TAX DISPUTE

Objection and Appeal Strategy Report

PT Contoh Industri Sejahtera

FY2025 disputed assessment | Prepared for the fictional management team | 3 October 2026

Executive assessment

Prepare an issue-specific legal and evidence record before deciding the next dispute step. The sample distinguishes the assessed amount, the taxpayer's proposed amount and the resulting disagreement; no success probability or filing deadline is assumed.

A fictional assessment records tax of IDR 2,400 million. Management's proposed corrected computation is 900 million. The 1,500 million difference comprises a 1,000 million service issue and a 500 million revenue cut-off issue. The pack lacks verified service of the operative decision and a complete record of prior submissions.

Priority	Matter requiring a decision	Current evidence position
High	Admissibility has not been established	Open for professional review
High	Grounds do not yet mirror the computation	Open for professional review
Medium	Prior evidence record is incomplete	Open for professional review

This is a worked sample, not an issued client opinion. All companies, transactions, evidence records and calculations are fictional. The recommended actions demonstrate professional delivery; they do not establish a tax liability, filing eligibility, benchmark or regulatory approval.

Scope and analytical method

Purpose and intended use

The purpose is to help the fictional management team understand the evidence, the decision still required and the work needed to complete a defensible deliverable. The report is intended for internal discussion with the responsible Falcon professional. It is not a filing, an audit opinion or a guarantee of an authority outcome.

Work performed in the illustrative case

- Assessment and decision chronology
- Grounds and corrected computation
- Evidence and opposing analysis
- Objection appeal and further remedy assessment

Reconstruct each operative document, verify standing and authority, and analyse admissibility independently of the merits. Link each ground to the disputed computation and original evidence. For appeal or judicial review, assess the relevant procedural route and review standard separately; one narrative should not be reused without stage-specific analysis.

Evidence population

Ref	Illustrative record	Role in the analysis
E01	Assessment and operative decisions	Starting population and primary bridge
E02	Taxpayer corrected computation	Classification and factual support
E03	Issue and relief bridge	Exception or corroboration testing
E04	Prior submission and evidence record	Decision history and completion support

The references are report-local training identifiers. They are not verified originals, app record IDs or hashes. No real client files were inspected. A live engagement must preserve the actual originals, their versions and the reviewer's assessment of each material claim. The descriptions above define the evidence that the case assumes or explicitly identifies as missing.

Coverage and limitations

Only the stated sample scope is covered. The report does not infer completeness of other entities, years, transactions or tax types. Where the record is incomplete, the analysis identifies the limitation rather than treating management's explanation as verified evidence. Any estimate remains subject to factual validation, current legal applicability and independent review.

Detailed findings and professional response

Priority is a qualitative judgement about the importance of resolving an issue before delivery. High means that the matter could change a material conclusion or prevent completion. Medium means that a control or corroboration improvement is required. These labels are not a probability of assessment or a calculated tax exposure.

Finding 1 Admissibility has not been established

High priority. E01 does not include a verified receipt record for the operative decision.

Professional implication. An arguable substantive case can fail if the procedural route or requirements are not satisfied.

Recommended response. Have counsel document service, authority, filing requirements and the current applicable rule. Do not derive a deadline from the printed date alone.

Finding 2 Grounds do not yet mirror the computation

High priority. E02 identifies a 1,500 million difference, while the initial narrative discusses only the service issue.

Professional implication. An omitted cut-off ground could leave part of the disputed amount unexplained.

Recommended response. Prepare a ground-by-ground bridge with requested relief and its arithmetic support.

Finding 3 Prior evidence record is incomplete

Medium priority. E04 lists correspondence but does not preserve all submitted attachments.

Professional implication. Later-stage evidential arguments need an accurate record of what was previously supplied and considered.

Recommended response. Recover the complete record and distinguish existing evidence from new material. Seek stage-specific advice on its use.

Counteranalysis and judgement

An incomplete record is not proof that the taxpayer's position is wrong. Equally, an invoice, signed agreement or plausible narrative does not establish every factual or legal element. The reviewer should test alternative explanations and record what evidence would change the assessment. Preserve both supportive and adverse material so that the final conclusion remains balanced.

