

# **FIFTH ROUND OF AMENDMENT TO REGULATION OF THE DIRECTOR GENERAL OF TAXATION NO. PER-38/PJ/2009 CONCERNING THE MODEL OF TAX PAYMENT FORM**

**(Regulation of the Director General of Taxation  
No. PER-06/PJ/2016 dated July 15, 2016)**

BY THE GRACE OF GOD ALMIGHTY  
THE DIRECTOR GENERAL OF TAXATION,

Considering :

- a. that to ease the administration of tax payment related to other non-oil/non-gas income tax;
- b. that based on the consideration as referred to in letter a, it is necessary to stipulate Regulation of the Director General of Taxation concerning the Fifth Round of Amendment to Regulation of the Director General of Taxation No. PER-38/PJ/2009 concerning the Model of Tax Payment Form;

In view of :

1. Law No. 6/1983 concerning General Provisions and Taxation Procedures (Statute Book of the Republic of Indonesia of 1983 No. 49, Supplement to Statute Book of the Republic of Indonesia No. 3262) as already several times amended the latest by Law No. 16/2009 ((Statute Book of the Republic of Indonesia of 2009 No. 62, Supplement to Statute Book of the Republic of Indonesia No. 4999);
2. Law No. 11/2016 concerning Tax Amnesty(Statute Book of the Republic of Indonesia of 2016 No. 131, Supplement to Statute Book of the Republic of Indonesia No. 5899);
3. Government Regulation No. 74/2011 concerning the Procedure of Exercising Rights and Fulfilling Obligations in the Taxation Sector (Statute Book of the Republic of Indonesia of 2011 No. 162, Supplement to Statute Book of the Republic of Indonesia No. 5268);
4. Regulation of the Finance Minister No. 242/PMK.03/2014 concerning the Procedure of Paying Taxes

**D E C I D E S :**

To stipulate :

REGULATION OF THE DIRECTOR GENERAL OF TAXATION CONCERNING THE FIFTH ROUND OF AMENDMENT TO REGULATION OF THE DIRECTOR GENERAL OF TAXATION NO. PER-38/PJ/2009 CONCERNING THE MODEL OF TAX PAYMENT FORM.

Article I

To add code of type of payment in point 9 of tax account 411129 for the type of other non-oil/non-gas income tax in the table of tax account codes and codes of types of payment as provided for in Attachment II to Regulation of the Director General of Taxation No. PER-38/PJ/2009 concerning the Model of Tax Payment Form to become as provided for in the attachment to this Regulation of the Director General of Taxation, which is an integral part of this Regulation of the Director General of Taxation.

Article II

This Regulation of the Director General of Taxation shall come into force as from the date of stipulation.

Stipulated in Jakarta

On July 15, 2016

THE DIRECTOR GENERAL OF TAXATION,

sgd.

KEN DWIJUGIASTEADI

ATTACHMENT

TABLE OF TAX ACCOUNT CODES AND  
CODES OF TYPES OF PAYMENT

9. Tax account code 411129 for type of other non-oil/non-gas income tax

CODES OF TYPES OF PAYMENT	TYPES OF PAYMENT	REMARKS
514	Other non-oil/gas PPh for unpaid or less paid tax or tax that should not have been returned	To pay other non-oil/gas PPh for unpaid or less paid tax or tax that should not have been returned.
515	SKPKB for other non-oil/gas PPh for extra net assets treated as income	To pay other non-oil/gas PPh for extra net assets treated as income.
516	SKPKB for other non-oil/gas PPh for extra income from assets that have not been or have been less disclosed by taxpayer that has received a written statement of tax amnesty as provided for in article 18 paragraph (3) of the Tax Amnesty Law.	To pay the amount that still has to be paid as contained in SKPKB for other non-oil/gas PPh for extra income from assets that have not been or have been less disclosed by taxpayer that has received a written statement of tax
	SKPKB for other non-oil/gas PPh for extra income from assets that have not been or have been less disclosed by taxpayer that does not send a written statement until the end of tax amnesty period	To pay the amount that still has to be paid as contained in SKPKB for other non-oil/gas PPh for extra income from assets that have not been or have been less disclosed by taxpayer that does not send a written statement until the end of tax amnesty period as referred to in article 18 Paragraph (4) of the Tax Amnesty Law.

(S)