

**MINISTRY OF FINANCE
OF THE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXATION**

**CIRCULAR LETTER
Number: SE30/PJ/2016**

CONCERNING

GUIDANCE ON THE IMPLEMENTATION OF TAX AMNESTY

A. GENERAL

Referring to in Ministerial Decree of Finance Number 118/PMK.03/2016 on Regulation for the Implementation of Law Number 11 Year 2016 on Tax Amnesty, it shall be necessary to fix guidance on the implementation of Tax Amnesty.

B. AIM AND PURPOSE

1. AIM

This Circular Letter of Director General shall be aimed for the use as reference procedure for the implementation of Tax Amnesty.

2. PURPOSE

The purpose of this Circular Letter of Director General shall be for administrative orderliness of the implementation of Tax Amnesty.

C. SCOPE

The scope of this Circular Letter of Director General shall include:

1. the activity of preparation for the implementation of tax amnesty
2. the procedure for the implementation of tax amnesty in the office of taxation (tax services) and the regional office of DJP (director general of taxation)
3. the procedure for the implementation of tax amnesty in certain area
4. the procedure for the implementation and the activity of tax amnesty
5. the activity of monitoring and evaluation of tax amnesty

D. LEGAL BASIS

1. Law Number 6 Year 1983 on general stipulation and procedure of taxation (State Gazette of the Republic of Indonesia Year 1983 Number 49, Supplement to State Gazette of the Republic of Indonesia Number 3262) as having been amended by Law Number 16 Year 2009 (State Gazette of the Republic of Indonesia Year 2009 Number 62, Supplement to State Gazette of the Republic of Indonesia Number 4999);
2. Law Number 7 Year 1983 on Income Tax (State Gazette of the Republic of Indonesia Year

1983 Number 50, Supplement to State Gazette of the Republic of Indonesia Number 3263) as having been amended by Law Number 36 Year 2008 (State Gazette of the Republic of Indonesia Year 2008 Number 133, Supplement to State Gazette of the Republic of Indonesia Number 4893);

3. Law Number 11 Year 2016 on Tax Amnesty (State Gazette of the Republic of Indonesia Year 2016 Number 131, Supplement to State Gazette of the Republic of Indonesia Number 5899);

4. Ministerial Decree Number 116/PMK.03/ 2016 on the implementing regulation of law number 11 Year 2016 on Tax Amnesty.

E. MATERIAL

I. The activity of preparation for the implementation of tax amnesty

1. The creation of team of receiving and following up the letter of statement on assets for tax amnesty.

a. receiving and following up the submission of the letter of statement on assets for tax amnesty to be implemented by the team of receiving and following up the letter of statement on assets for tax amnesty in each office of taxation, and following up the letter of statement on assets for tax amnesty in the regional office of DJP.

b. the creation of the team shall be decided by the Head of Regional Office of DJP by using the guidance as cited in Appendix 1 of this Circular Letter of Director General.

2. Registration and Issuance of index number of taxpayer (NPWP)

a. Individual or Entity that will submit a letter of statement on assets for tax amnesty (hereinafter referring to Letter of Statement) shall be obliged to obtain and own an Index Number of Taxpayer (NPWP).

b. in case the Individual or Entity that will submit a letter of statement has yet to own NPWP, the Individual or Entity shall be obliged to register at the Office of Taxation (KPP) in work area covering the location of living or domicile of the Individual or Entity.

c. In case the status of Taxpayer has been void (DE), the taxpayer shall be obliged to re-activate the NPWP.

d. In case the status of Taxpayer is non active (NE), the Office of Taxation shall be obliged to re-activate the NPWP.

e. The service section of the office of taxation shall follow up the registration as cited in letter b or reactivate the NPWP as cited in letters c and d by using the procedure of registration and issuance of NPWP.

f. in case the Individual or Entity is to register the NPWP in certain area of the country, the tax officer shall be allowed to grant the NPWP for any taxpayer who

has yet to own NPWP or to reactivate the NPWP for any taxpayer with status of DE and NE.

