

**DOCUMENTS AND TECHNICAL GUIDE  
TO FILLING DOCUMENTS WITHIN  
THE FRAMEWORK OF TAX AMNESTY  
(Regulation of the Director General of Taxation  
No. PER-07/PJ/2016 dated July 18, 2016)**

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

Considering :

That to implement Regulation of the Finance Minister No. 118/PMK.03/2016 concerning the Implementation of Law No. 11/2016 concerning Tax Amnesty, it is necessary to stipulate Regulation of the Director General of Taxation concerning Documents and Technical Guide to Filling Documents within the Framework of Tax Amnesty;

In view of :

1. 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);
2. Regulation of the Finance Minister No. 118/PMK.03/2016 concerning the Implementation of Law No. 11/2016 concerning Tax Amnesty (State Gazette of the Republic of Indonesia of 2016 No. 1043);

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

To stipulate :

REGULATION OF THE DIRECTOR GENERAL OF TAXATION CONCERNING DOCUMENTS AND TECHNICAL GUIDE TO FILLING DOCUMENTS WITHIN THE FRAMEWORK OF TAX AMNESTY.

Article 1

Documents used for tax amnesty are as follows:

1. Documents contained in Regulation of the Finance Minister No. 118/PMK.03/2016 concerning the Implementation of Law No. 11/2016 concerning Tax Amnesty are :
  - a. Attachment I, Statement as referred to in Attachment letter A;
  - b. Attachment II, Statement of Transferring and Investing Extra Wealth as referred to in Attachment letter B;
  - c. Attachment III, Statement of Not Transferring Extra Wealth as referred to in Attachment letter C;
  - d. Attachment IV, Breakdown of Assets and Liabilities as referred to in Attachment letter D;
  - e. Attachment V, Statement of Revoking Application and/or Proposal as referred to in Attachment letter E;
  - f. Attachment VI, Statement of Business Turnover as referred to in Attachment letter F;
  - g. Attachment VII, Request for Written Information about the Amount of Unpaid or Underpaid or Ought-Not-Be Returned Tax as referred to in Attachment letter H;
  - h. Attachment VIII, Application for the Revocation of Application and/or Proposal as referred to in Attachment letter I;
  - i. Attachment IX, Statement of Tax Amnesty as referred to in Attachment letter J;
  - j. Attachment X, Report of Transfer and Realization of Investment of Extra Wealth as referred to in Attachment letter L; and
  - k. Attachment XI, Report of Placement of Extra Wealth within the Territory of the Unitary Republic of Indonesia as referred to in Attachment letter M, to Regulation of the Finance Minister No. 118/PMK.03/2016 concerning the Implementation of Law No. 11/2016 concerning Tax Amnesty.
2. Documents in attachments to this Regulation of the Director General are :
  - a. Attachment XII, Correction of Statement as referred to in Article 21 paragraph (4) and Article 42 paragraph (2);
  - b. Attachment XIII, Statement of Income Tax-Free Facility for Income Earned from the Transfer of Land and/or Building Titles or Transfer of Shares as referred to in Article 24 paragraph (4) and Article 25 paragraph (4);
  - c. Attachment XIV, Application for Statement of Income Tax-Free Facility for Income Earned from the Transfer of Land and/or Building Titles or Transfer of Shares as referred to in Article 24 paragraph (5) and Article 25 paragraph (5);
  - d. Attachment XV, Decision on Cancellation of Tax Collection Form and Tax Assessment Form as referred

to in Article 28;

- e. Attachment XVI, Decision on Cancellation of Decision as referred to in Article 28;
- f. Attachment XVII, Decision on Abolition of Ex-Officio Administrative Sanction Within the Framework of Tax Amnesty as referred to in Article 31 paragraph (5);
- g. Attachment XVIII, Decision on Discontinuation of Investigation as referred to in Article 34 paragraph (3) letter f; and
- h. Attachment XIX, Letter of Clarification as referred to in Article 42 paragraph (1), to Regulation of the Finance Minister No. 118/PMK.03/2016 concerning the Implementation of Law No. 11/2016 concerning Tax Amnesty.

#### Article 2

Technical guide to filling documents used for tax amnesty as referred to in Article 1 is stipulated in each attachment to this Regulation of the Director General which is an integral part of this Regulation of the Director General.

#### Article 3

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

Stipulated in Jakarta

On July 18, 2016

THE DIRECTOR GENERAL OF TAXATION,

sgd.

KEN DWIJUGIASTEADI

#### Editor's notes :

- The attachments are not carried for technical reasons.

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