to rapid changes, and information shared today may no longer be applicable in the near future. As such, the presentation slides are not printed and are only available in soft copy. Nevertheless, we hope that today's session will still provide meaningful benefits to all participants.



Before We Start

Could you please:

- 1. Introduce Yourself**
- 2. Your Brief Background**
- 3. Your Role in the Company**
- 4. Your understanding about taxation in Indonesia**
- 5. Your expectation from this training**

Thank you very much~

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Discussion Topics:

- 1. Coretax: High-Level Overview**
- 2. Key Changes in Coretax**
- 3. Practical Tips for Using Coretax**
- 4. Hands-On Practice: Login, Registration, and Impersonation**
- 5. Access Roles: Practice and Explanation**
- 6. Practice: Invoicing, Withholding Tax Slips, and XML**
- 7. Practice: Filing Income Tax and VAT Returns**
- 8. Coretax Management**



1

Coretax: High-Level Overview

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Introduction: What is Coretax?

- Coretax is a web-based application.
Unlike the previous system, it does not require installation.
- Taxpayers can access it via coretaxdjp.pajak.go.id.
- Coretax integrates all previous tax applications into one platform, including: registration, calculation, payment, filing, tax administration services, and more.
- Coretax features two user interfaces: one for Taxpayers and another for Tax Officers (Tax Office Employees).
- The Coretax website allows for real-time modifications and updates.
As a result, taxpayers are no longer required to perform manual updates.
- Coretax drives a transformation of business processes, as it introduces numerous changes to existing workflows.

Coretax High Level Overview

- Coretax is not the same as DJP Online (previous app).
- Up to year 2024, DJP Online is still used. In 2025, Coretax becomes the primary platform.
- Coretax is not a perfect application and keep developed.
- The system can change rapidly, often without prior notice.
- Coretax uses the 16-digit Tax Identification Number (NPWP).
- The application can be time-consuming to navigate.
- Coretax requires a new mindset, along with updated knowledge and skills.
- It introduces a New VAT Tax Base Era (11/12).
- NPWP now comes with a NITKU. Every NPWP, including the Head Office NPWP, has a corresponding NITKU.
- Do not face Coretax alone — it is best to seek guidance or support.



Explanation for NPWP & NITKU Terms

NPWP (Nomor Pokok Wajib Pajak)

=

Tax ID Number (TIN)



NITKU (Nomor Identitas Tempat
Kegiatan Usaha)

=

IDTKU (ID Tempat Kegiatan Usaha)

=

Business Location ID Number



NITKU (Business Location ID Number) is not strictly tied to physical business locations.

For instance, a business may create a NITKU for a specific division or unit.

This flexibility allows NITKU to be tailored according to the needs and preferences of the business owner.

Every NITKU must be associated with a responsible individual, often referred to as the Person in Charge of the NITKU (PIC NITKU). This ensures that each NITKU is actively managed and accountable.



2

Key Changes in Coretax

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Key Changes in Coretax

- All tax applications are now integrated into a single Coretax system.
- A dedicated “Documents” & “Notifications” menu are available, integrated with the registered email inbox.
- “Tax General Ledger” feature.
- “Tax Deposit Account” feature.
- “Tax Invoices” and “Withholding Tax Slips” are managed in specific feature, while “Tax Returns” (SPT) are managed in a separate feature.
- Tax Return (SPT) formats have undergone significant changes, especially for Annual Income Tax Returns.
- New features: “Impersonation”, “Related Parties”, and “My Proxies/Representative”.
- Digital Certificates are now issued only for individual taxpayers.
- The monthly income tax (PPh) payment deadline has been extended to the 15th of the following month.
- The monthly approval tax invoice deadline has been extended to the 20th of the next month.



Coretax Relaxation

1 Bayar/Setor

Jenis Pajak	Des 2024 (31 Jan 2025)	Jan 2025 (28 Feb 2025)	Feb 2025 (31 Mar 2025)	Mar 2025 (30 April 2025)
PPh Pasal 4 (2) atas PPh Pengalihan T/B	✓	✓	✗	✗
Bea Meterai yang Dipungut Pemungut	✓	✓	✗	✗
PPh Pasal 4 (2), PPh 15, PPh 21, PPh 22, PPh 23, PPh 25, PPh 26	✗	✓	✗	✗
PPN & PPnBM	✗	✓ (10 Mar 2025)	✗	✗

2 Lapor SPT

Jenis Pajak	Des 2024 (31 Jan 2025)	Jan 2025 (28 Feb 2025)	Feb 2025 (31 Mar 2025)	Mar 2025 (30 April 2025)
PPh 4 (2) PPh Pengalihan T/B	✓	✓	✓	✓
SPT Masa Bea Meterai	✓	✓	✓	✓
SPT Masa PPh 21/26 & SPT Masa PPh Unifikasi	✗	✓	✓	✓
PPh 4 (2) atas Penghasilan Usaha & PPh Pasal 25	✗	✓	✓	✓
SPT Masa PPN	✗	✓ (10 Mar 2025)	✓ (10 April 2025)	✓ (10 Mei 2025)

Delaporan Pajak

Yang **mendapat penghapusan** sanksi administratif

SPT Masa PPh Pasal 21/26 dan SPT Masa PPh Unifikasi	30 Apr 2025
SPT Masa PPh Pasal 4 ayat (2) atas penghasilan dari pengalihan hak atas tanah dan/atau bangunan	30 Apr 2025

SPT Masa PPh Pasal 4 ayat (2) atas penghasilan dari usaha yang diterima atau diperoleh Wajib Pajak yang memiliki peredaran bruto tertentu dan PPh Pasal 25	30 Apr 2025
SPT Masa PPN	10 Mei 2025
SPT Masa Bea Meterai	30 Apr 2025

Payment relaxation is available up to the January 2025 tax period.

Filing relaxation is available up to the March 2025 tax period. Filing relaxations no longer apply starting from the April 2025 tax period onwards.



3

Practical Tips for Using Coretax



Practical Tips for Using Coretax

- When encountering an error, read the error message carefully and investigate the cause — often, the solution is simple and straightforward.
- Securely store your 16-digit NPWP, password, and passphrase using a Notepad file, document, or password manager.
- Try using a different browser, such as “Mozilla Firefox” in “Private Browsing” mode.
- Open Coretax in Incognito Mode, for a cleaner session.
- If the screen turns white or keeps loading and the “Refresh button” becomes clickable, click it immediately — do not wait unnecessarily.
- If the Coretax error seems unexplainable or unresolved, take a break and return later — the issue may resolve itself. If nothing happens or the issue persists, please inform your tax advisor. They may have relevant information about the error and be able to guide you accordingly.



Essential Skills for Coretax Era

Critical Thinking Skills

The ability to analyze issues, evaluate options, and make informed decisions when navigating the Coretax system.

Problem-Solving Skills

The capability to identify issues within the Coretax system, determine root causes, and apply practical solutions efficiently.

Teamwork Skills

The ability to collaborate effectively with colleagues, tax advisors, and relevant stakeholders to resolve issues and navigate the Coretax system more efficiently.

Adaptability Skills

The capacity to quickly adjust to frequent changes in the Coretax system, including new features, updated procedures, and evolving regulations.

