

TAX CONSULTANTS

(Regulation of the Finance Minister No. 111/PMK.03/2014 dated June 9, 2014)

BY THE GRACE OF GOD ALMIGHTY

THE FINANCE MINISTER OF
THE REPUBLIC OF INDONESIA,

Considering :

- a. that provisions on tax consultant have been set forth in Decree of the Finance Minister No. 485/KMK.03/2003 on Indonesian Tax Consultants as already amended by Regulation of the Finance Minister No. 98/PMK.03/2005;
- b. that to improve the professionalism and accountability of tax consultants and clarify the rights and obligations of tax consultants, it is necessary to make adjustment to the Regulation of the Finance Minister as referred to in letter a;
- c. that based on the considerations as referred to in letters a and b, it is necessary to stipulate Regulation of the Finance Minister on Tax Consultants;

In view of :

1. Law No. 6/1983 on General Provisions and Taxation Procedures (Statute Book of 1983 No. 49, Supplement to Statute Book No. 3262) as already several times amended the latest by Law No. 16/2009 (Statute Book of 2009 No. 62, Supple-

ment to Statute Book No. 4999);

2. Government Regulation No. 74/2011 on the Procedure of Realizing Rights and Fulfilling Obligations in the Taxation Sector (Statute Book of 2011 No. 162, Supplement to Statute Book No. 5268);
3. Presidential Regulation No. 24/2010 on the Position, Tasks and Functions of State Ministry and the Organizational Structure, Tasks and Functions of Echelon I Officials of State Ministry;
4. Regulation of the Finance Minister No. 22/PMK.03/2008 on Qualifications and Realization of Rights and Obligations of Proxy;

D E C I D E S :

To stipulate :

REGULATION OF THE FINANCE MINISTER ON TAX
CONSULTANTS.

CHAPTER I

GENERAL PROVISIONS

Article 1

Referred to in this Ministerial Regulation as :

1. Tax consultant is a person that provides tax consultation services to taxpayers to realize their taxation rights and obligations according to the taxation law and regulation.
2. Practice permit is the practice permit of tax consultant decided by the Director General or appointed official.
3. Practice permit card is the identity card as a tax consultant to provide tax consultation services.
4. Certificate of tax consultant is a statement of expertise level as a tax consultant.
5. Certification of tax consultant is the activity carried out to obtain a certificate of tax consultant.
6. Committee for Certification of Tax Consultants is a committee formed by the Finance Minister to organize the certification of tax consultants.
7. Tax Consultants Association is the organization of tax consultants at national level.
8. Certificate of registration is a statement issued by the Director General of Taxation to tax consultants association registered with the Directorate General of Taxation.
9. Academic is a person who is engaged in taxation education and is affiliated to a institute of higher learning.
10. Practitioner in the taxation sector is a person who holds a practice permit or certificate of tax consultant.

CHAPTER II

QUALIFICATIONS OF TAX CONSULTANTS

Article 2

- (1) Every individual wishing to become a tax consultant shall meet the following qualifications:
 - a. Indonesian citizen;
 - b. domiciled in Indonesia;
 - c. not bound to job or post in the government/state and/or state-and regional government-owned companies;
 - d. having good conduct, evident from a statement issued by authorized agency;
 - e. having taxpayer code number;
 - f. being a member of an tax consultant association registered at the Directorate General of Taxation; and
 - g. holding a certificate of tax consultant.
- (2) If an individual wishing to become a tax consultant as referred to in paragraph (1) has ever worked as an employee of the Directorate General of Taxation and resigned as a civil servant before entering retirement age, besides fulfilling the qualifications as referred to in paragraph (1), the relevant party shall also meet the following requirements:
 - a. discharged honorably as a civil servant at own request; and

- b. having passed a period of 2 (two) years starting from the date of decision on honorable discharge as a civil servant.
- (3) If an individual wishing to become a tax consultant as referred to in paragraph (1) is a retired employee of the Directorate General of Taxation, besides fulfilling the qualifications as referred to in paragraph (1), the relevant party shall also meet the following requirements:
- a. working for the Directorate General of Taxation for at least 20 (twenty) years;
 - b. having never received heavy disciplinary penalty based on the law in the personnel field while working for the Directorate General of Taxation;
 - c. ending his/her service period at the office of the Directorate General of Taxation by receiving pension benefit as a civil servant; and
 - d. having passed a period of 2 (two) years since the issue of decision on pension.

CHAPTER III

TAX CONSULTANT'S PRACTICE PERMIT

Article 3

- (1) To open his/her practice as a tax consultant, the tax consultant that has met the qualifications as referred to in Article 2, shall hold a practice permit issued by the Director General of Taxation or appointed official.
- (2) To obtain the practice permit as referred to in paragraph (1), a tax consultant shall file a written application to the Director General of Taxation.
- (3) The application as referred to in paragraph (2) shall be made using the format as contained in Attachment I which is an integral part of this Ministerial Regulation, accompanied by :
 - a. a curriculum vitae/work experience and education background made using the format as contained in Attachment II which is an integral part of this Ministerial Regulation;
 - b. a photocopy of certificate of tax consultant validated by the Committee for the Certification of Tax Consultants;
 - c. a written statement of police's record (SKCK) from the Indonesian Police (POLRI);
 - d. 3 (three) pieces of the latest color photograph with white background measuring 2x3 cm;
 - e. a photocopy of resident's identification card (KTP);
 - f. a photocopy of taxpayer code number (NPWP) card;
 - g. a written statement of not being linked to a job or post at government/state institution and/or state-/regional government-owned company made using the format as contained in Attachment III which is

an integral part of this Ministerial Regulation;

- h. a photocopy of decision as a member of the Tax Consultant Association as referred to in Article 2 paragraph (1) letter f validated by the general chairman of the Tax Consultants Association; and
- i. a written statement containing commitment to implement the law and regulation as properly and truly as possible made using the format as contained in Attachment IV which is an integral part of this Ministerial Regulation.

(4) If a tax consultant has ever worked as an employee of the Directorate General of Taxation as referred to in Article 2 paragraph (2) or has been a retired employee of the Directorate General of Taxation as referred to in Article 2 paragraph (3), the application as referred to in paragraph (2) shall be made using the format as contained in Attachment V which is an integral part of this Ministerial Regulation, accompanied by:

- a. a curriculum vitae/work experience and education background made using the format as contained in Attachment II;
- b. a photocopy of certificate of tax consultant validated by the Committee for the Certification of Tax Consultants;
- c. a written statement of police's record (SKCK) from the Indonesian Police (POLRI);
- d. 3 (three) pieces of the latest color photograph with white background measuring 2x3 cm;
- e. a photocopy of resident's identification card (KTP);
- f. a photocopy of taxpayer code number (NPWP) card;
- g. a written statement of not being linked to a job or post at a government/state institution and/or state-/regional government-owned company made using the format as contained in Attachment III;
- h. a photocopy of decision as a member of the Tax Consultant Association as referred to in Article 2 paragraph (1) letter f validated by the general chairman of the Tax Consultants Association;
- i. a photocopy of a decision on honorable discharge as a civil servant at own request or a decision on retirement; and
- j. a written statement containing commitment to implement the law and regulation as properly and truly as possible made using the format as contained in Attachment IV.

