

PROCEDURES OF RECEIVING AND PROCESSING ANNUAL TAX RETURNS

(Regulation of the Director General of Taxation No. PER-01/PJ/2016 dated January 18, 2016)

THE DIRECTOR GENERAL OF TAXATION,

Considering :

- a. that to improve efficiency in receiving and processing annual tax returns and to give legal certainty to taxpayers in filing annual tax returns;
- b. that to implement provisions in Article 26 of Regulation of the Finance Minister No. 243/PMK.03/2014 ;
- c. that based on the considerations as referred to in letters a and b, it is necessary to stipulate Regulation of the Director General of Taxation concerning the Procedures of Receiving and Processing Annual Tax Returns;

In view of :

1. Law No. 6/1983 on General Provisions and Taxation Procedures (Statute Book of 1983 No. 49, Supplement to Statute Book No. 3262) as already several times amended the latest by Law No. 16/2009 (Statute Book of 2009 No. 62, Supplement to Statute Book No. 4999);
2. Government Regulation No. 74/2011 on Procedure of Exercising Rights and Fulfilling Obligation in the Taxation Sector (Statute Book of 2011 No. 162, Supplement to Statute Book No. 52681);
3. Regulation of the Finance Minister No. 243/PMK. 03/2014 on Tax Returns (SPT);

D E C I D E S :

To stipulate :

REGULATION OF THE DIRECTOR GENERAL OF TAXATION CONCERNING PROCEDURES OF RECEIVING AND PROCESSING ANNUAL TAX RETURNS.

MUHAMAD CHATIB BASRI

(AM)

Article 1

Referred to in this Regulation of the Director General as :

1. Tax return, hereinafter called SPT, is a form used by taxpayer to report the calculation and/or payment of taxes, tax objects and/or non-tax objects, and/or wealth and obligations according to the taxation law and regulation.
2. Annual tax return, hereinafter called Annual SPT is a form of notification for a tax year or part of a tax year, covering annual income tax return for personal taxpayer (SPT 1770, SPT 1770 S, SPT 1770 SS) and an annual income tax return for corporate taxpayer (SPT 1771 and SPT 1771/\$), including revised annual SPT.
3. Corrected annual SPT is annual SPT filed by taxpayer to make a correction of annual SPT filed earlier.
4. Annual income tax return for very simple personal taxpayer, hereinafter called SPT 1770 SS is annual SPT used by personal taxpayer that has income other than from business and/or freelance, with the amount of gross income not exceeding Rp60,000,000.00 (sixty million rupiah) per year.
5. Annual income tax return for simple personal taxpayer, hereinafter called SPT 1770 S, is an annual SPT used by personal taxpayer that has income other than from business and/or freelance, with the amount of gross income exceeding Rp60,000,000.00 (sixty million rupiah) per year.
6. Annual income tax return for personal taxpayer, hereinafter called SPT 1770, is annual SPT used by personal taxpayer that has income from business/freelance, subjected to income tax that is final and/or final in nature, and/or other domestic/foreign source.
7. Annual electronic SPT, hereinafter called annual e-SPT, is annual SPT in the form of electronic document and its attachments reported using electronic memory media.
8. Electronic memory media is digital data memory facility that can be read by the information system at the Directorate General of Taxation, including compact disc, flash disc, and other electronic memory media.
9. Complete annual SPT is annual SPT whose all elements of master annual SPT and its attachments have been filled completely, accompanied by special attachment, required information and/or document, and an annual e-SPT can be processed in the information system at the Directorate General of Taxation.
10. Integrated service place, hereinafter called TPT, is a taxation service place integrated with the Tax Service Office (KPP) including the Taxation Service, Counseling and Consultation Office (KP2KP).
11. Annual SPT receipt document is an annual SPT receipt document given to taxpayer.
12. Processing of annual SPT is a series of activities covering research and recording of annual SPT.
13. Taxpayer code number validity check, hereinafter called NPWP validity check is an activity carried out to ensure that NPWP contained in the annual SPT is relevant to the data of the information system at the

Directorate General of Taxation.

