

**CHIEF OF TAX COURT OF THE REPUBLIC OF
INDONESIA CONSIDERATION FOR APPROVAL OF
CHIEF OF TAX COURT ON APPLICATION FOR
PERMIT BY ATTORNEY AT THE TAX COURT
(Regulation of Chief of Tax Court Number PER-01/PP/2016,
dated October 19, 2016)
[Continued from Business News No. 8962 page 46-48]**

Article 4

Having reviewed the requirements for obtaining permit for provision of Attorney's service and confirmed to have complied with the requirements, the Secretary shall take follow-up action on the application for permit to provide Attorney's service for decision of the Chief of Tax Court.

Article 5

- (1) The Chief of Tax Court may approve or reject application for permit for providing Attorney's service that has been reviewed as to the completeness of the document as required by the Secretary.
- (2) If the application is approved, the Chief of Tax Court shall issue Decision of Chief of Tax Court on permit for Attorney's service within 12 (twelve) working days at the latest as of the complete application is received.
- (3) If the application is rejected, the Chief of Tax Court shall notify the applicant in writing on the rejection to application for permit to provide Attorney's service within 12 (twelve) working days at the latest as of the date the complete application is received.

Article 6

- (1) The Chief of Tax Court in granting approval to the application for permit for providing Attorney's service as referred to in Article 5 shall consider the aspect of integrity and competence as well professionalism of the applicant.

(2) Consideration of integrity, shall cover aspects of:

- a. If applicant is Civil servant pensioner, applicant may submit statement letter or recommendation signed at least by Echelon II Official of the agency that lately contains the statement that, applicant during his/her dedicated service at the agency concerned has never been prosecuted for serious disciplinary action based on the provisions in the statutory regulation on employee matter;
- b. No report or complain in writing is filed by the interest party pertaining to integrity of the applicant.

(3) Consideration on competence and professionalism shall cover as cited below:

- a. applicant holds Certificate stating that he / she passed Certification Test as Tax Consultant;
- b. If applicant is individual person that once dedicated him/herself as Judge of Tax Court, applicant may submit recommendation letter from the Chief of Tax Court pertaining to his/her competence on Taxes, Customs, and Excise;
- c. If applicant is Civil Servant pensioner, applicant may submit statement letter signed at least Echelon II of the latest agency, stating that applicant during the course of his/her dedication is actively involved in formulating regulation, policy, or is actively involved in technology in implementing Regulation on Taxes, Customs, and Excise;
- d. No written report or claim in writing is available from the interested party pertaining to competence or professionalism of the applicant.
- e. If applicant applies for permit extension for Attorney's service, applicant may submit report on the grant of permit for Attorney's service at the Tax Court, which application shall use the format as specified in the example as specified in the Attachment constituting inseparable part of this Regulation of Chief of Tax Court.

Article 7

In line with integrity and competence and professionalism as referred to in Article 6 paragraph (2) and paragraph (3), the application for permit for providing Attorney's service or application for extension of the permit for providing Attorney's service shall be submitted to the Chief of Tax Court.

Article 8

The Chief of Tax Court may assign the Secretary to deliver written notification to the applicant on rejection to the application for permit to constitute as Attorney as advised by the Chief of Tax Court.

Article 9

By the time this Regulation of Chief of Tax Court comes to force, Circular Letter of Chief of Tax Court Number SE-003/PP/2015, concerning submission of Report on grant of permit to constitute as Attorney at the Tax Court, shall revoke and declared null and void.

Article 10

This Regulation of the Chief of Tax Court takes effect on the date it is stipulated.

Stipulated in Jakarta

Dated October 19, 2016

CHIEF OF TAX COURT,

sgd.

TRI HIDAYAT WAHYUDI, S.H., A.k., M.B.A.

ATTACHMENT

REPORT ON GRANT OF ATTORNEY SERVICE AT TAX COURT

YEAR(1).....

Name of Attorney :(2).....

Number Permit decision prosecutors :(3).....

No.	Appeal Applicant Name / Plaintiffs who accompanied and / or represented	Dispute numbers	Date of First Session
(4)	(5)	(6)	(7)
1.			
2.			
3.			
etc.			

Thus this Report on grant of permit to constitute as Attorney is solemnly issued by me and I am accountable thereof.

.....(8).....(9).....

Duty Stamp

Rp 6.000

.....(10).....

GUIDELINE FOR FILLING-IN FORM OF REPORT ON THE GRANT FOR ATTORNEY'S SERVICE

- Number (1) : fill in the reporting Year.
- Number (2) : fill in the name of Attorney.
- Number (3) : fill in the Number of the latest Decision of the Chief of Tax Court concerning permit to constitute as Attorney.
- Number (4) : fill in the sequent Number.
- Number (5) : fill in the name of Appelant / Plaintiff being accompanied and/or represented.
- Number (6) : fill in the Dispute Number and the Applicant for Appeal / Appalment / Plaintiff either accompanied and/or represented.
- Number (7) : fill in the date of the first Session on tax dispute is held based on the Dispute Number as referred to in Number (6).
- Number (8) : fill in the name of city where the Report is compiled;
- Number (9) : fill in the date when the report is compiled;
- Number (10) : fill in the name and signature of Attorney.

CHIEF OF TAX COURT,

Sgd.

TRI HIDAYAT WAHYUDI, S.H., A.k., M.B.A.

(MA)