Stress Management Skills

The ability to stay calm, focused, and effective when facing system errors, delays, or unexpected challenges within the Coretax platform.

Decision-Making Skills

The ability to assess available information, consider possible outcomes, and make timely, well-informed decisions when using the Coretax system.

ESSENTIAL SKILLS FOR CORETAX ERA

CRITICAL THINKING SKILLS

PROBLEM SOLVING SKILLS

STRESS MANAGEMENT SKILLS

ADAPTABILITY SKILLS

TEAMWORK SKILLS

DECISION MAKING SKILLS





4

Hands-On Practice: Login, Registration, and Impersonation





Objectives

1. To enable you to **register** to the Coretax system.
2. To allow you to **log in successfully**.
3. To enable you to **connect to your corporate account (doing the impersonation)**.



Practice: Login, Registration, and Impersonation



Login

ID Pengguna

NIK/NPWP/NITKU identitas khusus untuk ILAP dan Lembaga Ke

Kata Sandi

Masukan Kata Sandi ID Pengguna Anda

Pemilihan Bahasa

id-ID

797834

Masukkan Captcha

Lupa Kata Sandi? →

Login

Pengguna Baru? [Daftar disini](#) →

[Aktivasi Akun Wajib Pajak](#) →

Core Tax Administration System

Lupa Kata Sandi → Forgot Password → For taxpayers who already have a DJP Online account.

Daftar Disini → Register Here → For individuals who do not yet have a Tax Identification Number (NPWP) and wish to register for one, or for those who only need to register for the purpose of being subject to withholding tax.

Aktivasi Akun Wajib Pajak → Activate Taxpayer Account → For those who already have NPWP but do not have DJP Online account.

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Practice: Login, Registration, and Impersonation



Permohonan Ubah Kata Sandi

ID Pengguna

Surat Elektronik
 Nomor Gawai

Tujuan Konfirmasi
Harap isi email terdaftar.

Masukan Captcha

Pernyataan * Dengan menyadari sepenuhnya akan segala akibatnya termasuk sanksi sesuai dengan ketentuan peraturan perundang-undangan yang berlaku, saya menyatakan bahwa apa yang saya sampaikan di atas adalah benar dan lengkap, dan saya menyetujui untuk menggunakan Akun Wajib Pajak saya sebagai sarana penerimaan surat dan dokumen perpajakan.



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1. Enter your **User ID** using your **16-digit NPWP** (or **NIK** for individual taxpayers).
2. Select either **Email Address** or **Mobile Number** as your verification method.
3. Enter the corresponding **email address** or **mobile phone number**.
4. **Check the declaration box** to agree to the terms.
5. Click **Submit/Kirim**.
6. Check your **email inbox** or **SMS inbox**.
7. Click the **verification link** provided in the message.

Untuk dapat mengubah password silahkan klik tautan di bawah ini.

<https://coretaxdjp.pajak.go.id:443//identityproviderportal/Account/ChangePassword?token=8DCFB566D4A56E0E8&DE476D9873942D267&expired=false>

Demi keamanan akun Anda, segera lakukan penggantian password. Link di atas hanya berlaku selama 1 x 24 jam.

Practice: Login, Registration, and Impersonation



Change Password

Username 317

Email fr @gmail.com

New Password

Confirm Password

New Passphrase

Confirm Passphrase

Enter Captcha

Save



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1. Username and Email will be auto-filled.
2. **New Password** and **Confirm Password** will be your **Coretax login password** going forward.
3. The **New Passphrase** entered here is **not** your final individual passphrase — you will be required to create a new one later within the Coretax application.
4. Click **Save**, then return to the **main Coretax login page** to sign in.



Practice: Login, Registration, and Impersonation - Create Passphrase

CORETAX Digital Certificate Request Private browsing
https://coretaxdj.pajak.go.id/registration-portal/id-ID/digital-certificate-request

Manajemen Kasus

Kanal * Daring (Portal Wajib Pajak)

Tanggal Permohonan * 19-02-2025

Identitas Wajib Pajak

NIK/NPWP * [redacted]

Nama Wajib Pajak [redacted]

Alamat KOMPLEK PDK [redacted]

Detail Kontak

Email * [redacted].m

Nomor Handphone * [redacted]

Rincian Sertifikat

Jenis Sertifikat Digital Kode Otorisasi DJP

Passphrase* S1s [redacted]

Ulangi Passphrase* S1s [redacted]

Pernyataan Wajib Pajak

Pernyataan * Dengan menyadari sepenuhnya akan segala akibatnya termasuk sanksi sesuai dengan ketentuan peraturan perundang-undangan yang berlaku, saya menyatakan bahwa apa yang saya sampaikan di atas adalah benar dan lengkap, dan saya menyetujui untuk menggunakan Akun Wajib Pajak saya sebagai sarana penerimaan surat dan dokumen perpajakan.



Windows taskbar with icons for File Explorer, WhatsApp, Teams, Telegram, Zoom, Word, Chrome, Firefox, Edge, and other applications. System tray shows time 09:38 and date 19/02/2025.

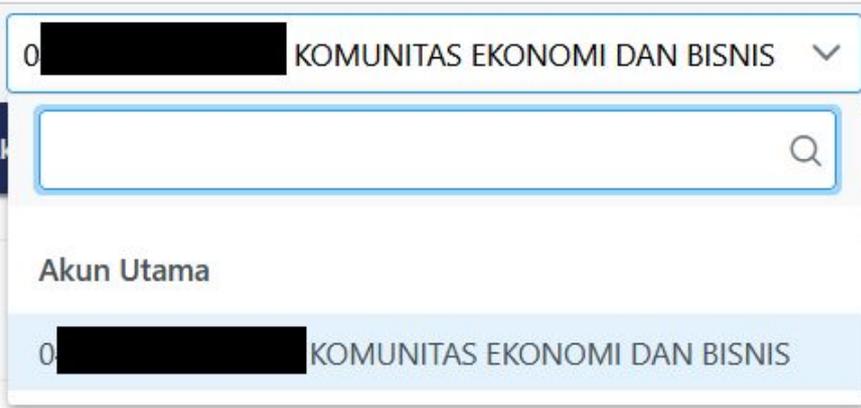
About Passphrase

Understanding Your Passphrase

- The **Passphrase** is your **electronic signature**, provided by the **Directorate General of Taxes (DJP)**.
- While there are other electronic signature providers, **only DJP's service is free**. Other providers are **paid services**.
- If you forget your Passphrase, you must **create a new one** — there is **no “Forgot Passphrase” feature** in Coretax.
- For Corporate Purpose, **Passphrase** needed for Signer/Corporate Main PIC to sign the Document (Tax Invoice, Withholding Tax Slips, Tax Returns, etc).
- Remember, whoever impersonate to the Company Account, will be the one who's written as the Signer of Document.