Article 4

(1) The practice permit issued to a tax consultant as referred to in Article 3 paragraph (1) consists of :

- a. practice permit of level A;

- b. practice permit of level B; and
 - c. practice permit of level C.
- (2) The practice permit of level A as referred to in paragraph (1) letter a is issued to a tax consultant holding a certificate of tax consultant of level A.
- (3) The practice permit of level B as referred to in paragraph (1) letter b is issued to a tax consultant holding a certificate of tax consultant of level B.
- (4) The practice permit of level C as referred to in paragraph (1) letter c is issued to a tax consultant holding a certificate of tax consultant of level C.
- (5) Practice permit is valid across the Republic of Indonesia.
- (6) Practice permit can only be used by the person whose name is contained in a decision on practice permit and cannot be transferred or inherited, including being franchised or the like.

Article 5

- (1) The practice permit as referred to in Article 4 paragraph (1) is issued starting from practice permit of level A, except for retired employees of the Directorate General of Taxation, a practice permit is issued according to the result of the activity of equalizing the level of certification of retired employees of the Directorate General of Taxation by the Committee for Certification of Tax Consultants.
- (2) The practice permit as referred to in paragraph (1) can be upgraded to a higher level in stages.
- (3) To have a practice permit upgraded as referred to in paragraph (2), the following qualifications shall be met:
- a. having opened practice as a tax consultant for at least 12 (twelve) months since the decision on the latest practice permit is issued; and
 - b. holding a certificate of tax consultant with a higher level of skill from certificate of tax consultant used to obtain the latest practice permit.
- (4) Tax consultant wishing to upgrade a practice permit and has met the qualifications as referred to in paragraph (3) shall file an application to the Director General of Taxation.
- (5) The application as referred to in paragraph (4) is made using the format as contained in Attachment VI which is an integral part of this Ministerial Regulation, accompanied by :
- a. a photocopy of the last certificate of tax consultant validated by the Committee for Certification of Tax Consultants;
 - b. a copy of decision of the Director General of Taxation on the latest practice permit;
 - c. the latest practice permit card;

- d. a written statement of police's record (SKCK) from the Indonesian Police (POLRI);
- e. 3 (three) pieces of the latest color photograph with white background measuring 2x3 cm; and
- f. a photocopy of decision as a member of the Tax Consultant Association as referred to in Article 2 paragraph (1) letter f validated by the general chairman of the Tax Consultants Association.

Article 6

- (1) The application for a practice permit as referred to in Article 3 paragraph (2) and the application for the upgrading of practice permit as referred to in Article 5 paragraph (4) shall be filed no later than 2 (two) years since the certificate of tax consultant is issued.
- (2) In regard to the application as referred to in paragraph (1), the Director General of Taxation or the appointed official, within a period of no more than 30 (thirty) working days after the application has been received in a complete way, shall decide whether to approve or reject it.
- (3) If the application as referred to in paragraph (1) is approved, the Director General of Taxation or the appointed official shall issue a decision on practice permit.
- (4) The decision on practice permit as referred to in paragraph (3) is made using the format as contained in Attachment VII which is an integral part of this Ministerial Regulation.
- (5) If the application as referred to in paragraph (1) is approved, a copy of decision on practice permit shall be issued to the applicant.
- (6) If the application as referred to in paragraph (1) is rejected, a written notification shall be issued to the applicant, along with reasons behind the rejection.
- (7) If after the period of time as referred to in paragraph (2) has passed no decision has been issued, the application as referred to in paragraph (1) shall be considered to be approved.

Article 7

- (1) A practice permit card is issued to a tax consultant who has received a practice permit.
- (2) The Director General of taxation or the appointed official issues practice permit cards.
- (3) The practice permit card as referred to in paragraph (1) is made using the format as contained in Attachment VIII which is an integral part of this Ministerial Regulation.
- (4) The validity period of practice permit card as referred to in paragraph (1) is 2 (two) years since the practice permit is issued.

- (5) Before the validity period of practice permit card as referred to in paragraph (4) expires, the tax consultant shall file an application to the Director General of Taxation to extend the validity period of practice permit card.
- (6) The application as referred to in paragraph (5) is made using the format as contained in Attachment IX which is an integral part of this Ministerial Regulation, and shall be accompanied by practice permit card and 2 (two) pieces of latest color photograph with white background measuring 2x3 cm.
- (7) The validity period of practice permit card will be extended if the tax consultant is not in a state of having the practice permit frozen.
- (8) If the application for the extension of the validity period of practice permit card as referred to in paragraph (5) is approved, a practice permit card shall be issued no later than 14 (fourteen) working days after the application has been received in a complete way.
- (9) If the validity period of practice permit card expires and no application for the extension of practice permit card as referred to in paragraph (5) is filed, the Directorate General of Taxation shall issue a written warning to the tax consultant.

CHAPTER IV

CERTIFICATE OF TAX CONSULTANT

Article 8

Certificate of tax consultant as qualification to become a tax consultant as referred to in Article 2 paragraph (1) letter g consists of :

- a. Certificate of tax consultant of level A, namely certificate of tax consultant showing the level of skill to provide services in the taxation sector to personal taxpayers in exercising their taxation rights and obligations, except taxpayers domiciled in countries signing avoidance of double taxation agreements with Indonesia;
- b. Certificate of tax consultant of level B, namely certificate of tax consultant showing the level of skill to provide services in the taxation sector to personal taxpayers and corporate taxpayers in exercising their taxation rights and obligations, except foreign investment taxpayers, permanent business establishments, and taxpayers domiciled in countries signing avoidance of double taxation agreements with Indonesia; and
- c. Certificate of tax consultant of level C, namely certificate of tax consultant showing the level of skill to provide services in the taxation sector to personal taxpayers and corporate taxpayers in exercising their taxation rights and obligations.

Article 9

To obtain the certificate of tax consultant as referred to in Article 8, an individual shall:

- a. hold Strata 1 (S-1) diploma or diploma IV (D-IV) in taxation study program from the institute of higher learning designated by the Committee for Certification of Tax Consultants;
- b. pass a test for certification of tax consultant; or
- c. take part in the activities of equalizing certification level, for retired employees of the Directorate General of Taxation.

Article 10

- (1) The individual as referred to in Article 9 letter a has the right to obtain a certificate of tax consultant of level A.
- (2) To obtain a certificate of tax consultant of level A, the individual as referred to in paragraph (1) shall file a written application to the Committee for Certification of Tax Consultants, accompanied by a photocopy of Strata 1 (S-1) Diploma or Diploma IV (D-IV) as referred to in Article 9 letter a already validated.
- (3) If the application as referred to in paragraph (2) is rejected, a written notification shall be issued to the applicant, along with reasons behind the rejection.

Article 11

- (1) The test for certification of tax consultants as referred to in Article 9 letter b covers a test for certification of tax consultants of level A, a test for certification of tax consultants of level B and a test for certification of tax consultants of level C.
- (2) The test for certification of tax consultants as referred to in paragraph (1) is carried out at least twice a year.

Article 12

To take part in a test for certification of tax consultants as referred to in Article 11 paragraph (1), individual shall register with the Committee for Certification of Tax Consultants by fulfilling the following qualifications:

- a. to take part in a test for certification of tax consultants of level A, individual shall hold at least Diploma III (D-III) in accounting study program or taxation study program, or Strata 1 (S-1) Diploma or Diploma IV

(D-IV) from an accredited institute of higher learning or official institute of higher learning/college.

- b. to take part in a test for certification of tax consultants of level B, individual shall :
 - 1) hold a certificate of tax consultant of level A; and
 - 2) hold at least Strata 1 (S-1) Diploma or Diploma IV (D-IV) from an accredited institute of higher learning or official institute of higher learning/college,
- c. to take part in a test for certification of tax consultants of level C, individual shall :
 - 1) hold a certificate of tax consultant of level B; and
 - 2) hold at least Strata 1 (S-1) Diploma or Diploma IV (D-IV) from an accredited institute of higher learning or official institute of higher learning/college.