3. The updating of the List of Taxpayers who are in a process of inspection of preliminary evidences or investigation.

a. The unit of implementation of the inspection of preliminary evidences/ investigation shall prepare and submit the list of taxpayers who are in a progress of inspection of preliminary evidences/ investigation:

1) in case the inspection of preliminary evidences/ investigation is conducted by the unit of implementation of inspection of preliminary evidences/ investigation in the regional office of DJP, this regional office of DJP shall be obliged to prepare and submit the list of taxpayers who are in a progress of inspection of preliminary evidences or investigation, or in case the submission of documents of investigation has been declared complete at the time:

a. the letter of notice on inspection of preliminary evidences is submitted to the taxpayer;

b. the letter of instruction on the inspection is issued; or

c. the letter of notice on the result of inspection of criminal case that has been declared complete is issued by Attorney Office;

through electronic letters (email/facsimile/ other media) to Directorate of Law Enforcement.

2) In case the inspection of preliminary evidences and investigation are conducted by the unit of implementation of the inspection of preliminary evidences/ investigation at the Directorate of Law Enforcement, this Directorate of Law Enforcement shall prepare the list of taxpayers who are in the process of inspection of preliminary evidences or in the process of investigation, or in case the submission of documents of investigation has been declared complete

3) The list of taxpayers as cited in points 1) and 2) is prepared by using the sample of format as cited in Appendix 20 of this Circular Letter of Director General.

b. Director of Law Enforcement shall be obliged to record or update the list of taxpayers who are in the process of inspection of preliminary evidences or in the process of investigation, or in case the submission of documents of investigation has been declared complete, of which is prepared by Directorate of Law Enforcement, or is submitted by the Regional Office of DJP for the sake of application.

4. the updating of status of activity of collection and the updating of data on the payments in arrears.

a. Updating the status of activity of collection

- 1) Directorate of Inspection and Collection shall be obliged to submit the list of taxpayers/ those who are subject to taxation, of them are in a process of collection, to Directorate of Transformation of Technology of Communication and Information (TTKI) at the time:
 - a. of the issuance of Ministerial Decree of Finance on Prevention of Departing Abroad or Ministerial Decree of Finance on Revoke of Prevention of Departing Abroad; or
 - b. of the issuance of Letter of Instruction on Confiscation or Letter of Instruction on Termination of Confiscation.
- 2) the list of taxpayers/ those who are subject to taxation as cited in letter a shall be prepared by using the sample of format as cited in Appendix 21 of this Circular Letter of Director General.
- 3) Directorate of TTKI shall be obliged to update the list of taxpayers/ those who are subject to taxation, of them are in a process of collection.

b. Updating the Data on Payments in Arrears

The section of collection at KPP shall be obliged to update the data on tax payments in arrears in the system of information of Directorate General of Taxation by using the current procedure.

II. Procedure on the Implementation of Tax Amnesty at the Taxation Office and Regional Office of DJP.

The implementation of tax amnesty at the taxation office and the regional office of DJP shall include the procedures as follows:

1. The procedure of receiving the Letter of Statement on Assets for Tax Amnesty as cited in Appendix 2 of this Circular Letter of Director General.
2. The procedure of inspection of the Letter of Statement on Assets for Tax Amnesty as cited in Appendix 3 of this Circular Letter of Director General.
3. The procedure of following up the Letter of Statement on Assets for Tax Amnesty at the regional office of DJP as cited in Appendix 4 of this Circular Letter of Director General.
4. The procedure of filing and submitting the copy of Letter of Statement on Assets for Tax Amnesty at the taxation office as cited in Appendix 5 of this Circular Letter of Director General.
5. The procedure of correction of the Letter of Statement on Assets for Tax Amnesty as cited in Appendix 6 of this Circular Letter of Director General.

III. Procedure on the Implementation of Tax Amnesty in certain area

The implementation of tax amnesty in certain area shall be conducted based on the procedure as cited in Appendix 7 of this Circular Letter of Director General.