Practice: Login, Registration, and Impersonation



0 [REDACTED] KOMUNITAS EKONOMI DAN BISNIS

[REDACTED]

Akun Utama

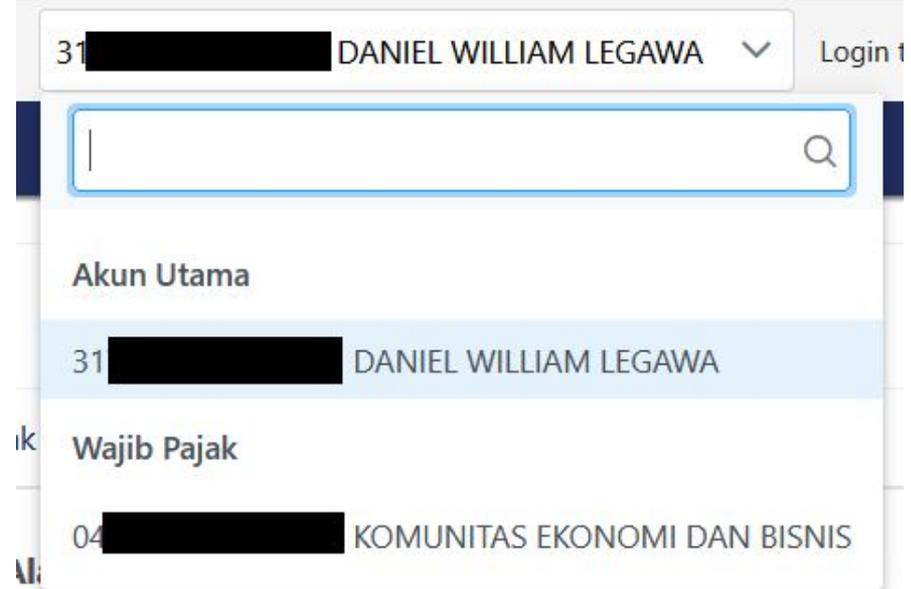
0 [REDACTED] KOMUNITAS EKONOMI DAN BISNIS

Corporate Taxpayer Login

Logging in as a Corporate Taxpayer in Coretax only allows you to create Tax Invoices or Withholding Tax Slips up to the draft stage.

To upload and digitally sign these documents, you must log in as an Individual Taxpayer, use the impersonation feature, and proceed from there.

Right now, Corporate Taxpayer Login also doesn't allow you to see Employee Details.



31 [REDACTED] DANIEL WILLIAM LEGAWA Login t

[REDACTED]

Akun Utama

31 [REDACTED] DANIEL WILLIAM LEGAWA

Wajib Pajak

04 [REDACTED] KOMUNITAS EKONOMI DAN BISNIS

Login as an Individual and Impersonate a Corporate Taxpayer

- Log in using your **Individual Taxpayer** account.
- Use the **Impersonation** feature to act on behalf of the **Corporate Taxpayer**.
- This allows you to **finalize, upload, and digitally sign** tax documents that were previously saved as drafts under the corporate account.

The Questions For Director

- Do you know access for login to your Company Coretax Account?
- Have you created your personal Coretax Account & your personal **passphrase**?
- As Company's Main PIC, do your personal login is known by anyone?
- Do you know who is your **Related Party** in Corporate?
- Do you know Individuals who can impersonate to your Corporate Coretax Account? (**My Proxies / My Representative**)
- Do you know access that have by your Company's representative?



Summary

Coretax introduces a fundamental shift in how access and authority are managed:

Only **individual taxpayers** are permitted to act **on behalf of a corporate entity**.

Unlike the previous system, where a company could operate under its own identity, Coretax requires an **individual to represent the company**.

This is the most essential and defining aspect of the Coretax platform.





5

Access Roles: Practice and Explanation

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Objectives

1. To understand the role of the **Person in Charge (PIC), Related Parties (Related Individual & Related Taxpayer), PIC of Business Locations (TKU PIC), and My Proxies/Representative.**
2. To understand how to **assign a PIC** for a company.
3. To understand how the **PIC assigns access roles** to Proxies/Representatives.
4. To understand the **hierarchy of each access role.**



Understanding the Access Role Framework (1)

1. Log in using the **Corporate Taxpayer (WP Badan)** account and open the “**Related Parties**” menu.
2. A Related Party can be classified as either an **Related Individual (Orang Terkait)** or another **Related Taxpayer (Wajib Pajak Terkait)**
3. Individuals listed as “**Related Individual**” will **automatically appear** in the “**My Proxy/Representative**” menu.
4. However, entities listed as “**Related Taxpayer**” will **not appear** in that menu.
5. “**Related Individual**” is like the “**Board of Directors**” of a Company who have direct authority to the Company. “**Related Taxpayer**” is like “**Board of Commissioner**” or “**Board of Shareholders**” who do not have direct authority to the Company. By default, “Related Individual” & “Related Taxpayer” is sourcing from Company Official Establishment Act. But, it can be changed/added flexibly by the Company.
6. Only 1 person who can be the “**Main PIC**” of the whole Company, who become the Superadmin of the Company. It should be the **Director** or **President Director** of the Company.



Understanding the Access Role Framework (2)

1. Log in using the **Main PIC's individual account**, do Impersonate to Company, and open the **“My Proxy/Representative”** menu to add or assign access roles to the listed individuals.
2. If needed, add the **Business Location ID (IDTKU)** in the **“General Taxpayer Information”** section. Follow the steps to designate the **PIC for the Business Location (PIC TKU)** → Click **Save**.
3. The appointed PIC TKU will **automatically appear** under **“My Proxy/Representative”**, but **will not** appear under **“Related Parties”** — be cautious, as this is a common point of confusion.
4. Once listed in **“My Proxy/Representative,”** the PIC TKU can be assigned access roles such as **Drafter** or **Signer** by the PIC.
5. Currently, only **registered tax consultants** can be added manually via the **“My Proxy/Representative”** menu. Others, you should add through **“Related Parties”** or **“PIC TKU”** menu first.



Access Role Framework Mapping

<u>Related Party</u>	<u>Business Location Place (TKU)</u>	<u>My Proxy/Representative</u>
PIC (Super Admin)		 PIC (Super Admin)
Related Person		 Related Person <i>Access assigned by PIC</i>
Related Taxpayer Related Taxpayer will not become "My Proxy/Representative"		
	PIC TKU 	PIC TKU <i>Access assigned by PIC</i> <div style="border: 2px solid red; padding: 5px; margin-top: 10px;"> Tax Consultant - Added Manually - Access assigned by PIC </div>

Who can login to Corporate Account and what they can do

Role	Function
Login Corporate	To determine the PIC of the Company
Company's Main PIC	Main PIC is the "Superadmin" . The function can do anything, including determine the access role of each persons who do Impersonate . Only 1 person who is the Main PIC of the Company.
Related Persons	By default, related persons can do anything like Main PIC do. Only Related Persons cannot give/remove access to them. If needed, related persons can be added from the Company's Other Employee.
PIC TKU	The function should be determined from Main PIC's dashboard.
Tax Consultant	The function should be determined from Main PIC's dashboard.



