

**DIRECTOR GENERAL OF TAXES REGULATION
NUMBER PER-11/PJ/2025**

CONCERNING

**PROVISIONS ON THE FILING OF INCOME TAX, VALUE ADDED TAX, SALES TAX ON LUXURY GOODS AND STAMP DUTY
IN THE CONTEXT OF THE IMPLEMENTATION OF THE CORETAX ADMINISTRATION SYSTEM**

THE DIRECTOR GENERAL OF TAXES,

Considering

- a. that to provide legal certainty, ease of administration, improve services and implement updates to the coretax administration system, it is necessary to adjust the technical provisions on the filing of income tax, value added tax, sales tax on luxury goods and stamp duty;
- b. that the currently applicable technical provisions on the filing of income tax, value added tax, sales tax on luxury goods and stamp duty have not sufficiently accommodated the needs referred to in letter a, thereby, need to be replaced;
- c. that based on considerations referred to in letter a and letter b as well as to implement the provisions under Article 465 letter o, letter p, letter q, letter r, letter s, letter t and letter x of the Minister of Finance Regulation Number 81 of 2024 concerning

Tax Provisions in the Context of the Implementation of the Coretax Administration System and the provisions under Article 25 paragraph (6) of Law Number 7 of 1983 concerning Income Tax as amended several times, last amended by Law Number 6 of 2023 concerning the Enactment of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into a Law, it is necessary to enact a Director General of Taxes Regulation concerning Provisions on the Filing of Income Tax, Value Added Tax, Sales Tax on Luxury Goods and Stamp Duty in the Context of the Implementation of the Coretax Administration System;

In view of

1. Law Number 6 of 1983 concerning General Provisions and Tax Procedures (State Gazette of the Republic of Indonesia of 1983 Number 49, Supplement to the State Gazette of the Republic of Indonesia Number 3262) as amended several times, last amended by Law Number 6 of 2023 concerning the Enactment of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into a Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
2. Law Number 7 of 1983 concerning Income Tax (State Gazette of the Republic of Indonesia of 1983 Number 50, Supplement to the State Gazette of the Republic of Indonesia Number 3263) as amended several times, last amended by Law Number 6 of 2023 concerning the Enactment of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into a Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);

3. Law Number 8 of 1983 concerning Value Added Tax Goods and Services and Sales Tax on Luxury Goods (State Gazette of the Republic of Indonesia of 1983 Number 51, Supplement to the State Gazette of the Republic of Indonesia Number 3264) as amended several times, last amended by Law Number 6 of 2023 concerning the Enactment of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into a Law (State Gazette of the Republic of Indonesia of 2023 Number 41, Supplement to the State Gazette of the Republic of Indonesia Number 6856);
4. Law Number 10 of 2020 concerning Stamp Duty (State Gazette of the Republic of Indonesia of 2020 Number 240, Supplement to the State Gazette of the Republic of Indonesia Number 6571);
5. Government Regulation Number 79 of 2010 concerning Recoverable Operating Costs and Income Tax Treatment in the Upstream Oil and Gas Business Sector (State Gazette of the Republic of Indonesia of 2010 Number 139, Supplement to the State Gazette of the Republic of Indonesia Number 5173) as amended by Government Regulation Number 27 of 2017 concerning the Amendment to the Government Regulation Number 79 of 2010 concerning Recoverable Operating Costs and Income Tax Treatment in the Upstream Oil and Gas Business Sector (State Gazette of the Republic of Indonesia of 2017 Number 118, Supplement to the State Gazette of the Republic of Indonesia Number 6066);
6. Government Regulation Number 80 of 2010 concerning Withholding Rates and the Imposition of Article 21 Income Tax on Income Borne by the State Budget or Local Government Budget (State Gazette of the Republic of Indonesia of 2010 Number 140, Supplement to the State Gazette of the Republic of Indonesia Number 5174) as amended by Government Regulation Number 58 of 2023 concerning Article 21 Withholding Tax Rates on Income in Connection with Employment, Services or Activities of Individual Taxpayers (Official Gazette of the Republic of Indonesia of 2023 Number 163, Supplement to the State Gazette of the Republic of Indonesia Number 6904);

7. Government Regulation Number 53 of 2017 concerning the Tax Treatment of Upstream Oil and Gas Business with Gross Split Production Sharing Contracts (State Gazette of the Republic of Indonesia of 2017 Number 304, Supplement to the State Gazette of the Republic of Indonesia Number 6172) as amended by Government Regulation Number 93 of 2021 concerning Income Tax Treatment of the Transfer of Participating Interest in Upstream Oil and Gas Businesses (State Gazette of the Republic of Indonesia of 2021 Number 201, Supplement to the State Gazette of the Republic of Indonesia Number 6717);
8. Government Regulation Number 44 of 2022 concerning the Application of Value Added Tax on Goods and Services and Sales Tax on Luxury Goods (State Gazette of the Republic of Indonesia of 2022 Number 217, Supplement to the State Gazette of the Republic of Indonesia Number 6830);
9. Government Regulation Number 50 of 2022 concerning Procedures for the Exercise of Tax Rights and Fulfilment of Tax Obligations; (State Gazette of the Republic of Indonesia of 2022 Number 226, Supplement to the State Gazette of the Republic of Indonesia Number 6834);
10. Government Regulation Number 58 of 2023 concerning Article 21 Withholding Tax Rates on Income in Connection with Employment, Services or Activities of Individual Taxpayers (State Gazette of the Republic of Indonesia of 2023 Number 163, Supplement to the State Gazette of the Republic of Indonesia Number 6904);
11. Minister of Finance Regulation Number 262/PMK.03/2010 concerning Procedures for Article 21 Withholding Tax for State Officials, Civil Servants, Members of TNI, Members of POLRI and Their Pensioners on Income Borne by the State Budget or Local Government Budget (Official Gazette of the Republic of Indonesia of 2010 Number 601) as amended by the Minister of Finance Regulation Number 168 of 2023 concerning Instructions for the Implementation of Withholding Tax on Income in

Connection with Employment, Services and Activities of Individuals (Official Gazette of the Republic of Indonesia of 2023 Number 1112);

12. Minister of Finance Regulation Number 12/PMK.03/2017 concerning Withholding Tax and/or Collection Receipts (Official Gazette of the Republic of Indonesia of 2017 Number 248);
13. Minister of Finance Regulation Number 168 of 2023 concerning Instructions for the Implementation of Withholding Tax on Income in Connection with Employment, Services and Activities of Individuals (Official Gazette of the Republic of Indonesia of 2023 Number 1112);
14. Minister of Finance Regulation Number 78 of 2024 concerning the Implementing Provisions on Stamp Duty (Official Gazette of the Republic of Indonesia of 2024 Number 768);
15. Minister of Finance Regulation Number 81 of 2024 concerning Tax Provisions in the Context of the Implementation of the Coretax Administration System (Official Gazette of the Republic of Indonesia of 2024 Number 771);
16. Minister of Finance Regulation Number 124 of 2024 concerning the Organisation and Work Procedures of the Ministry of Finance (Official Gazette of the Republic of Indonesia of 2024 Number 1063);
17. Minister of Finance Regulation Number 131 of 2024 concerning the Value Added Tax Treatment of Imports of Taxable Goods, Supplies of Taxable Goods, Supplies of Taxable Services, the Utilisation of Intangible Taxable Goods from Outside the Customs Territory within the Customs Territory and the Utilisation of Taxable Services from Outside the Customs Territory within the Customs Territory (Official Gazette of the Republic of Indonesia of 2024 Number 1065);
18. Minister of Finance Regulation Number 11 of 2025 concerning the Provisions on Alternative Tax Bases and Certain Amount of Value Added Tax (Official Gazette of the Republic of Indonesia of 2025 Number 78);

HAS DECIDED:

To enact

DIRECTOR GENERAL OF TAXES REGULATION CONCERNING PROVISIONS ON THE FILING OF INCOME TAX, VALUE ADDED TAX, SALES TAX ON LUXURY GOODS AND STAMP DUTY IN THE CONTEXT OF THE IMPLEMENTATION OF THE CORETAX ADMINISTRATION SYSTEM.

CHAPTER I

GENERAL PROVISIONS

Article 1

Referred to herein this Director General Regulation:

1. General Provisions and Tax Procedures Law is Law Number 6 of 1983 concerning General Provisions and Tax Procedures as amended several times, last amended by Law Number 6 of 2023 concerning the Enactment of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into a Law.
2. Income Tax Law is Law Number 7 of 1983 concerning Income Tax as amended several times, last amended by Law Number 6 of 2023 concerning the Enactment of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into a Law.

3. Value Added Tax Law is Law Number 8 of 1983 concerning Value Added Tax Goods and Services and Sales Tax on Luxury Goods as amended several times, last amended by Law Number 6 of 2023 concerning the Enactment of Government Regulation in Lieu of Law Number 2 of 2022 concerning Job Creation into a Law.
4. Income Tax is income tax stipulated under the Income Tax Law.
5. Value Added Tax is value added tax stipulated under the Value Added Tax Law.
6. Sales Tax on Luxury Goods is sales tax on luxury goods stipulated under the Value Added Tax Law.
7. Stamp Duty is a tax on documents stipulated under the Stamp Duty Law.
8. Entity is a group of people and/or capital that constitutes a unit that either conducts business or does not conduct business, including limited liability companies, limited partnerships, other companies, state or local-owned enterprises in whatever name and form, firms, joint ventures, cooperatives, pension funds, partnerships, alliances, foundations, mass organisations, social and political organisations or any similar organisations, institutions and other forms of entities, including collective investment contracts, permanent establishments as well as representative offices of foreign companies and joint investment contracts.
9. Taxpayer is any individual or entity, comprising a taxpayer, a withholding agent and a collection agent having tax rights and obligations pursuant to statutory tax provisions.
10. Taxpayer Identification Number is a number issued to a Taxpayer as a means of tax administration that is used as the personal identification or identity of the Taxpayer in exercising their tax rights and obligations.
11. Non-active Taxpayers are Taxpayers that do not fulfil the subjective and/or objective requirements but have not been subject to Taxpayer Identification Number deregistration.

12. Tax Year is a period of 1 (one) calendar year unless a Taxpayer adopts an accounting year that is different from the calendar year.
13. Fraction of a Tax Year is a fraction of a period of 1 (one) Tax Year.
14. Taxable Period is a period constituting the basis for a Taxpayer to calculate, remit and file tax payable in a certain period as determined under the General Provisions and Tax Procedures Law.
15. Tax Return is a letter used by a Taxpayer to file the calculation and/or payment of taxes, taxable objects and/or non-taxable objects and/or assets and liabilities pursuant to statutory provisions in the field of taxation.
16. Annual Tax Return is a Tax Return for a particular Tax Year or a Fraction of a Tax Year.
17. Periodic Tax Return is a Tax Return for a Taxable Period.
18. Amended Tax Return is a Tax Return filed by a Taxpayer in the context of amending a Tax Return that has been filed.
19. National Identification Number is a resident's identification number that is unique or distinctive, single and inherent to a person registered as an Indonesian resident.
20. Place of Business Identification Number is an identification number granted to each place of business of a Taxpayer, including the Taxpayer's residence or domicile.
21. Electronic Documents are any Electronic Information created, forwarded, sent, received or stored in analog, digital, electromagnetic, optical or similar format, which may be seen, displayed and/or heard through a computer or electronic system, including but not limited to writing, sounds, pictures, maps, designs, photographs or the like, letters, signs, numbers, access codes, symbols or perforations that have definition or definitions or may be understood by persons who are able to understand them.

22. Electronic Information is one or a set of electronic data, including but not limited to writing, sound, pictures, maps, designs, photographs, electronic data interchange, electronic mail, telegram, telex, telecopy or the like, letters, signs, numbers, access codes, symbols or processed perforations that have definition or are comprehensible by people who are able to understand them.
23. Electronic Signature is a signature consisting of Electronic Information attached to, associated with or related to other Electronic Information that is used as a verification and authentication tool.
24. Taxpayer Portal is a means for Taxpayers to exercise tax rights and fulfil tax obligations electronically on the Directorate General of Taxes webpage.
25. Tax Office is a vertical agency of the Directorate General of Taxes under and directly responsible to the head of the Directorate General of Taxes regional office.
26. Article 21 Income Tax is a tax on income in the form of salaries, wages, honoraria, allowances, pension and/or other payments in whatever name or form in connection with employment, services or activities conducted by resident individual Taxpayers, referred to in Article 21 of the Income Tax Law.
27. Article 26 Income Tax in Connection with Employment, Services or Activities of Individuals is a tax on income in the form of salaries, wages, honoraria, allowances, pensions and other periodic payments as well as other payments in whatever name and form in connection with employment, services or activities conducted by non-resident individual Taxpayers referred to in Article 26 of the Income Tax Law.
28. Article 21 Income Tax and/or Article 26 Withholding Agent in Connection with Employment, Services or Activities of Individuals, hereinafter referred to as Article 21/26 Withholding Agent, is an individual Taxpayer or Corporate Taxpayer,

including permanent establishments and Government Agencies, that has the obligation to conduct withholding tax on income in connection with employment, services or activities of individuals referred to in Article 21 and Article 26 of the Income Tax Law.

29. Article 21 and/or Article 26 Income Tax Periodic Tax Return, hereinafter referred to as Periodic Article 21/26 Income Tax Return, is a Periodic Tax Return used by an Article 21/26 Withholding Agent to file the obligation to perform Article 21 Withholding Tax and/or Article 26 Withholding Tax in Connection with Employment, Services or Activities of Individuals as well as the remittance of Article 21 Withholding Tax and/or Article 26 Withholding Tax in Connection with Employment, Services or Activities of Individuals in 1 (one) taxable period pursuant to statutory provisions in the field of taxation.
30. Article 21 Withholding Receipt and/or Article 26 Withholding Receipt in Connection with Employment, Services or Activities of Individuals, hereinafter referred to as Article 21/26 Withholding Receipt is a document prepared by an Article 21/26 Withholding Agent as proof of Article 21 Withholding Tax and/or Article 26 Income Tax in Connection with Employment, Services or Activities of Individuals and indicates the amount of Article 21 Income Tax and/or Article 26 Income Tax in Connection with Employment, Services or Activities of Individuals that has been withheld.
31. Unified Periodic Income Tax Returns are Periodic Tax Returns used by withholding agents or collection agents to file the obligation of Withholding Tax and/or Income Tax collection, remittance of Withholding Tax and/or Income Tax collection and/or self-remittance of several types of Income Tax in 1 (one) Taxable Period, pursuant to statutory provisions in the field of taxation.

32. Unified Withholding Tax and/or Collection Receipts are documents in the standard format or other equivalent documents, prepared by a withholding agent/collection agent as proof of Withholding Tax/Income Tax collection and indicate the amount of Income Tax that has been withheld/collected.
33. Income Tax Withholding and/or Collection Agents required to prepare Unified Withholding Tax and/or Collection Receipts and Unified Periodic Income Tax Returns, hereinafter referred to as Unified Withholding and/or Collection Agents, are Taxpayers, including government agencies, that pursuant to statutory tax provisions are required to conduct Withholding Tax and/or Income Tax collection other than on income in connection with employment, services or activities of individuals referred to in Article 21 and Article 26 of the Income Tax Law.
34. Unified Withholding Tax and/or Collection Receipts in the Standard Format are Unified Withholding Tax and/or Collection Receipts in the form of Electronic Documents in the standard format stipulated under this Director General Regulation.
35. Documents Equivalent to Unified Withholding Tax and/or Collection Receipts in the Standard Format are documents in the form of paper forms or Electronic Documents that contain data or information on certain Withholding Tax or Income Tax collection equivalent to Unified Withholding Tax and/or Collection Receipts in the Standard Format.
36. Government Agency is a central government agency, local government agency and village government agency that implements government activities as well as is authorised and responsible for the use of the budget.
37. Government Agency Organisation Subunit, hereinafter referred to as Organisation Subunit, is an implementing unit under a Government Agency authorised by the Government Agency to undertake actions and be accountable for the receipt of government revenues and/or expenditures borne by the budget as well as does not maintain accounting and does not prepare financial statements according to government accounting standards.

38. Certificate is a letter explaining that a Taxpayer fulfils the criteria as a Taxpayer with certain gross turnover stipulated under statutory provisions in the field of taxation.
39. Taxable Goods are goods subject to tax pursuant to the Value Added Tax Law.
40. Taxable Services are services subject to tax pursuant to the Value Added Tax Law.
41. Customs Territory is the territory of the Republic of Indonesia which includes land, waters and airspace above it as well as certain places in the exclusive economic zone and the continental shelf in which the law stipulating customs is applicable.
42. Entrepreneur is an individual or Entity in whatever form that in the course of business activities or work produces goods, imports goods, exports goods, conducts trading business, utilises intangible goods from outside the Customs Territory, conducts service business, including exporting services or utilising services from outside the Customs Territory.
43. Taxable Person is an Entrepreneur supplying taxable goods and/or supplying taxable services that are subject to taxes pursuant to the Value Added Tax Law.
44. Value Added Tax Collection Agent is a government treasurer, Entity or Government Agency appointed by the Minister of Finance to collect, remit and file tax payable to Taxable Persons for supplies of Taxable Goods and/or supplies of Taxable Services to the government treasurer, Entity or Government Agency.
45. Other Parties are parties directly involved or facilitating transactions between parties to the transaction that are appointed by the Minister of Finance to perform withholding, collection, remittance and/or filing of taxes stipulated under Article 32A of the General Provisions and Tax Procedures Law.
46. Buyer of Taxable Goods is an individual or Entity that receives or should receive a supply of Taxable Goods and that pays or should pay the price of the Taxable Goods.

47. Recipient of Taxable Services is an individual or Entity that receives or should receive a supply of Taxable Services and that pays or should pay the consideration of the Taxable Services.
48. Individual Holding a Foreign Passport Stipulated under Article 16E of the Value Added Tax Law, hereinafter referred to as Foreign Tourist, is an individual who holds a passport issued by another country.
49. Retail Outlet Taxable Person is a Taxable Person supplying Taxable Goods through retail outlets to Foreign Tourists.
50. Tax Invoice is collection receipt prepared by a Taxable Person supplying Taxable Goods or supplying Taxable Services.
51. Tax Invoice Serial Number is a serial number given by the Directorate General of Taxes to a Taxable Person with a certain mechanism for numbering Tax Invoices in the form of a collection of numbers, letters or a combination of numbers and letters determined by the Directorate General of Taxes.
52. Input VAT is Value Added Tax that should have been paid by a Taxable Person due to an acquisition of Taxable Goods and/or acquisition of Taxable Services and/or utilisation of intangible Taxable Goods from outside the Customs Territory and/or utilisation of Taxable Services from outside the Customs Territory and/or imports of Taxable Goods.
53. Output VAT is Value Added Tax payable which must be collected by Taxable Persons performing supplies of Taxable Goods, supplies of Taxable Services, exports of tangible Taxable Goods, exports of intangible Taxable Goods and/or exports of Taxable Services.
54. Electronic Certificate is an electronic certificate containing an Electronic Signature and identity indicating the legal subject status of the parties in an electronic transaction issued by a provider of electronic certificates.
55. Authorisation Code is a verification and authentication tool used by a Taxpayer to perform an uncertified Electronic Signature issued by the Directorate General of Taxes.

56. Electronic Commerce is trade in which transactions are conducted through a set of electronic devices and procedures.
57. Electronic System is a series of electronic devices and procedures that function to prepare, collect, process, analyse, store, display, announce, transmit and/or disseminate Electronic Information.
58. Electronic Commerce Operator is an entrepreneur providing electronic communication means used for trade transactions.
59. Cooperation Contracts are production sharing contracts or other forms of cooperation contracts in exploration and exploitation activities which are more profitable to the state and the proceeds are used for the greatest prosperity of the people.
60. Lifting is the amount of oil and/or gas ready to be sold or distributed at the custody transfer point.
61. Working Area is a certain area within the mining jurisdiction of Indonesia for the implementation of exploration and exploitation.
62. Contractor is a business entity or permanent establishment determined to conduct exploration and exploitation in a Working Area based on a Cooperation Contract with the Special Task Force for Upstream Oil and Gas Business and Aceh Oil and Gas Management Agency.
63. Operator is a Contractor or in the event that a Contractor consists of several participating interest holders, one of the participating interest holders that is appointed as a representative by other Participating Interest holders according to the Cooperation Contract.
64. Partner is the Contractor holding participating interest in a Working Area and does not act as an Operator.
65. First Tranche Petroleum is a certain amount of crude oil and/or gas produced from a working area in a calendar year, which can be extracted and received by the Special Task Force for Upstream Oil and Gas Business and Aceh Oil and Gas

Management Agency and Contractor in each calendar year, before deducted by the recovery of operating and production handling costs (own use).

66. State-Owned Enterprise is a business entity whose capital is wholly or mostly owned by the state through direct participation originating from separated state assets.
67. Local-Owned Enterprise is a business entity whose capital is wholly or mostly owned by a region.
68. Other Taxpayers that Pursuant to the Provisions Are Required to Prepare Periodic Final Statements, hereinafter referred to as Other Taxpayers, are Taxpayers that implement activities in the insurance sector, pension funds, financing institutions and other financial services institutions stipulated under statutory provisions.
69. Article 25 Income Tax Instalment is an Income Tax instalment in the current Tax Year for a certain month that must be self-paid by a Taxpayer stipulated under Article 25 of the Income Tax Law.
70. Documents are written materials or writings, in the form of handwriting, printing or electronic, which may be used as evidence or details.
71. Stamp Duty Collecting Agent is a party required to collect Stamp Duty payable on certain Documents from a liable party, remit Stamp Duty to the state treasury and file the collection and remittance of Stamp Duty to the Directorate General of Taxes.
72. Stamp is a label or strip in the form of an adhesive stamp, electronic or other forms that have the characteristics and contain a security element issued by the Government of the Republic of Indonesia, used to pay the tax on Documents.
73. Electronic Stamp is a Stamp in the form of a label used by affixture on Documents through a certain system.
74. Impressed Stamp is a Stamp in the form of a label used by affixture on Documents using printing technology.

75. Digital Stamp is a Stamp in the form of a label used by affixture on Documents using a Digital Stamp printer.
76. Periodic Stamp Duty Return is a Tax Return used by a Stamp Duty Collecting Agent to file the collection of Stamp Duty on liable parties and the remittance of Stamp Duty to the state treasury for a Taxable Period.
77. Integrated Service Points are integrated places of tax services at the Tax Office, including tax services, dissemination and consultation service offices.
78. Tax Services Outside the Office is a place for the implementation of part of tax service duties in the form of tax dissemination, services and consultation for the public or Taxpayers in implementing the fulfilment of tax rights and tax obligations located in certain locations or regions within the working areas of Tax Offices or tax services, dissemination and consultation service offices implemented outside the office, either manually or using the administration system of the Directorate General of Taxes.
79. Forwarding or Courier Service Company is a company in the form of a legal entity that provides certain types of mail delivery services, including delivering Tax Returns to the Directorate General of Taxes.
80. Tax Return Examination is a series of activities conducted to assess the completeness of the completion of the Tax Return and its attachments, including an assessment of the correctness of the spelling and calculations.
81. Tax Return Processing is a series of activities that include data validation, recording and packaging of Tax Returns.
82. Tax Return Recording is a series of activities conducted to include all elements of a Tax Return into the tax database by, among others, recording, uploading and/or scanning.
83. Tax Payment Slip is a receipt of tax payment or remittance that has been conducted using a specific form or has been conducted using other means to the State Treasury through a collecting agent.

84. Minister of Finance Regulation Number 11 of 2025 is the Minister of Finance Regulation Number 11 of 2025 concerning the Provisions on Alternative Tax Bases and Certain Amount of Value Added Tax.

Article 2

(1) The scope of this Director General Regulation consists of:

- a. the format, contents and procedures for the completion of Periodic Tax Return Income Tax:
 - 1. Periodic Article 21/26 Income Tax Returns;
 - 2. Unified Periodic Income Tax Returns; and
 - 3. report on state revenues from upstream oil and/or gas business activities;
- b. the format, contents and procedures for the completion of Periodic Value Added Tax Returns:
 - 1. Periodic Value Added Tax Returns for Taxable Persons;
 - 2. Periodic Value Added Tax Returns for Taxable Persons that use guidelines for the calculation of Input VAT crediting; and
 - 3. Periodic Value Added Tax Returns for Value Added Tax Collection Agents and Other Parties, that do not constitute Taxable Persons;
- c. the format, contents and procedures for the completion of Periodic Stamp Duty Returns;
- d. the format, contents and procedures for the completion of Annual Income Tax Return:
 - 1. Annual Income Tax Return for individual Taxpayers; and

	2.	Annual Income Tax Return for Corporate Taxpayers:
		a) Annual Income Tax Return for Corporate Taxpayers in rupiah;
		b) Annual Income Tax Return for Corporate Taxpayers in United States dollars;
		c) Annual Income Tax Return for Corporate Taxpayers for Taxpayers conducting upstream oil and/or gas business activities in rupiah; and
		d) Annual Income Tax Return for Corporate Taxpayers for Taxpayers conducting upstream oil and/or gas business activities in United States dollars;
e.		the format, contents, procedures for the completion and submission of the report on the calculation of Article 25 Income Tax Instalment for banks, State-Owned Enterprises, Local-Owned Enterprises, public-listed Taxpayers as well as Other Taxpayers;
f.		details and/or documents that must be attached to the Tax Return as well as the format and means for the submission of details and/or documents that must be attached to the Tax Return; and
g.		procedures for the filing, receipt and processing of Tax Return.
(2)		The Tax Return referred to in paragraph (1) subparagraph a to subparagraph d at the minimum contains:
	a.	the type of tax;
	b.	Taxpayer and Taxpayer Identification Number;
	c.	Taxable Period, Fraction of a Tax Year or Tax Year concerned; and

- d. the Taxpayer's signature or the Taxpayer's attorney.

CHAPTER II

THE FORMAT, CONTENTS AND PROCEDURES FOR THE COMPLETION OF PERIODIC INCOME TAX RETURNS

Section One

Periodic Article 21/26 Income Tax Returns

Paragraph 1

General Provisions on Periodic Article 21/26 Income Tax Returns

Article 3

- (1) The Periodic Article 21/26 Income Tax Return referred to in Article 2 paragraph (1) subparagraph a number 1 serves as a means to file and account for:
 - a. the calculation of the amount of Article 21 Income Tax and/or Article 26 Income Tax in Connection with Employment, Services or Activities of Individuals actually payable;
 - b. the preparation of Article 21/26 Withholding Receipts; and
 - c. the remittance of Article 21 Income Tax and/or Article 26 Income Tax in Connection with Employment, Services or Activities of Individuals that has been withheld by Article 21/26 Withholding Agent,

in 1 (one) Taxable Period pursuant to statutory provisions in the field of taxation.

(2) The Periodic Article 21/26 Income Tax Return referred to in paragraph (1) includes the following types of tax:

a. Article 21 Income Tax; and

b. Article 26 Income Tax in Connection with Employment, Services or Activities of Individuals.

Article 4

(1) An Article 21/26 Withholding Agent performing Article 21 Withholding Tax and/or Article 26 Withholding Tax in Connection with Employment, Services or Activities of Individuals must:

a. prepare Article 21/26 Withholding Receipts;

b. submit Article 21/26 Withholding Receipts to the withholder; and

c. file Article 21/26 Withholding Receipts to the Directorate General of Taxes using Periodic Article 21/26 Income Tax Returns.

(2) The Article 21/26 Withholding Agent referred to in paragraph (1) may:

a. amend or cancel Article 21/26 Withholding Receipts; and/or

b. prepare additional Article 21/26 Withholding Receipts.

(3) The Article 21/26 Withholding Agent referred to in paragraph (1) may voluntarily amend Periodic Article 21/26 Income Tax Returns that have been filed.

Article 5

- (1) An Article 21/26 Withholding Agent uses the Taxpayer Identification Number to file Periodic Article 21/26 Income Tax Returns referred to in Article 4 paragraph (1) subparagraph c.
- (2) An Article 21/26 Withholding Agent uses the Taxpayer Identification Number and Place of Business Identification Number to prepare Article 21/26 Withholding Receipts referred to in Article 4 paragraph (1) subparagraph a.
- (3) In the event that Article 21/26 Withholding Agents have a place of business activities separate from their residence or domicile, the preparation of Article 21/26 Withholding Receipts referred to in Article 4 paragraph (1) subparagraph a is implemented by including the Place of Business Identification Number of each place of business activities that implements part or all of the administration related to the payment of income.
- (4) The administration related to the payment of income referred to in paragraph (3) includes:
 - a. the place where the income recipient implements activities;
 - b. the place where employment status is registered; or
 - c. the place where the contract is signed.
- (5) In the event that an Article 21/26 Withholding Agent constitutes a Government Agency that has Organisation Subunits, the preparation of Article 21/26 Withholding Receipts referred to in Article 4 paragraph (1) subparagraph a is implemented by the Organisation Subunits.
- (6) The income recipient referred to in paragraph 4 subparagraph a is an income recipient subject to Article 21 Withholding Tax and/or Article 26 Withholding Tax in Connection with Employment, Services or Activities of Individuals pursuant to statutory provisions in the field of taxation.