Article 13

- (1) To take part in the activity of equalizing certification level of tax consultant as referred to in Article 9 letter c, retired employees of the Directorate General of Taxation shall register with the Commission for Certification of Tax Consultants to take part in the activity of equalizing certification level of tax consultant by enclosing a photocopy of decision on retired employee of the Directorate General of taxation.
- (2) The retired employees of the Directorate General of Taxation as referred to in Article 9 letter c have the right to obtain a certificate of tax consultant of level A, a certificate of tax consultant of level B, or a certificate of tax consultant of level C according to the result of the activity of equalizing the certification level of tax consultant set by the Commission for Certification of Tax Consultants.

CHAPTER V

COMMITTEE FOR CERTIFICATION OF TAX CONSULTANTS

Article 14

- (1) The certification of tax consultants as referred to in Article 9 shall be carried out by the Committee for Certification of Tax Consultants
- (2) The Committee for Certification of Tax Consultants as referred to in paragraph (1) is stipulated by a decision of the Finance Minister for a period of 3 (three) years, which can be extended.
- (3) The organizational structure of the Committee for Certification of Tax Consultants as referred to in paragraph (2) consists of :
 - a. steering committee; and
 - b. executive committee.

Article 15

(1) The steering committee as referred to in Article 14 paragraph (3) letter a has the authority to :

- a. decide the organizational structure of the executive committee as referred to in Article 14 paragraph (3) letter b;
- b. determine the materials of test for certification of tax consultants and the activity of equalizing the certification level for retired employees of the Directorate General of Taxation;
- c. set criteria to pass a test for certification of tax consultants;
- d. set fees on certification of tax consultants;
- e. evaluate the certification of tax consultants;
- f. settle any dispute at the executive committee;
- g. receive and follow up on public complaints about the certification of tax consultants;
- h. appoint a public accountant to audit the financial statement of the Committee for Certification of Tax Consultants based on a proposal from the executive committee;
- i. decide and appoint institutes of higher learning as referred to in Article 9 letter a; dan
- j. decide criteria to approve certification levels for retired employees of the Directorate General of taxation as referred to in Article 13 paragraph (2).

(2) The lineup of the steering committee covers :

- a. chairman concurrently member;
- b. secretary concurrently member; and
- c. members.

(3) The steering committee shall have 9 (nine) members consisting of :

- a. 2 (two) officials of the Directorate General of Taxation proposed by the Director General of Taxation;
- b. 1 (one) official of the Center of Taxation Education and Training proposed by the Head of Financial Education and Training Board;
- c. 1 (one) official of the Inspectorate General of the Finance Ministry proposed by the Inspector General of the Finance Ministry;
- d. 2 (two) members of the central executive board of the Tax Consultants Association appointed by the general chairman of the tax Consultants Association;
- e. 2 (two) representatives from academics; and
- f. 1 (one) practitioner in the taxation sector.

- (4) The post of chairman of the steering committee as referred to in paragraph (2) is held by a member of the steering committee who is representative of the Directorate General of Taxation and the post of secretary of the steering committee is held by a member of the steering committee from the Center for Taxation Education and Training.
- (5) The officials as referred to in paragraph (3) letters a, b, and c are appointed and inaugurated ex officio as members of the steering committee.
- (6) The representatives of academics as referred to in paragraph (3) letter e and practitioner in the taxation sector as referred to in paragraph (3) letter f are appointed by the Finance Minister.
- (7) Members of the steering committee shall meet the following criteria::
 - a. having skill in the taxation sector;
 - b. never being sentenced to imprisonment or held in custody; and
 - c. not in a state of being convict.

Article 16

- (1) The executive committee as referred to in Article 14 paragraph (3) letter b has the authority to :
 - a. collect and manage materials of test for certification of tax consultants and activity of equalizing certification level for retired employees of the Directorate General of Taxation;
 - b. collect and manage fees on certification of tax consultants;
 - c. set schedule and location for test for certification of tax consultants and activity of equalizing certification level for retired employees of the Directorate General of Taxation;
 - d. organize certification of tax consultants;
 - e. assess the results of test for certification of tax consultants and activity of equalizing certification level for retired employees of the Directorate General of Taxation;
 - f. determine criteria to pass test for certification of tax consultants;
 - g. determine the certification level for retired employees of the Directorate General of Taxation as referred to in Article 13 paragraph (2) according to the criteria set by the steering committee as referred to in Article 15 paragraph (1) letter i; and
 - h. issue certificates of tax consultant.
- (2) The organizational structure and members of the executive committee are proposed by the general chairman of the Tax Consultants Association.
- (3) Members of the executive committee as referred to in paragraph (1) shall meet the following criteria

- a. having skill in the taxation sector;
 - b. never being sentenced to imprisonment or held in custody;
 - c. not in a state of being convict; and
 - d. not in a state of working for a government institution.
- (4) The executive committee is responsible to the steering committee.

Article 17

- (1) The Committee for Certification of Tax Consultants is responsible to the Finance Minister.
- (2) The management of the Committee for Certification of Tax Consultants' finance is done independently, transparently and accountably by the Committee for Certification of Tax Consultants.
- (3) The Committee for Certification of Tax Consultants shall make an annual financial statement.
- (4) The financial statement as referred to in paragraph (3) is audited by a public accountant and the result of audit is reported to the Finance Minister no later than April of the ensuing year.

CHAPTER VI

ASSOCIATION OF TAX CONSULTANTS

Article 18

Tax consultants shall be grouped in the Association of Tax Consultants registered at the Directorate General of Taxation.

Article 19

- (1) To become members of the Association of Tax Consultants registered at the Directorate General of Taxation as referred to in Article 18, the Association of Tax Consultants shall meet requirements and file an application to the Director General of Taxation. .
- (2) The requirements to become members of the Association of Tax Consultants registered at the Directorate General of Taxation as referred to in paragraph (1), cover:
 - a. being in the form of legal entity according to the law and regulation;
 - b. having articles of association;
 - c. having a lineup of executive board endorsed by a meeting of its members;
 - d. having a sustainable professional development program;

- e. having code of ethics and professional standard for tax consultant;
 - f. having an honorary council to supervise, investigate and resolve any alleged violation by association members of the code of ethics and professional standard for tax consultant.
- (3) The application as referred to in paragraph (1) is made using the format as contained in Attachment X which is an integral part of this Ministerial Regulation, accompanied by :
- a. notarial deed endorsed by the Law and Human Rights Ministry;
 - b. articles of association;
 - c. lineups of central and branch executive boards endorsed by a meeting of members;
 - d. a list of members and photocopies of members' valid practice permit cards;
 - e. a sustainable professional development program; and
 - f. code of ethics and profession standard for tax consultants.
- (4) If the application has met the requirements as referred to in paragraphs (2) and (3), the Director General of taxation shall issue a certificate of registration.
- (5) The Director General of Taxation has the authority to issue a decision revoking a certificate of registration if the Association of Tax Consultants does not meet the provisions as referred to in paragraph (2) letter a, b, c, d, or e.