ROLE ACCESS CORETAX (Update 03 Feb 2025)

Bukti Potong PPh Pasal 21/26	ROLE_CTAS_PORTAL_EBUPOT_21/26_DRAFTER	pembuat draft Bukti Potong PPh Pasal 21/26
	ROLE_CTAS_PORTAL_EBUPOT_21/26	penandatanganan Bukti Potong PPh Pasal 21/26
SPT Masa PPh Pasal 21/26	ROLE_CTAS_PORTAL_ARTICLE_21/26_WITHHOLDING_DRAFTER	pembuat draft SPT Masa PPh Pasal 21/26
	ROLE_CTAS_PORTAL_ARTICLE_21/26_WITHHOLDING_SIGNER	penandatanganan SPT Masa PPh Pasal 21/26
Faktur Pajak	ROLE_CTAS_PORTAL_TAX_INVOICE_DRAFTER	pembuat draft faktur pajak
	ROLE_CTAS_PORTAL_TAX_INVOICE_SIGNER	penandatanganan faktur pajak
Bukti Potong PPh Unifikasi	ROLE_CTAS_PORTAL_EBUPOT_DRAFTER	pembuat draft bukti potong PPh Unifikasi
	ROLE_CTAS_PORTAL_EBUPOT_SIGNER	penandatanganan bukti potong PPh Unifikasi
SPT Masa PPh Unifikasi	ROLE_CTAS_PORTAL_TAX_WITHHOLDING_DRAFTER	pembuatan draft SPT Masa PPh Unifikasi
	ROLE_CTAS_PORTAL_TAX_WITHHOLDING_SIGNER	penandatanganan SPT Masa PPh Unifikasi
SPT Masa PPN	ROLE_CTAS_PORTAL_VAT_TAX_RETURN_DRAFTER	pembuatan draft SPT Masa PPN
	ROLE_CTAS_PORTAL_VAT_TAX_RETURN_SIGNER	penandatanganan SPT Masa PPN
Bea Meterai	ROLE_CTAS_PORTAL_STAMP_DUTY_RETURN_DRAFTER	pembuat draft SPT Masa Bea Meterai
	ROLE_CTAS_PORTAL_STAMP_DUTY_TAX_RETURN_SIGNER	penandatanganan SPT Masa Bea Meterai
SPT Masa (Selain Unifikasi dan PPh Pasal 21/26)	ROLE_CTAS_PORTAL_PERIODIC_INCOME_TAX_RETURN_DRAFTER	pembuat draft SPT Masa (selain unifikasi dan PPh Pasal 21/26)
	ROLE_CTAS_PORTAL_PERIODIC_INCOME_TAX_RETURN_SIGNER	penandatanganan SPT Masa (selain unifikasi dan PPh Pasal 21/26)
SPT Tahunan	ROLE_CTAS_PORTAL_ANNUAL_TAX_RETURN_DRAFTER	pembuat draft SPT Tahunan PPh
	ROLE_CTAS_PORTAL_ANNUAL_TAX_RETURN_SIGNER	penandatanganan SPT Tahunan PPh
Pembayaran	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_BALANCE_TRANSFER_SIGNER	role untuk permohonan pemindahbukuan
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_PAY_BASIC	role dasar modul pembayaran bagi wakil/kuasa (layanan mandiri kode billing, pembuatan kode billing atas tagihan pajak, daftar kode billing belum dibayar)
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_REFUND_SIGNER	role untuk permohonan pengembalian pendahuluan
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_INTEREST_COMPENSATION_SIGNER	role untuk permohonan imbalan bunga
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_TAXBORNE_BY_GOVERNMENT_WATERCOMPANY_SIGNER	role untuk permohonan PPh ditanggung atas penghasilan PDAM
Pendaftaran, Perubahan, Pencabutan, & Penghapusan	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_REG_DATA_UPDATE	role untuk perubahan data wajib pajak
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_REG_DEREGISTRATION_REVOCATION	role untuk pencabutan atau penghapusan NPWP, objek PBB P5L, status sebagai pengusaha kena pajak (PKP)
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_REG_INCOME_WITHHOLDER_COLLECTOR	role untuk penunjukan/pencabutan pemotong atau pemungut PPh/PPN
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_REG_REPORTING_FINANCIAL_INSTITUTION	role untuk penetapan/perubahan data/pencabutan lembaga keuangan pelapor/nonpelapor
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_REG_STAMP_DUTY_COLLECTOR	role untuk penetapan/pencabutan pemungut bea meterai
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_REG_BASIC	role dasar untuk modul registrasi bagi kuasa wajib pajak
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_REG_VAT_APPOINTMENT	role untuk permohonan pengukuhan PKP
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_REG_LAND_BUILDING_REGISTRATION	role untuk pendaftaran objek pajak PBB P5L
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_REG_INACTIVATION_REACTIVATION	role untuk penetapan wajib pajak nonaktif atau pengaktifan kembali wajib pajak nonaktif
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_REG_DOMESTIC_ECOMMERCE_VAT_COLLECTOR	role untuk penunjukan/pencabutan pemungut PPN PMSE dalam negeri
Layanan	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_TPS_BASIC	role dasar modul layanan perpajakan bagi role (layanan administrasi, layanan informasi perpajakan, layanan pengaduan saran, dan apresiasi, materi edukasi, pengetahuan dasar perpajakan)
	ROLE_CTAS_PORTAL_REPRESENTATIVE_EXTERNAL_TPS_ADDITIONAL	role untuk penyampaian permohonan edukasi

Understanding the Access Role Details

Access Role Types

- **Drafter:** Can create **Withholding Tax Slips, Tax Invoices, or Tax Returns (SPT)**, but **cannot sign** them.
- **Signer:** Can create and **digitally sign** Withholding Tax Slips, Tax Invoices, or Tax Returns (SPT).

⚠ Please note:

The name that appears as the **signatory** on the document is the **name of the Signer**, not the name of the Primary PIC (e.g., Director or President Director).

Please ensure that the individual designated as the Signer is **authorized to sign on behalf of the company** for that specific role.



Corporate Taxpayer Login vs. Individual Taxpayer Impersonating a Corporate Entity

1. Users who log in using a **Corporate Taxpayer (WP Badan) account** no longer have access to **Employee Tax Returns (SPT)** or **Employee Withholding Tax Slips (e.g., PPh 21)**. They can now only access **BPPU (Unification Withholding Slips)**.
2. As a result, **data confidentiality within companies has significantly improved**, as only individuals with specific, assigned access roles can view employee sensitive information.
3. One effective way to **restrict access** to employee withholding tax documents (both draft and signed) during impersonation is by **creating a new Business Location ID (IDTKU)** and assigning that individual as the **PIC for that location**. Creating an IDTKU is **quick and easy**.
4. Once assigned, the **PIC TKU** will appear under **“My Proxy/Representative”**, where their **access level can be limited** — the most restricted being the **Drafter role** (limited only for their TKU).
5. The **Signer role for Tax Returns (SPT)** grants full access to detailed SPT data, so **proper risk management** is crucial when assigning this role.
6. Don't forget, Certified & Registered Tax Consultant also can be assigned as **“My Proxy/Representative”** and hold certain role as assigned by the main PIC.

● Mapping Role Akses

Wajib Pajak Badan



TKU Pusat



TKU Cabang



Kuasa oleh Konsultan



PIC



Pegawai/Pengurus
selaku *Wakil*



Pegawai/Pengurus Cabang
selaku *PIC Cabang*

Satu orang (**Superuser**) yang dapat Menambah/Mengubah/Menghapus Akses.

