

**THIRD AMENDMENT TO REGULATION OF DIRECTOR  
GENERAL OF TAXES NUMBER PER-27/PJ/2012  
CONCERNING TYPE AND CONTENTS OF THE NOTE  
ON COMPUTATION, NATURE AND CONTENTS OF  
DECISION LETTER ON TAXES, TYPE AND  
CONTENTS OF TAX ASSESSMENT LETTER  
(Regulation of Director General of Taxes Number  
PER-19/PJ/2016, dated October 6, 2016)  
[Continued from Business News No. 8974 page 46-48]**

- e. add Definition in figure 21.b. SKPKB Administrative Penalty the word Increase in Article 18 (3) UU PP;
  - f. delete the note in figure 5). This column shall not be filled-in if: b. – the basis for issuing stipulation means verification in Article 15 paragraph (3) or paragraph 17 paragraph (2) UU KUP;
- so that the format of the Note on Computation on Income Tax (PPH) Entity/Individual Person as specified in Attachment I to this Regulation of Director General.
2. Amend several parts of the Guideline for Filling-In the Form of Note on Computation of Income Tax (PPH) Entity/Individual Person (Form Code F.4.1.77.), as follows:
- a. delete the word "verification" in Part A figure 1, Part B figure 1 Report on Investigation/Verification/ Examination/Re-Examination/ Bukper Examination, Part B figure 2 Column on Amount in Rupiah/US\$ based on FISKUS, and Part B figure 2 Line/Sequent Number 21 Administrative Penalty.
  - b. delete the word "verified" in Part B figure 1 in Filling-in Data/Identification of Fiscal Year, Part B figure 1 in Filling-in Data/Identification of Fiscal Year.

- c. delete the phrase: "verification officer" in Part B figure 2 Column Amount in Rupiah/US\$ based on: FISKUS, Part C Calculated, and Part C examined.
- d. delete the phrase: "or verification of Article 15 paragraph (3)/Article 17 paragraph (2)" in Part B figure 2 Column Amount of Rupiah/US\$ based on: FINAL REVIEW (APPROVED).
- e. Add elucidation in Part B figure 2 Filling-in the Table in Note on Computation in Line / Sequent Number 6.d. other domestic / local Net Income: Miscellaneous.
- f. add elucidation in Part B figure 2 Filling-in the Table in the Note on Computation Line/Sequent Number 9. Net Income in overseas.
- g. add elucidation in Part B figure 2 Filling-in the Table in Note on Computation Line/Sequent Number 15. Taxable Income.
- h. add an explanation in Part B Figures 2 Charging table Calculation Memorandum Line / Number Sort 19.c. Tax Credits: Paid Alone.
- i. add elucidation in Part B figure 2 Filling-in the Table on the Note on Computation Line /Sequent Number 19.e. Tax Credit: Income Tax (PPH) that should not have been indebted or in arrears (Article 17 paragraph (2) KUP).
- j. add elucidation in Part B figure 2 Filling-in the Table in the Note on Computation Line /Sequent Number 20.a.: Unpaid Tax / Short Paid Tax;
- k. add elucidation in Part B figure 2 Filling-in the Table in the Note on Computation Line/Sequent/Number 20.b.: Excess Paid Tax / Tax that should not have been Indebted or in Arears;
- l. add elucidation in Part B figure 2 Filling-in the Table in Note on Computation Line/Sequent Number 20.c. : Tax: Zero;

so that the Guideline for filling-in the Form in the Note on Computation of Income Tax (PPh) Entity/Individual Person as specified in Attachment II to this Regulation of Director General.

3. Amend some parts in Form Tax Assessment Letter on Short Payment Income Tax (PPh) Entity/Individual Person (Kode Form F.4.1.23.), as follows:
  - a. delete the word "verification" in figure Roman I;
  - b. delete the word "verification" in figure Roman II;
  - c. delete the word "verification" in figure Roman II figure 10;
  - d. add a part in figure Roman II figure 8 Administrative Penalty in letter g;
  - e. add a part in figure Roman II figure 8 Administrative Penalty in letter h;

so that Form Tax Assessment Letter on Short Payment Income Tax (PPh) Entity/Individual Person as specified in Attachment III in this Regulation of Director General.
4. Amend some parts in Form Attachment to Tax Assessment Letter on Short Payment Income Tax (PPh) Entity/Individual Person (Kode Form F.4.1.23.), as follows:
  - a. add Definition Number 20 Administrative Penalty in letter g;
  - b. add Definition Number 20 Administrative Penalty in letter h;

sehingga Form Attachment Tax Assessment Letter on Short Payment Income Tax (PPh) Entity/Individual Person as specified in Attachment IV to this Regulation of Director General.
5. Delete the word "verification" in Part B figure 2 letter b.10 Guideline for Filling-in Tax Assessment Letter on Short Payment Income Tax (PPh) Entity/Individual Person (Form Code F.4.1.23.), so that the Guideline for Filling-In Tax Assessment Letter on Short Payment Income Tax (PPh) Entity/Individual Person as specified in Attachment V to this Regulation of Director General.
6. make amendment to some parts in the Form for Tax Assessment on Excess Payment of Income Tax (PPh) Entity/Individual Person (Form Code F.4.1.23.), as follows:
  - a. delete the word "verification" and add the word "investigation" in figure Roman I;
  - b. delete the word "verification" and add the word "investigation" in figure Roman II;

so that Form for Tax Assessment on Excess Payment of Income Tax (PPH) Entity/Individual Person as specified in Attachment VI to this Regulation of Director General.

7. make amendment to Note Number 2) in the Form of Attachment to Tax Assessment on Excess Payment Income Tax (PPH) Entity/Individual Person (Form Code F.4.1.23.) so that the Form of Attachment Tax Assessment on Excess Payment Income Tax (PPH) Entity/Individual Person as specified in Attachment VII to this Regulation of Director General.

#### Article II

This Regulation of Director General takes effect on the date it is enacted.

Stipulated in Jakarta

Dated October 6, 2016

DIRECTOR GENERAL OF TAXES,

sgd.

KEN DWIJUGIASTEADI

#### Note from Editor:

- Due to technical reason, no Attachment is provided herein.

( BN )