IV. Procedure on the implementation of other activities for Tax Amnesty.

The implementation of other activities for tax amnesty shall include the procedures as follows:

1. Procedure of cancellation and termination of inspection for tax amnesty as cited in Appendix 8 of this Circular Letter of Director General.
2. Procedure of cancellation and termination of inspection of preliminary evidences for tax amnesty as cited in Appendix 9 of this Circular Letter of Director General.
3. Procedure of cancellation and termination of investigation for tax amnesty as cited in Appendix 10 of this Circular Letter of Director General.
4. Procedure of conducting the revoke of request and/ or submission of inquiry for the excess of payment of tax and/ or lawsuit from the taxpayer as cited in Appendix 11 of this Circular Letter of Director General.
5. Procedure on how to revoke the request for legal review of the verdict of the Court of Taxation by Director General as cited in Appendix 12 of this Circular Letter of Director General.
6. Procedure on making a request for information about tax that has not been paid or underpaid or the amount of tax payment that should not be returned to the taxpayer in light of the current inspection of preliminary evidences or investigation as cited in Appendix 13 of this Circular Letter of Director General.
7. Procedure on how to revoke the administrative sanction of job title in regard of tax amnesty as cited in Appendix 14 of this Circular Letter of Director General.
8. Procedure on how to revoke the document of tax collection, letter of preliminary decision to return the excess amount of tax payment, letter of decision for correction, letter of decision for reduction of tax as determined, letter of decision for objection, of which is issued after having received the letter of statement by KPP as cited in Appendix 15 of this Circular Letter of Director General.
9. Procedure on how to follow up the verdict of court that is received after having submitted the letter of statement on assets for tax amnesty by taxpayer as cited in Appendix 16 of this Circular Letter of Director General.
10. Procedure on how to transfer the payment for tax amnesty as cited in Appendix 17 of this Circular Letter of Director General.
11. Procedure on how to make a request for letter of statement on omission (SKB) of income tax (PPH) of the income deriving from the transfer of right of immobile assets such as land and/ or building and other assets in forms of shares in light of the tax amnesty as cited in Appendix 18 of this Circular Letter of Director General.

V. Activities of Monitoring and Evaluation of Tax Amnesty

1. Management of DJP shall monitor the activities of receiving and following up the submission of letter of statement on assets with the application of dashboard.
2. Head of Regional Office of DJP and Head of KPP shall monitor and control the internal activities of receiving and following up the submission of letter of statement on assets at the regional office of DJP and KPP in their respective scopes of work by using the application of monitoring.
3. In regard of the cancellation and termination of inspection, inspection of preliminary evidences, and investigation:
 - a. the section head of inspection at KPP;
 - b. the section head of administration of preliminary evidences and investigation of the division of inspection, collection, intelligence and investigation at the regional office of DJP;
 - c. the section head who conducts the administration of inspection at the Directorate of Inspection and Collection;
 - d. the section head at the Sub-directorate of Inspection of Preliminary Evidences of Directorate of Law Enforcement;
 - e. the section head at the Sub-directorate of Investigation of Directorate of Law Enforcement;

shall be obliged to monitor the information of tax payer who submits the letter of statement and the letter of advice on tax amnesty, of which have been included in the application of monitoring on a daily basis.
4. In regard of a complete revoke of request for legal review of the verdict of Tax Court by Directorate General of Taxation, the section head of review at the Directorate of Objection and Appeals shall be obliged to monitor the information of taxpayer who submits the letter of statement and the letter of advice on tax amnesty, of which have been included in the application of monitoring on a daily basis.
5. In regard of proposing for the revoke of administrative sanction to the regional office of DJP, the section head of collection at KPP shall be obliged to monitor the letter of advice on tax amnesty that has been included in the application of monitoring on a daily basis.
6. In regard of proposing for the revoke of the letter of decision as well as the result of determination, of which has been issued following the submission of the letter of statement by Taxpayer:
 - a. the section head of Monitoring and Consultancy I/II/III/IV at KPP shall be obliged to monitor the taxpayer who submits the letter of statement that has been included in the application of monitoring after having received a carbon copy of the letter of statement of taxation from the section of tax services.

- b. the Section Head of Objection, Appeals and Reduction of the regional office of DJP shall be obliged to monitor the taxpayer who submits the letter of statement that has been included in the application of monitoring.
7. In regard of following up the court verdict that has been received following the submission of the letter of statement by Taxpayer:
 - a. the section head of monitoring and consultancy I at KPP;
 - b. the section head of Objection, Appeals and Reduction of the regional office of DJP; and
 - c. the section head of the Directorate of Objection and Appeals, who is in charge of following up the court verdict for appeals in regard of the lawsuit and legal review, shall be obliged to monitor the taxpayer who submits the letter of statement during the process of following up the court verdict.