- Memiliki NPWP/NIK Terdaftar memiliki Akun CORETAX
- Didaftarkan oleh PIC pada "**Related Parties**" atau "**Pihak Terkait**" sebelum diberikan wewenang
- Peran dalam Coretax tergantung wewenang diberikan oleh PIC melalui menu "**My Representative**" atau "**Wakil/Kuasa Saya**"

- Memiliki NPWP/NIK Terdaftar memiliki Akun CORETAX
- Didaftarkan oleh PIC pada "**Tempat Kegiatan Usaha/Sub Unit**" sebelum diberikan wewenang.
- Peran dalam Coretax tergantung wewenang diberikan oleh PIC melalui menu "**My Representative**" atau "**Wakil/Kuasa Saya**"
- Bupot/FP yang dibuat oleh PIC Cabang **tidak dapat** dilihat oleh TKU Cabang lain

*) TKU: Tempat Kegiatan Usaha

- Profesional berlisensi yang memiliki **izin praktik** dan terdaftar di **SIKOP** (Sistem Informasi Konsultan Pajak) di sikop.kemenkeu.go.id
- Harus memiliki **NPWP**, lisensi resmi, dan sertifikasi konsultan pajak yang masih berlaku.
- Konsultan melakukan **pendaftaran** secara langsung ke KPP atau melalui Coretax agar **aktif di Database Coretax** sebagai konsultan pajak sebelum dapat diberikan wewenang.
- Peran dalam Coretax tergantung wewenang diberikan oleh PIC melalui menu "**My Representative**" atau "**Wakil/Kuasa Saya**"

● Akses antar Role

Wajib Pajak Badan

TKU Pusat bisa melihat semua BP/FP terkait jenis pajak tersebut, termasuk Bupot 21 yang dibuat oleh TKU Cabang



Berbeda TKU tidak dapat saling melihat BP/FP yang dibuat, bila roles PIC Cabangnya hanya diset untuk TKU tersebut

Example

Access Roles for PPh 21 Withholding Tax Slips

Action	Can Perform	Cannot Perform
Create Draft of Withholding Tax Slip (Bupot)	Drafter, Signer	—
View Draft Bupot	Drafter, Signer	Others without assigned access
Upload and Sign Bupot	Signer	Drafter, Other Roles
View Signed Bupot	Signer	Drafter (cannot see signed versions)
View Summary or Recap	Signer	Drafter (access may be restricted)

⚠ Access must be explicitly assigned by the PIC

Role assignment determines **who can see, create, or sign** official tax documents — choose wisely to manage data confidentiality.



Activity	Required Role
1. Create PPh 21 Withholding Tax Slip	<ul style="list-style-type: none"> - E-Bupot PPh 21 Drafter (up to <i>Submitted/Saved</i> status) - E-Bupot PPh 21 Signer (can proceed to <i>Normal/Issued</i> status)
2. Download PPh 21 Withholding Tax Slip	E-Bupot PPh 21 Signer only
3. Create Replacement PPh 21 Withholding Tax Slip	E-Bupot PPh 21 Signer only
4. Cancel PPh 21 Withholding Tax Slip	<ul style="list-style-type: none"> - E-Bupot PPh 21 Drafter (<i>if status is Submitted/Saved</i>) - E-Bupot PPh 21 Signer (<i>if status is Normal or Amended</i>)
5. Draft PPh 21 Tax Return (SPT)	<ul style="list-style-type: none"> - SPT PPh 21 Drafter (up to draft/plan stage) - SPT PPh 21 Signer (can proceed with payment and filing)
6. Pay and File PPh 21 Tax Return	SPT PPh 21 Signer only

Access Roles for PPh 21 Withholding Tax Slips

Source: Coretax Team DJP

Access Role Authority Hierarchy in Coretax

Access Level	Description
Corporate Taxpayer Login (WP Badan)	Can assign and remove PICs . Able to view all data , but cannot issue Withholding Slips, Tax Invoices, or Tax Returns.
Individual Main PIC Login (WP OP PIC)	Acts as a “ Super User ” — can view, create, and sign all documents (Withholding Slips, Invoices, SPT). ⚠ Main PIC also can to add, modify & remove access role.
Individual Related Persons (WP OP "Orang Terkait")	By default, have same role like Main PIC. But Individual Related Persons' access could be limited by the Main PIC. Related Persons also cannot add, modify & remove access role.
Individual Signer (WP OP as "Signer")	Can create invoices/withholding slips/tax return and approve it. Yet, it can be restricted to specific types of access , e.g., only to tax return, Invoices, or Withholding Slips.
Drafter (Main Office)	Can only create invoices/withholding slips , but only able to view items not yet uploaded .
Drafter (TKU)	Can only create and view documents they personally created for their own TKU , and cannot see drafts created by other TKU .

⚠ Proper assignment of roles is essential for managing **data confidentiality**, **internal control**, and **risk exposure** within the Coretax system.



Summary

- In Coretax, a company can only act through individuals impersonating the corporate taxpayer.
- The Director must log in as an Individual Taxpayer (WP OP) and use the impersonation feature to act on behalf of the company.
- The Director could delegate the access role to the trusted persons in the Company.
- Delegation is done by appointing staff as “Related Parties” and assigning them roles under “My Proxy/Representative”.
- There is two main role: “Drafter” & “Signer”. Drafter: Can input data but cannot sign. Signer: Can input and digitally sign returns or documents.
- Signers must be authorized persons (e.g., CEO or CFO), as their name appears on tax documents, not the Director’s.
- Directors should designate a clear PIC (Person in Charge) for each role and set up structured role assignments.
- Only authorized roles should access or submit sensitive data (for example: Employees Salary Data) — preventing unauthorized access and ensuring accountability.
- The passphrase serves as the Director’s electronic signature, legally binding for the tax documents.
- Please ensure the access to your Personal Coretax Account, as it can impersonate to all your Companies under your name.





6

Practice: Invoicing, Withholding Tax Slips, and XML

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Important Considerations

In preparing tax invoices and withholding tax slips, there are two available methods:

- **Key-In (Manual Input)**
Input is done **one-by-one**, either for each tax invoice or withholding slip.
- **XML Import**
Allows for **bulk upload** of multiple tax invoices or withholding slips at once.

To import using XML:

- You may **convert Microsoft Excel file directly** into XML format, or
- Use a dedicated **“Converter” application** to transform Excel files into XML (specifically for tax invoices and tax invoice returns).

 This process requires **new skills and knowledge** in creating valid XML files.



What Needs to Be Prepared

Key Points to Note

- Download and use **Microsoft Excel** — alternative applications like WPS Office or Google Sheets **are not compatible**.
- **Enable the “Developer” tab** in Microsoft Excel.
- For **PPH 21**, the Excel file provided can be **converted directly to XML** within Excel — no additional converter is required (unlike for tax invoices).
- **Notepad++** is a very useful tool for **checking XML files**, especially when troubleshooting errors.
- Adopt a **new mindset** when working with XML — it requires structure, precision, and attention to detail.

