

PROCEDURE FOR ISSUING AND TRANSMITTING STATEMENT LETTER ON TAX AMNESTY

**(Regulation of Director General of Taxes
Number PER-20/PJ/2016, dated October 21, 2016)**

WITH THE BLESSING OF THE ONE AND ONLY GOD

DIRECTOR GENERAL OF TAXES

Considering :

Whereas, to implement the provision in Article 50A paragraph (1) letter (e) of Regulation Minister of Finance Number 118/PMK.03/2016, concerning implementation of Law Number 11 Year 2016, concerning Tax Amnesty as amended by Regulation of Minister of Finance Number 141/PMK.03/2016;

In view of :

1. Law Number 11 Year 2016, concerning Tax Amnesty (Statute Book of the Republic of Indonesia Year 2016 Number 131, Supplement to Statute Book of the Republic of Indonesia Number 5899);
2. Law Number 11 Year 2008, concerning Information and Electronic Transaction (Statute Book of the Republic of Indonesia Year 2008 Number 58, Supplement to Statute Book of the Republic of Indonesia Number 4843);
3. Regulation of Minister of Finance Number 118/PMK.03/2016, concerning implementation of Law Number 11 Year 2016, concerning Tax Amnesty as amended by Regulation of Minister of Finance Number 141/PMK.03/2016 (State Gazette of the Republic of Indonesia Year 2016 Number 1438);

D E C I D E S :

To stipulate:

REGULATION OF DIRECTOR GENERAL OF TAXES CONCERNING PROCEDURE FOR ISSUING AND TRANSMITTING STATEMENT LETTER ON TAX AMNESTY.

Article 1

- (1) Based on the Statement Letter, the Head of Kanwil DJP for Registered Obligatory Taxpayer shall issue Statement Letter within ten (10) working days as of the date it is signed in the form of:
 - a. receipt of Statement Letter; or
 - b. temporary receipt of Statement Letter.
- (2) Head of Kanwil DJP for Registered Obligatory Taxpayer shall issue Statement Letter as referred to in paragraph (1) and sign such Statement Letter .
- (3) The Statement Letter referred to in paragraph (2) will be signed:
 - a. manually; or
 - b. electronically.
- (4) The electronic signature referred to in paragraph (3) letter (b) shall:
 - a. signature on electronic information affixed, associated, or related to other electronic information used as media for verification and authentication; and
 - b. has the same legal power as that of manual signature.
- (5) Failure to cope with the term of ten (10) working days as referred to in paragraph (1), the Head of Kanwil DJP for Registered Obligatory Taxpayer shall refrain from issuing Statement Letter, the Statement Letter submitted by Obligatory Taxpayer shall be deemed received as Statement Letter .
- (6) Within three (3) working days as of expiry of the term referred to in paragraph (5), the Head of Kanwil DJP for Registered Obligatory Taxpayer shall issue Statement Letter.

- (7) The Statement Letter referred to in paragraph (1) and paragraph (6) will be transmitted to Obligatory Taxpayer by:
- registered post; or
 - expedition service or courier service company.

Article 2

- (1) If within 30 (thirty) working days as of the date the Statement Letter is signed Obligatory Taxpayer still receives no Statement Letter that has been transmitted as referred to in Article 1 paragraph (7), Obligatory Taxpayer or Attorney thereof may pick-up the Statement Letter personally from KPP of Registered Obligatory Taxpayer.
- (2) The Statement Letter referred to in paragraph (1) may be picked-up personally with prior application to the Head of Kanwil DJP for Registered Obligatory Taxpayer through KPP of Registered Obligatory Taxpayer using the format as specified in Attachment I to Regulation of Director General.
- (3) The application to pick-up the Statement Letter personally as referred to in paragraph (2) may be made only once..
- (4) Based on the application for picking-up personally the Statement Letter as referred to in paragraph (2), the Head of KPP of Registered Obligatory Taxpayer shall hand over the Statement Letter against signed receipt of the Statement Letter using the format as specified in Attachment II to this Regulation Director General.
- (5) The Attorney referred to in paragraph (1) shall be obliged to comply with the provisions governed in the Civil Code.