VI. Others

1. All of the Team of Receiving and Following up the Letter of Statement on Assets for Tax Amnesty and the government officials who have accesses of monitoring on tax amnesty shall keep the confidentiality of data and information of taxpayer who submits the letter of statement.
2. All of the Team of Receiving and Following up the Letter of Statement on Assets for Tax Amnesty at KPP and regional office of DJP shall be prohibited to bring any means of communications (such as hand phone with camera), recorder, camera or other media, and shall also be prohibited to record or take pictures of documents by using any means of electronic media, or upload the pictures of documents in any of social media except in the system of application of Directorate General of Taxation when conducting their duties of receiving and following up the letter of statement on assets for tax amnesty.
3. All of the Team of Receiving and Following up the Letter of Statement on Assets for Tax Amnesty at KPP and regional office of DJP, especially the Head of Sub-team and the members of team who directly deal with Taxpayer, shall wear specific uniforms in doing their duties of receiving and following up the Letter of Statement on Assets for Tax Amnesty.
4. Head of KPP is requested to provide a special place or special space of storage in light of inspecting and keeping the letters of statements based on the condition of the taxation office.
5. In regard of emergency or technical problem the taxation office shall continue providing services of receiving the letters of statements. The procedure of receiving the letters of statements on assets for tax amnesty in the situation of emergency and technical problem shall refer to the procedure as cited in Appendix 19 of this Circular Letter of Director General.

6. Head of KPP shall give explanation on how to comprehend the policy on tax amnesty to all the employees at KPP.
7. Head of KPP shall be accountable of filing the documents of the letters of statements on assets before sending them to KPDDP Makassar.

VII. Closing

This Circular Letter of Director General shall be effective as of the date of enactment.

That everybody shall be made aware of this Circular Letter so that it can be implemented accordingly.

Enacted in Jakarta
Dated July 15, 2016
DIRECTOR GENERAL,

(Signed with hallmark)

KEN DWIJUGIASTEADI
NIP 19571108 198408 1 001

APPENDIX 1

Circular Letter of Director General of Taxation

Number: SE-30/PJ/2016

Date: 15 July 2016

GUIDELINE ON AUTHENTICATION OF TEAM OF RECEIVING AND FOLLOWING UP THE LETTER OF STATEMENT ON ASSETS FOR TAX AMNESTY

A. Introduction

1. Head of Regional Office of DJP (director general of taxation) shall be obliged to create a Team of Receiving and Following-up the Letter of Statement on Assets for Tax Amnesty by involving all the employees of the Regional Office of DJP and the Office of Taxation by issuing a Decision Letter of the Head of Regional Office of DJP.
2. The Letter of Decision shall depict the formation of team that includes the team at the Regional Office of DJP and all the offices of taxation in the Regional Office of DJP.
3. In case there is a change of formation of the team at the Regional Office of DJP or at the office of taxation, the Head of Regional Office of DJP shall be allowed to revise the Decision Letter on the Creation of Team.
4. The formation of membership of the team of receiving and following-up the letter of statement on assets for tax amnesty at KPP shall be proposed by the Head of KPP.
5. The proposition of the number of members of team as cited in point 3 shall be subject to adjustment of the condition of each KPP.
6. At KPP can be created more than 1 (one) of Sub-teams of Inspection and each of the sub-team shall be chaired by 1 (one) of Section Heads or Supervisor (Chairman of Team of Inspection), of which shall be adjusted with the condition of KPP based on consideration of efficiency and effectiveness for the implementation of the task.
7. All the employees who are assigned to become the members of the team of receiving and following-up the letter of statement on assets for tax amnesty shall be obliged to sign with signatures their respective Integrity Pacts as cited in Part B of this Circular Letter of Director General.

8. Secretariat of Tax Amnesty at KPP shall prepare the work shifts for the sub-team of receiving and the sub-team of inspecting, of which shall be adjusted with the condition of each KPP.