- 📄 Sample Faktur PK Template v.1.3
- 📄 Sample Lampiran C Template v.1.1
- 📄 Sample Retur Faktur PM Template v.1.1

AX MATERIAL > Converter Faktur 20250122 > Converter Faktur 20250122 >

Name	Date modified	Type	Size
TemplateExcel	22/01/2025 17.13	File folder	
Converter.Efaktur.Coretax ←	22/01/2025 17.09	Application	278 KB
Converter.Efaktur.Coretax.exe.config	22/01/2025 17.09	CONFIG File	1 KB
Converter.Efaktur.Coretax.pdb	22/01/2025 17.09	PDB File	11 KB
EPPlus.dll	22/01/2025 17.09	Application extension	3.596 KB
EPPlus.Interfaces.dll	22/01/2025 17.09	Application extension	18 KB
EPPlus.System.Drawing.dll	22/01/2025 17.09	Application extension	19 KB
Logs.dll	22/01/2025 17.09	Application extension	9 KB
Logs.pdb	22/01/2025 17.09	PDB File	4 KB



- 📄 BP21 Excel to XML v.4
- 📄 BPMP Excel to XML v.3

About Temporary Taxpayer Identification Numbers (NPWP Tampungang)

In the Coretax era, **all personal identification numbers (NIK)** must be registered in the Coretax Application System.

However, the registration process is **not as simple as it may seem**. It requires inputting data from both the **individual's national ID card (KTP)** and **family card (KK)**, with **complete accuracy down to each character**.

Due to the complexity of this process, and the fact that **many individuals in Indonesia face challenges in registering their NIK**, the Directorate General of Taxes (DGT), through the Coretax team, has introduced a new policy: the **Temporary NPWP (NPWP Tampungang)**.

This Temporary NPWP includes both a **temporary NPWP** and a **temporary NITKU**:

- Temporary NPWP format: **9990000000999000**
- Temporary NITKU format: **9990000000999000000000**
- Their name will be using this format "Income Recipient#Their Actual NIK"

Individuals whose NIK's have **not yet been registered in Coretax** may use this **Temporary NPWP**.

! However, individuals using a Temporary NPWP **cannot be issued a withholding tax slip**.

Recommendation

The **Temporary NPWP (NPWP Tampungang)** is best used for **employees whose income is below the non-taxable income threshold (PTKP) or minimum wage (UMR)**, in order to **minimize future tax exposure**.

For employees earning **above the PTKP or UMR**, it is strongly recommended to **activate their NIK as an official NPWP** to ensure proper tax compliance in Indonesia.

Kesimpulan: Kronologi Bagi Orang Pribadi Yang NIK-nya Belum Jadi NPWP

Era e-SPT PPh 21
(Sebelum 2024)

NPWP 000
(15 Digit)



Kena Tarif Lebih
Tinggi 20%

Era e-Bupot PPh
21 (Di Tahun 2024)

NPWP menggunakan
NIK sesuai KTP
(16 Digit)



Sudah Tidak Lagi
Kena Tarif Lebih
Tinggi 20%

*Kedepannya juga
tidak kena tarif lebih
tinggi 20% lagi.*

Era Coretax PPh 21
(Di Tahun 2025)

Januari - Maret 2025

NPWP
Tampungan

NIK
9990000000999000
NITKU
9990000000999000000000

Start April 2025

NPWP menggunakan
NIK sesuai KTP
(16 Digit)

**Saat ini masih ada
sedikit penyesuaian di
NITKU dan migrasi
data Dukcapil.*



Key Changes Introduced by Coretax for Income Tax

The **Withholding Slips** are now created through a dedicated **e-Bupot** feature, which is divided into:

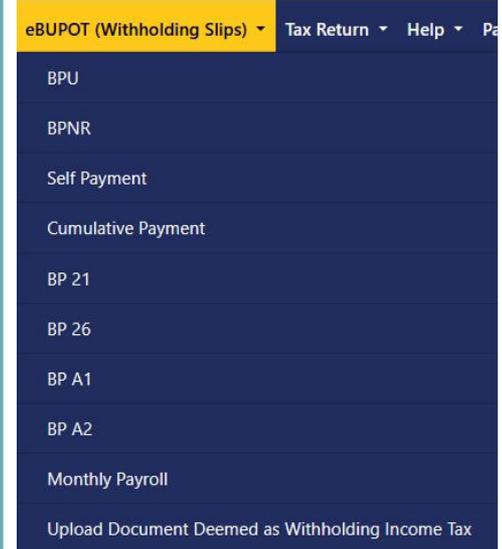
Types of Withholding Slips in Coretax

- **BPU**: Withholding Slip for **PPh 23, PPh 22, PPh 4(2), and PPh 15**
- **BPNR**: Withholding Slip for **PPh 26 (Foreign Corporate Entities)**
- **Self Payment**: **Additional tax payments** made directly by the taxpayer
- **Cumulative Payment**: **Withholding for multiple income recipients** without itemized details
- **BP 21**: Withholding Slip for **Non-Permanent or Non-Employee Individuals**
- **BP 26**: Withholding Slip for **Foreign Employees**
- **BP A1**: Final Withholding Slip (A1) for **Permanent Employees in the Private Sector**
- **BP A2**: Final Withholding Slip (A2) for **Permanent Employees in the Public Sector**
- **Monthly Payroll**: Monthly Withholding Slip for **Permanent Employees**

Unlike the previous **application**, which integrated withholding slips and tax returns (SPT), Coretax **separates** the SPT into a different feature. The advantage: **No need to post manually** — once a withholding slip is approved, the data is **automatically posted** to the SPT menu.

⚠ Note: Corporate digital certificates (sertel Badan) are no longer in use.

Only **Individual digital certificates** (for PIC or other determined role impersonating a Corporate Taxpayer) are valid for signing.



Key Considerations for Income Tax in the Coretax Era

The **calculation method** remains the same as in the e-Bupot PPh 21 & Unification era.

The **e-Bupot PPh 21 & Unification system** are migrated into **Coretax**.

There is now a **clear separation** between the process of **creating withholding slips** and the **filing of tax returns (SPT)**.

The business process now requires the **import of employee and tax calculation data** using the **XML format**, no longer in **XLSX format**, as previously used in **e-Bupot PPh 21 & Unification**.

The concept of **branch taxpayers (WP Cabang)** has been removed — only **NITKU (Business Location IDs)** remain. Each branch can only create the withholding slips, while **filing is centralized at the head office**.

The tax payment process now includes a new option using the **Tax Deposit Account**, where a **single billing ID** can be used to cover several tax payable in the **PPh 21 & PPh Unification** Tax Returns for that month.

Access Roles must be carefully assigned to ensure that **employee data is properly secured and only accessible to authorized users**.



7

Practice: How to File Income Tax and VAT Returns

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1. Open tab "Tax Return", click "Create Tax Return"



Tax Return Not Submitted

Create Tax Return



Tax Type ↑↓

Select Tax Type

Tax Return Type ↑↓

Select Tax Return Type

Tax Period ↑↓

Select Tax Period

Tax Object Number

Tax Object Name

Tax Ret

No data found.