Financial analysis and decision alternatives

The schedule below makes the numerical reasoning reproducible. All inputs are fictional. The calculation basis states whether a value comes from the assumed record, a formula or an explicit scenario parameter. Figures should not be copied into a live return or used as a benchmark.

Measure	Illustrative result	Calculation basis
Assessed tax	2,400	E01
Taxpayer proposed tax	900	E02
Disagreement	1,500	2,400 minus 900
Service issue component	1,000	E03
Cut-off issue component	500	E03

Amounts are IDR million. The disagreement reconciles to 1,000 plus 500 million. These are illustrative amounts in a corrected computation, not a validated liability. Payments, collection status and any security or sanction effects require separate verification. Expected-value litigation models are excluded because no defensible probability has been supplied.

Alternatives for management discussion

Alternative	Practical rationale	Condition before adoption
Seek supported correction	Focuses on demonstrated errors	Relief and procedure must be checked
Pursue the appropriate dispute route	Preserves substantive grounds	Requires admissibility and authority review
Consider a further remedy	Addresses an adverse outcome	Needs distinct counsel assessment and standards

Management should compare the alternatives using verified facts, operational feasibility and the applicable legal analysis. A more favourable numerical scenario is not evidence that its assumptions are valid. The report therefore recommends completing the unresolved work before selecting a final tax position or an external action.

Recommendations and delivery plan

The following sequence is an illustrative internal work plan measured from engagement kick-off. It is not a statutory timetable. Any external response or filing date must be verified separately and may require faster escalation. The engagement partner remains responsible for the scope and resources agreed with the client.

Work step	Responsible role	Indicative timing	Completion evidence
Confirm scope and procedural facts	Engagement lead	Days 1 to 2	Approved scope and verified external date where relevant
Resolve finding 1	Client finance and Falcon adviser	Days 2 to 5	Original evidence and documented resolution or scope limitation
Resolve finding 2	Technical workstream lead	Days 3 to 7	Originals and approved technical treatment
Resolve finding 3	Client owner and Falcon adviser	Days 3 to 8	Reviewed action and completion evidence
Review analysis and computations	Independent Falcon partner	After evidence closure	Documented challenge and approved current version
Authorise delivery and preserve receipts	Engagement lead and client signatory	After professional approval	Final report version and any external acknowledgement

Escalation and change control

Escalate immediately if an actual external date is near, an original contradicts the working facts, the legal framework changes, or the proposed action exceeds the authorised scope. New evidence can change the recommendation. Update the affected calculations, issue analysis and report version, and obtain fresh independent review where the conclusion has changed.

Client communication

Tell the client what is established, what remains uncertain and what they must supply or decide. Explain how missing evidence limits the deliverable. Obtain approval of the final audience and language. Preserve the distinction between internal review, client delivery and authority acceptance.

Technical references and completion record

The official references below were located on 3 October 2026. They are starting points for a real technical review, not a representation that every operative article, amendment, treaty or transitional provision has been checked. No quoted legal passage or current statutory rate is relied on to decide this fictional case.

Objection service information

DJP Keberatan - Service guidance is a starting point. Verify operative legislation, admissibility, payments and the actual service date.

Open official reference

Appeal service information

DJP Banding - Verify current law, competent representation and stage-specific requirements. This sample does not compute a deadline.

Open official reference

Indonesian tax administration

PMK 81 of 2024 and amendment history - The JDIH page lists amendment history including PMK 1 of 2026. Retrieve applicable originals and check all later amendments before use.

Open official reference

Required legal applicability record

For each material position, retain the original provision and exact article, authority and version, effective dates, relevant amendments and the reason it applies to the client's facts and period. Record competing interpretations and the specialist's conclusion. Official service pages and OECD guidance have different authority from domestic legislation and treaty text.

Independent completion checks

- The client identity, period and authorised scope match the actual engagement.
- Every material statement is traceable to the original record and preserves any contradiction.
- The calculations are independently reperformed and assumptions are distinguished from legal rules.
- The applicable law and source history support the conclusion for the actual period.
- A different qualified Falcon reviewer records the judgement and material limitations.
- The client authorises the intended delivery and any separate external submission is evidenced.

Sample status: not approved for client issue. No preparer, reviewer or client signature is simulated. Replace the fictional dataset and complete the real engagement review before using this document as a delivery model.