Article 20

- (1) The Association of Tax Consultants that has secured a certificate of registration as referred to in Article 19 paragraph (4) has the authority to:
- a. carry out sustainable professional development activities and issue a list of realized sustainable professional development activities for its members;
 - b. form a honorary council to check any tax consultant allegedly violating the code of ethics for tax consultants and/or profession standard for tax consultants;
 - c. propose the imposition of a sanction if the tax consultant who is investigated is found guilty of violating the code of ethics for tax consultants and/or profession standard for tax consultants, to the Director General of Taxation; and
 - d. issue a decision on the membership of the Association of Tax Consultants and membership cards of the Association of Tax Consultants.
- (2) The Association of Tax Consultants as referred to in paragraph (1) shall make an annual financial statement.

- (3) The financial statement as referred to in paragraph (2) shall be audited by a public accountant and the result of the audit shall be reported to the Director General of Taxation no later than the end of April of the ensuing year.

Article 21

- (1) The Association of Tax Consultants that will be given authority to appoint its members to become members of the steering committee as referred to in Article 15 paragraph (3) letter d and propose the organizational structure and members of the executive committee as referred to in Article 16 paragraph (2) is proposed by the Director General of Taxation to the Finance Minister.
- (2) To propose the Association of Tax Consultants as referred to in paragraph (1), the Director General of Taxation shall take into account the good organization governance and the number of members of the Association of Tax Consultants.
- (3) In regard to the proposal from the Director General of Taxation, the Finance Minister shall name 1 (one) Association of Tax Consultants given the authority as referred to in paragraph (1).
- (4) The good organization governance as referred to in paragraph (2) is to be provided for in a Regulation of the Director General of Taxation.

CHAPTER VII

RIGHTS AND OBLIGATIONS OF TAX CONSULTANTS

Article 22

Tax consultants have the right to provide consulting services in the taxation field according to the level of their expertise as referred to in Article 8.

Article 23

Tax consultants are obliged to :

- a. provide consulting services to taxpayers in exercising rights and fulfilling obligations in the taxation field according to the taxation law and regulation;
- b. comply with the code of ethics for tax consultants and stick to profession standard for tax consultants issued by the Association of Tax Consultants;
- c. take part in sustainable professional development activities carried out or recognized by the Association of Tax Consultants and meet credit unit of sustainable professional development;

- d. submit an annual report of tax consultants; and
- e. notify in writing any change in the name and home and office addresses by enclosing evidence of the change.

Article 24

- (1) The obligation to take part in sustainable professional development activities and meet credit unit of sustainable professional development as referred to in Article 23 letter c is calculated starting January of the ensuing year after a practice permit has been issued. .
- (2) Sustainable professional development activities that shall be participated in by tax consultants consist of :
 - a. structured sustainable professional development activities, namely sustainable professional development activities carried out by tax consultants while participating in a conference, seminar, workshop, panel discussion, training or course in the taxation sector; and
 - b. non-structured sustainable professional development activities, namely sustainable professional development activities carried out by tax consultants while participating in organizational activities carried out by the Association of Tax Consultants.
- (3) The number of credit units of sustainable professional development that must be met by tax consultants each year is as follows:
 - a. tax consultants with a certificate of tax consultant of level A shall reach 20 (twenty) credit units of sustainable professional development consisting of at least 16 (sixteen) credit units of structured sustainable professional development and 4 (four) credit units of non-structured sustainable professional development.
 - b. tax consultants with a certificate of tax consultant of level B shall reach 40 (forty) credit units of sustainable professional development consisting of at least 32 (thirty-two) credit units of structured sustainable professional development and 8 (eight) credit units of non-structured sustainable professional development.
 - c. tax consultants with a certificate of tax consultant of level C shall reach 60 (sixty) credit units of sustainable professional development consisting of at least 48 (forty-eight) credit units of structured sustainable professional development and 12 (four) credit units of non-structured sustainable professional development.
- (4) The weight of credits of various forms of sustainable professional development activities as referred to in paragraph (3) is set by the Association of Tax Consultants according to the guidance stipulated by the Director General of Taxation.

- (5) The Association of Tax Consultants shall issue a list of realized sustainable professional development activities for its each member every year.
- (6) Tax consultants can propose an equivalent to the number of credit units of sustainable professional development to the Association of Tax Consultants of which they are members if they participate in sustainable professional development activities organized by other than the Association of Tax Consultants of which they are members

Article 25

- (1) Tax consultants shall submit an annual report of tax consultant as referred to in Article 23 letter d to the Director General of Taxation every year.
- (2) The annual report of tax consultant as referred to in paragraph (1) shall be made by :
 - a. mentioning the number of and information about taxpayers that have been given consulting services in the taxation sector using the format as contained in Attachment XI which is an integral part of this Ministerial Regulation, in the form of soft copy and hard copy;
 - b. enclosing a list of realized sustainable professional development activities as referred to in Article 24 paragraph (5) for tax consultants required to participate in sustainable professional development; and
 - c. enclosing a photocopy of valid member card of the Association of Tax Consultant.
- (3) The annual report of tax consultants shall be submitted to the Director General of Taxation no later than April of the ensuing year.
- (4) Tax consultant setting up a firm with other tax consultant shall submit an annual report of tax consultants under the name of each consultant.

CHAPTER VIII

WARNING, FREEZE AND REVOCATION OF PRACTICE PERMITS

Article 26

The Director General of Taxation or appointed official has the authority to issue written warnings, decide the freeze of practice permits and stipulate the freeze of practice permits.

Article 27

- (1) The written warning as referred to in Article 26 will be issued if a tax consultant :
 - a. does not comply with the code of ethics for tax consultant and/or profession standard for tax consul-

tant as referred to in Article 23 letter b;

- b. does not provide consulting services according to the level of his/her expertise as referred to in Article 22;
 - c. does not meet credit unit of sustainable professional development as referred to in Article 24 paragraph (3);
 - d. does not submit an annual report of tax consultant as referred to in Article 25;
 - e. does not carry out the activities of tax consultant for 2 (two) consecutive years, evident from the annual report of tax consultant as referred to in Article 23 letter d; or
 - f. does not file an application for the extension of practice permit card as referred to in Article 7 paragraph (9).
- (2) The written warning as referred to in paragraph (1) letter a is issued after considering a proposal from the Association of Tax Consultants.

Article 28

- (1) The freeze of practice permit as referred to in Article 26 will be done if a tax consultant:
- a. ignores the written warning as referred to in Article 27 paragraph (1) letter a, b, or c within a period of 3 (three) months after a written warning has been issued;
 - b. does thing as referred to in Article 27 paragraph (1) letter a, b, c, or d for 2 (two) consecutive years;
 - c. takes steps as referred to in Article 27 paragraph (1) letter a, b, c, or d 3 (three) times in the past 3 (three) years;
 - d. does not carry out the activities of tax consultant for 3 (three) consecutive years, evident from the annual report of tax consultant as referred to in Article 23 letter d;
 - e. does not submit an annual report of tax consultant within a period of 3 (three) months after the written warning as referred to in Article 27 paragraph (1) letter d has been issued;
 - f. does not file an application for the extension of practice permit card within a period of 3 (three) months after the written warning as referred to in Article 27 paragraph (1) letter f has been issued; or
 - g. or taxpayer receiving consulting services is named a suspect in a tax crime.
- (2) Exception to the provisions as referred to in paragraph (1) letter g will be given if the tax consultant has reported alleged tax crime from the taxpayer receiving consulting services, to the Director General of Taxation.
- (3) The freeze of practice permit as referred to in paragraph (1) lasts for 3 (three) months.