< > 10



2. Select the Type of Tax Return (SPT) to be Filed, then Click “Next”

Create Tax Return

1 Select Tax Type 2 Select The Tax Return Reporting Period 3 Select Tax Return Model

Step 1. Select the type of tax return to be reported

PPN	PPN Bagi PKP yang Menggunakan Pedoman Penghitungan Pengkreditan Pajak Masukan	PPh Badan	PPh Badan Dolar Amerika Serikat
PPh Final Pengungkapan Harta Bersih	PPh Pasal 21/26	PPh Pasal 25 bagi BUMN/ BUMD	PPh Pasal 25 bagi Bank
PPh Pasal 25 bagi Wajib Pajak Masuk Bursa atau Wajib Pajak Lainnya	PPh Unifikasi		



Next

3. Select the “Tax Period and Year,” then Click “Next”

Create Tax Return

1 2 3

Select Tax Type **Select The Tax Return Reporting Period** Select Tax Return Model

Step 2. Select Tax Return Reporting Period

Tax Return Type : SPT Masa PPh Pasal 21/26

Tax Period and Year *

Mei 2025 X v

Back Next



4. Select the “Tax Return Model”, then click “Create Tax Return”

Create Tax Return

1 — 2 — 3

Select Tax Type Select The Tax Return Reporting Period **Select Tax Return Model**

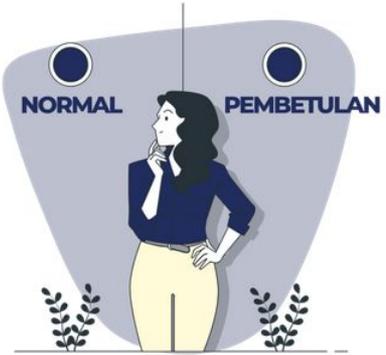
Step 3. Select Tax Return Model

Tax Return Type : SPT Masa PPh Pasal 21/26
Tax Period and Year : Mei 2025

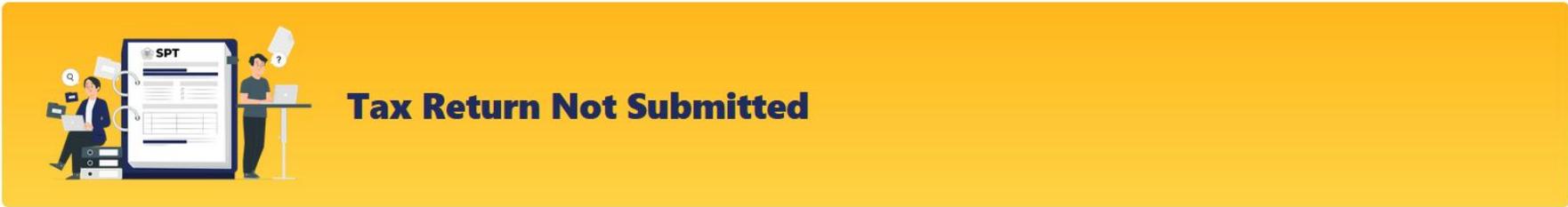
Tax Return Model *

Normal X v

Back **Create Tax Return**



5. After Tax Return is Created, you can click the “Pencil” Button to Fill the Details You can also click the “Recycle Bin” Button to Delete the Tax Return



Create Tax Return

🔄 📄 📁 🗑️ 🗒️

	Tax Type ↑↓	Tax Return Type ↑↓	Tax Period ↑↓	Tax Object Number
 	Select Tax Type ▼	Select Tax Return Type ▼	Select Tax Period ▼	<input type="text"/> 🔍
	Withholding Income Tax (Art.21/26)	Withholding Income Tax Return (Art.21/26)	2025 May	

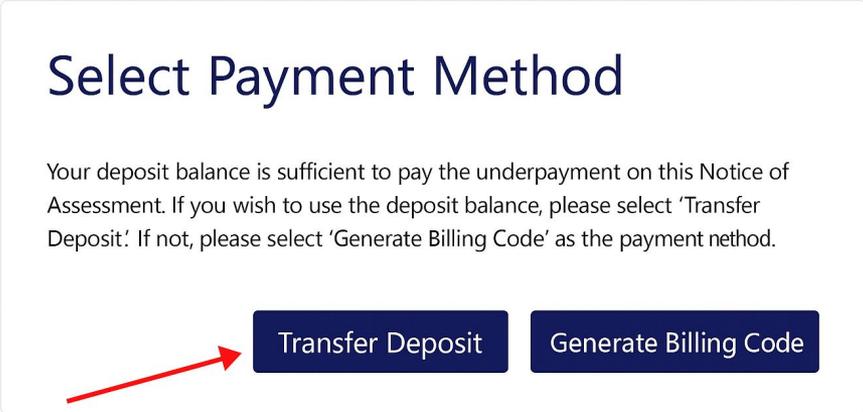
< 1 > 10 ▼

Please Review Your Draft Tax Returns (SPT), Both Income Tax (PPh) and VAT (PPN)

6. Once Completed, Click “Save” & “Pay and File”

7. This is Where an Important Point Must Be Noted

7a. If the Deposit is Sufficient, the Screen Will Display as Follows:



Select Payment Method

Your deposit balance is sufficient to pay the underpayment on this Notice of Assessment. If you wish to use the deposit balance, please select 'Transfer Deposit'. If not, please select 'Generate Billing Code' as the payment method.

[Transfer Deposit](#) [Generate Billing Code](#)

7b. If the Deposit is Insufficient, the Screen Will Display as Follows

Select Payment Method

Your deposit balance is insufficient to pay the underpayment on this Notice of Tax Due. If you would like to add to your deposit balance first, please select "Cancel" and resume the filing after your deposit balance is sufficient. Otherwise, please select "Create Billing Code" to make the payment.

Create Billing Code

Cancel

After clicking "Generate Billing Code," the billing code will be automatically created and downloaded.



Choose How to Pay Your Tax: “Deposit” or “Generate Billing Code” via Coretax? As for me — I would go with Deposit. It’s more efficient, already prepared, and keeps the process smooth. Comparison:

“Deposit”	“Create Billing Code”
<p>The time at which you top up your “Deposit” is considered the time of tax payment. Therefore, early top-ups can be used as part of tax planning strategies, allowing greater flexibility over compliance timing.</p>	<p>The date you pay the tax using the “Create Billing Code” is recorded as the payment date. If the payment is made after the due date, it will be considered late, regardless of when the billing code was created.</p>
<p>If you use “Deposit” and there is an error in your tax return, you can still edit the tax return.</p>	<p>If you use “Create Billing Code” and the tax return is submitted incorrectly, you must wait 7 days (until the billing code expires) before you can make corrections.</p>
<p>If you use “Deposit”, you can still request an Overbooking (Pemindahbukuan).</p>	<p>If you use “Create Billing Code”, Overbooking (Pemindahbukuan) is not allowed.</p>
<p>With “Deposit”, you can create multiple payments as needed from the available balance.</p>	<p>With “Create Billing Code”, you can only make one payment per Tax Return (Such as PPh 21 / Unification).</p>

3 New Billing Code Schemes in DJP Coretax System

1 Billing Related to Tax Returns

The creation of a billing code related to Tax Returns (SPT), such as KAP/KJS VAT 411211-100, Income Tax Article 23 41124-100, and others, can only be made after a draft tax return is formed (cannot be created independently)