9. The formation of team as cited in point 4 shall be created with conditions as follows:

a. Person in Charge: Head of Regional Office

Description of Function:

- 1) to authenticate the creation of the team of receiving and following-up the letter of statement on assets for tax amnesty by issuing a Letter of Decision;
- 2) to give direction and consideration for the continuation of the activity of receiving the letter of statement on assets for tax amnesty (hereinafter referring to Letter of Statement);
- 3) to monitor and evaluate the activity of receiving and concluding the completeness of the Letter of Statement; and
- 4) to approve the Letter of Statement for Tax Amnesty and the Letter of Correction of the letter of advice on tax amnesty.

b. Chairman of Team of Review: Division Head of Inspection, Collection, Intelligence and Investigation of Regional Office of DJP

Description of Function:

- 1) to prepare the concept of Decision Letter on Team of Receiving and Following-up the Letter of Statement;
- 2) to guide and coordinate the team of receiving and following-up the letter of statement at KPP;
- 3) to print out the concept of the Letter of Advice on Tax Amnesty or the concept of the letter of correction of the Letter of Statement for Tax Amnesty;

- 4) to review the concept of the Letter of Statement for Tax Amnesty and the concept of letter of correction of the Letter of Statement for Tax Amnesty; and
- 5) to arrange the deliveries of the letters of statements for tax amnesty and the letters of correction of the Letters of Statements for Tax Amnesty to tax payers with carbon copies submitted to KPPs, and/ or the photocopies (without attachments) to the implementing units of inspection of preliminary evidences/investigation.

Members of the team of review:

- Section Head of Division of Inspection, Collection, Intelligence and Investigation.
- Executor of Division of Inspection, Collection, Intelligence and Investigation.

c. Chairman of Team of Receiving and Following-up the Letters of Statements at KPP: Head of the Office of Taxation

Description of Function:

- 1) to inspect and approve the report on the result of inspection of the letter of statement/ the report on the result of inspection of correction;
- 2) to approve the concept of the letter of advice on tax amnesty/ the concept of the letter of correction of the letter of advice on tax amnesty through the application;
- 3) to monitor and evaluate the activity of receiving and following up the letter of statement at KPP; and
- 4) to give understanding on the policy of tax amnesty to all employees in the workplace of KPP.

d. Secretariat of the Team of Receiving and Following-up the Letter of Statement at KPP.

Secretary: Head of Sub-division of General Affairs and Internal Compliance at KPP.

Description of Function:

- 1) to coordinate the schedules and work shifts of the officials of receiving and inspecting the letter of statement at KPP; and

- 2) to make sure the availability of facilities and infrastructures for the implementation of tax amnesty.

Members of Secretariat:

- The executor assigned from the sub-division of general affairs and internal compliance or the section of services; and
- other executors assigned by the Head of KPP.

e. Sub-team of Receiving

Chairman of Sub-team of Receiving: Section Head of Services (Taxation)/ Section Head of Monitoring and Consultancy I at KPP

Members of Sub-team of Receiving:

1) Officials of Helpdesk

Description of Function:

To give explanation and information about the requirements and the completeness of documents of the letter of statement to taxpayer.

The officials of Helpdesk consist of Account Representative from the section of monitoring and consultancy I/II/III/IV, or the other executors assigned by the head of KPP.

2) Officials of Receiving

Description of Function:

- a) to coordinate the receiving of the letters of statements;
- b) to inspect the administrative completeness of the letter of statement and attachments as cited in the Checklist of requirements and completeness of the letters of statements; and
- c) to forward the letters of statements to Ushers.

Officials of Helpdesk consist of Account Representative from the section of monitoring and consultancy I, executor(s) assigned from the section of services (taxation), or other executors assigned by the head of KPP.

3) Usher

Description of Function:

- a) to forward the letter of statement to the sub-team of inspection;
- b) to liaise between taxpayer and Sub-team of Inspection; and
- c) to handover the receipt to taxpayer.