Paragraph 2

The Format and Procedures for the Preparation of Article 21/26 Withholding Receipts

Article 6

- (1) Article 21/26 Withholding Receipts referred to in Article 4 paragraph (1) subparagraph a consist of:
 - a. Form BPA1-Article 21 Withholding Receipts for Permanent Employees or Pensioners Who Receive Pension-Related Money Periodically;
 - b. Form BPA2-Article 21 Withholding Receipts for Civil Servants or Members of the Indonesian National Armed Forces or Members of the Indonesian National Police or State Officials or Their Pensioners;
 - c. Form BP21-Non-Final Article 21 Withholding Receipts and Article 21 Final Income Tax; and
 - d. Form BP26-Article 26 Income Tax Withholding Slips.
- (2) Article 21/26 Withholding Receipts referred to in paragraph (1) are in the form of Electronic Documents prepared through the eBupot module and signatures in the form of Electronic Signature are included pursuant to statutory provisions in the field of taxation.
- (3) The eBupot module referred to in paragraph (2) is a module in the Taxpayer Portal or webpage or other applications integrated with the administration system of the Directorate General of Taxes that may be used to prepare, amend and/or cancel withholding receipts and/or collection receipts.

Article 7

(1) Article 21/26 Withholding Receipts referred to in Article 6 paragraph (1) are prepared with the following provisions:

- a. for Article 21 Withholding Tax on income given to permanent employees and pensioners who receive pension-related money periodically, Article 21/26 Withholding Receipt Form BPA1-Article 21 Withholding Receipts for Permanent Employees or pensioners Who Receive Pension-Related Money Periodically shall be prepared;
- b. for Article 21 Withholding Tax on income in connection with employment or positions given to civil servants, members of the Indonesian National Armed Forces, members of the Indonesian National Police, state officials and their pensioners, Article 21/26 Withholding Receipt Form BPA2-Article 21 Income Tax for Civil Servants or Members of the Indonesian National Armed Forces or Members of the Indonesian National Police or State Officials or Their Pensioners shall be prepared;
- c. for Article 21 Withholding Tax on income received by income recipients other than those referred to in subparagraph a and subparagraph b, constituting resident Taxpayers, Article 21/26 Withholding Receipt Form BP21-Non-Final Article 21 Withholding Receipts and Non-Final Article 21 Income Tax shall be prepared;
- d. for Article 26 Withholding Tax in Connection with Employment, Services or Activities of Individuals on income received by income recipients other than those referred to in subparagraph a and subparagraph b, constituting non-resident Taxpayers, Article 21/26 Withholding Receipt Form BP26-Article 26 Income Tax Withholding Slip shall be prepared;

- | | |
|-----|--|
| e. | Article 21/26 Withholding Receipts referred to in Article 6 paragraph (1) subparagraph a and subparagraph b shall be prepared in each last Taxable Period; |
| f. | Article 21/26 Withholding Receipts referred to in Article 6 paragraph (1) subparagraph c and subparagraph d may be prepared for each transaction or for 1 (one) Taxable Period pursuant to statutory provisions in the field of taxation; and |
| g. | the last Taxable Period referred to in subparagraph e is the December period, certain Taxable Periods in which permanent employees stop working or certain Taxable Periods in which pensioners stop receiving pension-related money. |
| (2) | Article 21/26 Withholding Agents must provide Article 21/26 Withholding Receipt Form BPA1-Article 21 Withholding Receipts for Permanent Employees or Pensioners Who Receive Pension-Related Money Periodically and/or Article 21/26 Withholding Receipt Form BPA2-Article 21 Withholding Receipts for Civil Servants or Members of the Indonesian National Armed Forces or Members of the Indonesian National Police or State Officials or Their Pensioners referred to in Article 6 paragraph (1) subparagraph a and subparagraph b to the income recipient no later than 1 (one) month after the last Taxable Period ends. |
| (3) | Article 21/26 Withholding Agents must provide Article 21/26 Withholding Receipt Form BP21-Non-Final Article 21 Withholding Receipts and Non-Final Article 21 Income Tax and/or Article 21/26 Withholding Receipt Form BP26-Article 26 Income Tax Withholding Slip referred to in Article 6 paragraph (1) subparagraph c and subparagraph d to the income recipient for each preparation of Article 21/26 Withholding Receipt. |
| (4) | One Article 21/26 Withholding Receipt Form BPA1-Article 21 Withholding Receipt for Permanent Employees or Pensioners Who Receive Pension-Related Money Periodically and Article 21/26 Withholding Receipt Form BPA2-Article 21 Withholding |

Receipt for Civil Servants or Members of the Indonesian National Armed Forces or Members of the Indonesian National Police or State Officials or Their Pensioners referred to in Article 6 paragraph (1) subparagraph a, and subparagraph b shall be used for:

- a. 1 (one) income recipient;
- b. 1 (one) taxable object code; and
- c. 1 (one) Tax Year or Fraction of a Tax Year.

(5) One Article 21/26 Withholding Receipt Form BP21-Non-Final Article 21 Withholding Receipt and Non-Final Article 21 Income Tax and/or Article 21/26 Withholding Receipt Form BP26-Article 26 Income Tax Withholding Slip referred to in Article 6 paragraph (1) subparagraph c and subparagraph d shall be used for:

- a. 1 (one) income recipient;
- b. 1 (one) taxable object code; and
- c. 1 (one) Taxable Period.

(6) Article 21/26 Withholding Receipts referred to in Article 6 paragraph (1):

- a. are prepared as per the sample format; and
- b. are completed according to instructions for the completion,

listed in Appendix letter A which constitutes an integral part of this Director General Regulation.

- (7) The taxable object codes referred to in paragraph (4) subparagraph b and paragraph (5) subparagraph b shall be filled in based on the taxable object codes listed in Appendix letter A which constitutes an integral part of this Director General Regulation.
- (8) The taxable object codes referred to in paragraph (7) may be amended by a Director General of Taxes Decree.
- (9) Procedures for the preparation of Article 21/26 Withholding Receipts referred to in Article 6 paragraph (1) shall be listed in Appendix letter A which constitutes an integral part of this Director General Regulation.

Article 8

- (1) Article 21/26 Withholding Receipts referred to in Article 6 paragraph (1) do not need to be prepared in the event that there is no payment of income.
- (2) Article 21/26 Withholding Receipts referred to in Article 6 paragraph (1) continue to be prepared in the event that:
 - a. Article 21 Withholding Tax is not conducted because the amount of received income does not exceed the personal tax relief;
 - b. the amount of Article 21 Withholding Tax is nil because:
 - 1. of the existence of an exemption certificate; or
 - 2. subject to a 0% (zero per cent) rate;
 - c. Article 21 Withholding Tax is government-borne Article 21 Income Tax pursuant to statutory provisions in the field of taxation;

- d. Article 21 Withholding Tax is granted Income Tax facilities pursuant to statutory provisions in the field of taxation; and/or
- e. the amount of Article 26 Withholding Tax in Connection with Employment, Services or Activities of Individuals is nil pursuant to the provisions under the tax treaty indicated by the existence of the certificate of domicile and/or receipt of the certificate of domicile of a non-resident Taxpayer pursuant to statutory provisions in the field of taxation.

Article 9

- (1) In the preparation of Article 21/26 Withholding Receipts referred to in Article 4 paragraph (1) subparagraph a, the income recipient must provide information on identity in the form of:
 - a. for resident Taxpayers, namely:
 - 1. Taxpayer Identification Number; or
 - 2. National Identification Number;
 - b. for non-resident Taxpayers, namely tax identification number or other tax identity, to the Article 21/26 Withholding Agent.
- (2) In the event that the non-resident Taxpayers referred to in paragraph (1) subparagraph b wish to apply the provisions under the tax treaty, the non-resident Taxpayers concerned must provide a certificate of domicile and/or receipt of the certificate of domicile of non-resident Taxpayers pursuant to statutory provisions in the field of taxation to the Article 21/26 Withholding Agent.

Article 10

- (1) Article 21/26 Withholding Receipts that have been issued referred to in Article 4 paragraph (1) subparagraph a may be subject to:
- a. amendment, in the event that there are errors in the completion of Article 21/26 Withholding Receipts; or
 - b. cancellation, in the event that Article 21/26 Withholding Receipts should not be prepared, including there is cancellation of transactions constituting the basis of Article 21 Withholding Tax and/or Article 26 Withholding Tax in Connection with Employment, Services or Activities of Individuals.
- (2) The amendment or cancellation referred to in paragraph (1) may be conducted provided that:
- a. the Director General of Taxes has not conducted an audit or public preliminary audit of Periodic Article 21/26 Income Tax Returns for the Taxable Period concerned; or
 - b. against the Article 21/26 Withholding Receipts:
 - 1. no objection has been filed;
 - 2. an objection is filed, but not considered; or
 - 3. an objection is filed, but revoked by the Taxpayer and the Director General of Taxes has approved the application for revocation by the Taxpayer, pursuant to statutory provisions in the field of taxation.

- (3) Article 21/26 Withholding Agents may prepare additional Article 21/26 Withholding Receipts for a Periodic Article 21/26 Income Tax Return that has been filed insofar as the Director General of Taxes has not conducted an audit or public preliminary audit of Periodic Article 21/26 Income Tax Returns for the Taxable Period concerned pursuant to statutory provisions in the field of taxation.
- (4) The amendment or cancellation referred to in paragraph (1) and/or the preparation of additional Article 21/26 Withholding Receipts referred to in paragraph (3) shall be filed in the Periodic Article 21/26 Income Tax Return.
- (5) The amendment or cancellation referred to in paragraph (1) and/or the preparation of additional Article 21/26 Withholding Receipts referred to in paragraph (3) shall be conducted according to the procedures listed in Appendix letter A which constitutes an integral part of this Director General Regulation.

Paragraph 3

The Format, Contents and Procedures for the Completion of Periodic Article 21/26 Income Tax Returns

Article 11

- (1) A Periodic Article 21/26 Income Tax Return consists of:
 - a. master Periodic Article 21/26 Income Tax Return; and
 - b. attachments to the Periodic Article 21/26 Income Tax Return which consists of:
 - 1. Form L-IA-List of Monthly Article 21 Withholding Tax for Permanent Employees and Pensioners Who Receive Pension-Related Money Periodically as Well as for Civil Servants,

		Members of the Indonesian National Armed Forces, Members of the Indonesian National Police, State Officials and their Pensioners;
	2.	Form L-IB-List of Article 21 Withholding Tax for Permanent Employees and Pensioners Who Receive Pension-Related Money Periodically as well as for Civil Servants, Members of the Indonesian National Armed Forces, Members of the Indonesian National Police, State Officials and Their Pensioners for the last Taxable Period;
	3.	Form L-II-List of Article 21 Withholding Tax for One Tax Year or a Fraction of a Tax Year for Permanent Employees and Pensioners Who Receive Pension-Related Money Periodically as Well as for Civil Servants, Members of the Indonesian National Armed Forces, Members of the Indonesian National Police, State Officials and Their Pensioners; and
	4.	Form L-III-List of Article 21 Withholding Tax and/or Article 26 Withholding Tax on Other Than Permanent Employees or Pensioners Who Receive Pension-Related Money Periodically.
(2)	A Periodic Article 21/26 Income Tax Return, in addition to containing the data referred to in Article 2 paragraph (2), also contains data on:	
	a.	the status of the Periodic Article 21/26 Income Tax Return;
	b.	the amount of Article 21 Withholding Tax and/or Article 26 Withholding Tax in Connection with Employment, Services or Activities of Individuals;

c.	the amount of the over-remittance of Article 21 Income Tax and/or Article 26 Income Tax in Connection with Employment, Services or Activities of Individuals from the previous Taxable Period;
d.	the amount of Article 21 Income Tax and/or Article 26 Income Tax in Connection with Employment, Services or Activities of Individuals that is under or over-remitted;
e.	the amount of Article 21 Income Tax and/or Article 26 Income Tax in Connection with Employment, Services or Activities of Individuals that is under or over-remitted in the amended Tax Return;
f.	the amount of Article 21 Income Tax and/or Article 26 Income Tax in Connection with Employment, Services or Activities of Individuals that is under or over-remitted due to the amendment;
g.	the amount of government-borne Article 21 Income Tax and/or Article 26 Income Tax in Connection with Employment, Services or Activities of Individuals; and
h.	the date the Periodic Article 21/26 Income Tax Return is filed.
(3)	The Periodic Article 21/26 Income Tax Return referred to in paragraph (1) is in the form of Electronic Documents.
(4)	The Periodic Article 21/26 Income Tax Return referred to in paragraph (1):
a.	is prepared as per the sample format; and
b.	is completed according to instructions for the completion, listed in Appendix letter A which constitutes an integral part of this Director General Regulation.
(5)	Procedures for the preparation of Periodic Article 21/26 Income Tax Returns referred to in paragraph (1) shall be listed in Appendix letter A which constitutes an integral part of this Director General Regulation.

Article 12

- (1) A Periodic Article 21/26 Income Tax Return that has been filed may be amended.
- (2) The amendment of the Periodic Article 21/26 Income Tax Return referred to in paragraph (1) may be conducted provided that the Director General of Taxes has not conducted an audit or public preliminary audit of the Taxable Period concerned.
- (3) The amendment of Periodic Article 21/26 Income Tax Returns is conducted according to the procedures listed in Appendix letter A which constitutes an integral part of this Director General Regulation.

Article 13

The filing of the Periodic Article 21/26 Income Tax Return referred to in Article 4 paragraph (1) subparagraph c and the amendment of Periodic Article 21/26 Income Tax Return referred to in Article 12 resulting in:

- a. under-remitted taxes, the Article 21/26 Withholding Agent is required to settle the amount of under-remitted taxes; or
- b. over-remitted taxes, the over-remittance of taxes contained in the Periodic Article 21/26 Income Tax Return may be carried forward by the Article 21/26 Withholding Agent to the next Taxable Period without having to be consecutive.

Section Two

Unified Periodic Income Tax Returns

Paragraph 1

General Provisions on Unified Periodic Income Tax Returns

Article 14

- (1) Unified Periodic Income Tax Returns referred to in Article 2 paragraph (1) subparagraph a number 2 function as a means used by Unified Withholding Agents and/or Collection Agents to file:
- a. the obligation to withhold and/or collect Income Tax;
 - b. the preparation of Unified Withholding Tax and/or Collection Receipts; and
 - c. the remittance of Income Tax that has been withheld and/or collected,
- for several types of Income Tax in a Taxable Period.
- (2) Unified Periodic Income Tax Returns referred to in paragraph (1) may also be used by a Taxpayer required to self-pay or remit Income Tax payable pursuant to statutory provisions in the field of taxation.
- (3) The types of Income Tax referred to in paragraph (1) include:
- a. Article 4 paragraph (2) Income Tax;
 - b. Article 15 Income Tax;
 - c. Article 22 Income Tax;
 - d. Article 23 Income Tax; and
 - e. Article 26 Income Tax, other than that in connection with employment, services or activities of individuals,

stipulated under Income Tax Law.

Article 15

- (1) Unified Withholding and/or Collection Agents that conduct Withholding Tax and/or Income Tax collection referred to in Article 14 paragraph (3) must:
 - a. prepare Unified Withholding Tax and/or Collection Receipts;
 - b. submit Unified Withholding Tax and/or Collection Receipts to the withholdee and/or party subject to the collection; and
 - c. file Unified Withholding Tax and/or Collection Receipts to the Directorate General of Taxes using Unified Periodic Income Tax Returns.
- (2) Unified Withholding and/or Collection Agents referred to in paragraph (1) may:
 - a. amend or cancel Unified Withholding Tax and/or Collection Receipts; and/or
 - b. prepare additional Unified Withholding Tax and/or Collection Receipts.
- (3) Unified Withholding and/or Collection Agents referred to in paragraph (1) may voluntarily amend Unified Periodic Income Tax Returns that have been filed for 1 (one) or more types of Income Tax therein.

Article 16

- (1) A resident individual Taxpayer is appointed as a Withholding Agent to implement the withholding obligation for:

- a. Article 23 Income Tax on payment in the form of rent; and/or
 - b. Article 4 paragraph (2) Income Tax on income from the rent of land and/or building.
- (2) The resident individual Taxpayers referred to in paragraph (1) include:
- a. individuals conducting independent personal services; and/or
 - b. individuals conducting business,
- who maintain bookkeeping.
- (3) The withholding and/or collection obligation for the types of Income Tax other than those referred to in paragraph (1) by resident individual Taxpayers appointed as Withholding and/or Collection Agents shall be implemented pursuant to statutory provisions in the field of taxation.

Paragraph 2

The Format and Procedures for the Preparation of Unified Withholding Tax and/or Collection Receipts

Article 17

- (1) Unified Withholding Tax and/or Collection Receipts referred to in Article 15 paragraph (1) consist of:
- a. Unified Withholding Tax and/or Collection Receipts in the Standard Format; and
 - b. Documents Equivalent to Unified Withholding Tax and/or Collection Receipts in the Standard Format.

(2) Unified Withholding Tax and/or Collection Receipts in the Standard Format referred to in paragraph (1) subparagraph a are prepared through the eBupot module referred to in Article 6 paragraph (3) and signatures in the form of Electronic Signatures pursuant to statutory provisions in the field of taxation are included.

Article 18

(1) Unified Withholding Tax and/or Collection Receipts in the Standard Format referred to in Article 17 paragraph (1) subparagraph a consist of:

- a. Form BPPU-Unified Withholding and/or Receipts, used for Withholding Tax and/or Income Tax collection referred to in Article 14 paragraph (3) for resident Taxpayers and permanent establishments; and
- b. Form BPNR-Withholding Slip for Non-Residents, used for Withholding Tax and/or Income Tax collection referred to in Article 14 paragraph (3) for non-resident Taxpayers.

(2) Unified Withholding Tax and/or Collection Receipts in the Standard Format referred to in paragraph (1) at the minimum contain:

- a. the number of the Unified Withholding Tax and/or Collection Receipts in the Standard Format;
- b. the Taxable Period and Tax Year;
- c. the nature of the Withholding Tax and/or Income Tax collection referred to in Article 14 paragraph (3);
- d. the status of the Unified Withholding Tax and/or Collection Receipts;
- e. the identity of the withholdee and/or party subject to the collection in the form of:

	1.	for resident Taxpayers:
	a)	Taxpayer Identification Number or National Identification Number; and
	b)	name; or
	2.	for non-resident Taxpayers:
	a)	tax identification number or other tax identity;
	b)	name;
	c)	address;
	d)	country; and
	e)	passport number;
f.		type of facility;
g.		taxable object code;
h.		tax base;
i.		rate;
j.		Withholding Tax/collected/government-borne Income Tax referred to in Article 14 paragraph (3);
k.		documents constituting the basis for Withholding Tax and/or Income Tax collection referred to in Article 14 paragraph (3) or the basis for providing facilities;
l.		payment mechanism in the event that the Unified Withholding and/or Collection Agents constitute Government Agency Taxpayers;

	m.	<p>Identity of Unified Withholding and/or Collection Agents, in the form of:</p> <ol style="list-style-type: none"> 1. Taxpayer Identification Number or National Identification Number of the Unified Withholding and/or Collection Agents; 2. Place of Business Identification Number or Organisation Subunit identification number; and 3. name of the Unified Withholding and/or Collection Agents; <p>n. the signatory's name; and</p> <p>o. the date the Unified Withholding Tax and/or Collection Receipts in the Standard Format are signed.</p>
(3)		<p>One Unified Withholding Tax/Collection Receipt in the Standard Format referred to in paragraph (1) may only be prepared for Withholding Tax and/or Income Tax collection referred to in Article 14 paragraph (3) for:</p>
	a.	1 (one) withholder and/or the party subject to the collection;
	b.	1 (one) taxable object code; and
	c.	1 (one) Taxable Period.
(4)		<p>In the event that in a Taxable Period, there are 2 (two) or more Withholding Tax and/or Income tax collection transactions referred to in Article 14 paragraph (3) on the same party and the same taxable object code, the Unified Withholding and/or Collection Agents may prepare 1 (one) Unified Withholding Tax/Collection Receipt in the Standard Format for the transactions concerned pursuant to statutory provisions in the field of taxation.</p>
(5)		<p>Unified Withholding Tax and/or Collection Receipts in the Standard Format referred to in paragraph (1):</p> <p>a. are prepared as per the sample format; and</p>

b. are completed according to instructions for the completion, listed in Appendix letter B which constitutes an integral part of this Director General Regulation.

- (6) The taxable object code referred to in paragraph (2) subparagraph g is based on the taxable object codes listed in Appendix letter B which constitutes an integral part of this Director General Regulation.
- (7) The taxable object code referred to in paragraph (2) subparagraph g may be amended by the Director General of Taxes Decree.
- (8) Procedures for the preparation of Unified Withholding Tax and/or Collection Receipts in the Standard Format referred to in paragraph (1) shall be listed in Appendix letter B which constitutes an integral part of this Director General Regulation.

Article 19

- (1) Documents Equivalent to Unified Withholding Tax and/or Collection Receipts in the Standard Format referred to in Article 17 paragraph (1) subparagraph b are used by Unified Withholding and/or Collection Agents to conduct Withholding Tax and/or Income Tax collection on:

- a. income in the form of interest on deposits/savings, discounts on Bank Indonesia Certificates, discounts on securities issued by Bank Indonesia in the context of monetary operations that have the same characteristics as Bank Indonesia Certificates and current account interest;
- b. income in the form of discounts on Treasury Notes and bond interest in the form of debt securities, government securities and local government bonds with a period of more than 12 (twelve) months, including bonds issued based on sharia principles;

c.	interest or discount on short-term securities traded on the money market;
d.	income from transactions of sales of shares other than the founders stock on the stock exchange;
e.	income from lottery prizes that:
	1. is inherent to the goods/products; and
	2. the identity of the recipient cannot be known;
f.	income received or accrued by partners in connection with transactions of:
	1. sales of goods;
	2. supplies of services; and/or
	3. rent and other income in connection with the use of assets, conducted through other parties in the government procurement information system;
g.	income received or accrued by sellers of crypto assets; or
h.	other income pursuant to statutory provisions in the field of taxation is determined using Documents Equivalent to Unified Withholding Tax and/or Collection Receipts in the Standard Format.
(2)	Documents Equivalent to Unified Withholding Tax and/or Collection Receipts in the Standard Format referred to in paragraph (1) are prepared by Unified Withholding and/or Collection Agents using the means owned by the Unified Withholding and/or Collection Agents.
(3)	Documents Equivalent to Unified Withholding Tax and/or Collection Receipts in the Standard Format referred to in paragraph (1) may be in the form of a passbook, bank statement, custodial account, securities account, trade confirmation or proof of

transfers of securities documents and other equivalent documents, either in the form of paper forms or in the form of Electronic Documents.

(4) Documents Equivalent to Unified Withholding Tax and/or Collection Receipts in the Standard Format referred to in paragraph (1) at the minimum contain:

a. the name and Taxpayer Identification Number or National Identification Number of the withholdee and/or party subject to Income Tax collection referred to in Article 14 paragraph (3);

b. the unique number of transactions related to income subject to Withholding Tax and/or Income Tax collection referred to in Article 14 paragraph (3);

c. the tax base; and

d. Withholding Tax and/or Income Tax collection referred to in Article 14 paragraph (3).

(5) Unified Withholding and/or Collection Agents referred to in paragraph (2) must prepare Documents Equivalent to Unified Withholding Tax and/or Collection Receipts in the Standard Format according to the procedures for the preparation listed in Appendix letter B, which constitutes an integral part of this Director General Regulation.

Article 20

(1) Unified Withholding and/or Collection Receipts referred to in Article 15 paragraph (1) subparagraph a do not need to be prepared in the event that no transaction must be subject to Withholding Tax or Income Tax collection referred to in Article 14 paragraph (3) pursuant to statutory provisions in the field of taxation.

	<p>(2) The Unified Withholding Tax and/or Collection Receipts referred to in Article 15 paragraph (1) subparagraph a continue to be prepared in the event that:</p> <p>a. the amount of Withholding/Tax and/or Income Tax collection referred to in Article 14 paragraph (3) is nil because:</p> <ol style="list-style-type: none"> 1. of the existence of an exemption certificate; 2. of the existence of the exclusion from Withholding Tax and/or Income Tax collection; 3. of the existence of purchase transactions of goods conducted by a Taxpayer that has a Certificate; 4. of the existence of sales of goods or supplies of services conducted by an individual Taxpayer that has certain gross turnover submitting a statement letter in lieu of the Certificate; or
	<p>5. subject to a 0% (zero per cent) rate;</p> <p>b. Withholding/Tax and/or Income Tax collection referred to in Article 14 paragraph (3) is government-borne Income Tax pursuant to statutory provisions in the field of taxation;</p>
	<p>c. Withholding/Tax and/or Income Tax collection referred to in Article 14 paragraph (3) is granted Income Tax facilities pursuant to statutory provisions in the field of taxation; and/or</p>
	<p>d. the amount of Article 26 Withholding Tax is nil pursuant to the provisions under the tax treaty indicated by the existence of the certificate of domicile of a non-resident Taxpayer and/or receipt of the certificate of domicile of a non-resident Taxpayer pursuant to statutory provisions in the field of taxation.</p>

Article 21

- (1) In the preparation of Unified Withholding Tax and/or Collection Receipts referred to in Article 15 paragraph (1) subparagraph a, the withholder and/or party subject to the collection must provide information on identity in the form of:
- a. for resident Taxpayers, namely:
 - 1. Taxpayer Identification Number; or
 - 2. National Identification Number;or
 - b. for non-resident Taxpayers, namely tax identification number or other tax identity,
- to the Unified Withholding and/or Collection Agent.
- (2) In the event that the non-resident Taxpayers referred to in paragraph (1) subparagraph b wish to apply the provisions under the tax treaty, the non-resident Taxpayers concerned must provide a certificate of domicile of non-resident Taxpayers and/or receipt of the certificate of domicile of non-resident Taxpayers pursuant to statutory provisions in the field of taxation to Unified Withholding and/or Collection Agents.

Paragraph 3

The Format, Contents and Procedures for the Completion of Unified Periodic Income Tax Returns

Article 22

- (1) Unified Periodic Income Tax Returns consist of:
- a. master Unified Periodic Income Tax Returns; and
 - b. attachments to Unified Periodic Income Tax Returns which consist of:
 - 1. Form LIST-I-List of Unified Withholding Tax and/or Collection Receipts in the Standard Format;
 - 2. Form LIST-II-List of Self-Remitted and/or Income Tax; and
 - 3. Form ATTACHMENT-I-List of Documents Equivalent to Unified Withholding Tax and/or Collection Receipts in the Standard Format.
- (2) Unified Periodic Income Tax Returns in addition to containing the data referred to in Article 2 paragraph (2) also contain data on:
- a. the status of the Unified Periodic Income Tax Returns;
 - b. the type of the remittance type code;
 - c. the amount of Withholding Tax, collected, government-borne and/or self-remitted Income Tax referred to in Article 14 paragraph (3);
 - d. the amount of Income Tax referred to in Article 14 paragraph (3);

e. the amount of Income Tax referred to in Article 14 paragraph (3) that has been remitted in the amended Unified Periodic Income Tax Returns and the amount of underpaid or overpaid Income Tax in the event that the amendment of Unified Periodic Income Tax Returns is conducted; and

f. the date the Unified Periodic Income Tax Returns are filed.

(3) Unified Periodic Income Tax Returns referred to in paragraph (1) are in the form of Electronic Documents.

(4) Unified Periodic Income Tax Returns referred to in paragraph (1):

a. are prepared as per the sample format; and

b. are completed according to instructions for the completion,

listed in Appendix letter B which constitutes an integral part of this Director General Regulation.

Article 23

Taxpayers required to self-remit Income Tax referred to in Article 14 paragraph (3) payable pursuant to statutory provisions in the field of taxation must file the payment of Income Tax that has been paid in the Unified Periodic Income Tax Returns.

Article 24

(1) Unified Withholding Tax and/or Collection Receipts that have been issued referred to in Article 15 paragraph (1) subparagraph a may be subject to:

	a.	in the event that there are errors in the completion of Unified Withholding Tax and/or Collection Receipts or there is a return transaction; or
	b.	cancellation in the event that there is a cancelled transaction.
(2)		The amendment or cancellation referred to in paragraph (1) may be conducted provided that:
	a.	the Director General of Taxes has not conducted an audit or public preliminary audit of the Unified Periodic Income Tax Returns for the Taxable Period concerned;
	b.	against the Unified Withholding Tax and/or Collection Receipts:
	1.	no objection has been filed;
	2.	an objection is filed, but not considered; or
	3.	an objection is filed, but revoked by the Taxpayer and the Director General of Taxes has approved the application for the revocation of the Taxpayer;
		or
	c.	Unified Withholding Tax and/or Collection Receipts are not in the refund process of tax overpayment that should not otherwise be payable,
		pursuant to statutory provisions in the field of taxation.
(3)		Unified Withholding and/or Collection Agents may prepare additional Unified Withholding Tax and/or Collection Receipts for Unified Periodic Income Tax Returns that have been filed insofar as the Director General of Taxes has not conducted an audit or public preliminary audit of the Unified Periodic Income Tax Returns for the Taxable Period concerned pursuant to statutory provisions in the field of taxation.