2 Billing Related to Tax Bills

For the creation of a billing code related to **payments of tax bills** / **assessments of underpaid amount**

3 Billing with a “self-deposit” Nature

Used to create billing codes whose nature is **self-payments** such as installments of Income Tax Article 25, payments to the tax deposit





8

Coretax Management

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Other Important Coretax Feature

- My Portal ▾ eTax Invoice eBUPO
- My Documents
- My Notifications
- My Cases
- My Due Cases
- My Profile
- VAT Registration
- Land and Building Registration
- Data Update ▶
- Status Update ▶
- Deregistration & Revocation

s) ▾ Tax Return ▾ Help ▾ Payments ▾ My General Ledger Taxpayer Services ▾ Access Management ▾

My General Ledger

Total

Debits -14.115.043.28	Credits 14.559.637.871	Debits Left 0,00	Credits Left 2.598,00	Balance 2.598,00
--	---	---	--	---

1. My Portal
2. My General Ledger
3. Create Administrative Services

My Portal ▾ eTax Invoice eBUPO (Withholding Slips) ▾ Tax Return ▾ Help ▾ Payments ▾ My General Ledger Taxpayer Services ▾ Access Management ▾

Taxpayer Service Type

Appointment Number *

Authorize Letter ID

Search

- AS.01** Tax Clearance
- AS.02 Representative
- AS.03 Certificate of Domicile
- AS.04 Notification for using Norms to Calculate Net Income and using Cash Basis Bookkeeping
- AS.05 Other Values as Tax Base in Delivery of Certain Agricultural Products
- AS.06 The Services Related to the Implementation of Final Tax Regime for SME (PP 55/2022)
- AS.07 Certificate of Utilization of Taxable Services from Outside the Customs Area within The Customs Area

CREATE ADMINISTRATIVE SERVICES

Sub-Service Category

AS.01-01 AS.01-01 Fiscal Certificate	AS.01-02 AS.01-02 Confirmation of Taxpayer Status	AS.01-03 AS.01-03 Certificate of Validation for the Payment of Income Tax related to Land and/or Property Transaction	AS.01-03A AS.01-03A Certificate of Validation for the Payment of Income Tax related to Land and/or Property Transaction
AS.01-05 AS.01-05 Certificate of the Fulfillment of Tax Obligation for Prospective Candidate for Head of Region	AS.01-07 AS.01-07 Cancellation of Certificate of Validation for the Payment of Income Tax related to Land and/or Property Transaction	AS.01-07A AS.01-07A Cancellation of Certificate of Validation for the Payment of Income Tax related to Land and/or Property Transaction - By Notary	AS.01-08 AS.01-08 Replacement of Certificate of Validation for the Payment of Income Tax related to Land and/or Property Transaction
AS.01-08A AS.01-08A Replacement of Certificate of Validation for the Payment of Income Tax related to Land and/or Property Transaction - by Notary			

Welcome to



Make sure your account remain secure:

- 1 Keep your user ID and password secure.
- 1 Clear your browsing history if you are using a shared device.
- 1 Enable the Two-Factor Authentication (2FA) feature to prevent unauthorized access to your account.

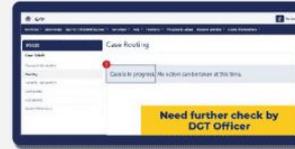
Click the  icon at the top or visit <https://pajak.go.id/coretax> for guides, FAQs, and the latest updates on Coretax DJP.

What you need to know When Submitting An Application for Administrative Services

- 1 Tax Administration Service applications will be further processed after taxpayers have completed all stages of the service application process in the Case Routing, up to:

1 **Case Closed** or

1 **Case is in Progress** after Electronic Receipt Proof issued.

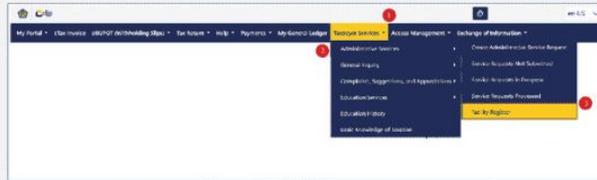


MAKE SURE

ALL CASE STAGES COMPLETED



- 2 To be able to use the facilities, make sure **the Administration Service Product Number** is listed in the **Facilities Register** List submenu.



KSWP (Confirmation of Taxpayer Status)- Married Woman



KSWP Validation for married women **who do not exercise their own tax rights and obligations** is carried out under the name of **the Head of the Family**, in accordance with the principle of the family as an economic unit

Coretax Management

- **Access Management**

Who has access to the Corporate Taxpayer (WP Badan) login? Who is appointed as the Person in Charge (PIC)? Who are listed as Related Parties? Is the PIC's account being shared with others? Who are assigned as Signers and Drafters?

- **Business Process Management**

How is Coretax being operated? Is it through manual key-in, XML import, the use of a PJAP application, or consultant services?

- **Risk Management**

What happens if an error occurs? How will it be handled? Who should be contacted? Is the Tax Deposit Account being utilized for payments?



What Does Coretax Know About Us?

- Company Deed Number - Coretax has access to AHU (General Legal Administration System)
- Personal Identity & Family Details - Coretax is connected to Dukcapil and can access your ID card data (KTP), including spouse and children's names
- Related Parties (Related Person & Related Taxpayers)
- Company Bank Accounts & Account Numbers - Coretax has access to data from the Financial Services Authority (OJK) and banking institutions
- Tax Liabilities and Payment Status - Coretax monitors tax owed, paid, still outstanding, and the tax account balance of the company
- Historical Tax Return Filings (SPT) - Coretax keeps a record of all previous tax filings submitted by the taxpayer



What Coretax Does Not Know About Us

- **Contents of Our Company Deed**

Coretax only has access to the **deed number**, but **not the full content**.

- **Bank Account Mutations & Balances**

Coretax only knows the **bank account number and bank name**, not the **transaction history or balances**.

- **Our Company's General Ledger**

Coretax **does not have access** to internal accounting records unless uploaded by the taxpayer.

- **Documents in Other Government Ministries/Agencies**

Coretax cannot access documents such as **Halal Certificates, PMSE Certificates, Competency Certifications**, etc.

- **Foreign Bank Accounts & Crypto Wallets**

Coretax has **no visibility** over **overseas or cryptocurrency accounts**, unless voluntarily reported.

- **Regional Tax Objects**

Such as **Land and Building Tax (PBB P2), Acquisition Duty (BPHTB), Restaurant Tax**, and other local taxes — Coretax does **not cover regional taxation**.

- **Contracts, Invoices, and Other Private Documents**

Coretax has **no access** to business agreements, internal invoices, or company documents unless uploaded or disclosed.



Conclusion & Recommendations

- Coretax is subject to **sudden changes** — always stay alert and adaptive.
- When facing Coretax issues, **stay calm** — how we perceive the problem often shapes how we overcome it.
- If unexpected errors occur and no immediate solution is available, sometimes the best approach is to **wait and retry later**. Do not hesitate to contact your **Tax Advisor**.
- For official assistance, contact **Kring Pajak** or your local **Tax Office Help Desk** — they are authorized to **raise a MELATI support ticket** on your behalf.

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Thank You

For Your Attention

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