

EXEMPTION OF ADMINISTRATIVE PENALTY ON DELAYED SUBMISSION OF ANNUAL NOTIFICATION LETTER BY INDIVIDUAL OBLIGATORY TAXPAYER ON INDIVIDUAL INCOME TAX

(Decision of Director General of Taxes

Number KEP-87/PJ/2017, dated March 29, 2017)

WITH THE BLESSING OF THE ONE AND ONLY GOD

DIRECTOR GENERAL OF TAXES

Considering:

- a. whereas, time limit for submitting Notification Letter on Annual Income Tax by Individual Obligatory Taxpayer under Article 3 paragraph (3) of Law Number 6 Year 1983, as lately amended by Law Number 16 Year 2009, concerning general provision and procedure on Taxes shall be three (3) months after the end of the Fiscal Year;
- b. whereas, period for submitting Statement Letter on Assets for Tax Exemption as referred to in Law Number 11 Year 2016, concerning Tax Exemption shall be March 31, 2017;
- c. whereas, the activity referred to in letter a and letter b needs substantial allocation of resources, either pertaining to information system and technology, and human resource from the Directorate General of Taxes;
- d. whereas, to anticipate peak load on implementation of the activity referred to in letter a and letter b, and in the context of providing chance to Obligatory Taxpayer to submit Statement Letter on Assets for Tax Exemption, it is necessary to have policy for granting exemption from administrative penalty for delayed submission of Annual Notification Letter for Individual Obligatory Taxpayer;
- e. whereas, based on the consideration referred to in letter a, letter b, letter c, and letter d, and based on

Article 17 paragraph (4) of Regulation of Minister of Finance Number 243/PMK.03/2014, concerning Notification Letter (SPT), it is necessary to stipulate Decision of Director General of Taxes on Exemption from Imposing Administrative Penalty in the form of Fine on delayed submission of Notification Letter of Annual Income by Individual Tax Obligatory Taxpayer;

In view of:

1. Law Number 6 Year 1983, concerning General Provision and procedure on Taxes (Statute Book of the Republic of Indonesia Year 1983 Number 49, Supplement to Statute Book of the Republic of Indonesia Number 3262) as amended several times and lately amended by Law Number 16 Year 2009 (Statute Book of the Republic Indonesia Year 2009 Number 62, Supplement to Statute Book of the Republic of Indonesia Number 4999);
2. Regulation of Minister of Finance Number 243/PMK.03/2014, concerning Notification Letter (SPT);
3. Regulation of Director General of Taxes Number PER-01/PJ/2016, concerning procedure on receipt and process of Annual Notification Letter;

DECIDES:

To stipulate:

DECISION OF DIRECTOR GENERAL OF TAXES ON EXEMPTION FROM ADMINISTRATIVE PENALTY FOR DELAYED SUBMISSION OF ANNUAL NOTIFICATION LETTER BY INDIVIDUAL OBLIGATORY TAXPAYER IN SUBMITTING NOTIFICATION LETTER ON INDIVIDUAL ANNUAL INCOME TAX.

FIRST:

Obligatory Taxpayer submitting Annual Notification Letter (SPT) on Income of Individual Obligatory Taxpayer Fiscal Year 2016 after the time limit for submitting Annual SPT on Individual Obligatory Taxpayer Income Tax, but not exceeding April 21, 2017, is exempted from administrative penalty for delayed submission of Notification Letter.

SECOND:

Administrative penalty referred to in First Dictum shall be in the form of penalty as referred to in Article 7 paragraph (1) of Law Number 6 Year 1983, concerning General Provision and procedure on Taxes as amended several times and lately amended by Law Number 16 Year 2009.

THIRD:

Short paid indebted tax under the Notification Letter on Annual Income Tax of Individual Obligatory Taxpayer must be settled first prior to submitting Notification Letter on Individual Obligatory Taxpayer, but not exceeding the time limit of maximum three (3) months as of expiry of Fiscal Year.

FOURTH:

This Decision of Director General takes effect on the date it is stipulated.

Copy of Decision of the Director General must be submitted to the:

1. Minister of Finance of the Republic of Indonesia;
2. Deputy Minister of Finance of the Republic of Indonesia;
3. Secretary General of Ministry of Finance;
4. Inspector General of Ministry of Finance;
5. Secretary of Directorate General of Taxes;
6. Echelon II Officials within the Head Offices of the Directorate General of Taxes;
7. Heads of Regional Offices within the Directorate General of Taxes;
8. Heads of Tax Service Offices within the Directorate General of Taxes; and
9. Heads of Service Offices of Information and Consultancy on Taxes within the Directorate General of Taxes.

Stipulated in Jakarta

Dated March 29, 2017

DIRECTOR GENERAL OF TAXES,

sgd.

KEN DWIJUGIASTEADI

(BN)