

**SECOND ROUND OF AMENDMENT TO REGULATION OF  
THE DIRECTOR GENERAL OF TAXATION  
NO. PER-28/PJ/2012 CONCERNING THE PLACES FOR  
THE REGISTRATION OF AND/OR THE REPORTING OF  
BUSINESSES FOR TAXPAYERS AT TAX SERVICE OFFICES  
AT THE REGIONAL OFFICES OF THE DIRECTORATE  
GENERAL OF TAXATION FOR LARGE TAXPAYERS,  
TAX SERVICE OFFICES AT THE JAKARTA SPECIAL  
REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF  
TAXATION, AND MEDIUM TAX SERVICE OFFICES  
(Regulation of the Director General of Taxation  
No. PER-15/PJ/2016 dated September 27, 2016)**

THE DIRECTOR GENERAL OF TAXATION,

Considering :

- a. that provisions on the places for the registration and reporting of businesses for taxpayers at Tax Service Offices at the Regional Offices of the Directorate General of Taxation for Large Taxpayers, Tax Service Offices at the Jakarta Special Regional Office of the Directorate General of Taxation and Medium Tax Service Offices have been provided for in Regulation of the Director General of Taxation No. PER-28/PJ/2012 concerning the Places for the Registration and Reporting of Businesses for Taxpayers at Tax Service Offices at the Regional Offices of the Directorate General of Taxation for Large Taxpayers, Tax Service Offices at the Jakarta Special Regional Office of the Directorate General of Taxation and Medium Tax Service Offices as already amended by Regulation of the Director General of Taxation No. PER-13/PJ/2014;
- b. that to help ensure the success of Law No. 11/2016 concerning Tax Amnesty and of the strategy to safeguard tax receipts, it is necessary to amend Regulation of the Director General of Taxation No. PER-28/PJ/2012 concerning the Places for the Registration and Reporting of Businesses for Taxpayers at Tax Service Offices at the Regional Offices of the Directorate General of Taxation for Large Taxpayers, Tax Service Offices at the Jakarta Special Regional Office of the Directorate General of Taxation and Medium

Tax Service Offices as already amended by Regulation of the Director General of Taxation No. PER-13/PJ/2014;

In view of :

Regulation of the Director General of Taxation No. PER-28/PJ/2012 concerning the Places for the Registration and Reporting of Businesses for Taxpayers at Tax Service Offices at the Regional Offices of the Directorate General of Taxation for Large Taxpayers, Tax Service Offices at the Jakarta Special Regional Office of the Directorate General of Taxation and Medium Tax Service Offices as already amended by Regulation of the Director General of Taxation No. PER-13/PJ/2014;

#### DECIDES :

To stipulate :

REGULATION OF THE DIRECTOR GENERAL OF TAXATION CONCERNING SECOND ROUND OF AMENDMENT TO REGULATION OF THE DIRECTOR GENERAL TAXATION NO. PER-28/PJ/2012 CONCERNING THE PLACES FOR THE REGISTRATION OF AND/OR THE REPORTING OF BUSINESSES FOR TAXPAYERS AT TAX SERVICE OFFICES AT THE REGIONAL OFFICES OF THE DIRECTORATE GENERAL OF TAXATION FOR LARGE TAXPAYERS, TAX SERVICE OFFICES AT THE JAKARTA SPECIAL REGIONAL OFFICE OF THE DIRECTORATE GENERAL OF TAXATION, AND MEDIUM TAX SERVICE OFFICES

#### Article I

Several provisions in Regulation of the Director General of Taxation No. PER-28/PJ/2012 concerning the Places for the Registration and Reporting of Businesses for Taxpayers at Tax Service Offices at the Regional Offices of the Directorate General of Taxation for Large Taxpayers, Tax Service Offices at the Jakarta Special Regional Office of the Directorate General of Taxation and Medium Tax Service Offices as already amended by Regulation of the Director General of Taxation No. PER-13/PJ/2014, shall be amended as follows:

1. Article 9 is amended so that it reads as follows:

#### Article 9

(1) The Director General of Taxation shall evaluate taxpayers registered in KPP as referred to in Article 2 paragraph (1), except for taxpayers registered in KPP for Large Taxpayers Three, KPP for Large Tax-

payers Four for BUMN taxpayers, KPP for Oil and Gas, and KPP for Bodies and Foreign Nationals.