- (4) Exception to provisions as referred to in paragraph (3) will be given if the freeze of practice permit as referred to in paragraph (1) letter g is decided while investigation and/or indictment of tax consultant and/or taxpayer receiving consulting services are going on.
- (5) The freeze of practice permit as referred to in paragraph (4) will be revoked if :
- a. investigation and/or indictment of tax consultant or taxpayer receiving consulting services is stopped;
or
 - b. tax consultant and/or taxpayer receiving consulting services are/is declared innocent based on a court verdict with fixed legal force.
- (6) Tax consultants are banned from providing consulting services in the taxation sector while their practice permits are frozen.

Article 29

- (1) The revocation of practice permit as referred to in Article 26 will be done if the tax consultant:
- a. dies;
 - b. transfers or bequeath a practice permit to other person including franchising or the like as referred to in Article 4 paragraph (6);
 - c. or taxpayer receiving consulting services in the taxation field is declared guilty of committing a criminal offense in the taxation sector based on a court verdict with fixed legal force;
 - d. ignores the written warning as referred to in Article 27 paragraph (1) letter a, b, or c within a period of 3 (three) months after the practice permit has been frozen;
 - e. takes steps as referred to in Article 27 paragraph (1) letter a, b, c, or d for 3 (three) consecutive years;
 - f. takes steps as referred to in Article 27 paragraph (1) letter a, b, c, or d 4 (four) times in the past 3 (three) years;
 - g. does not carry out the activities of tax consultant for 4 (four) consecutive years, evident from the annual report of tax consultant as referred to in Article 23 letter d;
 - h. does not submit an annual report of tax consultant within a period of 3 (three) months after the freeze of practice permit as referred to in Article 28 paragraph (1) letter e has been decided;
 - i. provides consulting services in the taxation field while the practice permit is frozen;
 - j. does not provide consulting services in the taxation field according to the taxation law and regulation as referred to in Article 23 letter a;
 - k. resigns as a tax consultant;

- l. is proven to work for/hold a post at a government/state agency or state-/regional government-owned company; or
 - m. does not file an application for the extension of practice permit card within a period of 3 (three) months after the written warning as referred to in Article 28 paragraph (1) letter f has been frozen.
- (2) Tax consultants having their practice permits revoked as referred to in paragraph (1) letters a, b, c, d, e, f, g, h, i and j cannot file another application for a practice permit.
- (3) Tax consultants having their practice permits revoked as referred to in paragraph (1) letters k, l, or m can file another application for a practice permit, starting from practice permit of level A by observing provisions as referred to in Article 6 paragraph (1).

Article 30

- (1) Tax consultants having their practice permits frozen or revoked can lodge an objection to the Director General of Taxation.
- (2) The objection as referred to in paragraph (1) shall be filed no later than 3 (three) months after a decision of the Director General of Taxation on the freeze or revocation of practice permit has been sent, accompanied by the reason underlying the objection.
- (3) The Director General of Taxation shall issue a decision to the objection to the freeze or revocation of practice permit no later than 3 (three) months after receiving the objection.
- (4) The decision of the Director General of Taxation on the objection as referred to in paragraph (3) can be approving, rejecting or unaccepting (5) If after the period of time as referred to in paragraph (3) has passed the Director General of Taxation has not issued a decision, the objection lodged shall be considered approved.
- (6) The objection as referred to in paragraph (1) does not annul the decision on the freeze or revocation of practice permit.

CHAPTER IX

TRANSITIONAL PROVISIONS

Article 31

With this Ministerial Regulation coming into force:

1. Applications for practice permits filed in a complete way before this Ministerial Regulation comes into force, shall be settled based on Decree of the Finance Minister No. 485/KMK.03/2003 on Indonesian Tax

Consultants.

2. Tax consultant certification tests are postponed until Committee for Certification of Tax Consultants is formed.
3. Participants of tax consultant certification tests based on Decree of the Finance Minister No. 485/KMK.03/2003 on Indonesian Tax Consultants who until the coming into force of this Ministerial Regulation still have to meet credits of tax consultant certification test, can file an application to equalize the number of credits already obtained to the Committee for Certification of Tax Consultants and continue to take a tax consultant certification test organized by the Committee for Certification of Tax Consultants by observing the deadline for repetition as provided for in Decree of the Finance Minister No. 485/KMK.03/2003 on Indonesian Tax Consultants.
4. Tax consultants that already hold practice permits before this Ministerial Regulation takes effect shall conduct re-registration no later than 6 (six) months after this Ministerial Regulation takes effect.
5. The re-registration as referred to in point 4 is done by submitting re-registration form to the Director General of Taxation using the format as contained in Attachment XII which is an integral part of this Ministerial Regulation, accompanied by :
 - a. the latest practice permit of tax consultant; and
 - b. 3 (three) pieces of the latest color photograph measuring 2x3 cm.
6. Tax consultants who have conducted re-registration as referred to in point 4, shall convey a photocopy of the decision on the membership of the Association of Tax Consultants as referred to in Article 2 paragraph (1) letter f validated by the general chairman of the Association of Tax Consultants to the Director General of Taxation no later than 1 (one) year after the practice permits have been issued.
7. Tax consultants who do not conduct re-registration as referred to in point 4 nor convey a photocopy of the decision on the membership of the Association of Tax Consultants as referred to in point 6, their practice permits shall be revoked and declared invalid without paying attention to provisions in Article 29.
8. The registration of the Association of Tax Consultants as referred to in Article 19 paragraph (1) is started 6 (six) months after this Ministerial Regulation takes effect.

CHAPTER X

CONCLUSION

Article 32

When this Ministerial Regulation begins to take effect:

1. Decree of the Finance Minister No. 485/KMK.03/2003 on Indonesian Tax Consultants;
 2. Regulation of the Finance Minister No. 98/PMK.03/2005 on Amendment to Regulation of the Finance Minister No. 485/KMK.03/2003 on Indonesian Tax Consultants,
- shall be revoked and declared null and void.

Article 33

This Ministerial Regulation shall begin to take effect 6 (six) months after the date of promulgation.

For public cognizance, this Ministerial Regulation shall be promulgated by placing it in the State Gazette of the Republic of Indonesia.

Stipulated in Jakarta

On June 9, 2014

THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

sgd.

MUHAMAD CHATIB BASRI

Promulgated in Jakarta

On June 9, 2014

THE LAW AND HUMAN RIGHTS MINISTER OF

THE REPUBLIC OF INDONESIA,

sgd.

AMIR SYAMSUDIN

STATE GAZETTE OF THE REPUBLIC OF INDONESIA

OF 2014 NO. 761

ATTACHMENT I

FORMAT OF APPLICATION FOR TAX CONSULTANT'S PRACTICE PERMIT :

No. : (1).....
 Subject : Application for Tax Consultant's Practice Permit

To the Director General of Taxation
 in Jakarta

I, the undersigned:

1. Name :(2).....
2. Place and date of birth :(3).....
3. Nationality :(4).....
4. Residence Identity Card No.:(5).....
5. Taxpayer Code No. :(6).....
6. Home address :(7).....
7. Phone No. :(8).....

herewith apply for a practice permit as a tax consultant.

To complete the application, please find attached:

1. curriculum vitae, work experience and educational preference;
2. a photocopy of certificate of tax consultant validated by the Committee for Certification of Tax Consultants;
3. Police Record (SKCK);
4. 3 (three) pieces of the latest color photograph with white background measuring 2x3 cm;
5. a photocopy of Resident Identity Card (KTP);
6. a photocopy of Taxpayer Code Number (NPWP);
7. a written statement of not being bound to any work or post at state/government agency and/or state-/regional government-owned company;
8. a photocopy of decision on the membership of the Association of Tax Consultants validated by the General Chairman of the Association of Tax Consultants; and

9. a written statement of commitment to implement the taxation law and regulation as properly and truly as possible.

