

MINISTRY OF FINANCE OF THE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXATION
(COPY)
REGULATION OF DIRECTOR GENERAL OF TAXATION
Number PER-07/PJ/2016

CONCERNING

**DOCUMENT AND TECHNICAL GUIDANCE ON HOW TO FILL-IN THE DOCUMENT
FOR THE IMPLEMENTATION OF TAX AMNESTY**

DIRECTOR GENERAL OF TAXATION,

Considering that in order to implement the stipulations of Ministerial Decree of Finance Number 118/PMK.03/2016 on the implementation of Law Number 11 Year 2016 on Tax Amnesty, it shall be necessary to enact a Regulation of Director General of Taxation on Document and Technical Guidance on How to Fill-in the Document for the implementation of tax amnesty;

Referring to in

1. 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);
2. Ministerial Decree of Finance Number 118/PMK.03/2016 on Implementation of Law Number 11 Year 2016 on Tax Amnesty (State Gazette of the Republic of Indonesia Year 2016 Number 1043);

DECIDES:

To Enact **REGULATION OF DIRECTOR GENERAL OF TAXATION ON DOCUMENT AND TECHNICAL GUIDANCE ON HOW TO FILL-IN THE DOCUMENT FOR THE IMPLEMENTATION OF TAX AMNESTY.**

Article 1

Documents used for the implementation of Tax Amnesty are as follows:

1. Documents cited in Ministerial Decree of Finance Number 118/PMK.03/2016 on Tax Amnesty are:
 - a. Appendix I, Letter of Statement as cited in Appendix letter A;
 - b. Appendix II, Letter of Statement on Repatriation and Investment of Additional Assets as cited in Appendix letter B;
 - c. Appendix III, Letter of Statement on Intention not to Remove Additional Assets as cited in Appendix letter C;
 - d. Appendix IV, List of Details of Assets and Liabilities as cited in Appendix letter D;
 - e. Appendix V, Letter of Statement on the Revoke of Request and/or

Submission as cited in Appendix letter E;

- f. Appendix VI, Letter of Statement on Business Turnover as cited in Appendix letter F;
- g. Appendix VII, Letter of Request for Written Information on the amount of tax that is unpaid or under paid or the amount that should not be returned to taxpayer as cited in Appendix letter H;
- h. Appendix VIII, Letter of Request for the revoke of request and/ or submission as cited in Appendix letter I;
- i. Appendix IX, Letter of Advice on Tax Amnesty as cited in Appendix letter J;
- j. Appendix X, Report on Repatriation and Realization of Investment of Additional Assets as cited in Appendix letter L; and
- k. Appendix XI, Report on Placement of Additional Assets in the Territory of the Unitary State of Republic of Indonesia as cited in Appendix letter M,

of Indonesian Ministerial Decree of Finance Number 118/ PMK.03/2016 on the Implementation of Law Number 11 Year 2016 on Tax Amnesty.

2. Documents in Appendix of this Regulation of Director General of Taxation are:

- a. Appendix XII, Letter of Correction of the Letter of Advice as cited in Article 21 paragraph (4) and Article 42 paragraph (2);
- b. Appendix XIII, Letter of Advice on Free Income Tax of Income from the Transfer of Right of Land and/ or Building or the Transfer of Shares as cited in Article 24 paragraph (4) and Article 25 paragraph (4);
- c. Appendix XIV, Letter of Request for the Letter of Advice on Free Income Tax of Income from the Transfer of Right of Land and/ or Building or the Transfer of Shares as cited in Article 24 paragraph (5) and Article 25 paragraph (5);
- d. Appendix XV, Letter of Decision on Cancellation of Tax Collection and Letter of Determination on Tax as cited in Article 28;
- e. Appendix XVI, Letter of Decision on the Cancellation of Letter of Decision as cited in Article 28;
- f. Appendix XVII, Letter of Decision on the Cancellation of Administrative Sanction for Job Title in light of Tax Amnesty as cited in Article 31 paragraph (5);
- g. Appendix XVIII, Letter of Decision on the Termination of Investigation as cited in Article 34 paragraph (3) letter f; and

h. Appendix XIX, Letter of Clarification as cited in Article 42 paragraph (1),
of Indonesian Ministerial Decree of Finance Number 118/ PMK.03/2016
on the Implementation of Law Number 11 Year 2016 on Tax Amnesty.

Article 2

Technical guidance on how to fill-in the documents used for the implementation of Tax Amnesty as cited in Article 1 shall be made available in every Appendix of this Regulation of Director General, of which shall be considered as an inseparable part of this Regulation of Director General of Taxation.

Article 3

This Regulation of Director General of Taxation shall be effective as of the date of enactment.

Enacted in Jakarta
Dated July 18, 2016
DIRECTOR GENERAL OF TAXATION

signed

KEN DWIJUGIASTEADI

Copy as of the original version
SECRETARY OF DIRECTORATE GENERAL OF TAXATION
Att.
DIVISION HEAD OF ORGANIZATION AND ADMINISTRATION

signed

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