14. Taxpayer code number validation process, hereinafter called NPWP validation process, is an activity carried out to process invalid NPWP to become valid.
15. Research on filed annual SPT is an activity carried out to ensure that annual SPT has been signed and to check if annual SPT and its attachments as well as required supplements to attachments have been filled completely according to the rule.
16. Taxation Data and Document Processing Unit, hereinafter called UPDDP, is a technical operational unit that carries out taxation data and document processing, covering Taxation Data and Document Processing Center (PPDDP) and Taxation Data and Document Processing Office (KPDDP).
17. Annual SPPT recording is a series of activities carried out to fill some or all elements of annual SPT to taxation data base by, among other things, recording, uploading digital data/information from the electronic media/data communication network to the information system at the Directorate General of Taxation and/or scanning.

Article 2

- (1) Taxpayer can file annual SPT:
 - a. directly;
 - b. by mail with mail receipt to the Tax Service Office where the taxpayer is registered;
 - c. by sending it to a forwarding agent or courier with delivery receipt to the Tax Service Office where the taxpayer is registered; or
 - d. certain channel designated by the Director General of Taxation according to the development of information technology.
- (2) Annual SPT can be filed directly as referred to in paragraph (1) letter a to :
 - a. TPT, covering TPT at the Tax Service Office where the taxpayer is registered and TPT at the Tax Service Office other than the Tax Service Office where the taxpayer is registered; or
 - b. tax corner, tax mobile, or annual SPT receipt special place, made available by the Directorate General of Taxation to receive annual SPT.
- (3) Taxpayer cannot file annual SPT directly to TPT other than the place where the taxpayer is registered, tax corner, tax mobile, or annual SPT receipt special place for :
 - a. annual income tax SPT for corporate taxpayer;
 - b. SPT 1770;

- c. corrected annual SPT; and
 - d. SPT 1770 S and SPT 1770 SS stating :
 - 1) overpayment;
 - 2) filed after the deadline for filing SPT; and
 - 3) filed in the form of annual e-SPT.
- (4) Corrected annual SPT cannot be filed to TPT at the Taxation Service, Counseling and Consultation Office (KP2KP).
- (5) If annual SPT is filed by mail, forwarding agent, or courier service, the taxpayer shall put the annual SPT in a closed envelop on which an information sheet of annual SPT envelop has been stuck.
- (6) The certain channel as referred to in paragraph (1) letter d covers:
- a. the website of the Directorate General of Taxation;
 - b. the website of electronic SPT distributor;
 - c. digital sound channel designated by the Director General of Taxation for certain taxpayers;
 - d. data communication network specially connected between the Directorate General of Taxation and taxpayers; and
 - e. other channel designated by the Director General of Taxation.

Article 3

- (1) In case of annual SPT filed by taxpayer in a way as referred to in Article 2 paragraph (1) letter a, b or c, the Tax Service Office receiving annual SPT shall conduct NPWP validity check.
- (2) In case of annual SPT filed through a certain channel as referred to in Article 2 paragraph (1) letter d, NPWP validity check will be done by the information system owned by the Directorate General of Taxation.
- (3) The result of NPWP validity check as referred to in paragraph (1) will state NPWP is not valid if :
- a. the NPWP has not been activated in the taxpayer registration application;
 - b. notification on non-effective tax assessment form has been issued;
 - c. NPWP abolition form has been issued; or
 - d. other causes making NPWP irrelevant to data at the information system at the Directorate General of Taxation.
- (4) In case of invalid NPWP as referred to in paragraph (3) letters a and b, the Tax Service Office receiving annual SPT shall conduct NPWP validity process.

- (5) In case of invalid NPWP as referred to in paragraph (3) letters c and d, the Tax Service Office receiving annual SPT cannot conduct NPWP validity process and annual SPT will be returned to the taxpayer.
- (6) The taxpayer as referred to in paragraph (5) shall conduct NPWP validity process at the Tax Service Office whose jurisdiction covers the residence, business site and/or domicile of the taxpayer.
- (7) After the NPWP validity process as referred to in paragraph (6) has been done, the taxpayer can file annual SPT in the way as referred to in Article 2 paragraph (1).