.....(9).....(10).....

The Applicant,

(11)

(.....(12).....)

GUIDE TO FILLING

APPLICATION FOR TAX CONSULTANT'S PRACTICE PERMIT

- No. (1) : fill with the no. of application for tax consultant's practice permit.
- No. (2) : fill with the full name of the applicant for tax consultant's practice permit.
- No. (3) : fill with place and date of birth of the applicant for tax consultant's practice permit.
- No. (4) : fill with the nationality of the applicant for tax consultant's practice permit.
- No. (5) : fill with Resident Identity Card No. of the applicant for tax consultant's practice permit.
- No. (6) : fill with Taxpayer Code No. of the applicant for tax consultant's practice permit.
- No. (7) : fill with the home address of the applicant for tax consultant's practice permit.
- No. (8) : fill with the phone no. of the applicant for tax consultant's practice permit.
- No. (9) : fill with the city where the application for tax consultant's practice permit is made.
- No. (10) : fill with date when the application for tax consultant's practice permit is made.
- No. (11) : fill with the signature of the applicant for tax consultant's practice permit.

THE FINANCE MINISTER OF A
THE REPUBLIC OF K INDONESIA,

sgd.

AMIR SYAMSUDIN

ATTACHMENT II

FORMAT OF CURRICULUM VITAE:

CURRICULUM VITAE

Name :(1).....

Place and date of birth :(2).....

Home address :(3).....

Phone No. :(4).....

Education : 1(5).....

2(5).....

3(5).....

4(5).....

Work experience : 1(6).....

2(6).....

3(6).....

4(6).....

I wrote this statement as truly as possible to be considered to obtain a tax consultant's practice permit. .

.....(7).....(8).....

The applicant,

(9)

(.....(1).....)

GUIDE TO FILLING CURRICULUM VITAE

- No. (1) : fill with the full name of the applicant for a tax consultant's practice permit.
- No. (2) : fill with place and date of birth of the applicant for a tax consultant's practice permit .
- No. (3) : fill with the home address of the applicant for a tax consultant's practice permit.
- No. (4) : fill with the phone number of the applicant for a tax consultant's practice permit.
- No. (5) : fill with the formal educational preference of the applicant for a tax consultant's practice permit by mentioning year of graduation for each of educational level.
- No. (6) : fill with work experience of the applicant for a tax consultant's practice permit.
- No. (7) : fill with the city where the curriculum vitae is made.
- No. (8) : fill with the date when the curriculum vitae is made.
- No. (9) : fill with the signature of the applicant for a tax consultant's practice permit.

THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

sgd.

MUHAMAD CHATIB BASRI

ATTACHMENT III

FORMAT OF WRITTEN STATEMENT:

WRITTEN STATEMENT

I, the undersigned :

Name : (1).....

Resident Identity Card No. :(2).....

Home address :(3).....

Phone No. :(4).....

herewith certify that I am not bound to any job or post at a government/state agency and/or state-/regional government-owned company.

If this statement turns out to be untrue later on, I am prepared to be indicted according to the regulation in force.

I wrote this statement as truly as possible to be considered to obtain a tax consultant's practice permit..

.....(5).....(6).....(7)

Duty stamp

Rp6.000,00

{.....(1).....}

GUIDE TO FILLING WRITTEN STATEMENT

- No. (1) : fill with the full name of the applicant for a tax consultant's practice permit.
- No. (2) : fill with the Resident Identity Card No. of the applicant for a tax consultant's practice permit.
- No. (3) : fill with the home address of the applicant for a tax consultant's practice permit.
- No. (4) : fill with the phone no. of the applicant for a tax consultant's practice permit.
- No. (5) : fill with the city where the written statement is made.
- No. (6) : fill with the date when the written statement is made.
- No. (7) : fill with the signature of the applicant for a tax consultant's practice permit.

THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

sgd.

MUHAMAD CHATIB BASRI

ATTACHMENT IV

FORMAT OF WRITTEN STATEMENT:

WRITTEN STATEMENT

I, the undersigned, as a tax consultant, herewith certify that I commit myself :

1. not to get involved in corruption-and collusion-tainted practices;
2. to carry out my tasks as a tax consultant, I pledge to implement the law and regulation in the taxation field as properly and truly as possible;
3. if I violate the matters I have stated in this statement of tax consultant's commitment, I am prepared to face sanctions according to the law and regulation in force.

This statement of tax consultant's commitment is made as truly as possible and I will take responsibility for it.

.....(1).....(2).....

(3)

Duty stamp

Rp6.000,00

(.....(4).....)

GUIDE TO FILLING WRITTEN STATEMENT

No. (1) : fill with the city where this written statement is made.

No. (2) : fill with the date when this written statement is made.

No. (3) : fill with the signature of the applicant for a tax consultant's practice permit.

No. (4) : fill with the full name of the applicant for a tax consultant's practice permit.

THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

sgd.

MUHAMAD CHATIB BASRI

ATTACHMENT V

FORMAT OF APPLICATION FOR TAX CONSULTANT'S PRACTICE PERMIT FOR TAX CONSULTANT
WHO HAS EVER WORKED AS AN EMPLOYEE OF THE DIRECTORATE GENERAL OF TAXATION OR
RETIRED EMPLOYEE OF THE DIRECTORATE GENERAL OF TAXATION:

No. : (1)

Subject: Application for Tax Consultant's Practice Permit

To the Director General of Taxation

In Jakarta

I, the undersigned :

1. Name : (2)
2. Place and date of birth : (3)
3. Employee Registration No. : (4)
4. Last rank and class : (5)
5. Work period : (6)
- (from year to year)
6. Last post : (7)
7. Resident Identity Card No. : (8)
8. Taxpayer Code No. : (9)
9. Home address : (10)
10. Phone No. : (11)

herewith apply for the issuance of tax consultant's practice permit.

To complete the application, please find attached:

1. curriculum vitae/work experience and educational preference;
2. a photocopy of certificate of tax consultant validated by the Committee for Certification of Tax Consultants;
3. Police Record (SKCK);
4. 3 (three) pieces of the latest color photograph with white background measuring 2x3 cm;
5. a photocopy of Resident Identity Card (KTP);
6. a photocopy of Taxpayer Code Number (NPWP);
7. a written statement of not being bound to any work or post at state/government agency and/or state-/regional government-owned company;
8. a photocopy of decision on the membership of the Association of Tax Consultants validated by the General Chairman of the Association of Tax Consultants;
9. a photocopy of the decision on honorable dismissal as a civil servant at own request or a decision on pension; and
10. a written statement of commitment to implement the taxation law and regulation as properly and truly as possible.

.....(12).....(13).....

The applicant,

(14)

(.....(2).....)

