



CONSTANTLY
OPTIMIZING OPPORTUNITIES
AMID CHALLENGING TIMES

ANNUAL **2020** REPORT

**New Strategy for Tax Base Broadening**

Standardization of new supervision models through segmentation and territorial approaches; taxpayers are divided into two categories, namely strategic taxpayers and other taxpayers.

Increased Productivity and Capacity of Human Resources

Implementation of work from home supported by a performance monitoring and documentation system, optimizing e-learning as a learning tool, and employee competency test.

Tax Regulations that Support National Economic Recovery and Growth

Tax incentives for taxpayers affected by Covid-19 outbreak, tax stimulus on goods/ services needed for Covid-19 pandemic handling, as well as relaxation of tax administration in a state of force majeure.

Digital Transformation

Improvement of tax website functions, the launch of Module Revenue Accounting System of Taxpayer Account Management, development of a new core tax system that focuses on simplifying business processes and developing information technology-based business processes.

Effective Education and Excellent Tax Services

Adaptive to pandemic conditions, education and tax services are optimized through online media.

Synergy Between Institutions, Collective Commitment to Build Tax Transparency

Partnership in tax data integration with SOEs as well as the exchange of data and financial information with partner countries/ jurisdictions.



CONSTANTLY OPTIMIZING OPPORTUNITIES AMID CHALLENGING TIMES

**BROADENING THE TAX BASE BY CONTRIBUTING TO
BOOSTING THE NATIONAL ECONOMIC**

BROADENING THE TAX BASE THROUGH NEW SUPERVISION APPROACH

The Directorate General of Taxes (DGT) faces tougher and more complex challenges in collecting tax revenue. Global economic uncertainties, including the impact of a trade war between the United States and China and the Covid-19 pandemic, have triggered a slowdown in global demand and weakened economic performance in many countries. Domestically, although national economic growth in 2019 was still quite decent compared to neighboring countries, the tax ratio and tax revenue growth showed a downward trend.

The current structure of tax revenue still relies heavily on the performance of large taxpayers. Dependence on large taxpayers poses a high risk to tax revenue. Large taxpayers tend to correlate not only with the domestic economy but also regional and even global economic conditions. Such circumstances indicate that the large taxpayers' segment is very volatile and affects tax revenue performance.

Against those challenges, DGT has to change its strategies in collecting tax revenues while also trying to cut down dependence on the large taxpayers' segment. On the other hand, the large number of informal transactions that remain undetected by the authorities require DGT to comprehensively increase territorial control to explore the actual tax potential out there.

Tax base broadening is crucial for DGT to achieve "Optimal State Revenue" as the main objective in the Ministry of Finance Strategic Plan 2020-2024. By striving to broaden the tax base along with efforts to increase the number and quality of field data, contributions from new taxpayers and taxpayers outside the large taxpayers' segment are expected to support overall tax revenue while also mitigating the risk of dependence on large taxpayers.

As part of the tax base broadening strategy, in 2020, DGT standardizes its supervisory business process through segmentation and territorial approach. With this supervision approach, DGT divides taxpayers into two categories, namely strategic taxpayers and other taxpayers. Strategic taxpayers are large taxpayers registered with Large Taxpayers Office (LTOs), Tax Office (TOs) within Special Jakarta Regional Tax Office (RTOs), and Medium Taxpayers Office (MTOs) as well as taxpayers registered with TOs with the most significant revenue contribution or other criteria. DGT implements supervision through comprehensive research activities on strategic taxpayers. In contrast, supervision on other taxpayers is carried out on a regional basis. This strategy is expected to reach a wider audience, both unregistered taxpayers and registered taxpayers who have not met their tax obligations.

To implement the new work procedure in tax compliance supervision, DGT also introduces revamps in the structure, tasks, and functions of TOs. The organizational restructuring program, which is included in DGT Strategic Plan 2020-2024, aims to strengthen TOs by introducing the task of collecting and assuring the quality of tax data and information, and separating the unit that conducts supervision on strategic taxpayers and territorial-based supervision on other taxpayers. With this

restructuring, supervision, including onsite visits by tax officers, will be further enhanced so that DGT can obtain more high-quality data. In addition, TOs have also become more focused on dealing with regions in broadening the tax base and better allocating available resources to supervise taxpayers more effectively.