Ushers consist of the executors assigned from the section of services (taxation), sub-division of general affairs and internal compliance, or other executors assigned by the head of KPP.

f) Sub-team of Inspection

Chairman of Sub-team of Inspection: Section Head of Monitoring and Consultancy II/III/IV / supervisor

Description of Function:

- 1) to inspect the correctness and appropriateness of the letter of statement and attachments;
- 2) to forward the letter of statement on the revoke of request to the section of services (taxation) at KPP where the taxpayer is registered or KPP of the related branch in order to follow up the request for the revoke;
- 3) to print out the receipt and barcode of the letter of statement;
- 4) to record/ upload all of the content of the letter of statement and attachments to the system;
- 5) to prepare the concept of the report on the result of inspection of tax amnesty;
- 6) to submit the concept of the report on the result of inspection of tax amnesty to the chairman of team;

7) to approve the concept of the letter of advice on tax amnesty through the application; and

8) to forward all the documents of the letter of statement to the sub-team of documents.

Members of Sub-team of Inspection:

- Account Representatives from the section of monitoring and consultancy II/III/IV;
- Supervisor/ Functional Official of Tax Inspection; or
- other executors assigned by the head of KPP.

g) Sub-team of Documents

Chairman of Sub-team of Documents: Section Head of Information and Data Processing

Description of Function:

1) to prepare the checklist of the completeness of documents of the letter of statement;

2) to pack all the documents (letter of statement, report on the result of inspection of the letter of statement, and the letter of advice on tax amnesty/ letter of correction of the letter of advice on tax amnesty) in a sealed box;

3) to provide the barcode of the box;

4) to allocate the boxes that will be delivered for application; and

5) to handover all the documents to the head of sub-division of general affairs and internal compliance to be delivered/ sent to KPDDP Makassar.

Members of Sub-team of Documents:

Executors of the section of information and data processing or sub-division of general affairs and internal compliance.

10. In a certain condition, the head of KPP shall be allowed to make a policy for any possible advice to adjust the formation of the chairman of sub-team or the secretary of team at KPP as cited in point 8.

11. The effectiveness of the team shall be determined up to June 30, 2017 and can be extended based on the consideration of the head of regional office of DJP by again issuing a Letter of Decision on the authentication of team.

- 12) the format of the letter of decision of the head of regional office of DJP concerning the authentication of team shall refer to Part C of Appendix 1 of this Circular Letter of Director General.

B. Sample of Format of Integrity Pact

**MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXATION**

(LETTER HEAD)

.....(1)

INTEGRITY PACT

In regard of the implementation of the duty of receiving and following up the Letter of Statement on Assets for Tax Amnesty, I, who sign below,

Name :
.....(2)
NIP :
.....(3)
Rank/ Position :
.....(4)
Job title :
.....(5)
Unit of Work :
.....(6)

would hereby state that I will definitely:

1. conduct the implementation of the task of receiving and following up the Letter of Statement on Assets for Tax Amnesty in a full integrity, principle of due professional care and professional manner;
2. conduct the implementation of the task of receiving and following up the Letter of Statement on Assets for Tax Amnesty independently and free from intervention of any party;
3. keep the confidentiality of all data and information that I know in regard of the implementation of the task of receiving and following up the Letter of Statement on Assets for Tax Amnesty from all the parties with no concerns of; and

4. use, record, and provide the data and information I know only for the sake of the governmental division and with the consent of my direct superior or as directed or assigned by the division.

Acknowledged by,

.....(8)

.....(9)

NIP

.....,

.....(7)

Person who makes the statement

.....
.....(10)

.....
.....(11)

NIP

INSTRUCTION TO FILL IN THE INTEGRITY PACT

- Point (1) : Filled in with the letter head of the work unit;
- Point (2) : Filled in with the name of government employee;
- Point (3) : Filled in with the employee index number (NIP);
- Point (4) : Filled in with the rank and position of government employee;
- Point (5) : Filled in with the job title of government employee;
- Point (6) : Filled in with the job title of government employee;
- Point (7) : Filled in with the name of city/ town, date, month, and year of the Integrity Pact that is signed with signature;
- Point (8) : Filled in with the job title of the head of work unit;
- Point (9) : Filled in with the name , NIP, signature, and hallmark of job title of the head of work unit;
- Point (10) : Filled in with the job title of government employee;
- Point (11) : Filled in with the name and the signature of government employee.