(4) The amendment or cancellation of Unified Withholding Tax and/or Collection Receipts referred to in paragraph (2) and/or the preparation of additional Unified Withholding Tax and/or Collection Receipts referred to in paragraph (3) shall be filed in Unified Periodic Income Tax Returns.

(5) The amendment or cancellation of Unified Withholding Tax and/or Collection Receipts referred to in paragraph (2) and/or preparation of additional Unified Withholding Tax and/or Collection Receipts referred to in paragraph (3) shall be conducted according to the procedures listed in Appendix letter B which constitutes an integral part of this Director General Regulation.

Article 25

(1) The amendment of Unified Periodic Income Tax Returns referred to in Article 24 paragraph (4) may be conducted provided that the Director General of Taxes has not conducted an audit or public preliminary audit pursuant to statutory provisions in the field of taxation of the Unified Periodic Income Tax Returns concerned.

(2) The amendment of Unified Periodic Income Tax Returns referred to in paragraph (1) is conducted according to the procedures listed in Appendix letter B which constitutes an integral part of this Director General Regulation.

Article 26

In the event that the amendment of Unified Periodic Income Tax Returns referred to in Article 25 results in:

- a. under-remitted taxes, the Unified Withholding and/or Collection Agent is required to settle the amount of under-remitted taxes;
- or

- b. over-remitted taxes, a refund of the over-remittance of taxes contained in the Unified Periodic Income Tax Returns may be requested by the Unified Withholding and/or Collection Agent by applying for the refund of tax overpayment that should not be otherwise payable.

Section Three

The Report on State Revenues from Upstream Oil and/or Gas Business Activities

Article 27

- (1) A Contractor acting as the Operator or Partner in a Working Area, in implementing a Cooperation Contract, is required to prepare a report on state revenues from upstream oil and/or gas business activities in the Working Area concerned.
- (2) The report referred to in paragraph (1), in addition to containing the data referred to in Article 2 paragraph (2), contains data on:
- a. the amount of tax base;
 - b. the amount of tax payable and/or the amount of tax paid;
 - c. oil and/or gas Lifting;
 - d. equity to be split;
 - e. the state's share; and
 - f. other data related to the Taxpayer's business activities.

- (3) The state's share referred to in paragraph (2) subparagraph e includes Lifting constituting the state's right derived from total oil and/or gas Lifting based on the Cooperation Contract.
- (4) The total Lifting referred to in paragraph (3) is the amount of the total crude oil and/or gas consisting of the amount of Lifting from a Working Area constituting the state's right and Contractor's right.

Article 28

- (1) The report referred to in Article 2 paragraph (1) subparagraph a number 3 is in the form of Electronic Documents.
- (2) The report referred to in paragraph (1):
 - a. is prepared as per the sample format; and
 - b. is completed according to instructions for the completion, listed in Appendix letter C which constitutes an integral part of this Director General Regulation.

CHAPTER III

THE FORMAT, CONTENTS AND PROCEDURES FOR THE COMPLETION OF PERIODIC VALUE ADDED TAX RETURNS

Section One

General Provisions on Periodic Value Added Tax Returns

Article 29

The Periodic Value Added Tax Return referred to in Article 2 paragraph (1) subparagraph b functions as a means to account for the calculation of the amount of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods payable and file:

- a. Input VAT crediting against the Output VAT listed in the Tax Invoice or certain documents equivalent to the Tax Invoice;
- b. the payment or settlement of taxes that has been self-implemented and/or through other parties in a Taxable Period; and
- c. the collection of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods by the Value Added Tax Collection Agent as stipulated under Article 16A of the Value Added Tax Law and/or Other Parties.

Section Two

Tax Invoices

Paragraph 1

General Provisions on Tax Invoices

Article 30

- (1) A Taxable Person supplying Taxable Goods and/or Taxable Services is required to collect Value Added Tax payable and prepare Tax Invoices as proof of Value Added Tax collection.
- (2) The Tax Invoice must include details concerning the supply of Taxable Goods and/or Taxable Services.

- (3) Tax Invoices prepared by the Taxable Person for supplies of Taxable Goods and/or Taxable Services must be in the form of Electronic Documents.
- (4) A Taxable Person may amend or replace and cancel Tax Invoices.
- (5) A Taxable Person supplying Taxable Goods and/or Taxable Services to a Buyer of Taxable Goods and/or Recipients of Taxable Services with the characteristics of end consumers may prepare Tax Invoices without including details concerning the buyer's identity as well as the seller's name and signature.
- (6) Tax Invoices must fulfil formal and material requirements.
- (7) Tax Invoices must be filed in Periodic Value Added Tax Returns.
- (8) Tax Invoices in the form of paper forms (hardcopy) may be prepared in the event that force majeure occurs.

Paragraph 2

Obligations and Times of the Preparation of Tax Invoices

Article 31

- (1) A Taxable Person is required to prepare a Tax Invoice referred to in Article 30 paragraph (1) for each:
 - a. supply of Taxable Goods as stipulated under Article 4 paragraph (1) subparagraph a, and/or Article 16D of the Value Added Tax Law;
 - b. supply of Taxable Services as stipulated under Article 4 paragraph (1) subparagraph c of the Value Added Tax Law;

- c. export of tangible Taxable Goods as stipulated under Article 4 paragraph (1) subparagraph f of the Value Added Tax Law;
- d. export of intangible Taxable Goods as stipulated under Article 4 paragraph (1) subparagraph g of the Value Added Tax Law; and/or
- e. export of Taxable Services as stipulated under Article 4 paragraph (1) subparagraph h of the Value Added Tax Law.

(2) The Tax Invoice referred to in paragraph (1) must be prepared at the time of:

- a. the supply of Taxable Goods and/or Taxable Services;
- b. the receipt of payment in the event that the receipt of payment occurs before the supply of Taxable Goods and/or before the supply of Taxable Services;
- c. the receipt of term payment in the event of a supply of a part of work phases;
- d. the export of tangible Taxable Goods, export of intangible Taxable Goods and/or export of Taxable Services;
or
- e. other times stipulated by statutory provisions in the field of Value Added Tax.

(3) The time of supply of Taxable Goods and/or Taxable Services referred to in paragraph (2) subparagraph a as well as the time of export of tangible Taxable Goods, export of intangible Taxable Goods and/or export of Taxable Services referred to in paragraph (2) subparagraph d shall be implemented pursuant to statutory provisions in the field of taxation.

Article 32

- (1) Excluded from the provisions referred to in Article 31 paragraph (1), a Taxable Person may prepare 1 (one) Tax Invoice which includes all supplies of Taxable Goods and/or Taxable Services conducted to the same Buyer of Taxable Goods and/or Recipient of Taxable Services for 1 (one) calendar month.
- (2) The Tax Invoices referred to in paragraph (1) are referred to as consolidated Tax Invoices.
- (3) The consolidated Tax Invoices referred to in paragraph (2) must be prepared no later than the end of the month of the supplies of Taxable Goods and/or Taxable Services.
- (4) In the event that there is a payment, either in part or in full, before the supply of Taxable Goods and/or Taxable Services received in the month of supply, the consolidated Tax Invoices continue to be prepared no later than the end of the month of the supplies of Taxable Goods and/or Taxable Services referred to in paragraph (3).
- (5) In the event that a Taxable Person supplies Taxable Goods and/or Taxable Services referred to in paragraph (1) for which Tax Invoices must be prepared using more than 1 (one) transaction code as referred to in this Director General Regulation, the Taxable Person may prepare consolidated Tax Invoices referred to in paragraph (2) for supplies with the same transaction code for each transaction code concerned.
- (6) The consolidated Tax Invoices referred to in paragraph (2) cannot be prepared for supplies of Taxable Goods and/or Taxable Services that obtain the subject to Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods but not collected facility pursuant to the provisions stipulating supplies of Taxable Goods and/or Taxable Services to and/or from certain areas or places.

- (7) Examples concerning the preparation of consolidated Tax Invoices referred to in paragraph (4) and paragraph (5) shall be listed in Appendix letter D which constitutes an integral part of this Director General Regulation.

Paragraph 3

Details in Tax Invoices and Provisions on the Completion of Details in Tax Invoices

Article 33

Details concerning supplies of Taxable Goods and/or Taxable Services that must be listed in the Tax Invoice referred to in Article 30 paragraph (2) at the minimum contain:

- a. the name, address and Taxpayer Identification Number of the supplier of the Taxable Goods or Taxable Services;
- b. the identity of the Buyer of Taxable Goods or Recipient of Taxable Services which includes:
 1. the name, address and Taxpayer Identification Number, for resident Corporate Taxpayers and Government Agencies;
 2. the name, address and Taxpayer Identification Number or National Identification Number, for individual tax residents pursuant to statutory provisions;
 3. the name, address and passport number, for individual non-tax residents; or
 4. the name and address, for Corporate non-tax residents or non-tax subjects stipulated under Article 3 of the Income Tax Law;
- c. the types of goods or services, the amount of the selling price or consideration and discounts;

- d. Value Added Tax;
- e. Sales Tax on Luxury Goods;
- f. the code, serial number and date of the preparation of the Tax Invoice; and
- g. the name and signature of the party entitled to sign the Tax Invoice.

Article 34

- (1) The name, address and Taxpayer Identification Number of the supplier of Taxable Goods or Taxable Services referred to in Article 33 letter a must be filled in according to the name, address and Taxpayer Identification Number of the place of Value Added Tax Registration administered in the administration system of the Directorate General of Taxes.
- (2) In addition to the name, address and Taxpayer Identification Number referred to in paragraph (1), for:
 - a. Retail Outlet Taxable Persons, the Tax Invoice must also include details in the form of the address of the place of business activities administered in the administration system of the Directorate General of Taxes used by the Retail Outlet Taxable Person to supply Taxable Goods to Foreign Tourists who declare and show a foreign passport to the Retail Outlet Taxable Persons; or
 - b. Taxable Persons other than Retail Outlet Taxable Persons referred to in subparagraph a, the Tax Invoices may also include details in the form of the address of the place of business activities administered in the administration system of the Directorate General of Taxes used by the Taxable Persons to supply Taxable Goods and/or Taxable Services.

- (3) The identity of the Buyer of Taxable Goods or Recipient of Taxable Services which includes the name, address, Taxpayer Identification Number, National Identification Number and passport number referred to in Article 33 letter b must be filled in according to the correct or actual name, address, Taxpayer Identification Number, National Identification Number and passport number.
- (4) For tax residents, the name and address referred to in paragraph (3) may be filled in according to the name and address of the Buyer of Taxable Goods or Recipient of Taxable Services administered in the administration system of the Directorate General of Taxes.
- (5) In the event that:
- a. the name and/or address administered in the administration system of the Directorate General of Taxes referred to in paragraph (1), paragraph (2) and paragraph (4) is different from the correct or actual name and/or address; or
 - b. the correct or actual address has not been administered in the administration system of the Directorate General of Taxes,
- the Taxpayer must apply for data changes, thereby, the name and/or address administered in the administration system of the Directorate General of Taxes corresponds to the correct or actual circumstances.
- (6) The application for data changes referred to in paragraph (5) is implemented pursuant to the Director General of Taxes Regulation stipulating instructions for the implementation of the administration of Taxpayer Identification Numbers and Taxable Persons.

- (7) In the event that a supply of Taxable Goods and/or Taxable Services is conducted to a Buyer of Taxable Goods and/or Recipient of Taxable Services with the following conditions:
- a. the Taxable Goods and/or Taxable Services concerned are shipped or supplied to a place of business activities located in certain areas or certain places that obtain the subject to Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods but not collected facility that is different from the residence or domicile of the Buyer of Taxable Goods and/or Recipient of Taxable Services concerned; and
 - b. the supply of Taxable Goods and/or Taxable Services concerned is a supply that obtains the subject to Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods but not collected facility, the address referred to in paragraph (3) must be filled in with the address of the place of business activities of the recipient of the Taxable Goods and/or Taxable Services referred to in subparagraph a.
- (8) In the event that the supply of Taxable Goods and/or Taxable Services is conducted to a Buyer of Taxable Goods and/or Recipient of Taxable Services provided that the Taxable Goods and/or Taxable Services concerned are shipped or supplied to the place of business activities that:
- a. is located in certain areas or places that obtain the subject to Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods but not collected facility; or
 - b. is not located in certain areas or places referred to in subparagraph a, which is different from the residence or domicile of the Buyer of Taxable Goods and/or Recipient of Taxable Services concerned, the address referred to in paragraph (3) may be filled in with the address of the place of business activities of the recipient of the Taxable Goods and/or Taxable Services referred to in subparagraph a or subparagraph b.

(9) Certain areas or certain places that obtain the subject to Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods but not collected facility referred to in paragraph (7) subparagraph a, and paragraph (8) are certain areas or certain places stipulated under:

- a. the provisions on bonded storage;
- b. the provisions on the organisation of special economic zones;
- c. the provisions on free trade zones and free ports; and
- d. other provisions stipulating activities in certain areas or certain places within the Customs Territory that obtain the subject to Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods but not collected facility.

(10) Examples of the inclusion of the addresses referred to in paragraph (1), paragraph (2), paragraph (3), paragraph (4), paragraph (7) and paragraph (8) shall be listed in Appendix letter D which constitutes an integral part of this Director General Regulation.

Article 35

(1) The types of goods or services referred to in Article 33 letter c must be filled in with correct or actual details concerning the supplied Taxable Goods and/or Taxable Services.

(2) For a Taxable Person supplying Taxable Goods in the form of new motor vehicles to a Buyer of Taxable Goods to be subject to the registration of new motor vehicles pursuant to statutory provisions, the types of goods listed in the Tax Invoice must be filled in with details that at the minimum contain information in the form of the brand, type, variant and chassis number of the new motor vehicles concerned.

(3) For Taxable Persons supplying Taxable Goods in the form of land and/or buildings, the types of goods listed in the Tax Invoice must be filled in with details that at the minimum contain information in the form of the complete address of the land and/or building concerned.

(4) For Taxable Persons supplying Taxable Goods to a Buyer of Taxable Goods in free trade zones and free ports, details of the type of goods listed in the Tax Invoice must be filled in with the name of the Taxable Goods according to the correct or actual circumstances as well as the harmonized system code or tariff heading according to the Indonesian customs tariff book.

Article 36

(1) The collected Value Added Tax referred to in Article 33 letter d and the collected Sales Tax on Luxury Goods referred to in Article 33 letter e are calculated in rupiah.

(2) In the event that a supply of Taxable Goods and/or Taxable Services is conducted using currency other than rupiah, the calculation of the collected Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods must be converted into rupiah using the exchange rate stipulated under the Minister of Finance Decree concerning the exchange rate as the basis for the settlement of import duty, Value Added Tax on goods and services and Sales Tax on Luxury Goods, export duty and Income Tax, which is valid at the time the Tax Invoice should be prepared.

Article 37

(1) The code and Tax Invoice Serial Number referred to in Article 33 letter f consist of 17 (seventeen) digits, namely:

a. 2 (two) digits of transaction code;

- b. 2 (two) digits of status code; and
 - c. 13 (thirteen) digits of Tax Invoice Serial Number provided by the Directorate General of Taxes.
- (2) The date of the preparation of the Tax Invoice referred to in Article 33 letter f is the date the Tax Invoice is prepared.
- (3) The format and procedures for the use of the code and Tax Invoice Serial Number referred to in paragraph (1) shall be listed in Appendix letter D which constitutes an integral part of this Director General Regulation.

Article 38

- (1) The name of the individual Taxable Person or official/employee appointed by the Taxable Person entitled to sign Tax Invoices referred to in Article 33 letter g must be filled in according to the name listed in the:
- a. identity card for Indonesian citizens; or
 - b. Passport for foreign nationals,
- which is valid at the time the Tax Invoice is signed.
- (2) The individual Taxable Person or official/employee appointed by a Taxable Person entitled to sign Tax Invoices e referred to in paragraph (1) is an individual Taxable Person or official/employee whose name has been registered as a signatory of Tax Invoices r in the module in the Taxpayer Portal.
- (3) A Taxable Person may appoint more than 1 (one) official/employee entitled to sign Tax Invoices referred to in paragraph (2).
- (4) The signature referred to in Article 33 letter g in the Tax Invoice in the form of Electronic Signature.

Article 39

- (1) An explanation concerning procedures for the completion of details in Tax Invoices referred to in Article 33 shall be listed in Appendix letter D which constitutes an integral part of this Director General Regulation.
- (2) If necessary, the Taxable Person may add other details in the Tax Invoices in addition to the details referred to in Article 33.

Paragraph 4

The Format and Procedures for the Preparation of Tax Invoices

Article 40

- (1) Tax Invoices in the form of Electronic Documents referred to in Article 30 paragraph (3) are prepared using the module in:
 - a. the Taxpayer Portal; or
 - b. a webpage or other applications integrated with the administration system of the Directorate General of Taxes,and a signature in the form of an Electronic Signature is included.
- (2) Tax Invoices in the form of Electronic Documents referred to in paragraph (1) are referred to as e-Faktur.
- (3) The module in the Taxpayer Portal referred to in paragraph (1) subparagraph a, and the webpage or other applications integrated with the administration system of the Directorate General of Taxes referred to in paragraph (1) subparagraph b are referred to as the e-Faktur module.

- (4) The e-Faktur module referred to in paragraph (3) is complemented by the user manual which constitutes an integral part of the e-Faktur module.
- (5) The format of e-Faktur is in the form of Electronic Documents of Tax Invoices generated from the e-Faktur module referred to in paragraph (3).
- (6) e-Faktur is not required to be printed in the form of paper (hardcopy).
- (7) Examples of the display of e-Faktur in the event that e-Faktur is downloaded in the form of portable document format and/or printed in the form of paper (hardcopy) shall be listed in Appendix letter D which constitutes an integral part of this Director General Regulation.

Article 41

- (1) The e-Faktur module contained in the webpage or other applications integrated with the administration system of the Directorate General of Taxes referred to in Article 40 paragraph (1) subparagraph b may be used by Taxable Persons preparing e-Faktur through tax application service providers that have been appointed by the Director General of Taxes to organise tax application services in the form of the organisation of the e-Faktur module.
- (2) The tax application service providers referred to in paragraph (1) are tax application service providers stipulated under the Director General of Taxes Regulation concerning tax application service providers.

Article 42

- (1) A Taxable Person may prepare e-Faktur referred to in Article 40 paragraph (2) insofar as having:

- a. an Electronic Certificate or Authorisation Code; and
 - b. access to the preparation of Tax Invoices.
- (2) The request and granting of the Electronic Certificate and Authorisation Code referred to in paragraph (1) subparagraph a as well as the granting of access to the preparation of Tax Invoices referred to in paragraph (1) subparagraph b shall be implemented pursuant to statutory provisions in the field of taxation.

Article 43

The Tax Invoice Serial Number referred to in Article 37 paragraph (1) subparagraph c is automatically given when the e-Faktur referred to in Article 40 paragraph (2) is uploaded to the Directorate General of Taxes using the e-Faktur module and obtains approval from the Directorate General of Taxes.

Article 44

- (1) The e-Faktur referred to in Article 40 paragraph (2) must be uploaded to the Directorate General of Taxes using the e-Faktur module referred to in Article 40 paragraph (3) and obtain approval from the Directorate General of Taxes, no later than the 20th (twentieth) of the following month after the date of the preparation of e-Faktur.
- (2) The approval from the Directorate General of Taxes referred to in paragraph (1) is granted insofar as e-Faktur is uploaded within the period referred to in paragraph (1).
- (3) e-Faktur that does not obtain approval from the Directorate General of Taxes does not constitute a Tax Invoice.

- (4) Examples concerning the deadline of the Tax Invoice referred to in paragraph (1), approval from the Directorate General of Taxes referred to in paragraph (2) and e-Faktur that does not constitute a Tax Invoice referred to in paragraph (3) shall be listed in Appendix letter D which constitutes an integral part of this Director General Regulation.

Article 45

Sales invoices issued by Taxable Persons are included in the definition of e-Faktur referred to in Article 40 paragraph (2) insofar as:

- a. details referred to in Article 33 are listed; and
- b. uploaded using the e-Faktur module contained in the webpage or other applications integrated with the administration system of the Directorate General of Taxes referred to in Article 40 paragraph (1) subparagraph b and obtaining approval from the Directorate General of Taxes, no later than the deadline referred to in Article 44 paragraph (1).

Article 46

Tax invoices for supplies of Taxable Goods and/or Taxable Services that are subject to Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods but not collected, exempt from the imposition of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods or government-borne Value Added Tax and/or Sales Tax on Luxury Goods must be provided with details concerning:

- a. uncollected, exempt and government-borne Value Added Tax and/or Sales Tax on Luxury Goods; and
- b. underlying statutory laws and regulations in the field of taxation,

through the e-Faktur module.

Article 47

- (1) Taxable Persons in other places in the Customs Territory, bonded storage or special economic zones are required to prepare e-Faktur referred to in Article 40 paragraph (2) for supplies of Taxable Goods and/or Taxable Services to Buyers of Taxable Goods and/or Recipients of Taxable Services constituting Entrepreneurs in free trade zones and free ports.
- (2) A Retail Outlet Taxable Person is required to prepare e-Faktur referred to in Article 40 paragraph (2) for supplies of Taxable Goods to Foreign Tourists who declare and show a foreign passport to the Retail Outlet Taxable Person.
- (3) Excluded from the obligation to prepare e-Faktur referred to in Article 40 paragraph (2) are Tax Invoices for:
 - a. supplies of Taxable Goods and/or Taxable Services to Buyers of Taxable Goods and/or Recipients of Taxable Services with the characteristics of end consumers, shall be prepared pursuant to the provisions stipulated under Article 13 paragraph (5a) of the Value Added Tax Law; and
 - b. supplies of Taxable Goods, supply of Taxable Services, exports of tangible Taxable Goods, export of intangible Taxable Goods and/or exports of Taxable Services, whose Value Added Tax collection receipt is in the form of certain documents equivalent to the Tax Invoice, shall be prepared pursuant to the provisions stipulated under Article 13 paragraph (6) of the Value Added Tax Law.
- (4) Certain Documents equivalent to the Tax Invoice for exports of intangible Taxable Goods and/or exports of Taxable Services referred to in paragraph (3) subparagraph b must be prepared using the e-Faktur module referred to in Article 40 paragraph (3).

Paragraph 5

Procedures for the Amendment or Replacement and Cancellation of Tax Invoices

Article 48

- (1) A Taxable Person may amend or replace the Tax Invoice referred to in Article 30 paragraph (4) that is incorrect in the completion or writing, thereby, does not contain correct, complete and clear details by preparing a replacement Tax Invoice.
- (2) Errors in the completion or writing referred to in paragraph (1) do not include errors in the completion or writing of the identity of the Buyer of Taxable Goods and/or Recipient of Taxable Services referred to in Article 33 letter b.
- (3) A Retail Outlet Taxable Person is not allowed to prepare the replacement Tax Invoice referred to in paragraph (1) for a supply of Taxable Goods to a Foreign Tourist who declares and shows a foreign passport to the Retail Outlet Taxable Person referred to in Article 47 paragraph (2) in the event that the request for Value Added Tax refunds by the Foreign Tourist concerned has been submitted.
- (4) The replacement Tax Invoice referred to in paragraph (1) is prepared using the e-Faktur module referred to in Article 40 paragraph (3).
- (5) The date of the preparation of the Tax Invoice referred to in Article 33 letter f for the replacement Tax Invoice referred to in paragraph (1) is the date the replacement Tax Invoice concerned is prepared.
- (6) The replacement Tax Invoice referred to in paragraph (1) is filed in Periodic Value Added Tax Returns in the same Taxable Period as the Taxable Period the replaced Tax Invoice is filed by including the correct or actual details after the replacement.

- (7) In the event that the replacement Tax Invoice referred to in paragraph (1) is prepared after the goods return note and/or credit note is prepared for the replaced Tax Invoice, the replacement Tax Invoice concerned takes into account the goods return note and/or credit note concerned.
- (8) In the event that a Tax Invoice whose:
- a. Taxable Goods are returned by preparing a goods return note; or
 - b. Taxable Services are cancelled by preparing a credit note,
- is amended or replaced by preparing the replacement Tax Invoice using the e-Faktur module referred to in paragraph (7), the return of Taxable Goods and/or cancellation of Taxable Services concerned is deemed not to occur pursuant to statutory provisions in the field of taxation.
- (9) In the event that:
- a. the Taxable Person preparing the replacement Tax Invoice referred to in paragraph (1); and/or
 - b. the Taxable Person constituting a Buyer of Taxable Goods and/or Recipient of Taxable Services,
- has filed the goods return note and/or credit note referred to in paragraph (7) in Periodic Value Added Tax Returns, the Taxable Person concerned must amend Periodic Value Added Tax Returns for the Taxable Period the goods return note and/or credit note concerned is filed pursuant to statutory provisions in the field of taxation.
- (10) The return note and credit note referred to in paragraph (7), paragraph (8) and paragraph (9) are goods return notes and credit notes stipulated under statutory provisions in the field of taxation.
- (11) Procedures for the preparation of replacement Tax Invoices referred to in paragraph (1) and paragraph (7) shall be listed in Appendix letter D which constitutes an integral part of this Director General Regulation.

Article 49

- (1) The Taxable Person must cancel the Tax Invoice referred to in Article 30 paragraph (4) for Tax Invoices that have been prepared for the supply of:
 - a. Taxable Goods and/or Taxable Services whose transaction is cancelled; or
 - b. goods and/or services for which Tax Invoices should not be prepared.
- (2) Included in Tax Invoices that must be cancelled referred to in paragraph (1) are Tax Invoices that are incorrect in the completion or writing of the identity of the Buyer of Taxable Goods and/or Recipient of Taxable Services referred to in Article 48 paragraph (2).
- (3) The cancellation of the Tax Invoice referred to in paragraph (2) is followed up with the preparation of a new Tax Invoice that includes the correct or actual identity of the Buyer of Taxable Goods and/or Recipient of Taxable Services.
- (4) A Retail Outlet Taxable Person is not allowed to cancel a Tax Invoice for the supply of Taxable Goods to a Foreign Tourist who declares and shows a foreign passport to the Retail Outlet Taxable Person referred to in Article 47 paragraph (2) in the event that the relevant Tax Invoice has submitted a request for Value Added Tax refunds by the Foreign Tourist concerned.
- (5) Cancellation of Tax Invoices referred to in paragraph (1) is conducted using the e-Faktur module referred to in Article 40 paragraph (3).
- (6) The cancellation of the transaction referred to in paragraph (1) subparagraph a must be supported by evidence or documents proving that there has been a cancellation of the transaction that may be in the form of cancellation of the contract or other similar documents.

- (7) Procedures for the cancellation of Tax Invoices referred to in paragraph (1) and paragraph (2) shall be listed in Appendix letter D which constitutes an integral part of this Director General Regulation.

Article 50

- (1) The preparation of the replacement Tax Invoice referred to in Article 48 paragraph (1) and cancellation of the Tax Invoice referred to in Article 49 paragraph (1) and paragraph (2) may be conducted insofar as the Periodic Value Added Tax Return for the Taxable Period the replaced or cancelled Tax Invoice concerned is filed can still be filed or amended pursuant to statutory provisions in the field of taxation.
- (2) In the event that the Taxable Person supplying Taxable Goods or goods and/or supplying the Taxable Services or services has filed the replaced or cancelled Tax Invoice referred to in paragraph (1) in the Periodic Value Added Tax Return, the Taxable Person concerned must amend the Periodic Value Added Tax Return concerned pursuant to statutory provisions in the field of taxation.
- (3) In the event that a Taxable Person constituting the Buyer of Taxable Goods or buyer of goods and/or Recipient of Taxable Services or recipient of services has filed the replaced or cancelled Tax Invoice referred to in paragraph (1) in the Periodic Value Added Tax Return, the Taxable Person concerned must amend the Periodic Value Added Tax Return concerned pursuant to statutory provisions in the field of taxation.

Paragraph 6

Tax Invoices for Retailer Taxable Persons

Article 51

- (1) A supply of Taxable Goods and/or Taxable Services to a Buyer of Taxable Goods and/or Recipient of Taxable Services with the characteristics of end consumers referred to in Article 30 paragraph (5) constitutes a supply conducted at retail.
- (2) The characteristics of end consumers referred to in paragraph (1) include:
- a. the buyer of goods and/or recipient of services directly consumes the goods and/or services purchased or received; and
 - b. the buyer of goods and/or recipient of services does not use or utilise the goods and/or services purchased or received for business activities.
- (3) Taxable Persons whose part or all of their business activities is supplying Taxable Goods and/or Taxable Services to Buyers of Taxable Goods and/or Recipients of Taxable Services with the characteristics of end consumers referred to in paragraph (2), including those conducted through Electronic Commerce, constitute retailer Taxable Persons.
- (4) The retailer Taxable Persons referred to in paragraph (3) are not determined based on business classification but based on supplies of Taxable Goods and/or Taxable Services to Buyers of Taxable Goods and/or Recipients of Taxable Services with the characteristics of end consumers referred to in paragraph (2).