(2) The evaluation as referred to in paragraph (1) shall be done as follows:

- a. for taxpayers registered in KPP as referred to in paragraph (1), evaluation shall be done no later than 5 (five) years since the previous evaluation is done;
- b. for taxpayers registered in KPP for Go Public Companies, besides the period of evaluation as referred to in letter a, if there are taxpayers whose share issue listing statement has been declared effective by the Financial Service Authority (listing) and/or taxpayers who scrap listing from the list of shares in the Indonesia Stock Exchange, evaluation can be done every 1 (one) year;
- c. for taxpayers registered in Medium KPP, besides the period of evaluation as referred to in letter a, if the Head of the Regional Office of the Directorate General of Taxation overseeing Medium KPP deems it necessary to evaluate taxpayers registered in Medium KPP in that year, evaluation can be done 3 (three) years after the previous evaluation is done.

(3) Based on the results of evaluation as referred to in paragraph (2), the Director General of Taxation shall issue a decision concerning :

- a. Places for the Registration and/or Reporting of Businesses for Taxpayers at Tax Service Offices at the Regional Offices of the Directorate General of Taxation for Large Taxpayers, Tax Service Offices at the Jakarta Special Regional Office of the Directorate General of Taxation and Medium Tax Service Offices by using the specimen form as contained in Attachment V which is an integral part of this Regulation of the Director General of Taxation.
- b. The removal of taxpayers from Tax Service Offices at the Regional Offices of the Directorate General of Taxation for Large Taxpayers, Tax Service Offices at the Jakarta Special Regional Office of the Directorate General of Taxation and Medium Tax Service Offices, by using the specimen form as contained in Attachment VI which is an integral part of this Regulation of the Director General of Taxation.
- c. Places for the registration and/or reporting of businesses for taxpayers registered in KPP for Go Public Companies and/or Medium KPP by using the specimen form as contained in Attachment VII which is an integral part of this Regulation of the Director General of Taxation.
- d. The removal of taxpayers from KPP for Go Public Companies and/or Medium KPP by using the specimen form as contained in Attachment VIII which is an integral part of this Regulation of the Director General of Taxation.

- (4) The Decision of the Director General of Taxation as referred to in paragraph (3) shall be issued no later than the end of September of the year of evaluation and will begin to take effect on January 1 of the following year.
- (5) Based on certain considerations, the Director General of Taxation can evaluate the places for the registration and/or reporting of businesses for taxpayers, other those stipulated in paragraph (2).
- (6) Based on the results of evaluation as referred to in paragraph (5), the Director General of Taxation shall issue a decision as referred to in paragraph (3) no later 1 (one) month after the evaluation is completed and will begin to take effect no later than 3 (three) months after the decision is stipulated.
2. 1 (one) Article shall be inserted, in-between Articles 12 and 13, namely Article 12A as follows:

#### Article 12A

With the coming into force of this Regulation of the Director General of Taxation, the evaluation as referred to in Article 9 paragraph (2) shall be done no later than December 2017.

3. Provisions in Article II of Regulation of the Director General of Taxation No. PER-28/PJ/2012 concerning the Places for the Registration and Reporting of Businesses for Taxpayers at Tax Service Offices at the Regional Offices of the Directorate General of Taxation for Large Taxpayers, Tax Service Offices at the Jakarta Special Regional Office of the Directorate General of Taxation and Medium Tax Service Offices as already amended by Regulation of the Director General of Taxation No. PER-13/PJ/2014 shall be scrapped.

#### Article II

This Regulation of the Director General of Taxation shall come into effect as of the date of promulgation.

Stipulated in Jakarta

On September 27, 2016

THE DIRECTOR GENERAL OF TAXATION,

sgd.

KEN DWIJUGIASTEADI

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