TAX SUPPORT FOR ECONOMIC RECOVERY AND EASE OF DOING BUSINESS

The Covid-19 pandemic has had a vast impact on aspects of life safety and various dimensions of life, including drastically changing the direction of the global economy in 2020 and posing a threat to the national economy and welfare.

By its authority level, DGT issued the first policy to ease the burden and socio-economic impact for taxpayers affected by Covid-19, namely Director General of Taxes Decree No. KEP-156/PJ/2020 dated March 20, 2020. This regulation stipulates several tax relief policies in meeting tax obligations which include: annulment of tax administration sanctions for late submission and tax payment; extended deadline for submitting reports on transfer and investment of additional assets as well as reports on the placement of additional assets; extended deadline for applying request of tax objection, deduction or annulment of the second administrative sanction, as well as deduction or cancellation of the second notice of tax assessment or notice of tax collection.

In the greater interest of saving the country from crisis, the Government also responded quickly to this extraordinary pandemic event by issuing Government Regulation in Lieu of Law (Perppu) No. 1 of 2020 concerning State Financial Policy and Financial System Stability to Control the Corona Virus Disease 2019 (Covid-19) Pandemic and/or in Response to Dangerous Threats to the National Economy and/or the Stability of Financial Systems, stipulated on March 31, 2020. After obtaining approval from The House of Representatives in May 2020, this Perppu will then be enacted into law through the issuance of Law No. 2 of 2020.

Among the policies stipulated in Law No. 2 of 2020 is that the Government uses tax instruments to mitigate the pandemic effects. The tax policies issued in the regulation include lower Income Tax rates for domestic corporate taxpayers and permanent establishments, the tax treatment in Trading Through Electronic Systems (PMSE) activities, and time extension to fulfill tax obligations.

Considering the pandemic's sheer impact on the community, the Government has also launched several policies to provide more types of tax incentives, expand tax subjects or types of businesses that entitle tax incentives, and extend the validity period of incentives a few times. Throughout 2020, tax incentives provided by the Government include Income Tax and VAT.

The issuance of Law No. 11 of 2020 concerning Job Creation, popularly known as the omnibus law, demonstrates the Government's commitment to continue the development agenda even though the country faces a pandemic. The issuance of this law is one of the strategies stated in the National Mid-Term Development Plan 2020-2024.

The omnibus law, especially the ease of doing business cluster in the taxation sector, incorporates a range of regulations in terms of Income Tax, VAT, local taxes and levies, as well as general tax provisions. The omnibus law application in taxation is not only included in the tax deduction or exemption to support the investment ecosystem in Indonesia. It also introduces reforms, simplifications, and affirmation of tax provisions to promote higher voluntary taxpayer compliance, improve legal certainty, and create a fair business climate in the country.

Numerous tax incentives rolled out throughout 2020 will indeed cause a certain degree of loss to potential tax revenues in the short term. However, the Government feels optimistic that the high participation of taxpayers taking advantage of various tax incentives will also revive the Indonesian economy. Furthermore, Indonesia's growing economy is expected to trigger the establishment of a new tax base. DGT will do its best to seize this opportunity by staying committed to finishing tax administration system renewal to explore tax potential sustainably.



MOMENTUM OF TAX BASE BROADENING AND STRENGTHENING IN A DECADE

An extensive, solid, and reliable tax base is key to successfully implementing of tax administration with a self-assessment system. The Government has implemented the following policies/programs in the past decade to provide tax authorities with full and reliable ammunition to supervise taxpayer compliance and explore potential tax revenue.

2011

National Tax Census, tax object-based data collection by visiting the location of tax subjects. This program continues until 2013.