Article 52

- (1) The retailer Taxable Persons referred to in Article 51 paragraph (3) may prepare a Tax Invoice without including:

- a. details concerning the identity of the Buyer of Taxable Goods and/or Recipient of Taxable Services referred to in Article 33 letter b; and
 - b. the name and signature of the party entitled to sign Tax Invoices referred to in Article 33 letter g, for any supply of Taxable Goods and/or Taxable Services to Buyers of Taxable Goods and/or Recipients of Taxable Services with the characteristics of end consumers referred to in Article 51 paragraph (2).
- (2) The Tax Invoice referred to in paragraph (1) must be prepared by including details that at the minimum contain:
- a. the name, address and Taxpayer Identification Number of the supplier of Taxable Goods and/or Taxable Services;
 - b. the type of goods or services, the amount of the selling price or consideration and discount;
 - c. the collected Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods; and
 - d. the code, serial number and date of the preparation of Tax Invoice.
- (3) The name, address and Taxpayer Identification Number of the supplier of Taxable Goods and/or Taxable Services referred to in paragraph (2) subparagraph a must be filled in according to the name, address and Taxpayer Identification Number of the place of Value Added Tax Registration administered in the administration system of the Directorate General of Taxes.
- (4) In addition to the name, address and Taxpayer Identification Number referred to in paragraph (3), the Tax Invoice referred to in paragraph (1) may also include details in the form of the address of the place of business activities administered in the administration system of the Directorate General of Taxes used by the Taxable Person to supply Taxable Goods or Taxable Services.

- (5) The type of goods or services referred to in paragraph (2) subparagraph b must be filled in with correct or actual details concerning the supplied Taxable Goods and/or Taxable Services.
- (6) The collected Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods referred to in paragraph (2) subparagraph c may:
 - a. be included in the selling price or consideration; or
 - b. be listed separately from the selling price or consideration.
- (7) The code and Tax Invoice Serial Number referred to in paragraph (2) subparagraph d may be self-determined according to the common business practice of the retailer Taxable Person.
- (8) The Tax Invoice referred to in paragraph (2) is at the minimum prepared for:
 - a. the Buyer of Taxable Goods and/or Recipient of Taxable Services; and
 - b. the retailer Taxable Person's archive.
- (9) The retailer Taxable Person's archive referred to in paragraph (8) subparagraph b may be in the form of Tax Invoice records in the form of electronic media as a means of data storage.
- (10) Value Added Tax listed in the Tax Invoice referred to in paragraph (2) constitutes non-creditable Input VAT.

Article 53

- (1) The Tax Invoice referred to in Article 52 paragraph (2) may be in the form of a cash invoice, sales invoice, cash register, ticket, receipts or other similar proof of supply or payment.

- (2) The Tax Invoice referred to in paragraph (1) may be in the form of Electronic Documents.
- (3) A retailer Taxable Person may amend or replace and cancel the Tax Invoices referred to in paragraph (1) according to the business practices of the retailer Taxable Person.
- (4) The format and size of the Tax Invoice referred to in paragraph (1) and paragraph (2) are adjusted to the interests of the retailer Taxable Person.
- (5) The procurement of the Tax Invoices referred to in paragraph (1) and paragraph (2) is conducted by the retailer Taxable Person.

Article 54

- (1) A Taxable Person may prepare the Tax Invoice referred to in Article 52 paragraph (2) for:
 - a. personal use of Taxable Goods and/or Taxable Services that are not related to subsequent production activities or used for activities that are not directly related to the business activities of the Taxable Person concerned; and
 - b. free of charge Taxable Goods and/or Taxable Services to a Buyer of Taxable Goods and/or Recipient of Taxable Services with the characteristics of end consumers referred to in Article 51 paragraph (2).
- (2) The retailer Taxable Person may prepare the Tax Invoice referred to in Article 52 paragraph (2) for a supply of Taxable Goods and/or Taxable Services that obtain the subject to Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods but not collected, exempt from the imposition of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods or government-bone Value Added Tax and/or Sales Tax on Luxury Goods facility.

- (3) The Tax Invoice referred to in paragraph (2) may provide details concerning:
- a. uncollected, exempt or government-borne Value Added Tax and/or Sales Tax on Luxury Goods; and
 - b. underlying statutory laws and regulations in the field of taxation.

Article 55

(1) Excluded from the provisions referred to in Article 52 paragraph (2), a Tax Invoice for the supply of certain Taxable Goods and/or Taxable Services to a Buyer of Taxable Goods and/or Recipient of Taxable Services with the characteristics of end consumers referred to in Article 51 paragraph (2) is prepared pursuant to the provisions referred to in Article 30 paragraph (2) and paragraph (3).

- (2) Certain Taxable Goods referred to in paragraph (1) include:
- a. land transportation in the form of motor vehicles;
 - b. water transportation in the form of yachts, excursion boats, ferries and/or yachts;
 - c. air transport in the form of aircraft, helicopters and/or hot air balloons;
 - d. land and/or buildings; and
 - e. firearms and/or firearms ammunition.

- (3) Certain taxable services referred to in paragraph (1) include:
- a. land transportation rental services in the form of motor vehicles;
 - b. water transportation rental services in the form of yachts, excursion boats, ferries and/or yachts;

- c. air transportation rental services in the form of aircraft, helicopters and/or hot air balloons; and
- d. land and/or building rental services.

Paragraph 7

Formal and Material Requirements for Tax Invoices, Incomplete Tax Invoices, Late Prepared Tax Invoices and Tax Invoices Deemed Not Prepared

Article 56

- (1) A Tax Invoice fulfils the formal requirements referred to in Article 30 paragraph (6) if filled in correctly, completely and clearly according to:
 - a. the requirements referred to in Article 33 for e-Faktur referred to in Article 40 paragraph (2); and
 - b. the requirements referred to in Article 52 paragraph (2) for the Tax Invoice referred to in Article 52 paragraph (1).
- (2) A Tax Invoice fulfils the material requirements referred to in Article 30 paragraph (6) if containing correct or actual details concerning the supply of Taxable Goods and/or Taxable Services, export of tangible Taxable Goods, export of intangible Taxable Goods, export of Taxable Services, import of Taxable Goods or utilisation of intangible Taxable Goods and/or utilisation of Taxable Services from outside the Customs Territory within the Customs Territory.

Article 57

- (1) A Tax Invoice does not fulfil the formal requirements referred to in Article 56 paragraph (1) in the event that:
- a. e-Faktur referred to in Article 40 paragraph (2) does not include the details referred to in Article 33 or the Tax Invoice referred to in Article 52 paragraph (1) does not include the details referred to in Article 52 paragraph (2);
 - b. it includes the details referred to in Article 33 for e-Faktur referred to in Article 40 paragraph (2) and details referred to in Article 52 paragraph (2) for the Tax Invoice referred to in Article 52 paragraph (1) that are not incorrect or not actual; and/or
 - c. It contains details referred to in Article 33 for e-Faktur referred to in Article 40 paragraph (2) and details referred to in Article 52 paragraph (2) for the Tax Invoice referred to in Article 52 paragraph (1) as well as other specified details that do not comply with the provisions on the completion of details stipulated under this Director General Regulation.
- (2) The Tax Invoice referred to in paragraph (1) is a Tax Invoices that is filled in incompletely.
- (3) A Taxable Person that prepares the Tax Invoice referred to in paragraph (2) is subject to administrative penalties stipulated under Article 14 paragraph (4) of the General Provisions and Tax Procedures Law.
- (4) Value Added Tax listed in the Tax Invoice referred to in paragraph (2) constitutes non-creditable Input VAT.
- (5) Examples concerning Tax Invoices that are incompletely filled in referred to in paragraph (2) shall be listed in Appendix letter D which constitutes an integral part of this Director General Regulation.

Article 58

- (1) A Tax Invoice is prepared late in the event that the date referred to in Article 33 letter f listed in the Tax Invoice passes the time the Tax Invoice should be prepared referred to in Article 31 paragraph (2) or Article 32 paragraph (3).
- (2) A Taxable Person that prepares the Tax Invoice referred to in paragraph (1) is subject to administrative penalties stipulated under Article 14 paragraph (4) of the General Provisions and Tax Procedures Law.
- (3) Examples concerning Tax Invoices that are prepared late referred to in paragraph (1) and not prepared late shall be listed in Appendix letter D which constitutes an integral part of this Director General Regulation.

Article 59

- (1) A Tax Invoice is deemed not prepared in the event that the Tax Invoice is prepared after a period of 3 (three) months elapses from the time the Tax Invoice should be prepared referred to in Article 31 paragraph (2) or Article 32 paragraph (3).
- (2) A Taxable Person that prepares the Tax Invoice referred to in paragraph (1) is subject to administrative penalties stipulated under Article 14 paragraph (4) of the General Provisions and Tax Procedures Law.
- (3) Value Added Tax listed in the Tax Invoice referred to in paragraph (1) constitutes non-creditable Input VAT.
- (4) Examples concerning Tax Invoices deemed not prepared referred to in paragraph (1) shall be listed in Appendix letter D which constitutes an integral part of this Director General Regulation.

Paragraph 8

Filing of Tax Invoices

Article 60

- (1) A Taxable Person that prepares a Tax Invoice must file the Tax Invoice in the Periodic Value Added Tax Return referred to in Article 30 paragraph (7) in the same Taxable Period as the date of the preparation of the Tax Invoice referred to in Article 33 letter f.
- (2) A Taxable Person that does not fulfil the obligation to file the Tax Invoice referred to in paragraph (1) is subject to penalties pursuant to statutory provisions in the field of taxation.

Paragraph 9

The Preparation of Tax Invoices in Force Majeure

Article 61

- (1) A Taxable Person is allowed to prepare a Tax Invoice in the form of paper forms (hardcopy) referred to in Article 30 paragraph (8) in the event that force majeure occurs resulting in the Taxable Person not being able to prepare the e-Faktur.
- (2) The force majeure referred to in paragraph (1) is an event that occurs beyond human ability and is inevitable, thereby, an activity cannot be implemented or cannot be implemented accordingly, which includes natural disasters, non-natural disasters and social disasters, as determined by the Director General of Taxes.
- (3) The Tax Invoice in the form of paper forms (hardcopy) referred to in paragraph (1) is prepared using the sample format listed in Appendix letter D which constitutes an integral part of this Director General Regulation.

- (4) The format and procedures for the use of the code and Tax Invoice Serial Number in the Tax Invoice in the form of paper forms (hardcopy) referred to in paragraph (1) are the same as the format and procedures for the use of the code and Tax Invoice Serial Number listed in Appendix letter D of this Director General of Taxes unless otherwise stipulated by the Director General of Taxes.
- (5) The Tax Invoice in the form of paper forms (hardcopy) referred to in paragraph (3) is at the minimum prepared for:
- a. the Buyer of Taxable Goods and/or Recipient of Taxable Services; and
 - b. the archive of the Taxable Person preparing the Tax Invoice.
- (6) In the event that force majeure occurs as referred to in paragraph (2) and the Tax Invoice needs to be amended or replaced, the replacement Tax Invoice is prepared in the form of paper forms (hardcopy).
- (7) In the event that the force majeure referred to in paragraph (2) is determined to have ended by the Director General of Taxes, the data on the Tax Invoice in the form of paper forms (hardcopy) referred to in paragraph (1) and paragraph (6) must be recorded and uploaded to the Directorate General of Taxes by the Taxable Person using the e-Faktur module to obtain approval from the Directorate General of Taxes.
- (8) The period of recording and uploading the Tax Invoice in the form of paper forms (hardcopy) referred to in paragraph (7) is determined by the Director General of Taxes.
- (9) In the event that force majeure occurs as referred to in paragraph (2) and the Tax Invoice needs to be cancelled, the cancellation of the Tax Invoice is recorded in the e-Faktur module at the time the force majeure referred to in paragraph (2) is determined to have ended by the Director General of Taxes.

(10) The provisions on the deadline for uploading e-Faktur to the Directorate General of Taxes referred to in Article 44 paragraph (1) shall not apply in the event that force majeure occurs as referred to in paragraph (2).

Section Three

Certain Documents Equivalent to Tax Invoices

Article 62

Certain Documents equivalent to a Tax Invoice are:

- a. delivery orders prepared/issued by the Indonesian Bureau of Logistics/logistics depot for the distribution of wheat flour;
- b. invoices for supplies of telecommunication services by telecommunication companies;
- c. receipt of payment prepared by the distributor for the sale of credit and/or commissions/fees related to the distribution of tokens and/or vouchers;
- d. invoices for supplies of electricity by the electricity company;
- e. invoices for supplies of Taxable Goods and/or Taxable Services by drinking water companies;
- f. tickets, airway bills or delivery bills, prepared/issued for supplies of domestic air transportation services;
- g. invoices for sales of services prepared/issued for supplies of port services;
- h. trading confirmation for supplies of Taxable Services by securities brokers;
- i. invoices for supplies of Taxable Services by banks;

- j. documents used for the order of tobacco product excise stamps (Documents CK-1);
- k. Tax Payment Slip or Tax Payment Slip and supporting Documents constituting an integral unit;
- l. export declaration that includes data elements, such as exporter data and/or identity data of the owner of the goods in the form of the name, address and Taxpayer Identification Number, attached with the export service note and customs complementary Documents constituting one integral unit of the export declaration, for exports of Taxable Goods;
- m. the export declaration of intangible Taxable Goods or Taxable Services attached with the invoice constituting an integral unit of the export declaration of intangible Taxable Goods or Taxable Services, for exports of intangible Taxable Goods and/or Taxable Services;
- n. import declaration and supporting Documents that constitute an integral unit of the import declaration, for imports of tangible Taxable Goods;
- o. notice of import duty, excise and/or tax payment assessment for consignment goods by the Directorate General of Customs and Excise, attached with the:
 1. Tax Payment Slip or state revenue receipt;
 2. customs, excise and tax payment slip; and/or
 3. collection receipt;
- p. Value Added Tax collection receipt for the utilisation of intangible Taxable Goods and/or Taxable Services from outside the Customs Territory within the Customs Territory through Electronic Commerce;
- q. Documents for the release of goods from a bonded zone constituting supplies of Taxable Goods and/or Taxable Services by Taxable Persons;

- r. special economic zone customs declaration and supporting Documents that constitute an integral unit of the special economic zone customs declaration;
- s. notice of tax assessment to collect Input VAT on the acquisition of Taxable Goods and/or Taxable Services, imports of Taxable Goods as well as utilisation of intangible Taxable Goods and/or utilisation of Taxable Services from outside the Customs Territory within the Customs Territory attached with all Tax Payment Slips or other administrative means equivalent to the Tax Payment Slip for the settlement of the amount of outstanding Value Added Tax;
- t. invoice Documents issued by Other Parties that facilitate procurement transactions of goods and services in the government procurement information system;
- u. Documents Equivalent to Unified Withholding Tax and/or Collection Receipts in the Standard Format prepared through electronic means pursuant to statutory provisions in the field of taxation for supplies of crypto assets organised by Electronic Commerce Operators;
- v. invoices for supplies of services for the provision of electronic means used to facilitate crypto asset trading transactions by Electronic Commerce Operators;
- w. a statement of account from insurance companies or sharia insurance companies to insurance agents prepared through the insurance company or sharia insurance company system for supplies of insurance agent services by insurance agents to insurance companies or sharia insurance companies;
- x. invoices for supplies of insurance brokerage services or reinsurance brokerage services prepared by insurance brokerage companies and reinsurance brokerage companies for supplies of:

1. insurance brokerage services by insurance brokerage companies to insurance companies and/or sharia insurance companies; or
 2. reinsurance brokerage services by reinsurance brokerage companies to reinsurance companies and/or sharia reinsurance companies;
- y. engagement Documents in the form of contracts, invoices or similar Documents for the utilisation of intangible Taxable Goods or Taxable Services from outside the Customs Territory within the Customs Territory that obtain the subject to Value Added Tax but not collected or exempt from the imposition of Value Added Tax facility, attached with Documents containing details of the type and value of intangible Taxable Goods or Taxable Services;
- z. invoices for sales of collateral or other similar documents for supplies of Taxable Goods in the form of collateral by creditors to collateral buyers; and
- aa. other Documents stipulated as certain Documents equivalent to the Tax Invoice pursuant to a Ministerial Regulation.

Article 63

- (1) The Tax Payment Slip or Tax Payment Slip and supporting Documents that constitute an integral unit referred to in Article 62 letter k include:
- a. Tax Payment Slip for the payment of Value Added Tax on supplies of Taxable Goods through the auctioneer attached with an extract of auction report, which constitutes an integral unit of the Tax Payment Slip;
 - b. Tax Payment Slip for the payment of Value Added Tax on the utilisation of intangible Taxable Goods or Taxable Services from outside the Customs Territory within the Customs Territory, attached with the invoice

	and details in the form of type and value of intangible Taxable Goods or Taxable Services as well as the name and address of the provider of intangible Taxable Goods or Taxable Services;
c.	Tax Payment Slip for the payment of Value Added Tax on the release of Taxable Goods belonging to non-tax residents from the bonded zone to other places in the Customs Territory attached with the customs declaration for the release of Taxable Goods;
d.	Tax Payment Slip for the payment of Value Added Tax on the release and/or supplies of Taxable Goods and/or Taxable Services from the free trade zone and free port to other places in the Customs Territory attached with: <ol style="list-style-type: none"> 1. the customs declaration for the release of Taxable Goods;
	2. the invoice or contract, for supplies of Taxable Goods performed without the release of Taxable Goods mechanism; or
	3. the invoice or contract, for supplies of Taxable Services and/or intangible Taxable Goods;
e.	Tax Payment Slip for the settlement of Value Added Tax related to supplies of Taxable Goods and/or Taxable Services by entrepreneurs in the special economic zone to the buyer and/or service recipient domiciled in other places in the Customs Territory where at the time of the import, utilisation or acquisition, no VAT is collected, attached with: <ol style="list-style-type: none"> 1. the customs declaration for the release of Taxable Goods; 2. the invoice or contract, for supplies of Taxable Goods performed without the release of Taxable Goods mechanism; or

f.		3.	the invoice or contract, for supplies of Taxable Services and/or intangible Taxable Goods; Tax Payment Slip for the settlement of Value Added Tax related to the release of goods not constituting supplies of Taxable Goods by entrepreneurs in the special economic zone to buyers and/or service recipients domiciled in other places in the Customs Territory, where at the time of the import, utilisation or acquisition, no VAT is collected, attached with the Customs Declaration for the release of Taxable Goods; and
g. h.			Tax Payment Slip for the payment of Value Added Tax for self-building activities; Tax Payment Slip for voluntary payment, attached with:
		1.	proof of billing from the Directorate General of Customs and Excise indicating the Taxpayer Identification Number of the owner of the goods; and
		2.	Documents constituting the basis for voluntary payment as well as supporting Documents that constitute an integral unit; and
i.			all Tax Payment Slips, or other administrative means equivalent to the Tax Payment Slip for the settlement of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods by Buyers of Taxable Goods or Recipients of Taxable Services that are collectively responsible for the payment of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods.
(2)			The Tax Payment Slip referred to in paragraph (1) may be in the form of:
a.			state revenue receipt for the payment and the remittance of taxes; or
b.			customs, excise and tax payment slip.

Article 64

(1) The import declaration Documents referred to in Article 62 letter n include:

- a. import declaration that includes the identity of the owner of the goods in the form of the name, address and Taxpayer Identification Number, attached with:
 1. Tax Payment Slip or state revenue receipt;
 2. customs, excise and tax payment slip; and/or
 3. collection receipt by the Directorate General of Customs and Excise that includes the identity of the owner of the goods in the form of the name, address and Taxpayer Identification Number,constituting one integral unit of the import declaration, for the import of Taxable Goods; and
- b. import declaration that includes the identity of the owner of the goods in the form of the name, address and Taxpayer Identification Number, attached with:
 1. Tax Payment Slip or state revenue receipt and notice of tariff and/or customs value assessment;
 2. notice of customs assessment; or
 3. notice of tariff and/or customs value re-assessment that includes the identity of the owner of the goods in the form of name, address and Taxpayer Identification Number,

that constitute one integral unit of the import declaration, for imports of Taxable Goods in the event that there is an assessment of underpayment of Import Value Added Tax value by the Directorate General of Customs and Excise.

(2) The import declaration Documents referred to in paragraph (1) of subparagraph a include:

- a. import declaration;
- b. special import declaration;
- c. declaration of goods for the personal use of passengers and crew's effect (customs declaration);
- d. import declaration of goods to be stockpiled in bonded storage;
- e. notification of settlement of imported goods that obtain import facilities for exports;
- f. import declaration from a bonded logistics centre; and
- g. other import declaration Documents pursuant to statutory provisions in the field of customs.

Article 65

Documents for the release of goods from bonded zones constituting a supply of Taxable Goods and/or Taxable Services by the Taxable Person referred to in Article 62 letter q include:

- a. Documents for the release of goods originating from the Customs Territory from a bonded zone to other places within the Customs Territory;

- b. Documents for the release of goods originating outside the Customs Territory from a bonded zone other than a bonded logistics centre to other places within the Customs Territory; and
- c. Documents for the release of goods from a bonded zone to another bonded zone.

Article 66

The special economic zone customs declaration referred to in Article 62 letter r includes:

- a. special economic zone customs declaration that includes the identity of the owner of the goods in the form of the name, address and Taxpayer Identification Number, attached with:
 - 1. the Tax Payment Slip or state revenue receipt;
 - 2. customs, excise and tax payment slip; and/or
 - 3. collection receipt by the Directorate General of Customs and Excise that includes the identity of the owner of the goods in the form of the name, address and Taxpayer Identification Number,that constitute one integral unit of the special economic zone customs declaration, for the import of Taxable Goods to special economic zones; and
- b. special economic zone customs declaration that includes the identity of the owner of the goods in the form of the name, address and Taxpayer Identification Number, attached with:
 - 1. export service note;
 - 2. invoice; and

3. bill of lading or airway bill,
that constitute one integral unit of the special economic zone customs declaration, for exports of Taxable Goods from special economic zones.

Article 67

(1) Certain Documents referred to in Article 62 letter a, letter b, letter d to letter j, letter l, letter m and letter q at the minimum contain:

- a. the name, address and Taxpayer Identification Number of the supplier in the event of supplies;
- b. the name, address and Taxpayer Identification Number of the owner in the event of goods;
- c. the types of Taxable Goods and/or Taxable Services;
- d. the tax base; and
- e. the amount of collected Value Added Tax, except in the event of exports.

(2) Certain Documents referred to in Article 62 letter c at the minimum contain:

- a. the name, address and Taxpayer Identification Number of the exporter or supplier or the seller's name and Taxpayer Identification Number;
- b. the types of Taxable Goods and/or Taxable Services;
- c. the tax base; and
- d. the amount of collected Value Added Tax.

- (3) Certain Documents referred to in Article 63 paragraph (1) subparagraph c and subparagraph d at the minimum contain:
 - a. the name and Taxpayer Identification Number of the buyer or recipient of the Taxable Goods; and
 - b. the amount of collected or settled Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods.
- (4) Certain Documents referred to in Article 62 letter o at a minimum contain the identity of the owner of the goods in the form of the name, address and Taxpayer Identification Number.
- (5) Certain Documents referred to in Article 62 letter p at the minimum contain:
 - a. the buyer's name and Taxpayer Identification Number or National Identification Number and electronic mail (e-mail) of the buyer registered in the administration system of the Directorate General of Taxes; or
 - b. the buyer's account name.
- (6) Certain Documents referred to in Article 62 letter p that at the minimum contain the information referred to in paragraph (5) subparagraph b, must be attached with Documents proving that the buyer's account on the Electronic System of the Electronic Commerce Value Added Tax Collection Agent contains the buyer's name and Taxpayer Identification Number or the buyer's electronic mail (e-mail) address registered in the administration system of the Directorate General of Taxes.
- (7) Certain Documents referred to in Article 62 letter r, Article 63 paragraph (1) subparagraph e and Article 63 paragraph (1) subparagraph f at the minimum contain:
 - a. the name, address and Taxpayer Identification Number or National Identification Number of the entrepreneur in the special economic zone; and
 - b. the amount of collected or settled Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods.
- (8) Certain Documents referred to in Article 62 letter t at the minimum contain:

a.	the name and Taxpayer Identification Number of the partner;
b.	the name and Taxpayer Identification Number of the buyer of the goods or recipient of the service;
c.	the name and Taxpayer Identification Number of Other Parties;
d.	the type of goods and/or services;
e.	the entire payment value for transactions conducted through Other Parties;
f.	the amount of collected Income Tax;
g.	the amount of collected Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods; and
h.	the number and date of the preparation of invoice Documents.
(9)	Certain Documents referred to in Article 62 letter u and letter v at the minimum contain:
a.	the name and Taxpayer Identification Number (tax identification number) of the Electronic Commerce Operator;
b.	the name and Taxpayer Identification Number Tax (tax identification number) or National Identification Number of the party subject to the collection in the event that the seller of crypto assets and/or buyer of crypto assets constitutes a tax resident or non-tax resident in the form of a permanent establishment;
c.	the name of the party subject to the collection in the event that the seller of crypto assets and/or the buyer of crypto assets is a non-tax resident;
d.	the tax base; and
e.	the amount of Value Added Tax.

(10) Certain Documents referred to in Article 62 letter w and letter x at the minimum contain:

- a. the name and Taxpayer Identification Number of the Taxable Person supplying insurance agent services, insurance brokerage service or reinsurance brokerage services;
- b. the name and Taxpayer Identification Number of the recipient of insurance agent services, insurance brokerage service or reinsurance brokerage service;
- c. the tax base in the form of commission value or remunerations in whatever name and form received by the Taxable Person; and
- d. the amount of collected Value Added Tax.

(11) Certain Documents referred to in Article 62 letter y at the minimum contain:

- a. the name and address of the seller of intangible Taxable Goods or provider of Taxable Services; and
- b. the name and address of the buyer of intangible Taxable Goods or recipient of the Taxable Services.

(12) Certain Documents referred to in Article 62 letter z at the minimum contain:

- a. the name and Taxpayer Identification Number of the creditor;
- b. the name and Taxpayer Identification Number or National Identification Number of the debtor;
- c. the name and Taxpayer Identification Number or National Identification Number of the collateral buyer;
- d. the description of Taxable Goods;
- e. the tax base; and
- f. the amount of collected Value Added Tax.

Article 68

- (1) Certain Documents referred to in Article 62 letter a to letter j, letter m, letter o, letter q and letter t to letter z fulfil formal requirements if filled in correctly, complete and clearly pursuant to the provisions referred to in Article 67.
- (2) Certain Documents referred to in Article 62 letter l fulfil formal requirements if filled in pursuant to the provisions referred to in Article 67.
- (3) Certain Documents referred to in Article 62 letter k, letter n, letter p, letter r and letter s are prepared pursuant to statutory provisions.
- (4) Certain Documents equivalent to the Tax Invoice fulfil material requirements if containing correct or actual details concerning the supply of Taxable Goods and/or Taxable Services, export of tangible Taxable Goods, export of intangible Taxable Goods, export of Taxable Services, import of Taxable Goods or utilisation of Taxable Services and utilisation of intangible Taxable Goods from outside the Customs Territory within the Customs Territory.

Article 69

- (1) Value Added Tax listed in certain Documents referred to in Article 62 letter a to letter i, letter q and letter t to letter z constitutes creditable Input VAT pursuant to statutory provisions in the field of taxation insofar as the Certain Documents fulfil the formal requirements referred to in Article 68 paragraph (1) as well as include the name and Taxpayer Identification Number or National Identification Number of the party receiving the supply of Taxable Goods and/or Taxable Services.