Article 4

- (1) Annual SPT receiving officers shall conduct a research on filed annual SPT by filling the research sheet.
- (2) Based on the research on filed annual SPT as referred to in paragraph (1), annual SPT will be declared incomplete if :
 - a. master SPT is signed by a proxy of taxpayer without a power of attorney or annual income tax SPT for personal taxpayer is signed by beneficiary without a certificate of death issued by the authorized agency;
 - b. some elements of master SPT are not filled completely;
 - c. there is underpaid annual SPT without tax payment form (SSP) or other administrative means treated the same as SSP;
 - d. annual SPT is not accompanied by attachment to the form or required information and/or document attachment;
 - e. Attachment "List of Withholding/Collection Withheld by Other Party or Borne by the State, List of Year-End Assets and Liabilities and List of Family Members" in annual SPT PPh for Personal Taxpayer is enclosed but is not filled completely;
 - f. Attachment "List of Shareholders/Capital Owners and the Lineups of the Executive Board Members and Commissioners" in annual SPT PPh for Corporate Taxpayer is attached but is not filled completely;
 - g. There are special attachments as provided for in Attachment IV point I.A up to point IV.A or point I.B up to point IV.B or point I.C s.d. point IV.C in this Regulation of the Director General is not filled completely;
 - h. Master SPT printed out from annual e-SPT application filed by taxpayer is not accompanied by electronic memory media containing electronic annual SPT documents;
 - i. annual e-SPT whose electronic document is filed using electronic memory media but the content of its data is not relevant to master SPT printout filed by the taxpayer; and/or

j. annual e-SPT whose electronic document is filed using electronic memory media but cannot be processed in the information system application at the Directorate General of Taxation.

Article 5

(1) Based on the result of research on filed annual SPT as referred to in Article 4 paragraph (1), the annual SPT receiving officer:

a. issues a receipt of annual SPT if the annual SPT is complete and signed by taxpayer/proxy of the taxpayer; or

b. returns annual SPT along with a sheet of research on annual SPT if the annual SPT is not complete and unsigned by taxpayer/proxy of the taxpayer.

(2) If taxpayer files annual SPT more than once and the annual SPT is not corrected annual SPT, the annual SPT receiving officer shall return the last annual SPT to the taxpayer.

(3) If annual SPT is filed by mail, the forwarding agent or courier as referred to in Article 2 paragraph (1) letters b and c, receipt and date of sending the form shall be regarded as a receipt of annual SPT if the annual SPT is complete.

(4) If annual SPT is filed through a certain channel as referred to in Article 2 paragraph (1) letter d, taxpayer shall be given electronic receipt.

Article 6

(1) If taxpayer files corrected annual SPT, the official of the Tax Service Office where the taxpayer is registered shall conduct a research on filed annual SPT as referred to in Article 4 paragraph (1) and a research on the requirement of filing a corrected annual SPT by filling the research sheet.

(2) The requirements of filing a corrected annual SPT as referred to in paragraph (1) cover:

a. a notification of audit has not been sent to the taxpayer, representative, proxy, employee or adult member of the taxpayer's family;

b. a notification of audit of preliminary evidence has not been sent to the taxpayer, representative, proxy, employee or adult member of the taxpayer's family;

c. if a correction of annual SPT states losses or overpayment, the correction must be filed no later than 2 (two) years before the decision is expired; and

d. if taxpayer makes a correction of annual SPT already filed because the taxpayer receives a tax assessment form, a decision on objection, a decision on correction, tax court verdict, or a decision on judicial

review in the previous tax year or the previous tax years stating fiscal losses which is different from the fiscal losses already compensated in the annual SPT to be corrected, the correction shall be filed no later than 3 (three) months after receiving a tax assessment form, a decision on objection, a decision on correction, tax court verdict, or a decision on judicial review.

(3) Based on a research on filed annual SPT and a research on the requirements of filing corrected annual SPT as referred to in paragraph (1), the employee of the Tax Service Office:

- a. gives a receipt of annual SPT if corrected annual SPT is complete, signed by the taxpayer/proxy of the taxpayer and meets the requirements of filing corrected annual SPT; or
- b. returns corrected annual SPT along with a sheet of research on annual SPT if the SPT is not signed by the taxpayer/proxy of the taxpayer and/or does not meet the requirements of filing corrected annual SPT.

