

PROCEDURE ON ADMINISTRATION OF GATEWAY REPORT ON TAX AMNESTY

(Regulation of the Director General of Taxes Number PER-12/PJ/2016, dated September 5, 2016)

WITH THE BLESSING OF THE ONE AND ONLY GOD
DIRECTOR GENERAL OF TAXES,

Considering:

- a. whereas, to implement the provisions in Regulation of the Minister of Finance Number:122/PMK.08/2016, concerning Procedure for Assignment of Assets of Obligatory Taxpayer within the territory of the Unitary State of the Republic of Indonesia and Placement in investment instrument offsite the Financial Market in the context of Tax Amnesty;
- b. whereas, to implement the provisions in Regulation of the Minister of Finance Number 119/PMK.08/2016, concerning procedure on Assignment of Assets of Obligatory Taxpayer into the territory of the Unitary State of the Republic of Indonesia and placement in investment instrument on the Financial Market in the context of Tax Amnesty as amended by Regulation of the Minister of Finance 123/PMK.08/2016;
- c. whereas, to govern procedure on mechanism for

Gateway Report within the Directorate General of Taxes, it is necessary to stipulate Regulation of Director General of Taxes on procedure on processing Gateway Report in the context of Tax Amnesty;

In view of:

1. Law Number 11 Year 2016, concerning Tax Amnesty (Statute Book of the State of the Republic of Indonesia Year 2016 Number 131, Supplement to Statute Book of the State of the Republic of Indonesia Number 5899);
2. Regulation of the Minister of Finance Number 122/PMK.08/2016, concerning procedure for Assignment of Assets of Obligatory Taxpayer into the territory of the Unitary State of the Republic of Indonesia and placement in investment instrument offsite Money Market pertaining to Tax Amnesty (State Gazette of the Republic of Indonesia Year 2016 Number 1161);
3. Regulation of the Minister of Finance Number 119/PMK.08/2016, concerning procedure for

Assignment of Assets of Obligatory Taxpayer into the territory of the Unitary State of the Republic of Indonesia and placement in investment instrument on Financial Market pertaining to Tax Amnesty (State Gazette of the Republic of Indonesia Year 2016 Number 1046) as amended by Regulation of the Minister of Finance 123/PMK.08/2016 (State Gazette of the Republic of Indonesia Year 2016 Number 1162);

DECIDED :

To stipulate:

REGULATION OF DIRECTOR GENERAL OF TAXES ON PROCEDURE FOR PROCESSING GATEWAY REPORT PERTAINING TO GATEWAY REPORT ON TAX AMNESTY.

Article 1

What is meant in this Regulation of the Director General by:

1. Statement Letter on Asset for the purpose of Tax Amnesty hereinafter referred to as Statement Letter shall be Letter used by Obligatory Taxpayer to report its Assets, debt, net value of Assets, calculation and payment for redemption.
2. Perception Bank shall be commercial bank appointed by the Minister to receive payment of State Income and based on the Law on Tax Amnesty appointed to receive payment of Redemption made into the territory of the Unitary State of the Republic of Indonesia pertaining to implementation of Tax Amnesty.
3. Management of Assets of Obligatory Taxpayer exercising one stop role in assignment and/or management of fund belonging to Obligatory Taxpayer hereinafter referred to as Gateway shall be the Bank, Investment Manager, or Stock Trading Agent appointed by the Minister to receive assignment of Assets of Obligatory Taxpayer and/or exercising management and placement of fund of Obligatory Taxpayer in investment instrument pertaining to Tax Amnesty.
4. Minister shall be Minister exercising administration affairs on State finance.

Article 2

- (1) Gateway shall be obliged to submit report to the Director General of Taxes on:
 - a. the opening and transfer of fund to Special Account;

- b. the opening of Special Account for Gateway for the purpose of investment and assignment of investment instrument to such account, and
- c. the position of investment made by Obligatory Taxpayer:
 - 1) each month; and/or
 - 2) at any time assignment of fund or investment is made inter-Gateway,

as governed in Regulation of the Minister of Finance Number 122/PMK.08/2016 and Regulation of the Minister of Finance Number 119/PMK.08/2016 as amended by Regulation of the Minister of Finance Number: 123/PMK.08/2016.
- (2) Report on the opening and transfer of fund to the Special Account as referred to in paragraph (1) letter a must be submitted within five (5) working days in the following month.
- (3) Report on the opening of Special Account exercised by Gateway and assignment of investment instrument as referred to in paragraph (1) letter b must be submitted within five (5) working days in the following month, as soon as Obligatory Taxpayer has invested its Assets as referred to in Article 3A paragraph (1) of Regulation of the Minister of Finance Number 119/PMK.08/2016 as amended by Regulation of Minister of Finance Number 123/PMK.08/2016.
- (4) The report on the position of investment as referred to in paragraph (1) letter c, figure 1, in the form of report on position of investment Obligatory Taxpayer on the last working day each month and submitted within five (5) working days the following month.
- (5) Report on transfer of fund or investment fund by Obligatory Taxpayer inter-Perception Bank appointed as Gateway as referred to in paragraph (1) letter c figure 2 must be submitted within five (5) working days at the latest as soon as the investment or Assets have been transferred to the new Gateway.
- (6) The Report referred to in paragraph (1) must be submitted by Gateway once in three (3) years effective as of the date the fund is transferred by Obligatory Taxpayer to the Special Account through Percep-

tion Bank constituting receiver of the fund appointed as Gateway.

Article 3

(1) The report referred to in Article 2 paragraph (1) must be submitted to the Director General of Taxes through the Head of Office of External Data Processing.

(2) The report referred to in paragraph (1) must be delivered directly or by online in digital (softcopy).

(3) At receipt of the report referred to in paragraph (2), the Head of Office of External Data Processing shall issue receipt thereof.

Article 4

(1) If Gateway fails to submit the report or submitted the report but not justifies that provisions as governed in Regulation of the Minister of Finance Number 122/PMK.08/2016 and Regulation of the Minister of Finance Number 119/PMK.08/2016 as amended by Regulation of Minister of Finance Number: 123/PMK.08/2016, the Head of Office of External Data Processing shall submit report pertaining to data and information on Gateway to the Director of Regulation on Taxes.

(2) The Director of Regulation on Taxes on behalf

of the Director General of Taxes shall ask for written clarification from the Gateway if the Gateway concerned fails to comply with the provisions as referred to in Article 2 and Article 3.

(3) Based on the result of clarification referred to in paragraph (2), the Director General of Taxes may propose to the Minister to impose penalty on the Gateway.

(4) The penalty referred to in paragraph (3) is in the form of Letter of Reminder or Revocation of Appointment as Gateway.

(5) The revocation of appointment as Gateway by the Minister as referred to in paragraph (4) must be announced to public and notify it to the relevant Authority.

Article 5

This Regulation of the Director General comes to force on the date it is stipulated.
Stipulated in Jakarta

dated September 5, 2016

DIRECTOR GENERAL OF TAXES,

sgd.

KEN DWIJUGIASTEADI

(MA)