2012

Government Regulation No. 31 of 2012, implementation provisions regarding the obligation of Government Institutions, Agency, Association, and Other Parties (ILAP) to provide tax data and information to DGT.

2013

Government Regulation No. 46 of 2013, stipulates a tax incentive of 1 percent Final Income Tax rate for MSMEs to attract more MSMEs into tax administration.

2015

Reinventing Policy (Year of Taxpayer Guidance), providing various tax incentives in the form of annulment and deduction of tax administration sanctions. Through these incentives, new taxpayers could meet their tax obligations well, and existing taxpayers could improve their tax compliance to create a stronger and more reliable tax base.

2016

Tax Amnesty, the success of this program is not only considered based on the redemption money obtained by the Government but also from the increase in the tax base from the assets data disclosure by participating taxpayers. This program continues until March 2017..

2017

Law No. 9 of 2017, the legal standing that grants DGT the authority as a tax authority to gain access to broad financial information for tax purposes.

2018

- **Government Regulation No. 23 of 2018**, lowers the MSME Final Income Tax rate to 0.5 percent to further encourage community empowerment into formal economic activities and boost MSME taxpayer compliance.
- Indonesia implements **the Automatic Exchange of Financial Account Information (AEOI)** with partner countries/jurisdictions. AEOI is a global initiative to combat tax avoidance that takes advantage of limited access to financial information so that the tax base is eroded.

2019

Organizational restructuring of DGT Head Office, including **the establishment of Directorate of Tax Data and Information**. The establishment of this unit is expected to strengthen the data and information governance in DGT including tax database.

2020

- A new strategy for broadening the tax base by using two approaches in taxpayer supervision, particularly on strategic taxpayers (**segmentation-based**) and other taxpayers (**territorial-based**).
- Organization restructuring in TOs by introducing task of **collecting and assuring the quality of tax data and information**, while also separating the sectional units that conduct **supervision based on segmentation and territory**.
- **VAT Implementation in Trading Through Electronic Systems (TTES) activities** will attract digital economy business owners at home and abroad to enter the tax administration system, thereby creating equality in tax treatment.

TAXES COME TO ACCELERATE ECONOMIC RECOVERY

Moreover, the Government also launched several tax incentives in 2020 to ease the burden on taxpayers affected by Covid-19 and save the Indonesian economy.

Type of Incentive/Relaxation	Legal Basis
Income Tax Article 21 borne by the Government for workers with a gross income of not more than Rp200 million.	Tax incentives for taxpayers affected by Covid-19 outbreak Full details on: Minister of Finance Regulation No. 86/PMK.03/2020 as amended by Minister of Finance Regulation No. 110/PMK.03/2020*
MSME Income Tax borne by the Government.	
Final Income Tax for Construction Services borne by the Government for taxpayers entitling the Accelerated Program for Water Use.	
Exemption of Income Tax Article 22 on Imports.	
Deduction of Income Tax Article 25 installments by 50%.	
VAT Preliminary Refund (accelerated refund).	
30% additional deductible cost from total incurred costs for domestic taxpayers who produce medical devices or household health supplies.	Income Tax facilities in the context of Covid-19 pandemic handling Full details on: Government Regulation No. 29 of 2020
Donations for Covid-19 handling in Indonesia made by taxpayers to donation collection organizers may be used to deduct gross income.	
Additional income from the Government received by health sector workers will be subject to a Final Income Tax of 0%.	
Income from the Government in the form of compensation or indemnity for rental properties in the context of Covid-19 handling is subject to a Final Income Tax of 0%.	
3% lower Income Tax rate for shares buyback in the stock exchange that meets the requirements.	Tax facilities on goods and services needed in the context of Covid-19 pandemic handling Full details on: <ul style="list-style-type: none"> Minister of Finance Regulation No. 28/PMK.03/2020 Minister of Finance Regulation No. 143/PMK.03/2020 Minister of Finance Regulation No. 239/PMK.03/2020
<p>Incentive types:</p> <ul style="list-style-type: none"> VAT is not collected or borne by the Government Exemption of Income Tax Article 22, Income Tax Article 22 on Imports, Income Tax Article 21, and Income Tax Article 23 <p>Goods that are subject to incentives:</p> <ul style="list-style-type: none"> drugs vaccines laboratory equipment detection equipment personal protective equipment equipment for patient care other supporting equipment for Covid-19 pandemic handling <p>Services that are subject to incentives:</p> <ul style="list-style-type: none"> construction service consulting, engineering, and management services rental services other supporting services for Covid-19 pandemic handling <p>Subjects that are subject to incentives:</p> <ul style="list-style-type: none"> Certain parties, namely government agencies, referral hospitals, and other appointed parties Third parties, namely parties who transact with government agencies, referral hospitals, and other appointed parties pharmaceutical industry producing vaccines and/or drugs taxpayers who obtain vaccines and/or drugs for Covid-19 handling from the pharmaceutical industry producing vaccines and/or drugs 	