Article 7

- (1) If annual SPT filed by mail, forwarding agent, or courier is declared incomplete as referred to in Article 4 paragraph (2), the Tax Service Office shall make a written request for complete annual SPT from the taxpayer.
- (2) If corrected annual SPT filed by mail, forwarding agent or courier does not meet the requirements of filing annual SPT as referred to in Article 6 paragraph (2), the Tax Service Office shall return it to the taxpayer, along with a notification that the evidence of sending annual SPT is not valid as a receipt of annual SPT.
- (3) If the content of the envelop of annual SPT filed by mail, forwarding agent or courier is not annual SPT, the envelop of annual SPT and its content shall be returned to the taxpayer, along with a notification that the evidence of sending annual SPT is not valid as a receipt of annual SPT.
- (4) With regard to the request for complete annual SPT as referred to in paragraph (1), the taxpayer shall file a complete annual SPT to the Tax Service Office where the taxpayer is registered no later than 30 (thirty) days after the date of issuing the request for complete annual SPT.
- (5) If the taxpayer does not file complete annual SPT within a period of time as referred to in paragraph (4), the Tax Service Office shall send a notification to the taxpayer stating that annual SPT is not filed.
- (6) If the request for complete annual SPT as referred to in paragraph (4) has been sent according to the address of the taxpayer but it does not reach the taxpayer and is received back by the Tax Service Office, the Tax Service Office shall issue and announce a notification that annual SPT is not filed.

(7) If based on the recording of SPT filed by mail, forwarding agent or courier, the taxpayer is found filing annual SPT more than once and it is not corrected annual SPT, the latest SPT will be regarded as not annual SPT and the Tax Service Office will send a notification to the taxpayer.

Article 8

- (1) If annual SPT has been given a receipt of annual SPT, the content of annual SPT shall be recorded.
- (2) For SPT 1770 SS starting from tax year 2014 and after and SPT 1770 S starting from tax year 2015 and after, the content of annual SPT is recorded by UPDDP serving as a partner of the Tax Service Office receiving annual SPT.
- (3) For SPT 1770 SS before tax year 2014, SPT 1770 S before tax year 2015, all SPT 1770 and annual SPT of corporate taxpayer, the content of annual SPT is recorded by the Tax Service Office or UPDDP as a partner of the Tax Service Office.

Article 9

If annual SPT is found that :

- a. the annual SPT is not signed by taxpayer/proxy of the taxpayer;
- b. the annual SPT is not fully enclosed with the required information and/or document;
- c. the annual SPT stating overpayment is filed after 3 (three) years after the end of part of tax year or tax year and the taxpayer has been reprimanded in writing; or
- d. annual SPT is filed after the Director General of Taxation conducts audit or issues tax assessment form, the Tax Service Office shall send a notification to the taxpayer stating that annual SPT is not filed.

Article 10

- (1) Information sheets of the envelop of annual SPT as referred to in Article 2 paragraph (5) are made using the format as contained in Attachment I which is an integral part of this Regulation of the Director General.
- (2) The receipt of annual SPT as referred to in Article 5 paragraph (1) letter a and Article 6 paragraph (3) letter a is made using the format as contained in Attachment II which is an integral part of this Regulation of the Director General.
- (3) The research sheet of annual SPT as referred to in Article 4 paragraph (1), Article 5 paragraph (1) letter b, Article 6 paragraph (1) and Article 6 paragraph (3) letter b is the same as contained in Attachment III which is an integral part of this Regulation of the Director General.

(4) The request for complete annual SPT as referred to in Article 7 paragraph (1), notification on the status of filed annual SPT as referred to in Article 7 paragraph (2), Article 7 paragraph (3), and Article 7 paragraph (7) and notification of SPT are considered not to be filed as referred to in Article 7 paragraph (5) and Article 7 paragraph (6) as contained in Attachment IV which is an integral part of this Regulation of the Director General.

(5) Attachment to the form and attachment to information and/or required document as referred to in Article 4 paragraph (2) letter e and Article 4 paragraph (2) letter f or special attachment as referred to in Article 4 paragraph (2) letter g are contained in Attachment V which is an integral part of this Regulation of the Director General.

Article 11

When this Regulation of the Director General begins to take effect, Regulation of the Director General of Taxation No. PER-29/PJ/2014 concerning the Procedures of Receiving and Processing Annual Tax Returns shall be revoked and declared null and void.

Article 12

This Regulation of the Director General shall begin to take effect on the date of stipulation.

Stipulated in Jakarta

On January 18, 2016

Acting DIRECTOR GENERAL OF TAXATION,

sgd.

KEN DWIJUGIASTEADI

Editor's Note :

- Attachments are not carried for technical reasons.

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