- (2) Value Added Tax listed in certain Documents referred to in Article 62 letter n and letter o, constitutes Input VAT that may be credited by the owner of the goods pursuant to statutory provisions in the field of taxation insofar as the certain Documents:
- a. include the state revenue transaction number in the:
 1. Tax Payment Slip or state revenue receipt;
 2. customs, excise and tax payment slip; and/or
 3. collection receipt by the Directorate General of Customs and Excise; and
 - b. have been contained in the service computer system of the Directorate General of Customs and Excise and have been exchanged electronically with the Directorate General of Taxes.
- (3) In the event that the:
- a. Tax Payment Slip or state revenue receipt;
 - b. customs, excise and tax payment slip; and/or
 - c. collection receipt by the Directorate General of Customs and Excise, referred to in Article 62 letter o is a consolidation of payment or remittance from several notices of import duty, excise and/or tax payment assessment, Value Added Tax listed in certain Documents referred to in Article 62 letter o constitutes creditable Input VAT pursuant to statutory provisions in the field of taxation insofar as fulfilling referred to in paragraph (2).
- (4) Value Added Tax listed in certain Documents referred to in Article 63 paragraph (1) subparagraph a to subparagraph d constitutes creditable Input VAT pursuant to statutory provisions in the field of taxation insofar as the Certain Documents fulfil the requirements referred to in Article 68 paragraph (3) as well as include the Taxpayer Identification Number and the name of the party that:

	<ul style="list-style-type: none"> a. utilises Taxable Services and/or intangible Taxable Goods; or b. receives the supply of Taxable Goods and/or Taxable Services.
(5)	<p>Value Added Tax listed in certain Documents referred to in Article 62 letter p constitutes creditable Input VAT pursuant to statutory provisions in the field of taxation insofar as the certain Documents:</p> <ul style="list-style-type: none"> a. include the buyer's name and Taxpayer Identification Number or National Identification Number; b. include the buyer's electronic mail (e-mail) address registered in the administration system of the Directorate General of Taxes; or c. attached with Documents that prove that the buyer's account on the Electronic System of the Electronic Commerce Value Added Tax collection agent contains the buyer's name and Taxpayer Identification Number or National Identification Number or the buyer's electronic mail address (e-mail) registered in the administration system of the Directorate General of Taxes.
(6)	<p>Value Added Tax listed in certain Documents referred to in Article 62 letter r constitutes creditable Input VAT pursuant to statutory provisions in the field of taxation insofar as the certain Documents:</p>
	<ul style="list-style-type: none"> a. include the state revenue transaction number in the: <ul style="list-style-type: none"> 1. Tax Payment Slip or state revenue receipt; 2. customs, excise and tax payment slip; and/or 3. collection receipt by the Directorate General of Customs and Excise; and b. have been contained in the service computer system of the Directorate General of Customs and Excise and have been exchanged electronically with the Directorate General of Taxes.

- (7) Value Added Tax listed in certain Documents referred to in Article 63 paragraph (1) subparagraph e and subparagraph f constitutes creditable Input VAT pursuant to statutory provisions in the field of taxation insofar as the Certain Documents fulfil the requirements referred to in Article 68 paragraph (3) as well as include the Taxpayer Identification Number and the name of the party conducting the settlement.
- (8) Value Added Tax listed in certain Documents referred to in Article 62 letter s and Article 63 paragraph (1) subparagraph g and subparagraph l constitutes creditable Input VAT pursuant to statutory provisions in the field of taxation.
- (9) Value Added Tax listed in certain Documents referred to in Article 63 paragraph (1) subparagraph h constitutes Input VAT that may be credited by the owner of the goods pursuant to statutory provisions in the field of taxation insofar as the Certain Documents include:
- a. the Taxpayer Identification Number of the owner of the goods; and
 - b. the amount of collected Value Added Tax.

Article 70

A Taxable Person that prepares certain Documents referred to in Article 62 letter a to letter j, letter m and letter q that does not fulfil the formal requirements referred to in Article 68 paragraph (1) and that prepares certain Documents referred to in Article 62 letter l that does not fulfil formal requirements referred to in Article 68 paragraph (2) is subject to penalties pursuant to statutory provisions in the field of taxation stipulating general provisions and tax procedures.

Section Four

Types of Periodic Value Added Tax Returns

Paragraph 1

Periodic Value Added Tax Returns for Taxable Persons

Article 71

- (1) A Periodic Value Added Tax Return for the Taxable Person referred to in Article 2 paragraph (1) subparagraph b number 1 is used by the Taxable Person to file and account for the calculation of the amount of Value Added Tax and Sales Tax on Luxury Goods actually payable and to file:
- a. Input VAT crediting against Output VAT; and
 - b. the payment or settlement of taxes that has been implemented by the Taxable Person and/or through Other Parties in one Taxable Period,
- pursuant to statutory provisions in the field of taxation.
- (2) The Periodic Value Added Tax Return for the Taxable Person referred to in paragraph (1) is also used by the Taxable Person which also constitutes:
- a. a Value Added Tax Collection Agent; and/or
 - b. Another Party residing or domiciled within the Customs Territory,
- to file the collection of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods stipulated under Article 16A of the Value Added Tax Law and/or Article 32A of the General Provisions and Tax Procedures Law.

Article 72

- (1) A Periodic Value Added Tax Return for a Taxable Person consists of:
- a. master Periodic Value Added Tax Return; and
 - b. attachments to the Periodic Value Added Tax Return, which consist of:
 1. Form A1-List of Exports of Taxable Goods of Tangible Goods, Exports of Taxable Intangible Goods and/or Exports of Taxable Services;
 2. Form A2-List of Output VAT on Domestic Supplies with Tax Invoices;
 3. Form B1-List of Creditable Input VAT for Imports of Taxable Goods and Utilisation of Intangible Taxable Goods/Taxable Services from Outside the Customs Territory;
 4. Form B2-List of Creditable Input VAT on Domestic Acquisitions of Taxable Goods/Taxable Services;
 5. Form B3-List of Input VAT that Is Not Credited or that Receives Facilities; and
 6. Form C-List of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods Collected by Other Parties.
- (2) A Periodic Value Added Tax Return for a Taxable Person, in addition to containing the data referred to in Article 2 paragraph (2), contains data on:
- a. the amount of supplies;

- | | |
|----|--|
| b. | the amount of acquisition; |
| c. | the amount of the tax base; |
| d. | the amount of Output VAT; |
| e. | the amount of creditable Input VAT; |
| f. | the amount of tax underpayment or overpayment; |
| g. | other data related to the activity of collecting Value Added Tax and/or Sales Tax on Luxury Goods by Value Added Tax Collection Agents and Other Parties residing or domiciled within the Customs Territory; and |
| h. | other data related to the business activities of the Taxable Person. |
- (3) The Periodic Value Added Tax Return for the Taxable Person referred to in paragraph (1) is in the form of Electronic Documents.
- (4) The Periodic Value Added Tax Return referred to in paragraph (1):
- | | |
|----|--|
| a. | is prepared as per the sample format; and |
| b. | is completed according to instructions for the completion, listed in Appendix letter E which constitutes an integral part of this Director General Regulation. |

Paragraph 2

Periodic Value Added Tax Returns for Taxable Persons that Use Guidelines for the Calculation of Input VAT Crediting

Article 73

A Periodic Value Added Tax Return for a Taxable Person that Uses Guidelines for the Calculation of Input VAT Crediting referred to in Article 2 paragraph (1) subparagraph b number 2 is used by the Taxable Person to file Output VAT and Input VAT calculated using the calculation guidelines for Input VAT crediting:

- a. for Taxable Periods before being subject to Value Added Tax registration stipulated under Article 9 paragraph (9a) of the Value Added Tax Law; and
- b. for Taxable Persons stipulated under the Minister of Finance Regulation concerning guidelines for calculating Input VAT crediting for Taxable Persons with business turnover not exceeding a certain amount.

Article 74

(1) A Periodic Value Added Tax Return for a Taxable Person that Uses Guidelines for the Calculation of Input VAT Crediting consists of:

- a. master Periodic Value Added Tax Returns; and
- b. attachments to the Periodic Value Added Tax Returns, that consist of:
 - 1. Form A1-List of Exports of Taxable Goods of Tangible Goods, Exports of Taxable Intangible Goods and/or Exports of Taxable Services;
 - 2. Form A2-List of Output VAT on Domestic Supplies with Tax Invoices;
 - 3. Form B3-List of Input VAT Not Credited or that Receives Facility; and

4. Form C-List of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods Collected by Other Parties.

(2) A Periodic Value Added Tax Return for a Taxable Person that uses guidelines for the calculation of Input VAT crediting, in addition to containing the data referred to in Article 2 paragraph (2), contains data on:

- a. the amount of supplies;
- b. the amount of acquisition;
- c. the amount of the tax base;
- d. the amount of Output VAT;
- e. the amount of creditable Input VAT;
- f. the amount of tax underpayment or overpayment; and
- g. other data related to the business activities of the Taxable Person.

(3) The Periodic Value Added Tax Return for a Taxable Person that Uses Guidelines for the Calculation of Input VAT Crediting referred to in paragraph (1) is in the form of Electronic Documents.

(4) The Periodic Value Added Tax Return referred to in paragraph (1):

- a. is prepared as per the sample format; and
- b. is completed according to instructions for the completion, listed in Appendix letter E which constitutes an integral part of this Director General Regulation.

Paragraph 3

Periodic Value Added Tax Returns for Value Added Tax Collection Agents and Other Parties that Do Not Constitute Taxable Persons

Article 75

A Periodic Value Added Tax Return for a Value Added Tax Collection Agent and Other Parties that do not constitute Taxable Persons referred to in Article 2 paragraph (1) subparagraph b number 3 is used by the:

- a. Value Added Tax Collection Agent; and
- b. Other Parties residing or domiciled within the Customs Territory,

that do not constitute Taxable Persons for the collection and remittance of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods stipulated under Article 16A of the Value Added Tax Law and/or Article 32A of the General Provisions and Tax Procedures Law.

Article 76

(1) A Periodic Value Added Tax Return for a Value Added Tax Collection Agent and Other Parties that do not constitute Taxable Persons consists of:

- a. master Periodic Value Added Tax Returns; and
- b. attachments to the Periodic Value Added Tax Return, that consist of:

	1.	Form L1-List of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods Collected by Value Added Tax Collection Agents that Do Not Constitute Taxable Persons; and
	2.	Form L2-List of Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods Collected by Other Parties.
(2)	A Periodic Value Added Tax Return for Value Added Tax Collection Agents and Other Parties that do not constitute Taxable Persons, in addition to containing the data referred to in Article 2 paragraph (2), contains data on:	
	a.	the amount of the tax base;
	b.	the amount of collected taxes;
	c.	the amount of remitted taxes;
	d.	the date of collection; and
	e.	other data related to the collection of Value Added Tax and/or Sales Tax on Luxury Goods by Value Added Tax Collection Agents and Other Parties residing or domiciled within the Customs Territory.
(3)	A Periodic Value Added Tax Return for Value Added Tax Collection Agents and Other Parties, that do not constitute Taxable Persons referred to in paragraph (1) is in the form of Electronic Documents.	
(4)	The Periodic Value Added Tax Return referred to in paragraph (1):	
	a.	is prepared as per the sample format; and
	b.	is completed according to instructions for the completion,

listed in Appendix letter E which constitutes an integral part of this Director General Regulation.

CHAPTER IV

THE FORMAT, CONTENTS AND PROCEDURES FOR THE COMPLETION OF PERIODIC STAMP DUTY RETURNS

Article 77

The Periodic Stamp Duty Return referred to in Article 2 paragraph (1) subparagraph c serves as a means to file and account for:

- a. the collection of Stamp Duty payable on certain Documents from the liable party;
- b. the remittance of Stamp Duty to the state treasury; and
- c. the issuance of Documents that obtain the exemption from the imposition of Stamp Duty facility.

Article 78

(1) A Periodic Stamp Duty Return consists of:

- a. master Periodic Stamp Duty Returns; and
- b. attachments to the Periodic Stamp Duty Returns, that consist of:
 - 1. Form L1-List of Collection Using Impressed Stamps;
 - 2. Form L2-List of Collection Using Electronic Stamps;
 - 3. Form L3-List of Documents that Cannot Be Affixed with Electronic Stamps; and

4. Form L4-List of Documents that Receive the Exemption from the Imposition of Stamp Duty Facility.

(2) The Periodic Stamp Duty Return referred to in paragraph (1), in addition to containing the data referred to in Article 2 paragraph (2), contains data on:

- a. the number of Documents and amount of collected Stamp Duty as well as the number of Documents and amount of exempt Stamp Duty based on Stamp Duty objects;
- b. the number of Documents and amount of collected Stamp Duty based on the collection method;
- c. the amount of the remittance of Stamp Duty; and
- d. other data related to the collection of Stamp Duty.

(3) Form L3-List of Documents that Cannot Be Affixed with Electronic Stamps referred to in paragraph (1) subparagraph b number 3 is used to file the collection of Stamp Duty using Digital Stamps and collection receipts.

(4) The Periodic Stamp Duty Return referred to in paragraph (1) is in the form of Electronic Documents.

(5) The Periodic Stamp Duty Return referred to in paragraph (1):

- a. is prepared as per the sample format; and
- b. is completed according to instructions for the completion,

listed in Appendix letter F which constitutes an integral part of this Director General Regulation.

Article 79

- (1) To complete Periodic Stamp Duty Returns, the Directorate General of Taxes provides:
 - a. the list of collection using Electronic Stamps; and
 - b. data on the affixture of Digital Stamps.
- (2) The list of collection using Electronic Stamps referred to in paragraph (1) subparagraph a is sourced from the data on the affixture of Electronic Stamps that have undergone the settlement process between the Money-printing Public Corporation of the Republic of Indonesia and the Stamp Duty Collecting Agent and is used to fill in Form L2-List of Collection Using Electronic Stamps.
- (3) The data on the affixture of Digital Stamps referred to in paragraph (1) subparagraph b is provided through the Taxpayer Portal and may be used by the Stamp Duty Collecting Agent to fill in Form L3-List of Documents that Cannot Be Affixed with Electronic Stamps.

CHAPTER V

THE FORMAT, CONTENTS AND PROCEDURES FOR THE COMPLETION OF THE ANNUAL INCOME TAX RETURN

Section One

General Provisions on the Annual Income Tax Return

Article 80

- (1) The Annual Income Tax Return referred to in Article 2 paragraph (1) subparagraph d functions as a means to file and account for the calculation of the amount of Income Tax actually payable and to file:
- a. the payment or settlement of Income Tax that has been self-implemented and/or through withholding or collection by other parties;
 - b. income constituting a taxable object and/or non-taxable object; and/or
 - c. assets and liabilities,
- in 1 (one) Tax Year or Fraction of a Tax Year.
- (2) The Annual Income Tax Return referred to in paragraph (1), in addition to containing the data referred to in Article 2 paragraph (2), contains data on:
- a. the amount of business turnover;
 - b. the amount of income, including income not constituting a taxable object;
 - c. the amount of taxable income;
 - d. the amount of tax payable;
 - e. the amount of tax credits;
 - f. the amount of tax underpayment or overpayment;
 - g. the amount of assets and liabilities; and
 - h. other data related to the business activities of the Taxpayer.
- (3) The Annual Income Tax Return referred to in paragraph (1) consists of:

	a.	the Annual Income Tax Return for a Tax Year; and
	b.	the Annual Income Tax Return for a Fraction of a Tax Year.
(4)		To the mention of Fraction of a Tax Year in the Annual Income Tax Return for the Fraction of a Tax Year referred to in paragraph (3) subparagraph b, the following provisions shall apply:
	a.	using a calendar year in the event that the Fraction of a Tax Year includes 1 (one) calendar year;
	b.	using a calendar year that contains a greater number of months in the event that the Fraction of a Tax Year includes 2 (two) different calendar years; or
	c.	using the first calendar year in the event that the Fraction of a Tax Year includes 2 (two) calendar years with the same number of months in each calendar year.
(5)		The Annual Income Tax Return referred to in paragraph (1) is in the form of:
	a.	Electronic Documents; or
	b.	paper forms (hardcopy).
(6)		The Annual Income Tax Return in the form of Electronic Documents referred to in paragraph (5) subparagraph a must be filed by the Taxpayer insofar as fulfilling the following criteria:
	a.	constituting a Corporate Taxpayer;
	b.	the filed Annual Income Tax Return is of overpayment status;
	c.	required to file Periodic Tax Returns in the form of Electronic Documents;
	d.	having filed the Annual Tax Return in the form of electronic documents;

- e. registered with the Tax Office other than the small Taxpayer Office;
 - f. using tax consultant services in the fulfilment of the obligation to complete the Annual Income Tax Return; and/or
 - g. financial statements are audited by a public accountant.
- (7) The Annual Income Tax Return for a Fraction of a Tax Year referred to in paragraph (3) subparagraph b must be filed in the form of Electronic Documents.

Section Two

Annual Income Tax Return for Individual Taxpayers

Article 81

- (1) An individual Taxpayer is required to file and account for the calculation of Income Tax as well as file the payment of taxes, taxable objects and/or non-taxable objects and/or assets and liabilities referred to in Article 80 paragraph (1) through the Annual Income Tax Return for individual Taxpayers.
- (2) In the event that the individual Taxpayer referred to in paragraph (1) is:
- a. a husband and wife that enter into a written separation of assets and income agreement; or
 - b. a wife who chooses to exercise her own tax rights and tax obligations,
- the Income or losses are filed in the Annual Income Tax Return for individual Taxpayers of the husband and wife respectively.

(3) The husband and wife referred to in paragraph (2) are required to prepare and attach the calculation of Income Tax based on the consolidation of net income of the husband and wife in the Annual Income Tax Return for individual Taxpayers.

Article 82

(1) An undivided inheritance Taxpayer substitutes the party entitled to file and account for the calculation of Income Tax as well as file the payment of taxes, taxable objects and/or non-taxable objects and/or assets and liabilities referred to in Article 80 paragraph (1) through the Annual Income Tax Return for individual Taxpayers referred to in Article 81 paragraph (1).

(2) The Taxpayer referred to in paragraph (1) is a substitute tax subject from the entitled heirs/heireesses.

Article 83

(1) The Annual Income Tax Return for individual Taxpayers consists of:

- a. the master Annual Income Tax Return for individual Taxpayers; and
- b. attachments to the Annual Income Tax Return for individual Taxpayers, which consists of:
 - 1. Attachment 1-Assets and Liabilities at the End of the Tax Year, List of Family Members Constituting Dependants, Net Domestic Income from Employment and List of Withholding or Collection Receipts;
 - 2. Attachment 2-Income Subject to Final Income Tax, Income Not Included in Taxable Objects and Net Foreign-Sourced Income;

	3.	Attachment 3, which consists of:
		a) Attachment 3A-1-Reconciliation of Financial Statements (Trading);
		b) Attachment 3A-2-Reconciliation of Financial Statements (Services);
		c) Attachment 3A-3-Reconciliation of Financial Statements (Industry);
		d) Attachment 3A-4-Net Domestically-Sourced Income from Business and/or Independent Personal Services Based on Recording and Other Net Domestically-Sourced Income;
		e) Attachment 3B-Recapitulation of Gross Turnover;
		f) Attachment 3C-List of Fiscal Depreciation and Amortisation; and
		g) Attachment 3D-Details of Certain Expenses;
	4.	Attachment 4-Calculation of Article 25 Income Tax Instalment for the Following Tax Year and Calculation of Income Tax Payable to the Taxpayer and Husband or Wife; and
	5.	Attachment 5-Calculation of Carry-Forward for Tax Losses, Deductions from Net Income and Deductions from Income Tax Payable.
(2)	The Annual Income Tax Return for individual Taxpayers referred to in paragraph (1):	
	a.	is prepared as per the sample format; and
	b.	is completed according to instructions for the completion,
		listed in Appendix letter G which constitutes an integral part of this Director General Regulation.

Section Three

The Annual Income Tax Return for Corporate Taxpayers

Article 84

- (1) A Corporate Taxpayer is required to file and account for the calculation of Income Tax as well as file the payment of taxes, taxable objects and/or non-taxable objects and/or assets and liabilities referred to in Article 80 paragraph (1) through the:
 - a. Annual Income Tax Return for Corporate Taxpayers in rupiah; or
 - b. Annual Income Tax Return for Corporate Taxpayers in United States dollars in the event that the Taxpayer has obtained the permit to maintain bookkeeping in English and United States dollars through an application or notification.
- (2) A Corporate Taxpayer conducting upstream oil and/or gas business activities is required to file and account for the calculation of Income Tax as well as file the payment of taxes, taxable objects and/or non-taxable objects and/or assets and liabilities referred to in Article 80 paragraph (1) through the:
 - a. Annual Income Tax Return for Corporate Taxpayers for Taxpayers conducting upstream oil and/or gas business activities in rupiah in the event that the Taxpayer has not submitted the notification of maintaining bookkeeping in English and United States dollars pursuant to the provisions under regulations in the field of taxation; or

b. Annual Income Tax Return for Corporate Taxpayers for Taxpayers conducting upstream oil and/or gas business activities in United States dollars, in the event that the Taxpayer has submitted the notification of maintaining bookkeeping in English and United States dollars pursuant to statutory provisions in the field of taxation.

Article 85

(1) The Annual Income Tax Return for Corporate Taxpayers in rupiah consists of:

a. the master Annual Income Tax Return for Corporate Taxpayers;

b. the attachments to the Annual Income Tax Return for Corporate Taxpayers, which consist of:

1. Attachment 1 consists of:

a) Attachment 1A-Reconciliation of Financial Statements (General);

b) Attachment 1B-Reconciliation of Financial Statements (Manufacture);

c) Attachment 1C-Reconciliation of Financial Statements (Trading);

d) Attachment 1D-Reconciliation of Financial Statements (Services);

e) Attachment 1E-Reconciliation of Financial Statements (Conventional Banking);

f) Attachment 1F-Reconciliation of Financial Statements (Pension Fund);

g) Attachment 1G-Reconciliation of Financial Statements (Insurance);

		h)	Attachment 1H-Reconciliation of Financial Statements (Property);
		i)	Attachment 1I-Reconciliation of Financial Statements (Sharia Banks);
		j)	Attachment 1J-Reconciliation of Financial Statements (Infrastructure);
		k)	Attachment 1K-Reconciliation of Financial Statements (Securities); and
		l)	Attachment 1L-Reconciliation of Financial Statements (Financing);
	2.		Attachment 2-List of Ownership;
	3.		Attachment 3-List of Withholding Tax/Income Tax Collection by Other Parties;
	4.		Attachment 4-Income Subject to Final Income Tax and Income Not Included in Taxable Objects;
	5.		Attachment 5-Recapitulation of Gross Turnover;
	6.		Attachment 6-Income Tax Instalment in the Current Tax Year;
	7.		Attachment 7-Calculation of the Carry-Forward of Tax Losses;
	8.		Attachment 8-Calculation of the Income Tax Rate Reduction Facility for Resident Corporate Taxpayers Pursuant to Article 31E Paragraph (1) of the Income Tax Law;
	9.		Attachment 9-List of Fiscal Depreciation and Amortisation;
	10.		Attachment 10A-List of Transactions Influenced by Special Relationships;
	11.		Attachment 10B-Statements of Transactions Influenced by Special Relationships;

	12.	Attachment 10C-Statements of Transactions with Parties Constituting Residents of Tax Haven Countries;
	13.	Attachment 10D-Overview of Master File and Local File;
	14.	Attachment 11A-Details of Certain Expenses;
	15.	Attachment 11B-Calculation of Loan Expenses that May Be Charged for Income Tax Calculation Purposes;
	16.	Attachment 11C-Report on Private Sector External Debts;
	17.	Attachment 12A-Calculation of Article 26 Paragraph (4) Income Tax;
	18.	Attachment 12B-Notification of Reinvestment of Taxable Income After Tax for Permanent Establishment Taxpayers;
	19.	Attachment 13A-List of Investment Facilities;
	20.	Attachment 13B-List of Additional Deductible Expenses;
	21.	Attachment 13C-List of Corporate Income Tax Reduction Facilities; and
	22.	Attachment 14-Use of Surplus for the Construction and Procurement of Means and Infrastructure.
(2)		The Annual Income Tax Return for Corporate Taxpayers in rupiah referred to in paragraph (1):
	a.	is prepared as per the sample format; and
	b.	is completed according to instructions for the completion,

listed in Appendix letter H which constitutes an integral part of this Director General Regulation.

- (3) The Annual Income Tax Return for Corporate Taxpayers in rupiah referred to in paragraph (1) must be attached with details and/or documents pursuant to statutory provisions in the field of taxation.

Article 86

- (1) The Annual Income Tax Return for Corporate Taxpayers in United States dollars for a Taxpayer permitted to maintain bookkeeping in United States dollars consists of:

a. the master Annual Corporate Income Tax Return;

b. attachments to the Annual Corporate Income Tax Return, which consist of:

1. Attachment 1, which consists of:

a) Attachment 1A-Reconciliation of Financial Statements (General);

b) Attachment 1B-Reconciliation of Financial Statements (Manufacture);

c) Attachment 1C-Reconciliation of Financial Statements (Trading);

d) Attachment 1D-Reconciliation of Financial Statements (Services);

e) Attachment 1E-Reconciliation of Financial Statements (Conventional Banking);

f) Attachment 1F-Reconciliation of Financial Statements (Pension Fund);

g) Attachment 1G-Reconciliation of Financial Statements (Insurance);

		h)	Attachment 1H-Reconciliation of Financial Statements (Property);
		i)	Attachment 1I-Reconciliation of Financial Statements (Shariah Banks);
		j)	Attachment 1J-Reconciliation of Financial Statements (Infrastructure);
		k)	Attachment 1K-Reconciliation of Financial Statements (Securities); or
		l)	Attachment 1L-Reconciliation of Financial Statements (Financing);
	2.		Attachment 2-List of Ownership;
	3.		Attachment 3-List of Withholding Tax/Income Tax Collection by Other Parties;
	4.		Attachment 4-Income Subject to Final Income Tax and Income Not Included in Taxable Objects;
	5.		Attachment 5-Recapitulation of Gross Turnover;
	6.		Attachment 6-Income Tax Instalments in the Current Tax Year;
	7.		Attachment 7-Calculation of Carry-Forward of Tax Losses;
	8.		Attachment 8-Calculation of the Income Tax Rate Reduction Facility for Resident Corporate Taxpayers Pursuant to Article 31E Paragraph (1) of the Income Tax Law;
	9.		Attachment 9-List of Fiscal Depreciation and Amortisation;
	10.		Attachment 10A-List of Transactions Influenced by Special Relationships;
	11.		Attachment 10B-Statements of Transactions Influenced by Special Relationships;

	12.	Attachment 10C-Statements of Transactions with Parties Constituting Residents of Tax Haven Countries;
	13.	Attachment 10D-Overview of Master File and Local File;
	14.	Attachment 11A-Details of Certain Expenses;
	15.	Attachment 11B-Calculation of Loan Expenses that May Be Charged for Income Tax Calculation Purposes;
	16.	Attachment 11C-Report on Private Sector External Debts;
	17.	Attachment 12A-Calculation of Article 26 Paragraph (4) Income Tax;
	18.	Attachment 12B-Notification of Reinvestment of Taxable Income After Tax for Permanent Establishment Taxpayers;
	19.	Attachment 13A-List of Investment Facilities;
	20.	Attachment 13B-List of Additional Deductible Expenses;
	21.	Attachment 13C-List of Corporate Income Tax Reduction Facilities; and
	22.	Attachment 14-Use of Surplus for the Construction and Procurement of Means and Infrastructure.
(2)	The Annual Income Tax Return for a Taxpayer permitted to maintain bookkeeping in English and United States dollars referred to in paragraph (1):	
	a.	is prepared as per the sample format; and

b. is completed according to instructions for the completion, listed in Appendix letter H which constitutes an integral part of this Director General Regulation.

(3) The Annual Income Tax Return for Corporate Taxpayers in United States dollars referred to in paragraph (1) must be attached with details and/or documents pursuant to statutory provisions in the field of taxation.

Article 87

(1) The Annual Income Tax Return for Corporate Taxpayers for a Taxpayer conducting upstream oil and/or gas business activities in rupiah consists of:

a. the master Annual Corporate Income Tax Return;

b. attachments to the Annual Corporate Income Tax Return, which consist of:

1. Attachment 1, which consists of:

a) Attachment 1A-Reconciliation of Financial Statements (General);

b) Attachment 1B-Reconciliation of Financial Statements (Manufacture);

c) Attachment 1C-Reconciliation of Financial Statements (Trading);

d) Attachment 1D-Reconciliation of Financial Statements (Services);

e) Attachment 1E-Reconciliation of Financial Statements (Conventional Banking);

f) Attachment 1F-Reconciliation of Financial Statements (Pension Fund);

		g)	Attachment 1G-Reconciliation of Financial Statements (Insurance);
		h)	Attachment 1H-Reconciliation of Financial Statements (Property);
		i)	Attachment 1I-Reconciliation of Financial Statements (Sharia Banks);
		j)	Attachment 1J-Reconciliation of Financial Statements (Infrastructure);
		k)	Attachment 1K-Reconciliation of Financial Statements (Securities); or
		l)	Attachment 1L-Reconciliation of Financial Statements (Financing);
	2.		Attachment 2-List of Ownership;
	3.		Attachment 3-List of Withholding Tax/Income Tax Collection by Other Parties;
	4.		Attachment 4-Income Subject to Final Income Tax and Income Not Included in Taxable Objects;
	5.		Attachment 5-Recapitulation of Gross Turnover;
	6.		Attachment 6-Income Tax Instalments in the Current Tax Year;
	7.		Attachment 7-Calculation of Carry-Forward of Tax Losses;
	8.		Attachment 8-Calculation of the Income Tax Rate Reduction Facility for Resident Corporate Taxpayers Pursuant to Article 31E Paragraph (1) of the Income Tax Law;
	9.		Attachment 9-List of Fiscal Depreciation and Amortisation;
	10.		Attachment 10A-List of Transactions Influenced by Special Relationships;
	11.		Attachment 10B-Statements of Transactions Influenced by Special Relationships;

	12.	Attachment 10C-Statements of Transactions with Parties Constituting Residents of Tax Haven Countries;
	13.	Attachment 10D-Overview of Master File and Local File;
	14.	Attachment 11A-Details of Certain Expenses;
	15.	Attachment 11B-Calculation of Loan Fees Charged for Income Tax Calculation Purposes;
	16.	Attachment 11C-Report on Private Sector External Debts;
	17.	Attachment 12A-Calculation of Article 26 Paragraph (4) Income Tax;
	18.	Attachment 12B-Notification of Reinvestment of Taxable Income After Tax for Permanent Establishment Taxpayers;
	19.	Attachment 13A-List of Investment Facilities;
	20.	Attachment 13B-List of Additional Deductible Expenses;
	21.	Attachment 13C-List of Corporate Income Tax Reduction Facilities;
	22.	Attachment 14-Use of Surplus for the Construction and Procurement of Means and Infrastructure;
	23.	Attachment 15A-Calculation of Income Tax for Contractors of Oil and Gas Cooperation Contracts;
	24.	Attachment 15B-Calculation of Branch Profit Tax/Income Tax on Dividends for Contractors of Oil and Gas Cooperation Contracts;

25. Attachment 15C-Details of Costs in the Exploration Stage in the Context of Cooperation Contracts;
26. Attachment 15D-Details of Costs in the Exploitation Stage in the Context of Cooperation Contracts;
27. Attachment 15E-List of Depreciation of Oil and Gas Cooperation Contracts;
28. Attachment 15F-Details of First Tranche Petroleum Share for Contractors of Oil and Gas Cooperation Contracts; and
29. Attachment 15G-Report of Changes in Participating Interest.

