

PROCEDURES FOR CONFIRMING STATUS OF TAXPAYER WITH REGARDS TO SPECIFIED PUBLIC SERVICE IN GOVERNMENT INSTITUTION

(Circular of the Director General of Taxation Number SE-33/PJ/2016, dated July 18,2016)

THE DIRECTOR GENERAL OF TAXATION,

A. General

In connection with the confirmation of status of taxpayers in the framework of providing specified public service, it is necessary to prepare a circular of the Director General of Taxation on Procedures for Confirming Status of Taxpayer.

B. Goal and Objective

1. Goal

The circular is intended to become guidance for the Directorate General of Taxation in confirming status of taxpayer.

2. Objective

The circular aims at providing standard reference and procedure in confirming status of taxpayer so as to result in uniformity in the understanding and implementation of procedure in accordance with the provision of legislation.

C. Scope

The scope of this provision rules the following matters:

1. preparation of the confirmation of status of taxpayer;
2. confirmation of status of taxpayer; and
3. utilization of data about the confirmation of status of taxpayer.

D. Basis

1. Presidential Instruction Number 7 Year 2015 on Corruption Preventing and Combating Measures 2015.
2. Regulation of the Director General of Taxation Number PER-43/PJ/2015 on Procedures for the Issuance of Information about Status of Taxpayer in the framework of confirming status of taxpayer with regards to specified public service in government institution, hereinafter called PER-43/PJ/2015.

E. Substance

1. Definition

- a. Confirmation of status of taxpayer hereinafter abbreviated to KSWP is an activity executed by government institution before providing specified public service in order to secure information about status of taxpayer.
- b. Information about Status of Taxpayer is information provided by the Director General of Taxation in the framework of confirming status of taxpayer with regards to specified public service in government institution.
- c. Regional Office of the Directorate General of Taxation hereinafter called Kanwil DJP is vertical institution of the Directorate General of Taxation subordinate and responsible directly to the Director General of Taxation.
- d. Tax Service Office hereinafter abbreviated to KPP is vertical institution of the Directorate General of Taxation subordinate and responsible directly to Head of Kanwil DJP.
- e. Taxation Counseling and Consultation Service Office hereinafter abbreviated to KP2KP, is vertical institution of the Directorate General of Taxation subordinate and responsible directly to Head of Primary KPP.
- f. Government Institution is ministry, non-ministerial government institution, provincial government, regency/municipa government, state-owned legal entity or state-owned business entity and other institution providing specified public service.
- g. Specified Government Institution is central government institution having vertical unit in region, which coordinates with the Head Office of the Directorate General of Taxation.

2. General Description

- a. Government Institution executes KSWP before providing specified public service.
- b. Specified public service through KSWP procedure is public service on the basis of regulation issued by related government institution.

c. Confirmation of Status of Taxpayer by government institution in the framework of providing specified public service is executed by using:

- 1) information system in government institution, which is connected with information system in the Directorate General of Taxation; or
- 2) application already provided by the Directorate General of Taxation.

d. The Director General of Taxation may grant information about status of taxpayer on the basis of KSWP executed by government institution.

e. Information about status of taxpayer contains status valid or invalid.

f. Information about valid status may be granted in the case of taxpayer matching provisions:

- 1) name of taxpayer and NPWP match the data in information system of the Directorate General of Taxation; and
- 2) already submitting Annual Income Tax Return (SPT) for the last 2 (two) years already becoming obligation of the taxpayer in accordance with the provision of legislation.

g. Taxpayer submits application for information about status of taxpayer to KPP or KP2KP in the case of:

- 1) the information system or application as meant in letter c containing information about status of taxpayer with invalid status, or
- 2) KSWP by government institution being unable to execute with the format of application for information about status of taxpayer as contained in Attachment I to PER-43/PJ/2015.

h. Tax Service Office or KP2KP grants information about status of taxpayer containing valid status in no later than one working day after the application is received completely.

i. Specified public service in government institution may be granted in the case of:

- 1) the information system or application as meant in letter c, or
- 2) the information about status of taxpayer as meant in letter h containing information about status of taxpayer with valid status.

F. Phase of Confirmation of Status of Taxpayer

1. KSWP consists of 3 (three) phases that need to be executed, namely:

- a. preparation of KSWP;
- b. implementation of KSWP; and
- c. utilization of data about KSWP.

2. The phase of preparation for KSWP is as contained in Attachment I, which constitutes an integral part of this circular.
 3. The phase of the implementation of KSWP is as contained in Attachment I, which constitutes an integral part of this circular.
 4. The phase of the utilization of data about KSWP is as contained in Attachment I, which constitutes an integral part of this circular.
- G. The circular comes into force as from the date of stipulation.

This is for serious attention and proper implementation.

Stipulated in Jakarta

On July 18, 2016

THE DIRECTOR GENERAL OF TAXATION

sgd.

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Editor's note:

- Due to technical reason, the attachments are not published.

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