GUIDE TO FILLING

to be continued

(S)

TAX CONSULTANTS
(Regulation of the Finance Minister No. 111/PMK.03/2014
dated June 9, 2014)
[Continued from Business News No. 8825 page 20-48]

GUIDE TO FILLING

**APPLICATION FOR TAX CONSULTANT'S PRACTICE PERMIT FOR
 RETIRED EMPLOYEE OF THE DIRECTORATE GENERAL OF TAXATION**

- No. (1) : fill with the no. of the application for tax consultant's practice permit.
- No. (2) : fill with the full name of the applicant for tax consultant's practice permit.
- No. (3) : fill with the place and date of birth of the applicant for tax consultant's practice permit.
- No. (4) : fill with the employee registration no. of the applicant for tax consultant's practice permit
- No. (5) : fill with the last rank and class of the applicant for tax consultant's practice permit.
- No. (6) : fill with the work period of the applicant for tax consultant's practice permit.
- No. (7) : fill with the last post of the applicant for tax consultant's practice permit
- No. (8) : fill with the Resident Identity Card of the applicant for tax consultant's practice permit .
- No. (9) : fill with the Taxpayer Code No. of applicant for tax consultant's practice permit.
- No. (10) : fill with the home address of the applicant for tax consultant's practice permit.
- No. (11) : fill with the phone no. of , applicant for tax consultant's practice permit.
- No. (12) : fill with the city where the application for tax consultant's practice permit is made.
- No. (13) : fill with the date when the application for tax consultant's practice permit is made.
- No. (14) : fill with the signature of the applicant for tax consultant's practice permit.

THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

sgd.

MUHAMAD CHATIB BASRI

ATTACHMENT VI

FORMAT OF APPLICATION FOR TAX CONSULTANT'S UPGRADED PRACTICE PERMIT:

No. : (1).....

Subject : Application for tax Consultant's Upgraded Practice Permit

To the Director General of Taxation

In Jakarta

I, the undersigned i:

1. Name :(2).....
2. Place and date of birth :(3).....
3. Nationality :(4).....
4. Resident Identity Card Number :(5).....
5. Taxpayer Code Number :(6).....
6. Home address :(7).....
7. Phone Number :(8).....
8. Practice Permit Number :(9).....

herewith file an application for an upgraded practice permit as a tax consultant.

To complete the application above, please find attached :

1. a photocopy of the latest certificate of tax consultant validated by the Committee for Certification of Tax Consultants;
2. a copy of Decision of the Director General of Taxation on the latest practice permit;
3. the latest practice permit card;
4. police record (SKCK) ;
5. 3 (three) pieces of the latest color photograph with white background measuring 2 x3 cm; and

6. a photocopy of decision on the membership of the Tax Consultants Association validated by the General Chairman of the Tax Consultants Association.

.....(10).....(11).....

The applicant

(12)

(.....(2).....)

GUIDE TO FILLING AN APPLICATION FOR TAX CONSULTANT'S UPGRADED PRACTICE PERMIT

- No. (1) : fill with the number of application for tax consultant's upgraded practice permit.
- No. (2) : fill with the full name of the applicant for tax consultant's upgraded practice permit
- No. (3) : fill with place and date of birth of the applicant for tax consultant's upgraded practice permit.
- No. (4) : fill with the nationality of the applicant for tax consultant's upgraded practice permit.
- No. (5) : fill with the resident identity card number of the applicant for tax consultant's upgraded practice permit.
- No. (6) : fill with the taxpayer code number of the applicant for tax consultant's upgraded practice permit.
- No. (7) : fill with the home address of the applicant for tax consultant's upgraded practice permit.
- No. (8) : fill with the phone number of the applicant for tax consultant's upgraded practice permit.
- No. (9) : fill with the number of the latest practice permit of the applicant for tax consultant's upgraded practice permit.
- No. (10) : fill with the city where the application for tax consultant's upgraded practice permit is made.
- No. (11) : fill with the date when the application for tax consultant's upgraded practice permit is made.
- No. (12) : fill with the signature of the applicant for tax consultant's upgraded practice permit.

THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

sgd.

MUHAMAD CHATIB BASRI

ATTACHMENT VII

THE FINANCE MINISTRY OF THE REPUBLIC OF INDONESIA

DECISION OF THE DIRECTOR GENERAL OF TAXATION

NO (1)

ON

TAX CONSULTANT'S PRACTICE PERMIT OF LEVEL ... (2) ...

THE DIRECTOR GENERAL OF TAXATION,

Considering :

- a. that based on the result of a study conducted on the application for tax consultant's practice permit under the name of (3) filed through a letter number (4) dated (5) , (3) has met qualification for tax consultant's practice permit;
- b. that based on the consideration as referred to in letter a, it is necessary to stipulate Decision of the Director General of Taxation for the level of (2) ;

In view of :

1. Law No. 6/1983 on General Provisions and Taxation Procedures (Statute Book of 1983 No. 49, Supplement to Statute Book No. 3262) as already several times amended the latest by Law No. 16/2009 (Statute Book of 2009 No. 62, Supplement to Statute Book No. 4999);
2. Government Regulation No. 74/2011 on the Procedure of Exercising Rights and Fulfilling Obligations in the Taxation Sector (Statute Book of 2011 No. 162, Supplement to Statute Book No. 5268);
3. Regulation of the Finance Minister No. 111/PMK.03 /2014 on tax Consultant;
4. (6) ;

DECIDES :

To stipulate :

DECISION OF THE DIRECTOR GENERAL OF TAXATION ON TAX CONSULTANT'S PRACTICE PERMIT OF LEVEL (2)

FIRST :

Issuing a tax consultant's practice permit to :

Name :(3)

Taxpayer Code Number :(7)

Level :(2)

SECOND :

The issuance of the tax consultant's practice permit as referred to in the FIRST dictum is subject to the following provisions:

1. the tax consultant is given practice permit card which will be valid for 2 (two) years starting from the date of issuing a decision on practice permit and it can be extended.
2. if the tax consultant is to extend the validity period of the practice permit card as referred to in point 1, the tax consultant must file an application for extended validity permit before the validity period of the practice permit ends.

THIRD :

The tax consultant's practice permit will be frozen or revoked if the holder of tax consultant's practice permit violates provisions as referred to in Article 26 of the Regulation of the Finance Minister No. 111/PMK.03/2014 on Tax Consultants.

FOURTH :

This Decision of the Director General of Taxation shall begin to take effect on the date of stipulation

Copies of this Decision of the Director General are addressed to :

1

2

3 .. etc (8)

Stipulated in (9).....

On date(10)

... (11) ...THE DIRECTOR GENERAL OF TAXATION

..... (12)

..... (13).....

NIP

GUIDE TO FILLING DECISION ON TAX CONSULTANT'S PRACTICE PERMIT

- No. (1) : fill with the number of the decision on tax consultant's practice permit.
- No. (2) : fill with the level of tax consultant's practice permit.
- No. (3) : fill with the full name of tax consultant.
- No. (4) : fill with the number of the application for tax consultant's practice permit.
- No. (5) : fill with the date of the application for tax consultant's practice permit.
- No. (6) : fill with Decision of the Director General of Taxation on the Delegation of Authority from the Director General of Taxation to Officials at the Directorate General of Taxation in case of the delegation of authority from the Director General of Taxation to the official appointed to sign Decision of the Director General of Taxation on Tax Consultant's Practice Permit.
- No. (6) : fill with the taxpayer code number of tax consultant.
- No. (7) : fill with parties receiving copies of Decision of the Director General of Taxation on Tax Consultant's Practice Permit.
- No. (8) : fill with the city where decision on tax consultant's practice permit is issued.
- No. (9) : fill with the date when the decision on tax consultant's practice permit is issued.
- No. (10) : fill with phrase "on behalf of." in case of the delegation of authority from the Director General of Taxation to the official appointed to sign Decision of the Director General of Taxation on Tax Consultant's Practice Permit.
- No. (11) : fill with the post of the official authorized to sign the decision on tax consultant's practice permit in case of delegation of authority from the Director General of Taxation.
- No. (12) : fill with the signature, name and official registry number of the official authorized to sign the decision on tax consultant's practice permit.

THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

sgd.

MUHAMAD CHATIB BASRI

ATTACHMENT VIII

FORMAT OF PRACTICE PERMIT CARD:

1. Model : rectangle
2. Size : 8.8 cm x 5.5 cm
3. Color : yellow base
text : black
upper side : red
4. Letter : a. vertical print block of the same size arranged in such way that they can easily be read.
b. the size of letters/figures is adjusted to the type of paper and the number of letters/figures used.

Front page :

Back page :

FINANCE MINISTRY
DIRECTORATE GENERAL
OF TAXATION

CERTIFICATE OF
...(1)...

HOLDER OF THIS CARD HAS IDENTITY
AS FOLLOWS:

PRACTICE PERMIT CARD
OF TAX CONSULTANT

No. : (2)
..(3).....(4).....
.....(5).....

Name :(9).....
No. of decision :(10).....
NPWP :(11).....
Address :(12).....

Photograph (6)
2x3

.....(7).....
NIP(8).....

valid from the date(13)....to the date.....(14).....

GUIDE TO FILLING PRACTICE PERMIT CARD

- No. (1) : fill with the level of tax consultant's practice permit.
- No. (2) : fill with the number of tax consultant's practice permit card.
- No. (3) : fill with the city where the tax consultant's practice permit card is issued.
- No. (4) : fill with the date when the tax consultant's practice permit card is issued.
- No. (5) : fill with the post of the official authorized to sign the tax consultant's practice permit card
- No. (6) : fill with the signature of the official authorized to sign the tax consultant's practice permit card.
- No. (7) : fill with the name of the official authorized to sign the tax consultant's practice permit card.
- No. (8) : fill with the official registry number of the official authorized to sign the tax consultant's practice permit card.
- No. (9) : fill with the full name of tax consultant.
- No. (10) : fill with the number of decision on tax consultant's practice permit.
- No. (11) : fill with the taxpayer code number of tax consultant.
- No. (12) : fill with the address of tax consultant.
- No. (13) : fill with the date when the tax consultant's practice permit card begins to take effect.
- No. (14) : fill with the date when the validity period of tax consultant's practice permit card.

FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

sgd.

MUHAMAD CHATIB BASRI

ATTACHMENT IX

FORMAT OF APPLICATION FOR EXTENDED VALIDITY PERIOD OF PRACTICE PERMIT CARD :

No. : (1)

Subject : Application for Extended Validity Period of Tax Consultant's Practice Permit Card

To the Director General of Taxation

in Jakarta

With the end of the validity period of tax consultant's practice permit card, we herewith apply for the extension of the validity period of practice permit card under the name of :

1. Name :(2).....

2. No. of Decision on Practice Permit Card :(3).....

3. Practice Permit Card No. :(4).....

4. Taxpayer Code No. :(5).....

5. Home address :(6).....

6. Phone No. :(7).....

To complete the application above, please find attached:

1. Practice permit card (original); and
2. 2 (two) pieces of color photograph measuring 2x3 cm.

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

The applicant,

(10)

..... (2)

GUIDE TO FILLING APPLICATION FOR EXTENDED VALIDITY PERIOD OF PRACTICE PERMIT CARD

- No. (1) : fill with the number of the application for the extended validity period of practice permit card.
- No. (2) : fill with the full name of the applicant.
- No. (3) : fill with the number of decision on the applicant's practice permit.
- No. (4) : fill with the number of the applicant's practice permit card.
- No. (5) : fill with the applicant's taxpayer code number.
- No. (6) : fill with the applicant's home address.
- No. (7) : fill with the applicant's phone number.
- No. (8) : fill with the city where the application for extended validity period of practice permit card is made.
- No. (9) : fill with the date when the application for the extended validity period of practice permit card is made.
- No. (10) : fill with the signature of the applicant.

THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA

sgd.

MUHAMAD CHATIB BASRI

ATTACHMENT X

FORMAT OF APPLICATION FOR THE REGISTRATION OF TAX CONSULTANTS ASSOCIATION :

No. : (1)

Subject : Application for the Registration of Tax Consultants Association

To the Director General of Taxation
in Jakarta

I, the undersigned:

1. Name of association :..... (2).....

2. Taxpayer code number :..... (3).....

3. Address :..... (4).....
4. Phone No. :..... (5).....

herewith file an application for the registration of tax consultants association.

To complete the application above, please find enclosed:

1. notarial deed validated by the Law and Human Rights Ministry;
2. articles of association;
3. lineups of the central and branch executive boards endorsed at a meeting of members;
4. a list of members and photocopies of members' valid practice permit card;
5. sustainable professional development program; and
6. code of ethics and profession standard of tax consultant

.....(6).....(7).....

The applicant,

(8)

{..... (9)

GUIDE

to be continued

(S)

TAX CONSULTANTS

**(Regulation of the Finance Minister No. 111/PMK.03/2014
dated June 9, 2014)**

[Continued from Business News No. 8826 page 38-48]

GUIDE TO FILLING AN APPLICATION FOR THE REGISTRATION OF TAX CONSULTANTS ASSOCIATION

- No. (1) : fill with the number of application for the registration of tax consultants association.
- No. (2) : fill with the name of tax consultants association.
- No. (3) : fill with the taxpayer code number of of tax consultants association.
- No. (4) : fill with the address of tax consultants association.
- No. (5) : fill with the phone number of tax consultants association.
- No. (6) : fill with the city where the application for the registration of tax consultants association is ,made.
- No. (7) : fill with the date when the application for the registration of tax consultants association is made.
- No. (8) : fill with the signature of the general chairman of tax consultants association.
- No. (9) : fill with the full name of the general chairman of tax consultants association

THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

sgd.

MUHAMAD CHATIB BASRI

ATTACHMENT XII

FORMAT OF RE-REGISTRATION OF TAX CONSULTANT'S PRACTICE PERMIT:

No. : (1)

Subject : Re-registration of Tax Consultant's Practice Permit

To the Secretary of the Directorate General of Taxation

In Jakarta

I, the undersigned:

1. Name : (2).....
2. Place and date of birth :(3).....
3. Nationality :(4).....
4. Resident Identity Card No. :(5).....
5. Taxpayer Code No. :(6).....
6. Home address :(7).....
7. Phone No. :(8).....

Herewith apply for the re-registration of tax consultant's practice permit.

To complete the application, please find enclosed:

1. the latest practice permit of tax consultant; and
2. 3 (three) pieces of the latest color photograph measuring 2x3 cm.

.....(9)....., (10).....

The applicant,

(11)

(..... (2))

GUIDE TO FILLING
FORM FOR RE-REGISTRATION OF TAX CONSULTANT'S PRACTICE PERMIT

- No. (1) : fill with the no. of form for the re-registration of tax consultant's practice permit.
- No. (2) : fill with the full name of tax consultant.
- No. (3) : fill with place and date of birth of tax consultant.
- No. (4) : fill with the nationality of tax consultant.
- No. (5) : fill with resident identity card no. of tax consultant.
- No. (6) : fill with taxpayer code no. of tax consultant.
- No. (7) : fill with home address of tax consultant.
- No. (8) : fill with phone no. of tax consultant.
- No. (9) : fill with the city where the letter of re-registration of tax consultant's practice permit is made.
- No. (10) : fill with the date when the letter of reregistration of tax consultant's practice permit is made.
- No. (11) : fill with the signature of tax consultant.

THE FINANCE MINISTER OF THE REPUBLIC OF INDONESIA,

sgd.

MUHAMAD CHATIB BASRI

(S)