(2) The Annual Income Tax Return for Corporate Taxpayers for Taxpayers conducting upstream oil and/or gas business activities in rupiah referred to in paragraph (1):

- a. is prepared as per the sample format; and
- b. is completed according to instructions for the completion,

listed in Appendix letter H which constitutes an integral part of this Director General Regulation.

(3) The Annual Income Tax Return for Corporate Taxpayers for a Taxpayer conducting upstream oil and/or gas business activities in rupiah referred to in paragraph (1) must be attached with details and/or documents pursuant to statutory provisions in the field of taxation, including the final financial quarterly report of quarter IV for the Tax Year concerned.

Article 88

(1)	The Annual Income Tax Return for Corporate Taxpayers for Taxpayers conducting upstream oil and/or gas business activities in United States dollars consists of:			
	a.			the master Annual Corporate Income Tax Return;
	b.			attachments to the Annual Corporate Income Tax Return, which consist of:
		1.		Attachment 1 consists of:
			a)	Attachment 1A-Reconciliation of Financial Statements (General);
			b)	Attachment 1B-Reconciliation of Financial Statements (Manufacture);
			c)	Attachment 1C-Reconciliation of Financial Statements (Trading);
			d)	Attachment 1D-Reconciliation of Financial Statements (Services);
			e)	Attachment 1E-Reconciliation of Financial Statements (Conventional Banking);
			f)	Attachment 1F-Reconciliation of Financial Statements (Pension Fund);
			g)	Attachment 1G-Reconciliation of Financial Statements (Insurance);
			h)	Attachment 1H-Reconciliation of Financial Statements (Property);
			i)	Attachment 1I-Reconciliation of Financial Statements (Sharia Banks);
			j)	Attachment 1J-Reconciliation of Financial Statements (Infrastructure);
			k)	Attachment 1K-Reconciliation of Financial Statements (Securities); or
			l)	Attachment 1L-Reconciliation of Financial Statements (Financing);

	2.	Attachment 2-List of Ownership;
	3.	Attachment 3-List of Withholding Tax/Income Tax Collection by Other Parties;
	4.	Attachment 4-Income Subject to Final Income Tax and Income Not Included in Taxable Objects;
	5.	Attachment 5-Recapitulation of Gross Turnover;
	6.	Attachment 6-Income Tax Instalments in the Current Tax Year;
	7.	Attachment 7-Calculation of Carry-Forward of Tax Losses;
	8.	Attachment 8-Calculation of Income Tax Rate Reduction Facility for Resident Corporate Taxpayers Pursuant to Article 31E Paragraph (1) of the Income Tax Law;
	9.	Attachment 9-List of Fiscal Depreciation and Amortisation;
	10.	Attachment 10A-List of Transactions Influenced by Special Relationships;
	11.	Attachment 10B-Statements of Transactions Influenced by Special Relationships;
	12.	Attachment 10C-Statements of Transactions with Parties Constituting Residents of Tax Haven Countries;
	13.	Attachment 10D-Overview of Master File and Local File;
	14.	Attachment 11A-Details of Certain Expenses;
	15.	Attachment 11B-Calculation of Loan Expenses that May Be Charged for Income Tax Calculation Purposes;

	16.	Attachment 11C-Report on Private Sector External Debts;
	17.	Attachment 12A-Calculation of Income Tax Article 26 Paragraph (4);
	18.	Attachment 12B-Notification of Reinvestment of Taxable Income After Tax for Permanent Establishment Taxpayers;
	19.	Attachment 13A-List of Investment Facilities;
	20.	Attachment 13B-List of Additional Deductible Expenses;
	21.	Attachment 13C-List of Corporate Income Tax Reduction Facilities;
	22.	Attachment 14-Use of Surplus for the Construction and Procurement of Means and Infrastructure;
	23.	Attachment 15A-Calculation of Income Tax for Contractors of Oil and Gas Cooperation Contracts;
	24.	Attachment 15B-Calculation of Branch Profit Tax/Income Tax on Dividends for Contractors of Oil and Gas Cooperation Contracts;
	25.	Attachment 15C-Details of Costs in the Exploration Stage in the Context of Cooperation Contracts;
	26.	Attachment 15D-Details of Costs in the Exploitation Stage in the Context of Cooperation Contracts;
	27.	Attachment 15E-List of Depreciation of Oil and Gas Cooperation Contracts;

28. Attachment 15F-Details of First Tranche Petroleum Share for Contractors of Oil and Gas Cooperation Contracts; and

29. Attachment 15G-Report of Changes in Participating Interest.

(2) The Annual Income Tax Return for Corporate Taxpayers for a Taxpayer conducting upstream oil and/or gas business activities in United States dollars referred to in paragraph (1):

a. is prepared as per the sample format; and

b. is completed according to instructions for the completion,

listed in Appendix letter H which constitutes an integral part of this Director General Regulation.

(3) The Annual Income Tax Return for Corporate Taxpayers for a Taxpayer conducting upstream oil and/or gas business activities in United States dollars referred to in paragraph (1) must be attached with details and/or documents pursuant to statutory provisions in the field of taxation, including the final quarterly financial report of quarter IV for the Tax Year concerned.

Article 89

(1) The completion of the Annual Income Tax Return for Corporate Taxpayers for Contractors of oil and gas Cooperation Contracts with cost recovery contracts is based on the final financial quarterly report of quarter IV, the final financial quarterly report for the last accounting year or financial quarterly report final settlement right and obligation.

(2) The final financial quarterly report of quarter IV, final financial quarterly report for the last accounting year or financial quarterly report final settlement right and obligation referred to in paragraph (1) is the final financial quarterly report of quarter IV, final

financial quarterly report for the last accounting year or financial quarterly report final settlement right and obligation recognised and used by the Special Task Force for Upstream Oil and Gas Business and Aceh Oil and Gas Business Activities Management Agency for the completion of the calculation of profit sharing as well as tax obligations pursuant to the provisions under the Cooperation Contract.

CHAPTER VI

THE FORMAT, CONTENTS, PROCEDURES FOR THE COMPLETION AND SUBMISSION OF THE REPORT ON THE CALCULATION OF ARTICLE 25 INCOME TAX INSTALLMENTS FOR BANKS, STATE-OWNED ENTERPRISES, LOCAL-OWNED ENTERPRISES, PUBLIC-LISTED TAXPAYERS AS WELL AS OTHER TAXPAYERS

Article 90

Banks, State-Owned Enterprises, Local-Owned Enterprises, public-listed Taxpayers as well as Other Taxpayers must submit the report on the calculation of Article 25 Income Tax Instalments referred to in Article 2 paragraph (1) subparagraph e to the Director General of Taxes.

Article 91

- (1) The report on the calculation of Article 25 Income Tax Instalments referred to in Article 90 at the minimum contains:
- a. the Taxpayer's name;
 - b. the Taxpayer Identification Number;

c.	the filing period;
d.	Taxable Period of payment;
e.	the status of the report;
f.	the amount of the tax base;
g.	the amount of Income Tax;
h.	the amount of tax credits;
i.	the amount of Article 25 Income Tax Instalments; and
j.	the Taxpayer's signature or the Taxpayer's attorney.
(2)	The report on the calculation of Article 25 Income Tax Instalments referred to in paragraph (1) is in the form of Electronic Documents.
(3)	The report on the calculation of Article 25 Income Tax Instalments referred to in paragraph (1):
a.	is prepared as per the sample format; and
b.	is completed according to instructions for the completion, listed in Appendix letter I which constitutes an integral part of this Director General Regulation.
Article 92	
(1)	The report on the calculation of Article 25 Income Tax Instalments referred to in Article 90 is prepared and submitted through the Taxpayer Portal.

(2) The submission of the report on the calculation of Article 25 Income Tax Instalments referred to in paragraph (1) is granted proof of receipt.

Article 93

(1) The filing period of the report on the calculation of Article 25 Income Tax Instalment is stipulated as follows:

- a. the bank submits the report on the calculation of Article 25 Income Tax Instalments every 1 (one) month based on financial statements submitted to the Financial Services Authority from the beginning of the Tax Year until the reporting Taxable Period;
- b. Other Taxpayers and public-listed Taxpayers other than banks submit the report on the calculation of Article 25 Income Tax Instalments every 3 (three) months based on financial statements that are submitted to the exchange and/or the Financial Services Authority from the beginning of the Tax Year to the end of the reporting quarter; and
- c. State-Owned Enterprise and Local-Owned Enterprise Taxpayers in whatever name and form, other than banks, public-listed Taxpayers and/or Other Taxpayers submit the report on the calculation of Article 25 Income Tax Instalments every 1 (one) Tax Year based on the work plan and budget of the Tax Year concerned which has been approved by the general meeting of shareholders.

(2) The report on the calculation of Article 25 Income Tax Instalments referred to in Article 90 is submitted no later than 20 (twenty) days after the end of:

- a. the monthly reporting period of banks referred to in paragraph (1) subparagraph a;

- b. the quarterly reporting period of Other Taxpayers and public-listed Taxpayers other than banks referred to in paragraph (1) subparagraph b; or
- c. the annual reporting period of the previous Tax Year for State-Owned Enterprise and Local-Owned Enterprises Taxpayers in whatever name and form, other than banks, public-listed Taxpayers and/or Other Taxpayers referred to in paragraph (1) subparagraph c.

- (3) In the event that the amount of Article 25 Income Tax Instalments that must be paid is nil, the Taxpayer continues to submit the report on the calculation of Article 25 Income Tax Instalments referred to in Article 90 for each reporting period referred to in paragraph (1).
- (4) For bank Taxpayers, in the event that the annual financial statements are not available until the remittance deadline of Article 25 Income Tax Instalments for the last Taxable Period in the accounting year because they are in the process of being audited pursuant to statutory provisions in the field of banking, the report on the calculation of Article 25 Income Tax Instalments for the last Taxable Period in the accounting year is submitted according to the data and information in the report on the calculation of Article 25 Income Tax Instalments for the previous Taxable Period.
- (5) For Other Taxpayers and public-listed Taxpayers other than banks that do not have the obligation to submit financial statements for the fourth quarter, the report on the calculation of Article 25 Income Tax Instalments for the last quarter of the current year is submitted according to the data and information in the report on the calculation of Article 25 Income Tax Instalment for the previous quarter.

Article 94

- (1) The amount of Article 25 Income Tax Instalments in the report on the calculation of Article 25 Income Tax Instalments referred to in Article 90 shall apply to:
 - a. the reporting Taxable Period for banks referred to in Article 93 paragraph (1) subparagraph a;
 - b. 3 (three) following Taxable Periods for Other Taxpayers and public-listed Taxpayers other than banks referred to in Article 93 paragraph (1) subparagraph b; and
 - c. any Taxable Period in the reporting Tax Year for State-Owned Enterprise and Local-Owned Enterprise Taxpayers in whatever name and form, other than banks, public-listed Taxpayers and/or Other Taxpayers, referred to in Article 93 paragraph (1) subparagraph c.
- (2) In the event that Article 25 Income Tax Instalments that have been paid are lower than the amount of Article 25 Income Tax Instalments according to the report on the calculation of Article 25 Income Tax Instalments submitted by the Taxpayer, the difference in the underpayment:
 - a. must be paid by the Taxpayer; and
 - b. is subject to administrative penalties stipulated under the General Provisions and Tax Procedures Law.
- (3) In the event that the Article 25 Income Tax Instalments that have been paid are greater than the amount of Article 25 Income Tax Instalments according to the report on the calculation of Article 25 Income Tax Instalments submitted by the Taxpayer, the difference in the overpayment may:
 - a. be subject to a request for a refund of tax overpayment that should not otherwise be payable pursuant to statutory provisions in the field of taxation; or
 - b. be credited in the Annual Corporate Income Tax Return.

CHAPTER VII

FILING, RECEIPT AND PROCESSING OF TAX RETURNS

Section One

Taxpayers' Obligations

Article 95

- (1) Each Taxpayer is required to fill in a Tax Return correctly, completely and clearly, in Indonesian using Latin alphabet, Arabic numerals, rupiah and sign as well as file it to the office of the Directorate General of Taxes where the Taxpayer is registered or subject to VAT registration or other places determined by the Director General of Taxes.
- (2) A Corporate Taxpayer allowed to maintain bookkeeping using English and United States dollars is required to file the Income Tax Return for Corporate Taxpayers as well as the attachments thereto in Indonesian, except for attachments in the form of financial statements and using United States dollars.

Section Two

The Filing Deadline for the Annual Income Tax Return

Article 96

The filing deadline for the Annual Income Tax Return is as follows:

- a. for the Annual Income Tax Return for individual Taxpayers, a maximum of 3 (three) months after the end of the Tax Year; or
- b. for Annual Income Tax Return for Corporate Taxpayers, a maximum of 4 (four) months after the end of the Tax Year.

Article 97

- (1) A Taxpayer may extend the Annual Income Tax Return filing period for a maximum of 2 (two) months from the filing deadline of the Annual Income Tax Return referred to in Article 96 by submitting the notification of the extension of the Annual Income Tax Return filing period.
- (2) The notification of the extension of the Annual Income Tax Return filing period referred to in paragraph (1) is submitted before the filing deadline for the Annual Income Tax Return referred to in Article 96 ends.
- (3) The notification of the extension of the Annual Income Tax Return filing period referred to in paragraph (1) is submitted electronically through the Taxpayer Portal.
- (4) In the event that the Taxpayer cannot submit the notification electronically referred to in paragraph (3), the Taxpayer may submit the notification of the extension of the Annual Income Tax Return filing period:
 - a. in person to the Tax Office or tax services, dissemination and consultation service office; or
 - b. by post or Forwarding or Courier Service Company, with proof of postage to the Tax Office where the Taxpayer is registered.

(5)	The submission of the notification of the extension of the Annual Income Tax Return filing period referred to in paragraph (2) is given proof of receipt.										
(6)	<p>A Corporate Taxpayer or individual Taxpayer conducting business activities or independent personal services that submits the notification of the extension of the Annual Income Tax Return filing period referred to in paragraph (1) must state the reasons for the extension and attach:</p> <table border="1"> <tr> <td data-bbox="248 528 477 592">a.</td> <td data-bbox="477 528 2004 592">temporary calculation of Income Tax payable in 1 (one) Tax Year whose filing deadline is extended;</td> </tr> <tr> <td data-bbox="248 592 477 703">b.</td> <td data-bbox="477 592 2004 703">temporary calculation of Article 26 paragraph (4) Income Tax of the Income Tax Law for permanent establishment Taxpayers;</td> </tr> <tr> <td data-bbox="248 703 477 762">c.</td> <td data-bbox="477 703 2004 762">temporary financial statements;</td> </tr> <tr> <td data-bbox="248 762 477 879">d.</td> <td data-bbox="477 762 2004 879">Tax Payment Slip or other administrative means equivalent to the Tax Payment Slip as proof of the settlement of tax payable underpayment in the event that there is a tax underpayment; and</td> </tr> <tr> <td data-bbox="248 879 477 997">e.</td> <td data-bbox="477 879 2004 997">a statement letter from a public accountant stating that the audit of financial statements has not been completed in the event that the financial statements are audited by a public accountant.</td> </tr> </table>	a.	temporary calculation of Income Tax payable in 1 (one) Tax Year whose filing deadline is extended;	b.	temporary calculation of Article 26 paragraph (4) Income Tax of the Income Tax Law for permanent establishment Taxpayers;	c.	temporary financial statements;	d.	Tax Payment Slip or other administrative means equivalent to the Tax Payment Slip as proof of the settlement of tax payable underpayment in the event that there is a tax underpayment; and	e.	a statement letter from a public accountant stating that the audit of financial statements has not been completed in the event that the financial statements are audited by a public accountant.
a.	temporary calculation of Income Tax payable in 1 (one) Tax Year whose filing deadline is extended;										
b.	temporary calculation of Article 26 paragraph (4) Income Tax of the Income Tax Law for permanent establishment Taxpayers;										
c.	temporary financial statements;										
d.	Tax Payment Slip or other administrative means equivalent to the Tax Payment Slip as proof of the settlement of tax payable underpayment in the event that there is a tax underpayment; and										
e.	a statement letter from a public accountant stating that the audit of financial statements has not been completed in the event that the financial statements are audited by a public accountant.										
(7)	The notification of the extension of the Annual Income Tax Return filing period must be signed by the Taxpayer or the Taxpayer's representative.										
(8)	In the event that the notification of the extension of the Annual Income Tax Return filing period is signed by the Taxpayer's attorney, the notification of the extension of the Annual Income Tax Return filing period must be accompanied by a special power of attorney pursuant to statutory provisions in the field of taxation.										

Article 98

- (1) For the notification of the extension of the Annual Income Tax Return filing period for which proof of receipt has been issued referred to in Article 97 paragraph (5), the Director General of Taxes issues a notice of the extension of the Annual Income Tax Return filing period no later than 5 (five) business days after the proof of receipt is issued.
- (2) The notice of the extension of the Annual Income Tax Return filing period from the Director General of Taxes to the Taxpayer referred to in paragraph (1), contains the decision on:
 - a. being accepted in the event that the Taxpayer fulfils the provisions referred to in Article 97; or
 - b. deemed not as the notification of the extension of the Annual Income Tax Return filing period, in the event that it does not fully fulfil the provisions referred to in Article 97,for the notification of the extension of the Annual Income Tax Return filing period submitted by the Taxpayer to the Director General of Taxes.
- (3) In the event that the notification of the extension of the Annual Income Tax Return filing period is not deemed the notification of the extension of the Annual Income Tax Return filing period referred to in paragraph (2) subparagraph b, the Taxpayer may re-submit the notification of the extension of the Annual Income Tax Return filing period insofar as not exceeding the filing deadline for the Annual Tax Return referred to in Article 96.
- (4) In the event that the Director General of Taxes does not issue the notice of the extension of the Annual Income Tax Return filing period within the period referred to in paragraph (1), the notification of the extension of the Annual Income Tax Return filing period is deemed accepted:

a.	according to the extension period in the Taxpayer's notification in the event that the extension period in the notification of the extension of the Annual Income Tax Return filing period does not exceed a period of 2 (two) months; or
b.	for an extension period of a maximum of 2 (two) months in the event that the extension period in the notification of the extension of the Annual Income Tax Return filing period exceeds a period of 2 (two) months,
referred to in Article 97 paragraph (1) and the Director General of Taxes issues the notice of the extension of the Annual Income Tax Return filing period within a maximum period of 2 (two) days from the time the deadline referred to in paragraph (1) ends.	
(5) The Director General of Taxes delegates authority in the form of delegation to the head of the information and complaints service office to issue the notice of the extension of the Annual Income Tax Return filing period referred to in paragraph (1).	
(6) The notification of the extension of the Annual Income Tax Return filing period submitted by the Taxpayer to the Director General of Taxes referred to in paragraph (1):	
a.	is prepared as per the sample format; and
b.	is completed according to instructions for the completion, listed in Appendix letter J which constitutes an integral part of this Director General Regulation.
(7) The sample format of the notice of the extension of the Annual Income Tax Return filing period issued by the Director General of Taxes to the Taxpayer referred to in paragraph (3) shall be listed in Appendix letter J which constitutes an integral part of this Director General Regulation.	

Section Four

Procedures for the Filing of Tax Returns

Article 99

- (1) A Tax Return in the form of Electronic Documents is prepared and filed through the Taxpayer Portal or webpage or other applications integrated with the administration system of the Directorate General of Taxes.
- (2) The Tax Return in the form of Electronic Documents referred to in paragraph (1) is electronically signed with an Electronic Signature pursuant to statutory provisions in the field of taxation.
- (3) The filing of Tax Returns in the form of paper forms by the Taxpayer is conducted:
 - a. in person to the Tax Office, tax services, dissemination and consultation service office or other places determined by the Director General of Taxes; or
 - b. by post or Forwarding or Courier Service Company with proof of postage to the Tax Office where the Taxpayer is registered or other places determined by the Director General of Taxes.
- (4) The filing of the Tax Return referred to in paragraph (1) and paragraph (3) is given proof of receipt.

Article 100

- (1) A Taxpayer required to file Tax Returns in the form of Electronic Documents is required to file the Tax Return electronically through the Taxpayer Portal or webpage or other applications integrated with the administration system of the Directorate General of Taxes.

(2) The Director General of Taxes may provide tax data in the form of:

- a. withholding and/or collection;
- b. list of assets and/or liabilities;
- c. the payment of taxes; and/or
- d. other tax data,

to be utilised by the Taxpayer in the electronic filing of Tax Returns.

(3) In the event that the Taxpayer required to file the Tax Return electronically referred to in paragraph (1) files the Tax Return using methods other than electronically, the Director General of Taxes does not provide proof of receipt.

(4) The Taxpayer referred to in paragraph (3) is deemed not to file a Tax Return.

Article 101

The in-person filing of a Tax Return to the Tax Office or tax services, dissemination and consultation service office referred to in Article 99 paragraph (3) subparagraph a is conducted in:

- a. Integrated Service Points; or
- b. other places in the form of Tax Services Outside the Office provided by the Tax Office or tax services, dissemination and consultation service office.

Article 102

(1)		The filing of a Tax Return by post or Forwarding or Courier Service Company with proof of postage referred to in Article 99
		paragraph (3) subparagraph b is addressed to:
	a.	the Tax Office where the Taxpayer is registered; or
	b.	other places in the form of a technical implementing unit of the Directorate General of Taxes in the field of tax data and document processing.
(2)		For the filing of the Tax Return referred to in paragraph (1), the Taxpayer:
	a.	must file 1 (one) Tax Return in 1 (one) in a sealed envelope with 1 (one) proof of postage;
	b.	affixes the information on the envelope referred to in subparagraph a with:
		1. the Taxpayer Identification Number;
		2. the Taxpayer's name;
		3. the Tax Year;
		4. the status of the Tax Return in the form of a normal Tax Return or amended Tax Return;
		5. details of the Tax Return in the form of the Tax Return which states an underpayment or Tax Return which states nil; and
		6. the destination and address of delivery;
	c.	must provide information on the proof of postage referred to in subparagraph a, which at the minimum contains:
		1. Taxpayer Identification Number;

2. the Taxpayer's name;
3. Tax Return type;
4. Tax Year; and
5. destination and delivery address.

(3) The sample format of the information on the envelope of the Tax Return filed by post or Forwarding or Courier Service Company with proof of letter receipt containing the information referred to in paragraph (2) subparagraph b shall be listed in Appendix letter J which constitutes an integral part of this Director General Regulation.

Section Five

Validity Check of Taxpayer Identification Numbers and Tax Return Examination

Article 103

- (1) For Tax Returns filed by the Taxpayer using the methods referred to in Article 99, a validity check of the Taxpayer Identification Number is conducted.
- (2) The Taxpayer Identification Number is declared valid in the event that the Taxpayer Identification Number listed in the Tax Return conforms and is available in the administration system of the Directorate General of Taxes.
- (3) In the event that the Taxpayer Identification Number stated in the Tax Return is declared valid, the Tax Return filed by the Taxpayer is subject to Tax Return Examination.

Article 104

- (1) The Tax Return Examination referred to in Article 103 paragraph (3) is conducted to ensure that the Tax Return has fulfilled the following provisions:
- a. the Tax Return is signed by the Taxpayer stipulated under Article 3 paragraph (1) of the General Provisions and Tax Procedures Law;
 - b. the Tax Return is filed in Indonesian using currency other than rupiah, for Taxpayers that have obtained a permit from the Minister of Finance to maintain bookkeeping using foreign languages and in currency other than rupiah;
 - c. the Tax Return is filled in completely and fully attached with details and/or documents stipulated under Article 3 paragraph (6) of the General Provisions and Tax Procedures Law;
 - d. other than the Tax Return stating an overpayment filed within a period of 3 (three) years after the end of the Taxable Period, Tax Year or Fraction of a Tax Year and having been reprimanded in writing; and
 - e. the Tax Return is filed before the Director General of Taxes conducts an audit, public preliminary audit or issues a notice of tax assessment.
- (2) The provision on having been reprimanded in writing referred to in paragraph (1) subparagraph d shall not apply to a Tax Return stating an overpayment for a Taxable Period, Tax Year or Fraction of a Tax Year at the time:
- a. the Taxpayer is not yet registered;
 - b. the Taxpayer constitutes a Non-active Taxpayer; or
 - c. the Taxpayer is excluded from the obligation to file Tax Returns.

- (3) The Amended Tax Return, in addition to being subject to the examination referred to in paragraph (1), is also subject to the examination of the fulfilment of the following provisions:
- a. the amendment to the Tax Return stating a loss or overpayment must be filed no later than 2 (two) years before the statute of limitation for the assessment; and
 - b. the amendment of the Annual Income Tax Return because the Taxpayer receives a notice of tax assessment, objection decision letter, tax assessment reduction decision letter, tax assessment cancellation decision letter, amendment decision letter, mutual agreement decision letter, appeal decision or civil review decision of the previous Tax Year or several previous Tax Years, which states a tax loss that is different from the tax loss that has been carried forward in the Annual Income Tax Return that will be amended, the amendment is filed within a period of 3 (three) months after receiving the notice of tax assessment, objection decision letter, tax assessment reduction decision letter, tax assessment cancellation decision letter, amendment decision letter, mutual agreement decision letter, appeal decision or civil review decision and must be filed no later than 2 (two) years before the statute of limitation for the assessment.
- (4) The Tax Return in the form of paper forms, in addition to being subject to the Examination referred to in paragraph (1) and paragraph (3), is also subject to the examination to ensure that there is a payment in the system for the Tax Return of underpayment status with a minimum amount of the amount of underpayment in the Tax Return.
- (5) Based on the examination referred to in paragraph (1) subparagraph c, a Tax Return is declared incomplete in the event that:

- | | |
|----|---|
| a. | there are elements of the completed Master Tax Return that are incomplete and the required attachments to the Tax Return listed in Appendix letter J, which constitutes an integral part of this Director General Regulation, that are not filed or completed is incomplete; and |
| b. | there are details and/or documents that must be attached as listed in Appendix letter J, which constitutes an integral part of this Director General Regulation, which have not been fully attached for each type of Tax Return listed in Appendix letter J which constitutes an integral part of this Director General Regulation. |

Section Six

Electronic Receipt of Tax Returns

Article 105

- | | |
|-----|---|
| (1) | The electronic filing of Tax Returns through the Taxpayer Portal or webpage or other applications integrated with the administration system of the Directorate General of Taxes referred to in Article 99 paragraph (1) is subject to: |
| a. | the validity check of the Taxpayer Identification Number referred to in Article 103; |
| b. | the Tax Return Examination referred to in Article 104 paragraph (1); and |
| c. | the Tax Return Examination referred to in Article 104 paragraph (3) in the event of an Amended Tax Return. |
| (2) | The process of the validity check of the Taxpayer Identification Number referred to in paragraph (1) subparagraph a, and Tax Return Examination referred to in paragraph (1) subparagraph b and subparagraph c is conducted automatically through the |

Taxpayer Portal or webpage or other applications integrated with the administration system of the Directorate General of Taxes referred to in Article 99 paragraph (1).