C. Format of the Letter of Decision on Authentication of Team of Receiving and Following up the Letter of Statement for Tax Amnesty.

**MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXATION (DJP)
REGIONAL OFFICE OF DJP:**

CONCERNING

**THE AUTHENTICATION OF THE TEAM OF RECEIVING AND FOLLOWING UP
THE LETTER OF STATEMENT ON ASSETS FOR TAX AMNESTY**

HEAD OF REGIONAL OFFICE OF DJP

- In considering : a. that in order to improve the efficiency and effectiveness of receiving and following up the Letter of Statement on Assets for Tax Amnesty;
- b. that the government employee (PNS) whose name is cited in this Letter of Decision shall be considered capable and fulfilling the requirements to be assigned in the formation of the Team of Receiving and Following up the Letter of Statement on Assets for Tax Amnesty;
- c. that based on the consideration as cited in letters a and b, it shall be necessary to issue a Letter of Decision of the Head of Regional Office of DJP of concerning the Authentication of the Team of Receiving and Following up the Letter of Statement for Tax Amnesty in the workplace of the Regional Office of DJP of
- Referring to in : a. Law Number 11 Year 2016 on Tax Amnesty (State Gazette of the Republic of Indonesia Year 2016 Number 131, Supplement to State Gazette of the Republic of Indonesia Number 5899);
- b. Ministerial Decree of Finance Number 118/ PMK.03/2016 on Implementing Regulation of Law Number 11 Year 2016 on Tax Amnesty;
- c. Circular Letter of Director General of Taxation NumberYear 2016 on Guidance for Implementation of Tax Amnesty;

DECIDES:

- To Enact : LETTER OF DECISION OF HEAD OF REGIONAL OFFICE OF DJP OFON TEAM OF RECEIVING AND FOLLOING UP THE LETTER OF STATEMENT ON ASSETS FOR TAX AMNESTY.
- FIRST : To create a team of receiving and following up the letter of statement on assets for tax amnesty in the workplace of the regional office of DJP ofwith the formation of team as cited in Appendix 1 of this Letter of Decision;
- SECOND : Description of task of the team of receiving and following up the letter of statement on assets for tax amnesty shall refer to Appendix of the Circular Letter of Director General Number SE-.../PJ/2016 on Guide for Implementation of Tax Amnesty;
- THIRD : This Letter of Decision shall be effective as of the date of enactment up to June 30, 2017 in condition that in case in future a mistake might be found it shall be revised and corrected accordingly.

The copies of this Letter of Decision of the Head of Regional Office of DJP of shall be submitted to:

1. Head of the Office of Taxation of
2., and so on

Enacted in
Dated
HEAD OF REGIONAL OFFICE OF DJP,

(signature and official hallmark)
FULL NAME
NIP

APPENDIX I

Letter of Decision of Head of Regional Office of DJP

Number:

Date:

**Formation of Team of Receiving and Following up the Letter of
Statement on Assets for Tax Amnesty at the Regional Office of DJP of**

.....

Person in charge : Head of Regional Office of DJP of

Chairman of Team of Review : Head of Division of Inspection, Collection, Intelligence, and Investigation.

Members of Team of Review : 1. Section Head of
2.
3.
And so on

HEAD OF REGIONAL OFFICE OF
DJP,

(signature and official hallmark)
FULL NAME
NIP

APPENDIX

Letter of Decision of Head of Regional Office of DJP

Number:

Date:

Membership of Team of Receiving and Following up the Letters of Statements on Assets
at the Taxation Office of

Chairman of Team : Head of Taxation Office of

Secretariat : Head of Sub-section of General Affairs and Internal
Compliances at KPP

Members : 1.
2.
3.and so on

Chairman of Sub-team of Receiving : Section Head of Services/ Section Head of Monitoring and
Consultancy I

Members : 1.
2.
3.and so on

Chairman of Sub-team of Inspection*) : Section Head of Monitoring and Consultancy II/III/IV or
Supervisor

Members : 1.
2.
3.and so on

Chairman of Sub-team of Documents : Section Head of Information and Data Processing

Members : 1.
2.
3.and so on

*) add as per need at KPP

DJP,

(signature and official hallmark)

FULL NAME

NIP