Article 3

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

Stipulated in Jakarta

Dated October 21, 2016

DIRECTOR GENERAL OF TAXES,

sgd.

KEN DWIJUGIASTEADI

ATTACHMENT I

APPLICATION LETTER

FOR PICKING-UP STATEMENT LETTER ON TAX AMNESTY

The Head of Kanwil DJP (1)

..... (2)

Pertaining to the provision in Article 4 paragraph (2) of Regulation of the Director General of Taxes Number PER- /PJ/2016, concerning procedure for issuing and transmitting Statement Letter on Tax Amnesty, the undersigned:

Name : (3)

NPWP : (4)

Title : (5)

Phone Number : (6)

Acting as : Representative of Obligatory Taxpayer

Name : (7)

NPWP : (8)

Hereby submits application to obtain Statement Letter on Tax Amnesty personally, whereby up to present we have not received yet any Statement Letter on Tax Amnesty on the Statement Letter as cited below:

Number of Receipt : (9)

Dated of Receipt rima : (10)

for your consideration attached are photocopies of:

1. receipt of Statement Letter
2. Power of Attorney*

Thus, we submit this Application Letter for picking-up the Statement Letter on Tax Amnesty and we are fully aware that application letter may be submitted only once.

Obligatory Taxpayer / Representative

..... (11)

Remarks:

1. insert justified X sign:
2. *) : fill-in if it refers to Obligatory Taxpayer Entity
- **): cross out if Statement Letter is picked up personally but not by Attorney / Representative

GUIDELINE FOR PREPARING APPLICATION LETTER FOR PICKING-UP STATEMENT LETTER ON TAX AMNESTY

Number (1) : fill-in the name of Kanwil DJP where Obligatory Taxpayer is registered.

Number (2) : fill-in the address of Kanwil DJP where Obligatory Taxpayer is registered.

Number (3) : fill-in the name of Obligatory Taxpayer / representative signing the Application Letter for picking-up the Statement Letter on Tax Amnesty.

Number (4) : fill-in the Identification Number of Obligatory Taxpayer / Representative signing the Application Letter for picking-up the Statement Letter on Tax Amnesty.

- Number (5) :** fill-in the title of Obligatory Taxpayer / Representative signing the Application Letter for picking-up the Statement Letter on Tax Amnesty and if the application for picking-up the Statement Letter on Tax Amnesty is submitted by the Obligatory Taxpayer him/herself as referred to in Number (5) no need to fill-in the title.
- Number (6) :** fill-in the Phone Number of Obligatory Taxpayer / Representative signing the Application Letter for picking-up the Statement Letter on Tax Amnesty.
- Number (7) :** fill-in the name of Obligatory Taxpayer / Representative if the person signing the Application Letter and picking-up the Statement Letter on Tax Amnesty is Representative of Obligatory Taxpayer and in the case of application for picking-up the Statement Letter on Tax Amnesty is submitted by the Obligatory Taxpayer concerned as referred to in Number (7) no need to fill it
- Number (8) :** fill-in the Identification Number of Obligatory Taxpayer / Representative if the Application Letter for picking-up the Statement Letter on Tax Amnesty the Representative of Obligatory Taxpayer and if the application for picking-up the Statement Letter on Tax Amnesty is submitted by the Obligatory Taxpayer concerned as referred to in Number (8), no need to fill It in.
- Number (9) :** fill-in the Number of Receipt of submission of the Statement Letter Tax on Amnesty.
- Number (10) :** fill-in the date of receipt of submission of the Statement Letter on Tax Amnesty.
- Number (11) :** fill-in the signature of the applicant.

ATTACHMENT II

MINISTRY FINANCE OF THE REPUBLIC OF INDONESIA

DIRECTORATE GENERAL OF TAXES

GJP REGIONAL OFFICE

OFFICE OF TAX SERVICE.....

PROOF OF PICKING-UP STATEMENT LETTER

Number :

Whereas, on this day the Statement Letter on Tax Amnesty is picked-up personally by:

NAME OF RECIPIENT : (Obligatory Taxpayer / Representative

NAME OF OBLIGATORY TAXPAYER :

NUMBER OF STATEMENT LETTER :

..... 201..

Handed over by,

Received by,

(MA)