- (3) In the event that based on the validity check of the Taxpayer Identification Number and Tax Return Examination referred to in paragraph (2), the following results are obtained:
- a. the Taxpayer Identification Number is valid referred to in Article 103 paragraph (2);
 - b. the Tax Return fulfils the provisions referred to in Article 104 paragraph (1); and
 - c. the Tax Return fulfils the provisions referred to in Article 104 paragraph (1) and paragraph (3) in the event of an Amended Tax Return,
- for the Taxpayer, an electronic receipt is issued.
- (4) In the event that based on the validity check of the Taxpayer Identification Number and Tax Return Examination referred to in paragraph (2), the results referred to in paragraph (3) are not obtained, for the Taxpayer, an electronic receipt is not issued.

Article 106

- (1) For a Tax Return received through a webpage or other applications integrated with the administration system of the Directorate General of Taxes referred to in Article 99 paragraph (1), the electronic receipt is issued through the webpage or other applications integrated with the administration system of the Directorate General of Taxes deemed as proof of receipt Tax Return.

- (2) The date listed in the electronic receipt referred to in paragraph (1) issued through a webpage or other applications integrated with the administration system of the Directorate General of Taxes is the date the Tax Return is complete and can be accepted by the administration system of the Directorate General of Taxes.

Section Seven

In-Person Receipt of Tax Returns

Article 107

- (1) For the Tax Return filed in person referred to in Article 99 paragraph (3) subparagraph a, the officers receiving the Tax Return conducts:
- a. checking:
 - 1. of the validity of the Taxpayer Identification Number referred to in Article 103;
 - 2. that the Tax return has never been filed; and
 - 3. that the Taxpayer is included in those required to file the Annual Income Tax Return in the form of Electronic Documents referred to in Article 80 paragraph (6) and paragraph (7);
 - b. Tax Return Examination referred to in Article 104 paragraph (1) and paragraph (4); and
 - c. Tax Return Examination referred to in Article 104 paragraph (1), paragraph (3) and paragraph (4), in the event of an Amended Tax Return.

- (2) In the event that based on the activity of receiving the Tax Return referred to in paragraph (1), the following results are obtained:
- a. the Taxpayer Identification Number is valid as referred to in Article 103 paragraph (2);
 - b. the Tax return has never been filed;
 - c. the Taxpayer is not required to file Tax Returns in the form of Electronic Documents referred to in Article 80 paragraph (6) and paragraph (7);
 - d. the Tax Return fulfils the provisions referred to in Article 104 paragraph (1) and paragraph (4); and
 - e. the Tax Return fulfils the provisions referred to in Article 104 paragraph (1), paragraph (3) and paragraph (4) in the event of an Amended Tax Return,
- the officers receiving the Tax Return provide proof of letter receipt.
- (3) In the event that the Tax Return filed in person does not fulfil the provisions referred to in paragraph (2), the officers receiving the Tax Return shall return the Tax Return to the Taxpayer.

Section Eight

The Receipt of Tax Return by Post or Forwarding or Courier Services with Proof of Postage

Article 108

(1) For the Tax Return filed by post or Forwarding or Courier Service Company with proof of postage referred to in Article 99 paragraph (3) subparagraph b, the officers receiving the Tax Return at the technical implementing unit of the Directorate General of Taxes in the field of tax data and document processing conduct:

a. checking:

1. that the content of the envelope is the filed Tax Return pursuant to the provisions referred to in Article 102 paragraph (2) subparagraph a;
2. of the validity of the Taxpayer Identification Number referred to in Article 103;
3. that the Tax return has never been filed; and
4. that the Taxpayer is not required to file Tax Returns in the form of Electronic Documents referred to in Article 80 paragraph (6) and paragraph (7);

b. Tax Return Examination referred to in Article 104 paragraph (1) and paragraph (4); and

c. Tax Return Examination referred to in Article 104 paragraph (1), paragraph (3) and paragraph (4) in the event of an Amended Tax Return.

(2) In the event that based on the activity of receiving the Tax Return referred to in paragraph (1), the following results are obtained:

a. that the content of the envelope is the filed Tax Return pursuant to the provisions referred to in Article 102 paragraph (2) subparagraph a;

b. the Taxpayer Identification Number is valid as referred to in Article 103 paragraph (2);

c. the Tax return has never been filed;

- d. the Taxpayer is not included in those required to file Tax Returns in the form of Electronic Documents referred to in Article 80 paragraph (6) and paragraph (7);
- e. the Tax Return fulfils the provisions referred to in Article 104 paragraph (1) and paragraph (4); and
- f. the Tax Return fulfils the provisions referred to in Article 104 paragraph (1), paragraph (3) and paragraph (4) in the event of an Amended Tax Return,

the proof and date of delivery in the proof of postage are deemed the proof and date of receipt of the Tax Return.

- (3) Based on the activity of receiving the Tax Return referred to in paragraph (1) in the event that the Tax Return does not fulfil the provisions referred to in paragraph (2), the Director General of Taxes issues a notice of the Tax Return deemed not filed.

Section Nine

Tax Return Processing

Article 109

- (1) For the Tax Return filed in the form of paper forms (hardcopy) and has been given proof of letter receipt, the recording of the contents of the Tax Return is conducted.
- (2) The recording of the contents of the Tax Return is conducted by the technical implementing unit of the Directorate General of Taxes in the field of tax data and document processing.

Article 110

- (1) In the event that at the time the Tax Return Recording is conducted by the technical implementing unit of the Directorate General of Taxes in the field of tax data and document processing, it is found that:
- a. the Tax Return is not signed by the Taxpayer as stipulated under Article 3 paragraph (1) of the General Provisions and Tax Procedures Law;
 - b. the Annual Income Tax Return is filed in Indonesian using currency other than rupiah, for Taxpayers that have not obtained a permit from the Minister of Finance to maintain bookkeeping using foreign languages and in currency other than rupiah;
 - c. the Annual Income Tax Return is filed in Indonesian using rupiah, for Taxpayers that have obtained a permit from the Minister of Finance to maintain bookkeeping using foreign languages and in currency other than rupiah;
 - d. the Tax Return is not filled in completely and fully attached with details and/or documents stipulated under Article 3 paragraph (6) of the General Provisions and Tax Procedures Law;
 - e. the Tax Return stating an overpayment is filed after 3 (three) years after the end of the Fraction of a Tax Year or Tax Year and the Taxpayer has been reprimanded in writing;
 - f. the Tax Return is filed after the Director General of Taxes conducts an audit, public preliminary audit or issues a notice of tax assessment;
 - g. the Amended Tax Return stating a loss or overpayment is filed after a period of 2 (two) years before the statute of limitation for the assessment;

h.	the amendment of the Annual Income Tax Return because the Taxpayer receives a notice of tax assessment, objection decision letter, tax assessment reduction decision letter, tax assessment cancellation decision letter, amendment decision letter, mutual agreement decision letter, appeal decision or civil review decision of the previous Tax Year or several previous Tax Years, which states a tax loss that is different from the tax loss that has been carried forward in the Annual Income Tax Return that will be amended, is not filed within a period of 3 (three) months after receiving the notice of tax assessment, objection decision letter, tax assessment reduction decision letter, tax assessment cancellation decision letter, amendment decision letter, mutual agreement decision letter, appeal decision or civil review decision;
i.	there is no payment in the system for the Tax Return of underpayment status;
j.	there are miscalculations and/or the amount of tax paid is not the same as the amount of the underpayment in the Tax Return;
k.	a married woman Taxpayer who is taxed separately is not validated by the administration system of the Directorate General of Taxes;
l.	the notification of deemed profit is not validated by the administration system of the Directorate General of Taxes in the event that the Taxpayer chooses to use deemed profit to determine net income; and/or
m.	decision letter on the approval of instalments or payment deferral of Article 29 Income Tax is not validated by the administration system of the Directorate General of Taxes in the event that the Taxpayer pays in instalments or defers the payment of Income Tax Article 29, the Director General of Taxes issues a notice of the Tax Return deemed not filed.

- (2) The provision on having been reprimanded in writing referred to in paragraph (1) subparagraph e, shall not apply to an overpaid Tax Return for a Taxable Period, Tax Year or Fraction of a Tax Year at the time:
- a. the Taxpayer is not yet registered;
 - b. the Taxpayer constitutes a Non-active Taxpayer; or
 - c. the Taxpayer is excluded from the obligation to file Tax Returns.

Article 111

- (1) The sample format of the:
- a. electronic receipt referred to in Article 105 paragraph (3);
 - b. proof of letter receipt referred to in Article 107 paragraph (2); and
 - c. the notice of the Tax Return deemed not filed referred to in Article 108 paragraph (3) and Article 110 paragraph (1),
- shall be listed in Appendix letter J which constitutes an integral part of this Director General Regulation.
- (2) The Director General of Taxes delegates authority in the form of delegation to the head of the Tax Office to issue the notice of the Tax Return deemed not filed referred to in Article 108 paragraph (3) and Article 110 paragraph (1).

Section Ten

Exclusion from the Filing of Tax Returns

Article 112

- (1) A certain Income Tax Taxpayer is Tax excluded from the obligation to file Tax Returns.
- (2) The certain Income Tax Taxpayer referred to in paragraph (1) is an individual Taxpayer that fulfils the following criteria:
 - a. an individual Taxpayer who in one Tax Year receives or accrues net income not exceeding the Personal Tax Relief referred to in the provisions under Article 7 of the Income Tax Law; or
 - b. the individual Taxpayer who does not carry out business activities or does not conduct independent personal services.
- (3) The certain Income Tax Taxpayer referred to in paragraph (2) subparagraph a, is excluded from the obligation to file Periodic Article 25 Income Tax Returns and Annual Income Tax Return for Individual Taxpayers.
- (4) The Taxpayer referred to in paragraph (2) subparagraph b is excluded from the obligation to file Periodic Article 25 Income Tax Returns.

CHAPTER VIII

OTHER PROVISIONS

Section One

The Calculation of the Amount of Tax Instalment in the Current Year in Certain Cases

Article 113

- (1) The Director General of Taxes is authorised to assess the calculation of the amount of Article 25 Income Tax Instalment in certain cases.
- (2) Certain cases referred to in paragraph (1) are as follows:
 - a. the Taxpayer is entitled to the carry-forward of losses;
 - b. the Taxpayer derives irregular income;
 - c. the Annual Income Tax Return for the previous Tax Year is filed after the specified deadline;
 - d. the Taxpayer is granted an extension of the Annual Income Tax Return filing period;
 - e. the Taxpayer self-amends the Annual Income Tax Return resulting in monthly instalments being greater than the monthly instalments before the amendment; and
 - f. there are changes in the conditions of the Taxpayer's business or activities.
- (3) The carry-forward of losses referred to in paragraph (2) subparagraph a is the carry-forward of tax losses based on the Annual Tax Return, notice of tax assessment, objection decision letter, tax assessment reduction decision letter, tax assessment cancellation decision letter, amendment decision letter, mutual agreement decision letter, appeal decision or civil review decision pursuant to the provisions under Article 6 paragraph (2) or Article 31A of the Income Tax Law.
- (4) Regular income is income that is usually received or accrued periodically at the minimum once in each Tax Year, which is sourced from business activities, independent personal services, employment, assets and/or capital, except for income that has been subject to final Income Tax.

- (5) Excluded from regular income referred to in paragraph (4) is in the form of:
- a. gains from the foreign exchange from liabilities or receivables in foreign currency insofar as not constituting income from the main business activity;
 - b. capital gains insofar as not constituting income from the main business activity; and
 - c. other incidental income.

Article 114

(1) Article 25 Income Tax Instalment in the event that the Taxpayer is entitled to carry-forward of losses referred to in Article 113 paragraph (2) subparagraph a shall be calculated as Income Tax payable deducted by Withholding Tax and/or Income Tax collection as well as Income Tax paid or payable overseas which may be credited pursuant to the provisions under Article 21, Article 22, Article 23 and Article 24 of the Income Tax Law, divided by 12 (twelve) or the number months in the Fraction of a Tax Year.

(2) The basis for the calculation of Income Tax payable referred to in paragraph (1) is calculated by deducting from the amount of net fiscal income according to the Annual Income Tax Return for the previous Tax Year with a carry-forward of losses.

(3) In the event that the net fiscal income according to the Annual Income Tax Return for the previous Tax Year states a loss, Article 25 Income Tax Instalment amounts to nil.

Article 115

- (1) Article 25 Income Tax Instalment in the event that the Taxpayer derives irregular income referred to in Article 113 paragraph (2) subparagraph b is calculated in the amount of Income Tax payable deducted by Withholding Tax and/or Income Tax collection as well as creditable Income Tax paid or payable overseas pursuant to the provisions under Article 21, Article 22, Article 23 and Article 24 of the Income Tax Law, divided by 12 (twelve) or the number of months in the Fraction of a Tax Year.
- (2) The basis for the calculation of Income Tax payable referred to in paragraph (1) is calculated by deducting from the amount of net fiscal income according to the Annual Income Tax Return for the previous Tax Year the irregular income filed in the Annual Tax Return.

Article 116

- (1) Article 25 Income Tax Instalment in the event that the Taxpayer files the Annual Income Tax Return for the last Tax Year after the specified deadline referred to in Article 113 paragraph (2) subparagraph c elapses amounts to Article 25 Income Tax Instalment or the last month of the last Tax Year for the months starting from the filing deadline of the Annual Tax Return to the month before the Annual Tax Return is filed and is temporary.
- (2) After the Taxpayer files the Annual Income Tax Return referred to in paragraph (1), the amount of Article 25 Income Tax Instalment is recalculated based on the Annual Tax Return by taking into account the provisions referred to in Article 114 and Article 115 as well as shall apply from the month of the filing deadline of the Annual Tax Return.
- (3) In the event that the amount of Article 25 Income Tax Instalment referred to in paragraph (2) is greater than Article 25 Income Tax Instalment referred to in paragraph (1), the underpayment of Article 25 Income Tax Instalment:

- a. must be paid by the Taxpayer; and
 - b. is subject to administrative penalties stipulated under the General Provisions and Tax Procedures Law.
- (4) In the event that the amount of Article 25 Income Tax Instalment referred to in paragraph (2) is lower than Article 25 Income Tax Instalment referred to in paragraph (1), the overpayment of Article 25 Income Tax Instalment may:
- a. be subject to the request for a refund of tax overpayment that should not otherwise be payable pursuant to statutory provisions in the field of taxation; or
 - b. be credited in the Annual Income Tax Return.

Article 117

- (1) Article 25 Income Tax Instalment in the event that the Taxpayer is granted an extension of the Annual Income Tax Return filing period referred to in Article 113 paragraph (2) subparagraph d amounts to the temporary calculation of Article 25 Income Tax Instalment filed by the Taxpayer in the notification of the extension of the Annual Income Tax Return filing period for the months starting from the filing deadline of the Annual Tax Return to the month before the Annual Tax Return is filed.
- (2) After the Taxpayer files the Annual Income Tax Return referred to in paragraph (1), the amount of Article 25 Income Tax Instalment is recalculated based on the Annual Tax Return by taking into account the provisions referred to in Article 114 and Article 115 as well as shall apply from the month of the filing deadline of the Annual Tax Return.
- (3) In the event that the amount of Article 25 Income Tax Instalment referred to in paragraph (2) is greater than Article 25 Income Tax Instalment referred to in paragraph (1), the underpayment of Article 25 Income Tax Instalment:
- a. must be paid by the Taxpayer; and

b. is subject to administrative penalties stipulated under the General Provisions and Tax Procedures Law.

(4) In the event that the amount of Article 25 Income Tax Instalment referred to in paragraph (2) is lower than Article 25 Income Tax Instalment referred to in paragraph (1), the overpayment of Article 25 Income Tax Instalment may:

a. be subject to the request for a refund of tax overpayment that should not otherwise be payable pursuant to statutory provisions in the field of taxation; or

b. be credited in the Annual Income Tax Return.

Article 118

(1) Article 25 Income Tax Instalment in the event that the Taxpayer in the current Tax Year self-amends the Annual Income Tax Return for the previous Tax Year referred to in Article 113 paragraph (2) subparagraph e is recalculated based on the amended Annual Tax Return by taking into account the provisions referred to in Article 114 and Article 115 as well as shall apply from the month of the filing deadline of the Annual Tax Return.

(2) In the event that the amount of Article 25 Income Tax Instalment after the amendment of the Annual Income Tax Return referred to in paragraph (1) is greater than the amount of Article 25 Income Tax Instalment before the amendment is conducted, the underpayment of Article 25 Income Tax Instalment:

a. must be paid by the Taxpayer; and

b. is subject to administrative penalties stipulated under the General Provisions and Tax Procedures Law.

(3) In the event that the amount of Article 25 Income Tax Instalment after the amendment of the Annual Income Tax Return referred to in paragraph (1) is lower than the Article 25 Income Tax Instalment before the amendment is conducted, the overpayment of Article 25 Income Tax Instalment may:

- a. be subject to the request for a refund of tax overpayment that should not otherwise be payable pursuant to statutory provisions in the field of taxation; or
- b. be credited in the Annual Income Tax Return.

Article 119

(1) A Taxpayer may apply for the reduction of the amount of Article 25 Income Tax Instalment to the Director General of Taxes through the head of the Tax Office where the Taxpayer is registered in the event that there are changes in the conditions of the Taxpayer's business or activities referred to in Article 113 paragraph (2) subparagraph f by showing that after 3 (three) months or more in a Tax Year, Income Tax that will be payable for the Tax Year is less than 75% (seventy-five per cent) of Income Tax payable constituting the basis for the calculation of the amount of Article 25 Income Tax Instalment with the following requirements:

- a. the application concerned is accompanied by the calculation of the amount of Income Tax that will be payable based on the estimated income that will be received or accrued and the amount of Article 25 Income Tax Instalment for the months remaining of the Tax Year concerned; and
- b. the Taxpayer has filed:

1. the Annual Income Tax Returns for the last 2 (two) Tax Years before the Tax Year the application is submitted; and
2. Periodic Value Added Tax Returns for the last 3 (three) Taxable Periods as their obligation pursuant to statutory provisions in the field of taxation.

(2) The application referred to in paragraph (1) is in the form of:

- a. Electronic Documents; or
- b. paper forms (hardcopy).

(3) The submission of the application in the form of Electronic Documents referred to in paragraph (2) subparagraph a is conducted through the Taxpayer Portal.

(4) The submission of the application in the form of paper forms (hardcopy) referred to in paragraph (2) subparagraph b is conducted:

- a. in person; or
- b. by post or Forwarding or Courier Service Company with proof of postage, to the Tax Office where the Taxpayer is registered.

(5) For the application referred to in paragraph (1) that has fulfilled the provisions referred to in paragraph (2) to paragraph (4), proof of receipt is issued.

(6) For the application for which proof of receipt has been issued referred to in paragraph (5), the Director General of Taxes conducts an examination.

- (7) Based on the results of the examination referred to in paragraph (6), the Director General of Taxes issues:
- a. a decision on approval; or
 - b. notification of rejection,
- within a maximum period of 30 (thirty) days after the proof of receipt is issued.
- (8) In the event that within a period of 30 (thirty) days referred to in paragraph (7), the Director General of Taxes does not grant a decision, the application by the Taxpayer is deemed accepted and the Taxpayer may pay the Article 25 Income Tax Instalment according to their calculation for the remaining months of the Tax Year concerned.
- (9) The Director General of Taxes delegates authority in the form of delegation to the head of the Tax Office where the Taxpayer is registered to conduct the examination referred to in paragraph (6) and issues the decision on approval or notification of rejection referred to in paragraph (7).
- (10) The application for reduction of the amount of Article 25 Income Tax Instalment referred to in paragraph (1):
- a. is prepared as per the sample format; and
 - b. is completed according to instructions for the completion, listed in Appendix letter K which constitutes an integral part of this Director General Regulation.
- (11) The sample format of the documents in the form of:
- a. the decision on approval of the reduction of the amount of Article 25 Income Tax Instalment referred to in paragraph (7) subparagraph a; and

b. the notification of rejection of the application for reduction of the amount of Article 25 Income Tax Instalment referred to in paragraph (7) subparagraph b, shall be listed in Appendix letter K which constitutes an integral part of this Director General Regulation.

Article 120

- (1) If in the current Tax Year, there are changes in the conditions of the Taxpayer's business or activities referred to in Article 113 paragraph (2) subparagraph f, namely the Taxpayer experiences an increase in business and it is estimated that Income Tax that will be payable for the Tax Year is more than 125% (one hundred and twenty-five per cent) of Income Tax payable constituting the basis for the calculation of the amount of Article 25 Income Tax Instalment, the amount of Article 25 Income Tax Instalment for the remaining months of the Tax Year concerned must be recalculated based on the estimated increase in Income Tax payable by the Taxpayer or the Director General of Taxes.
- (2) The Director General of Taxes delegates authority in the form of delegation to the head of the Tax Office where the Taxpayer is registered to recalculate the amount of Article 25 Income Tax Instalment referred to in paragraph (1).

Article 121

- (1) For the Taxpayer that does not calculate the amount of Article 25 Income Tax Instalment referred to in Article 114 to Article 120, the Director General of Taxes may issue a decision on the assessment of the amount of Article 25 Income Tax Instalment for the Taxable Period concerned.

- (2) The sample format of the decision on the assessment of the amount of Article 25 Income Tax Instalment referred to in paragraph (1) shall be listed in Appendix letter K which constitutes an integral part of this Director General Regulation.
- (3) The Director General of Taxes delegates authority in the form of delegation to the head of the Tax Office where the Taxpayer is registered to issue the decision on the assessment of the amount of Article 25 Income Tax Instalment referred to in paragraph (1).

Section Two

Other Matters Concerning Tax Invoices and Tax Returns

Article 122

- (1) e-Faktur that has been uploaded to the Directorate General of Taxes using the e-Faktur module and has obtained approval from the Directorate General of Taxes referred to in Article 44 paragraph (1) are Tax Invoices prepared by the Taxable Person.
- (2) Value Added Tax listed in the Tax Invoice referred to in paragraph (1) or certain documents equivalent to the Tax Invoice stipulated under Article 13 paragraph (6) of the Value Added Tax Law constitutes Input VAT that may be credited by the Taxable Person constituting the Buyer of Taxable Goods or Recipient of Taxable Services insofar as fulfilling the provisions on Input VAT crediting pursuant to statutory provisions in the field of taxation.
- (3) Input VAT crediting by a Taxable Person constituting the Buyer of Taxable Goods or Recipient of Taxable Services referred to in paragraph (2) does not depend on the filing of the Tax Invoice or certain documents equivalent to the Tax Invoice in the

Periodic Value Added Tax Return of the Taxable Person preparing the Tax Invoice or certain documents equivalent to the Tax Invoice concerned.

- (4) Input VAT referred to in paragraph (2) in a Taxable Period is credited against Output VAT in the same Taxable Period.
- (5) The creditable Input VAT referred to in paragraph (4) but has not been credited against Output VAT in the same Taxable Period may be credited in the next Taxable Period no later than 3 (three) Taxable Periods after the end of the Taxable Period the Tax Invoice or certain documents equivalent to the Tax Invoice are prepared.
- (6) The creditable Input VAT referred to in paragraph (4) and paragraph (5) must constitute Input VAT that has not been charged to expenses or has not been added (capitalised) to the acquisition cost of the Taxable Goods or Taxable Services and pursuant to statutory provisions in the field of taxation.
- (7) Input VAT crediting in the next Taxable Period referred to in paragraph (5) is conducted by the Taxable Person through the filing or amendment of the Periodic Value Added Tax Return.

Article 123

Taxable Persons allowed to file Tax Invoices or certain documents equivalent to the Tax Invoice by being consolidated in the Periodic Value Added Tax Return referred to in Article 71 paragraph (1) and Article 73 subparagraph b, include:

- a. the retailer Taxable Persons referred to in Article 51 paragraph (3), for the Tax Invoice referred to in Article 52 paragraph (1);
and
- b. Taxable Persons preparing certain documents equivalent to the Tax Invoice, for certain documents equivalent to the Tax Invoice,

for supplies of Taxable Goods and/or Taxable Services to Buyers of Taxable Goods and/or Recipients of Taxable Services with the characteristics of end consumers referred to in Article 51 paragraph (2).

Article 124

- (1) A Taxable Person is required to file a Tax Invoice or certain documents equivalent to the Tax Invoice that contains Output VAT on domestic supply of Taxable Goods and/or Taxable Services in Form A2-List of Output VAT on Domestic Supplies in Periodic Value Added Tax Returns referred to in Article 2 paragraph (1) subparagraph b number 1 and number 2 for the Taxable Period that is the same as the date of the preparation of the Tax Invoice or certain documents equivalent to the Tax Invoice.
- (2) The Taxable Person must file a Tax Invoice or certain documents equivalent to the Tax Invoice containing:
 - a. Input VAT on the acquisition of Taxable Goods and/or Taxable Services that pursuant to statutory provisions in the field of taxation, is creditable but crediting is not conducted by the Taxable Person; and
 - b. Input VAT that obtains facilities,
in Form B3-List of Input VAT that Is Not Credited or that Obtains Facilities in Periodic Value Added Tax Returns referred to in Article 2 paragraph (1) subparagraph b number 1 and number 2.

Article 125

- (1) A foreign mission or foreign mission official or international body or international body official applies for the exemption with Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods refunds by applying for refunds accompanied by a

letter of recommendation and attached with supporting evidence as stipulated under statutory laws and regulations stipulating procedures for the granting of the exemption from Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods to foreign missions and international bodies as well as their officials.

(2) Supporting evidence referred to in paragraph (1) includes the Tax Invoice or certain documents equivalent to the Tax Invoice that includes identity in the form of:

a. name; and

b. tax identity number,

of the party entitled to obtain the exemption from Value Added Tax or Value Added Tax and Sales Tax on Luxury Goods.

(3) In the event that the Tax Invoice and certain documents equivalent to the Tax Invoice:

a. have included the identity of the buyer of Taxable Goods or recipient of Taxable Services in the form of the name of the foreign mission, international body or its officials; and

b. are issued from 1 October 2024 to 30 June 2025,

the tax identity number referred to in paragraph (2) is deemed to have been included.

(4) The provisions referred to in paragraph (3) shall apply insofar as the foreign mission or foreign mission official or international body or international body official already has a tax identity number at the time the application for Value Added Tax refunds or Value Added Tax and Sales Tax on Luxury Goods is submitted.

Article 126

- (1) A Government Agency that acquires Taxable Goods and/or Taxable Services from an Entrepreneur not constituting a Taxable Person is required to collect Value Added Tax which is part of the value of procurement of goods and/or services by the Government Agency.
- (2) Value Added Tax referred to in paragraph (1) is remitted by the Government Agency to the state treasury using a Tax Payment Slip with tax account code 411211 and remittance type code 108.
- (3) The Tax Payment Slip referred to in paragraph (1) is treated as the Tax Payment Slip referred to in Article 63 paragraph (1) subparagraph i.
- (4) The Government Agency that acquires Taxable Goods and/or Taxable Services from an Entrepreneur not constituting a Taxable Person is required to file the remittance of Value Added Tax referred to in paragraph (2) with the following provisions:
 - a. the Government Agency constituting a Taxable Person files the remittance of Value Added Tax in the Periodic Value Added Tax Return of the Taxable Person; and
 - b. the Government Agency not constituting a Taxable Person is deemed to have filed the remittance of Value Added Tax insofar as having remitted Value Added Tax.

Article 127

- (1) A Taxpayer is deemed not to file a Tax Return in the event that the Tax Return is filed not pursuant to the provisions stipulated under this Director General Regulation.
- (2) The Taxpayer referred to in paragraph (1) is subject to penalties pursuant to statutory provisions in the field of taxation.

- (3) A Taxpayer that files a Tax Return, but the contents are incorrect is subject to penalties pursuant to statutory provisions in the field of taxation.

Article 128

- (1) A Tax Return stating an overpayment filed by the Taxpayer is deemed not to contain a tax overpayment in the event that:
- a. the overpayment value in the Tax Return is caused by the difference in the rounding of tax calculation in the administration system of the Directorate General of Taxes;
 - b. the overpayment value in the Tax Return is sourced from government-borne Income Tax; and/or
 - c. the Tax Return stating the overpayment is filed by a civil servant, member of the Indonesian National Armed Forces, member of the Indonesian National Police and state official who fulfil the following provisions:
 1. only receiving income charged to the state budget and/or local government budget; and
 2. the tax overpayment sourced from the calculation of Income Tax payable according to the Taxpayer is less than Article 21 Income Tax payable based on Article 21/26 Withholding Receipt Form BPA2-Article 21 Withholding Receipts for Civil Servants or Members of the Indonesian National Armed Forces or Members of the Indonesian National Police or State Officials or Their Pensioners.
- (2) For the Tax Return stating an overpayment referred to in paragraph (1), an application for tax refunds cannot be submitted as stipulated under statutory laws and regulations in the field of taxation.

- (3) In the event that the Tax Return that states an overpayment fulfils the criteria referred to in paragraph (1), the head of the Tax Office issues a notice of the Tax Return deemed not containing a tax overpayment.
- (4) The sample format of the document in the form of the notice of the Tax Return deemed not containing a tax overpayment referred to in paragraph (3) shall be listed in Appendix letter J which constitutes an integral part of this Director General Regulation.

Article 129

- (1) The amount of the tax base and Income Tax listed in:
- a. the Article 21/26 Withholding Receipt;
 - b. Unified Withholding Tax and/or Collection Receipts;
 - c. the Periodic Income Tax Return referred to in Article 2 paragraph (1) subparagraph a number 1 and number 2; and
- shall be filled in with rounding into full rupiah.
- (2) The amount of the tax base, Value Added Tax and Sales Tax on Luxury Goods listed in:
- a. the Tax Invoice;
 - b. Certain Documents equivalent to the Tax Invoice; and
 - c. the Periodic Value Added Tax Return referred to in Article 2 paragraph (1) subparagraph b,
- shall be filled in with rounding into full rupiah.

- (3) The rounding into full rupiah referred to in paragraph (1) and paragraph (2) is conducted with the following provisions:
- a. less than 0.50 (zero point five), the number is rounded down; or
 - b. equal to or more than 0.50 (zero point five), the number is rounded up.
- (4) The amount of taxable income and Income Tax listed in the Annual Income Tax Return for Corporate Taxpayers in United States dollars is filled in in United States dollars with rounding up to 2 (two) digits of decimal value.
- (5) The rounding up to 2 (two) digits of decimal value referred to in paragraph (4) is conducted with the following provisions:
- a. less than 0.50 (zero point five), the number is rounded down; or
 - b. equal to or more than 0.50 (zero point five), the number is rounded up.
- (6) The tax base referred to in paragraph (1) and taxable income referred to in paragraph (4) are the value used as the basis for the calculation of Withholding Tax and/or Income Tax collection by other parties or self-paid or self-remitted pursuant to statutory provisions in the field of taxation.

CHAPTER IX

TRANSITIONAL PROVISIONS

Article 130

When this Director General Regulation comes into force:

a. the preparation, amendment and/or cancellation of Article 21/26 Withholding Receipts as well as the filing and amendment of Periodic Article 21/26 Income Tax Returns for the Taxable Periods up to the December 2024 Taxable Period, by the following Article 21/26 Withholding Agents:

1. Government Agencies, shall be implemented pursuant to the provisions under the Director General of Taxes Regulation Number PER-17/PJ/2021 concerning the Format and Procedures for the Preparation of Withholding Tax and/or Collection Receipts as Well as the Format, Contents, Procedures for the Completion and Filing of Periodic Tax Returns for Government Agencies as amended by the Director General of Taxes Regulation Number PER-5/PJ/2024 concerning the Amendment to the Director General of Taxes Regulation Number PER-17/PJ/2021 concerning the Format and Procedures for the Preparation of Withholding Tax and/or Collection Receipts as Well as the Format, Contents, Procedures for the Completion and Filing of Periodic Tax Returns for Government Agencies; and
2. other than Government Agencies, shall be implemented pursuant to the provisions under the Director General of Taxes Regulation Number PER-2/PJ/2024 the Format and Procedures for the Preparation of Article 21 Income Tax and/or Article 26 Withholding Receipts as Well as the Format, Procedures for the Completion and Procedures for the Filing of Periodic Article 21 Income Tax and/or Article 26 Income Tax Returns; and

b. for the over-remittance of tax payable by Article 21/26 Income Tax withholding agents which may still be carried forward to the next Taxable Period:

- | | |
|----|--|
| 1. | for Periodic Article 21/26 Income Tax Returns for the December 2024 Taxable Period and earlier, the over-remittance may be carried forward to the next Taxable Period; |
| 2. | for the amendment of Periodic Article 21/26 Income Tax Returns before the December 2024 Taxable Period, the over-remittance may be carried forward to the next Taxable Period without having to be consecutive until the December 2024 Taxable Period; and |
| 3. | for the amendment of Periodic Article 21/26 Income Tax Return for the December 2024 Taxable Period, the over-remittance may be carried forward to the next Taxable Period without having to be consecutive. |

Article 131

When this Director General Regulation comes into force, the preparation, amendment and/or cancellation of Article 21/26 Withholding Receipts for civil servant pensioners or members of the Indonesian National Armed Forces or members of the Indonesian National Police or state officials conducted by other than Government Agencies for the last Taxable Period referred to in Article 7 paragraph (1) subparagraph g for the 2024 Tax Year shall comply with the procedures stipulated under Appendix letter A of this Director General Regulation.

Article 132

When this Director General Regulation comes into force:

a. the preparation, amendment and/or cancellation of Unified Withholding Tax and/or Collection Receipts as well as filing and amendment of Unified Periodic Income Tax Returns for the Taxable Periods up to the December 2024 Taxable Period, by the following Unified Withholding and/or Collection Agents:

1. Government Agencies, shall be implemented pursuant to the provisions under the Director General of Taxes Regulation Number PER-17/PJ/2021 concerning the Format and Procedures for the Preparation of Withholding Tax and/or Collection Receipts as Well as the Format, Contents, Procedures for the Completion and Filing of Periodic Tax Returns for Government Agencies as amended by PER-5/PJ/2024 concerning the Amendment to the Director General of Taxes Regulation Number PER-17/PJ/2021 concerning the Format and Procedures for the Preparation of Withholding Tax and/or Collection Receipts as Well as the Format, Contents, Procedures for the Completion and Filing of Periodic Tax Returns for Government Agencies; and

2. other than Government Agencies, shall be implemented pursuant to the provisions under the Director General of Taxes Regulation Number PER-24/PJ/2021 concerning the Format and Procedures for the Preparation of Unified Withholding Tax and/or Collection Receipts as well as the Format, Contents, Procedures for the Completion and Filing of Unified Periodic Income Tax Returns; and

b. the obligation to file Article 4 paragraph (2) Income Tax on income from the transfer of the right to land and/or building for the December 2024 Taxable Period and earlier is deemed to have been implemented according to the date of payment listed in the Tax Payment Slip or other administrative means equivalent to the Tax Payment Slip insofar as the Taxpayer has self-remitted Article 4 paragraph (2) Income Tax from 1 January 2025 and has received the validation of the tax payment for:

1. income from the transfer of the right to land and/or building or land and/or building sale and purchase agreement and the amendments thereto; and
2. income from the transfer of real estate in a certain collective investment contract scheme.

Article 133

When this Director General Regulation comes into force:

- a. the preparation, amendment or replacement and cancellation of Tax Invoices conducted until 31 December 2024 by:
 1. Taxable Persons other than Retail Outlet Taxable Persons shall be implemented using the e-Faktur application pursuant to the provisions under the Director General of Taxes Regulation Number PER-03/PJ/2022 concerning Tax Invoices as amended by the Director General of Taxes Regulation Number PER-11/PJ/2022 concerning the Amendment to the Director General of Taxes Regulation Number PER-03/PJ/2022 concerning Tax Invoices; and
 2. Retail Outlet Taxable Persons shall be implemented using the VAT Refund for Tourists application pursuant to the provisions under the Director General of Taxes Regulation Number PER-17/PJ/2019 concerning Procedures for Registration and Obligations of Retail Outlet Taxable Person Participating in the Value Added Tax Refunds for Foreign Tourists Scheme;
- b. the amendment or replacement and cancellation of Tax Invoices conducted from 1 January 2025 for Tax Invoices prepared until 31 December 2024 shall be implemented using the e-Faktur application pursuant to the provisions under the Director General of Taxes Regulation Number PER-03/PJ/2022 concerning Tax Invoices as amended by the Director General of

Taxes Regulation Number PER-11/PJ/2022 concerning the Amendment to the Director General of Taxes Regulation Number PER-03/PJ/2022 concerning Tax Invoices;

- c. the amendment or replacement and cancellation of Tax Invoices conducted from 1 January 2025 for Tax Invoices prepared until 31 December 2024 by Retail Outlet Taxable Persons for supplies of luggage whose Value Added Tax refunds for the purchases will be requested by the Foreign Tourists shall be implemented using the VAT Refund for Tourists application pursuant to the provisions under the Director General of Taxes Regulation Number PER-17/PJ/2019 concerning Procedures for Registration and Obligations of Retail Outlet Taxable Person Participating in the Value Added Tax Refunds for Foreign Tourists Scheme;
- d. Tax Invoices referred to in letter a, letter b and letter c prepared using the e-Faktur module referred to in Article 40 paragraph (3) do not constitute Tax Invoices;
- e. in the event that the amendment or replacement of the Tax Invoice is conducted:
 - 1. from 1 January 2025 for Tax Invoices prepared until 31 December 2024; and
 - 2. for the Tax Invoices referred to in number 1, the goods return note and/or credit note has been prepared from 1 January 2025,the amendment or replacement of the Tax Invoice is conducted without taking into account the goods return note and/or credit note referred to in number 2; and
- f. Examples concerning the amendment or replacement and cancellation of Tax Invoices referred to in letter b, letter c and letter e shall be listed in Appendix letter D which constitutes an integral part of this Director General Regulation.

Article 134

When this Director General Regulation comes into force, to certain Taxable Persons that use the e-Faktur application stipulated under Article 2 paragraph (2) of the Director General of Taxes Regulation Number PER-13/PJ/2024 concerning the Preparation of Tax Invoices for Certain Taxable Persons in Connection with the Implementation of the Coretax Administration System, the following provisions shall apply:

- a. the request and granting of the Tax Invoice Serial Number shall be implemented pursuant to the provisions stipulated under the Director General of Taxes Regulation Number PER-03/PJ/2022 concerning Tax Invoice as amended by the Director General of Taxes Regulation Number PER-11/PJ/2022 concerning the Amendment to the Director General of Taxes Regulation Number PER-03/PJ/2022, except for the provisions under Article 15 paragraph (4) subparagraph c of the Director General of Taxes Regulation concerned;
- b. Tax Invoices prepared using the e-Faktur application concerned must be uploaded to the Directorate General of Taxes using the e-Faktur application concerned and obtain approval from the Directorate General of Taxes no later than the 20th (twentieth) of the following month after the date of the preparation of e-Faktur;
- c. the replacement Tax Invoices referred to in Article 48 paragraph (1) for Tax Invoices prepared using the e-Faktur application concerned shall be prepared using:
 1. the e-Faktur module referred to in Article 40 paragraph (3); or
 2. the e-Faktur application concerned;
- d. in the event that the replacement Tax Invoices referred to in letter c are prepared after the goods return note and/or credit note is prepared for the replaced Tax Invoices, the replacement Tax Invoices prepared using:

1. the e-Faktur module referred to in letter c number 1 shall take into account the goods return note and/or credit note concerned; or
 2. the e-Faktur application referred to in letter c number 2, shall not take into account the goods return note and/or credit note concerned;
- e. in the event that for Tax Invoices wherein:
1. the Taxable Goods are returned by preparing a goods return note; or
 2. the Taxable Services are cancelled by preparing a credit note,
- amendment or replacement is conducted by preparing replacement Tax Invoices using:
1. the e-Faktur module referred to in letter d number 1, the return of Taxable Goods and/or cancellation of Taxable Services concerned is deemed not to occur pursuant to statutory provisions in the field of taxation; or
 2. the e-Faktur application referred to in letter d number 2, the return of Taxable Goods and/or cancellation of Taxable Services concerned continues to occur pursuant to statutory provisions in the field of taxation; and
- f. the cancellation of Tax Invoices referred to in Article 49 paragraph (1) for Tax Invoices prepared using the e-Faktur application concerned is conducted using the e-Faktur module referred to in Article 40 paragraph (3).

Article 135

When this Director General Regulation comes into force:

- a. in the event that e-Faktur prepared in the January 2025, February 2025 and March 2025 Taxable Periods downloaded in the form of portable document format and/or printed in the form of paper (hardcopy) does not include 1 (one) or more details referred to in Article 33, the e-Faktur concerned is deemed complete insofar as the details concerned are contained in the administration system of the Directorate General of Taxes and comply with statutory provisions in the field of taxation; and
- b. Value Added Tax listed in e-Faktur referred to in letter a that has obtained approval from the Directorate General of Taxes constitutes Input VAT that may be credited by the Taxable Person constituting the Buyer of Taxable Goods and/or Recipient of Taxable Services insofar as fulfilling the provisions on Input VAT crediting pursuant to statutory provisions in the field of taxation.

Article 136

When this Director General Regulation comes into force:

- a. Tax Invoices and certain documents equivalent to the Tax Invoice prepared from 1 January 2025 to 3 February 2025 for supplies of Taxable Goods, supplies of Taxable Services and utilisation of intangible Taxable Goods from outside the Customs Territory within the Customs Territory which should use alternative tax bases stipulated under the Minister of Finance Regulation Number 11 of 2025, but use:
 - 1. alternative tax bases pursuant to the Minister of Finance Regulation stipulated under Article 3 Minister of Finance Regulation Number 11 of 2025 and a Value Added Tax rate of 12% (twelve per cent); or
 - 2. alternative tax bases pursuant to the Minister of Finance Regulation stipulated under Article 3 Minister of Finance Regulation Number 11 of 2025 and a Value Added Tax rate of 11% (eleven per cent),

are deemed to have fulfilled formal requirements pursuant to statutory provisions in the field of taxation insofar as the Tax Invoices and certain documents equivalent to the Tax Invoice concerned have included other details pursuant to statutory provisions in the field of taxation;

b. Tax Invoices and certain documents equivalent to the Tax Invoice prepared from 1 January 2025 to 3 February 2025 for supplies of Taxable Goods and supplies of Taxable Services which should use a certain amount of Value Added Tax stipulated under the Minister of Finance Regulation Number 11 of 2025, but use:

1. a certain amount of Value Added Tax pursuant to the Minister of Finance Regulation stipulated under Article 13 of the Minister of Finance Regulation Number 11 of 2025 and a Value Added Tax rate of 12% (twelve per cent); or

2. a certain amount of Value Added Tax pursuant to the Minister of Finance Regulation stipulated under Article 13 of the Minister of Finance Regulation Number 11 of 2025 and a Value Added Tax rate of 11% (eleven per cent),

are deemed to have fulfilled formal requirements pursuant to statutory provisions in the field of taxation insofar as the Tax Invoices and certain documents equivalent to the Tax Invoice concerned have included other details pursuant to statutory provisions in the field of taxation; and

c. to the over-collection of Value Added Tax on supplies of Taxable Goods and/or Taxable Services due to the use of the tax base and Value Added Tax rate referred to in letter a number 1 or a certain amount of Value Added Tax and Value Added Tax rate referred to in letter b number 1, the following provisions shall apply:

1. the party subject to the collection requests a refund of the over-collection of Value Added Tax from the seller Taxable Person; and
2. based on the request for a refund from the party subject to the collection referred to in number 1, the seller Taxable Person amends or replaces the Tax Invoices or certain documents equivalent to the Tax Invoice.

Article 137

When this Director General Regulation comes into force:

- a. the filing or amendment of Periodic Value Added Tax Returns for Taxable Periods before the January 2025 Taxable Period by Taxable Persons, Value Added Tax Collection Agents and/or Other Parties conducted from 1 January 2025, shall be conducted using the Periodic Value Added Tax Return form stipulated under:

1. Director General of Taxes Regulation Number PER-29/PJ/2015 concerning the Format, Contents and Procedures for the Completion as Well as Filing of Periodic Value Added Tax Returns (Periodic VAT Returns);
2. Director General of Taxes Regulation Number PER-45/PJ/2010 concerning the Format, Contents and Procedures for the Completion as Well as Filing of Periodic Value Added Tax Returns (Periodic VAT Returns) for Taxable Persons that Use Guidelines for the Calculation of Input VAT Crediting as amended by the Director General of Taxes Regulation Number PER-10/PJ/2013 concerning the Amendment to the Director General of Taxes Regulation Number PER-45/PJ/2010 concerning the Format, Contents and Procedures for

the Completion as well as Filing of Periodic Value Added Tax Returns (Periodic VAT Returns) for Taxable Persons that Use Guidelines for the Calculation of Input VAT Crediting;

3. Director General of Taxes Regulation Number PER-17/PJ/2021 concerning the Format and Procedures for the Preparation of Withholding Tax and/or Collection Receipts as Well as the Format, Contents, Procedures for the Completion and Filing of Periodic Tax Returns for Government Agencies as amended by the Director General of Taxes Decree Number KEP-143/PJ/2023 concerning Changes to the Taxable Object Code on the Periodic Tax Return of Government Agency Unification and Unified Periodic Income Tax Returns; and

4. Director General of Taxes Regulation Number PER-14/PJ/2022 concerning the Format, Contents and Procedures for the Completion as Well as Filing of Periodic Value Added Tax Returns for Value Added Tax Collection Agents Other Than Government Agencies and for Other Parties;

b. the obligation to file or amend Periodic Value Added Tax Returns for Taxable Periods before the January 2025 Taxable Period by Taxable Persons with a branch Taxpayer Identification Number that is not centralised shall be implemented using the branch Taxpayer Identification Number branch and administered at the Tax Office where the Taxpayers are registered; and

c. in the event that there is carry-forward of tax overpayment sourced from the amendment of Periodic Value Added Tax Returns before the January 2025 Taxable Period, the carry-forward of tax overpayment is set off as the carry-forward of Value Added Tax overpayment in the first Periodic Value Added Tax Return of normal status that has not been filed after the Taxable Period subject to the amendment.

Article 138

When this Director General Regulation comes into force:

- a. the filing and/or amendment of the Annual Income Tax Return for Fractions of a Tax Year until the Fraction of a Tax Year ending in December 2024 or Tax Years until the 2024 Tax Year, shall use the format of the Annual Income Tax Return form pursuant to the provisions under the Director General of Taxes Regulation Number PER-34/PJ/2010 concerning the Format of the Annual Income Tax Return Form for Individual Taxpayers and Corporate Taxpayers as Well as Instructions for the Completion as amended several times, last amended by the Director General of Taxes Regulation Number PER-30/PJ/2017 concerning the Fourth Amendment to the Director General of Taxes Regulation Number PER-34/PJ/2010 concerning the Format of the Annual Income Tax Return Form for Individual Taxpayers and Corporate Taxpayers as Well as Instructions for the Completion;
- b. the filing and/or amendment of the Annual Income Tax Return for Fractions of a Tax Year until the Fraction of a Tax Year ending in December 2024 or Tax Years until the 2024 Tax Year for Taxpayers conducting activities in the upstream oil and/or gas business sector shall use the format of the Annual Income Tax Return form pursuant to the provisions under the Director General of Taxes Regulation Number PER-05/PJ/2014 concerning the Format and Contents of the Annual Tax Income Tax Return for Taxpayers Conducting Activities in the Upstream Oil and/or Gas Business Sector; and
- c. the submission of the report on state revenues referred to in Article 27 for Taxable Periods until the December 2024 Taxable Period shall use the format of report on state revenues pursuant to the provisions under the Minister of Finance Regulation Number 79/PMK.02/2012 concerning Procedures for the Remittance and Filing of State Revenues from Upstream Oil and/or Gas Business Activities and Calculation of Income Tax for Oil and/or Gas Income Tax Payment Purposes in the Form of Oil

Volume and/or Gas Volume as amended by PMK-70/PMK.03/2015 concerning the Amendment to the Minister of Finance Regulation Number 79/PMK.02/2012 concerning Procedures for the Remittance and Filing of State Revenues from Upstream Oil and/or Gas Business Activities and Calculation of Income Tax for Oil and/or Gas Income Tax Payment Purposes in the Form of Oil Volume and/or Gas Volume.

Article 139

When this Director General Regulation comes into force, the notification of the extension of the Annual Income Tax Return filing period for Annual Income Tax Returns for Tax Years until the 2024 Tax Year shall be implemented pursuant to the Director General of Taxes Regulation Number PER-21/PJ/2009 concerning Procedures for the Submission of the Notification of the Extension of the Annual Tax Return.

Article 140

When this Director General Regulation comes into force, procedures for the filing, receipt and processing of Tax Returns other than Periodic Stamp Duty Returns for:

- a. Taxable Periods until the December 2024 Taxable Period;
- b. Fractions of a Tax Year until the Fraction of a Tax Year ending in December 2024; and/or
- c. Tax Years until the 2024 Tax Year,

shall be implemented pursuant to the provisions under the Director General of Taxes Regulation Number PER-02/PJ/2019 concerning Procedures for the Filing, Receipt and Processing of Tax Returns.

Article 141

When this Director General Regulation comes into force:

- a. Periodic Stamp Duty Returns for Taxable Periods until the October 2024 Taxable Period that have not been filed; and/or
- b. the amendment of Periodic Stamp Duty Returns for Taxable Periods until the October 2024 Taxable Period,

shall be implemented using the format of the forms and contents of Tax Returns as well as according to the procedures for the filing, receipt and processing of Periodic Stamp Duty Returns stipulated under this Director General Regulation.

Article 142

When this Director General Regulation comes into force, the application for the reduction of the amount of Article 25 Income Tax Instalment that has been completely received but has not been settled until before the entry of force of this Director General Regulation shall be processed pursuant to the Director General of Taxes Decree Number KEP-537/PJ./2000 concerning the Calculation of the Amount of Tax Instalment in the Current Tax Year in Certain Cases.

Article 143

When this Director General Regulation comes into force, the format of tax documents in connection with the filing of Income Tax, Value Added Tax, Sales Tax on Luxury Goods and Stamp Duty in the context of the implementation of the Coretax Administration System referred to in Article 2 paragraph (1) for:

- a. the January 2025 Taxable Period until the Taxable Periods starting from the entry of force of this Director General Regulation;
- b. Fraction of a Tax Year ending after December 2024; or
- c. the 2025 Tax Year,

prepared and/or filed through the Taxpayer Portal or webpage or other applications integrated with the administration system of the Directorate General of Taxes from 1 January 2025 until before the entry of force of this Director General Regulation shall be deemed to have fulfilled provisions under regulations in the field of taxation.

Article 144

When this Director General Regulation comes into force, tax documents that are issued by the Directorate General of Taxes in connection with the notification of the extension of the Annual Income Tax Return filing period referred to in Article 98 paragraph (1) and the calculation of the amount of Article 25 Income Tax Instalment referred to in Article 119 and Article 121 issued from 1 January 2025 until before the entry of force of this Director General Regulation shall remain valid and in force.

CHAPTER X

CLOSING PROVISIONS

Article 145

The provisions on Periodic Stamp Duty Returns referred to in Article 77 to Article 79 as well as the filing, receipt and processing shall come into force in the November 2024 Taxable Period.

Article 146

a. When this Director General Regulation comes into force:

1. Director General of Taxes Regulation Number PER-24/PJ/2008 concerning the Annual Income Tax Return for Corporate Taxpayers and Annual Individual Income Tax Return as Well as Instructions for the Completion;
2. Director General of Taxes Regulation Number PER-7/PJ/2009 concerning the Amendment to the Director General of Taxes Regulation Number PER-24/PJ/2008 concerning the Annual Income Tax Return for Corporate Taxpayers and Annual Individual Income Tax Return as Well as Instructions for the Completion;
3. Director General of Taxes Regulation Number PER-21/PJ/2009 concerning Procedures for the Submission of the Notification of the Extension of the Annual Tax Return;
4. Director General of Taxes Regulation Number PER-34/PJ/2009 concerning the Annual Income Tax Return for Individual Taxpayers as Well as Instructions for the Completion;
5. Director General of Taxes Regulation Number PER-39/PJ/2009 concerning the Annual Income Tax Return for Corporate Taxpayers as Well as Instructions for the Completion;

6.	Director General of Taxes Regulation Number PER-66/PJ/2009 concerning the Amendment to the Director General of Taxes Regulation Number PER-34/PJ/2009 concerning the Annual Income Tax Return for Individual Taxpayers as Well as Instructions for the Completion;
7.	Director General of Taxes Regulation Number PER-34/PJ/2010 concerning the Format of the Annual Income Tax Return Form for Individual Taxpayers and Corporate Taxpayers as Well as Instructions for the Completion;
8.	Director General of Taxes Regulation Number PER-45/PJ/2010 concerning the Format, Contents and Procedures for the Completion as well as Filing of Periodic Value Added Tax Returns (Periodic VAT Returns) for Taxable Persons that Use Guidelines for the Calculation of Input VAT Crediting;
9.	Director General of Taxes Regulation Number PER-10/PJ/2013 concerning the Amendment to the Director General of Taxes Regulation Number PER-45/PJ/2010 concerning the Format, Contents and Procedures for the Completion as Well as Filing of Periodic Value Added Tax Returns (Periodic VAT Returns) for Taxable Persons that Use Guidelines for the Calculation of Input VAT Crediting;
10.	Director General of Taxes Regulation Number PER-26/PJ/2013 concerning the Amendment to the Director General of Taxes Regulation Number PER-34/PJ/2010 concerning the Format of the Annual Income Tax Return Form for Individual Taxpayers and Corporate Taxpayers as Well as Instructions for the Completion;
11.	Director General of Taxes Regulation Number PER-05/PJ/2014 concerning the Format and Contents of the Annual Tax Income Tax Return for Taxpayers Conducting Activities in the Upstream Oil and/or Gas Business Sector;

12.	Director General of Taxes Regulation Number PER-19/PJ/2014 concerning the Second Amendment to the Director General of Taxes Regulation Number PER-34/PJ/2010 concerning the Format of the Annual Income Tax Return Form for Individual Taxpayers and Corporate Taxpayers as Well as Instructions for the Completion;
13.	Director General of Taxes Regulation Number PER-29/PJ/2015 concerning the Format, Contents and Procedures for the Completion as Well as Filing of Periodic Value Added Tax Returns (Periodic VAT Returns);
14.	Director General of Taxes Regulation Number PER-36/PJ/2015 concerning the Third Amendment to the Director General of Taxes Regulation Number PER-34/PJ/2010 concerning the Format of the Annual Income Tax Return Form for Individual Taxpayers and Corporate Taxpayers as Well as Instructions for the Completion;
15.	Director General of Taxes Regulation Number PER-30/PJ/2017 concerning the Fourth Amendment to the Director General of Taxes Regulation Number PER-34/PJ/2010 concerning the Format of the Annual Income Tax Return Form for Individual Taxpayers and Corporate Taxpayers as Well as Instructions for the Completion;
16.	Director General of Taxes Regulation Number PER-02/PJ/2019 concerning Procedures for the Filing, Receipt and Processing of Tax Returns;
17.	Director General of Taxes Regulation Number PER-16/PJ/2021 concerning Certain Documents Equivalent to Tax Invoices;

18.	Director General of Taxes Regulation Number PER-17/PJ/2021 concerning the Format and Procedures for the Preparation of Withholding Tax and/or Collection Receipts as Well as the Format, Contents, Procedures for the Completion and Filing of Periodic Tax Returns for Government Agencies;
19.	Director General of Taxes Regulation Number PER-24/PJ/2021 concerning the Format and Procedures for the Preparation of Unified Withholding Tax and/or Collection Receipts and the Format, Contents, Procedures for the Completion and Filing of Unified Periodic Income Tax Returns;
20.	Director General of Taxes Regulation Number PER-14/PJ/2022 concerning the Format, Contents and Procedures for the Completion as Well as Filing of Periodic Value Added Tax Returns for Value Added Tax Collection Agents Other Than Government Agencies and for Other Parties;
21.	Director General of Taxes Regulation Number PER-2/PJ/2024 concerning the Format and Procedures for the Preparation of Article 21 and/or Article 26 Withholding Receipts as Well as the Format, Contents, Procedures for the Completion and Procedures for the Filing of Periodic Article 21 and/or Article 26 Income Tax Returns;
22.	Director General of Taxes Regulation Number PER-5/PJ/2024 concerning the Amendment to the Director General of Taxes Regulation Number PER-17/PJ/2021 concerning the Format and Procedures for the Preparation of Withholding Tax and/or Collection Receipts as Well as the Format, Contents, Procedures for the Completion and Filing of Periodic Tax Returns for Government Agencies;
23.	Director General of Taxes Decree Number KEP-50/PJ/1994 concerning the Appointment of Certain Resident Individual Taxpayers as Article 23 Withholding Agents;

24. Director General of Taxes Decree Number KEP-50/PJ/1996 concerning the Appointment of Certain Resident Individual Taxpayers as Withholding Agents on Income from Land and/or Building Rental; and

25. Director General of Taxes Decree Number KEP-537/PJ./2000 concerning the Calculation of the Amount of Tax Instalments in the Current Tax Year in Certain Cases,

are repealed and declared invalid.

b. When this Director General Regulation comes into force:

1. Director General of Taxes Regulation Number PER-03/PJ/2022 concerning Tax Invoices; and

2. Director General of Taxes Regulation Number PER-11/PJ/2022 concerning the Amendment to the Director General of Taxes Regulation Number PER-03/PJ/2022 concerning Tax Invoices,

remain valid limited to the preparation of Tax Invoices stipulated under the Director General of Taxes Regulation Number PER-13/PJ/2024 concerning the Preparation of Tax Invoices for Certain Taxable Persons in Connection with the Implementation of the Coretax Administration System.

Article 147

This Director General Regulation shall come into force on the date of enactment.

Enacted in Jakarta

on 22 May 2025

DIRECTOR GENERAL OF TAXES,

Signed

SURYO UTOMO