Type of Incentive/Relaxation	Legal Basis
Taxpayers who maintain bookkeeping by the end of the fiscal year December 31, 2019, are required to lodge the 2019 Annual Tax Return no later than April 30, 2020, but eligible to submit the supplementary documents no later than June 30, 2020.	Relaxation of tax administration due to Covid-19 pandemic Full details on: <ul style="list-style-type: none"> Minister of Finance Regulation No. 29/PMK.03/2020 Director General of Taxes Regulation No. PER-06/PJ/2020 Director General of Taxes Decree No. KEP-156/PJ/2020
The annulment of tax administration sanctions for late report and tax underpayment in 2019 Annual Individual Income Tax Return.	
Extended deadline for submitting reports on the realization of the transfer and investment of additional assets as well as reports on the placement of additional assets;	
Extended deadline for applying request of tax objection, deduction or annulment of the second administrative sanction, as well as deduction or cancellation of the second notice of tax assessment or notice of tax collection	

*) Minister of Finance Regulation No. 86/PMK.03/2020 as amended by Minister of Finance Regulation No. 110/PMK.03/2020 has been revoked by Minister of Finance Regulation No. PMK 9/PMK.03/2021.



Photo:
Gabriela Larasati -
Jakarta Setiabudi II TO

Contents



Foreword

2

Constantly Optimizing Opportunities Amid Challenging Times



2020 Snapshot

10

Performance Highlights	12
Financial Highlights	16
Events Highlights	18
Mourning Our Bygone Lives	26
Awards	28
Certifications	31



Remarks by Director General of Taxes

32



Board of Directors Profile

38



DJP at a Glance

50

Vision and Mission	52
Position	53
Task and Function	54
Business Process Map	55
Organizational Structure	56
Values	57
Workforce	58



Organizational Performance Overview

62

2020—2024 Tax Policy Objectives	64
2020 Strategy Map	66
Achievement of Key Performance Indicators and Strategic Initiatives in 2020	67
Core Business Function Overview	70
A. Issuance of Tax Regulations	70
B. Supervision	76
C. Law Enforcement	81
D. Tax Disputes Settlement	85
E. Other Disputes Settlement and Granting of Legal Assistance	87
F. Tax Service	89
G. Tax Dissemination	95
H. International Taxation	101
Supporting Functions Overview	107
A. Organizational Development	107
B. Human Resources Development	110
C. Strengthening of Tax Data Governance	116
D. Information and Communication Technology Development	117
E. Business Process Development	123
F. Public Relations	125
G. Domestic Partnership	131
H. International Partnership	132

Financial Function Overview	136
A. Tax Revenue	136
B. Non-Tax Revenue	141
C. Personnel Expenditure	141
D. Goods Expenditure	142
E. Capital Expenditure	142
F. Assets	143
G. Short-Term Liabilities	145
H. Equity	145
2021 Performance Target	146

C. Internalization of Anti-Corruption Culture	168
D. Reports of State Officials Wealth Management	169
E. Development of Integrity Zone Toward Corruption-Free Area and Clean and Good Service Bureaucracy Area	170
F. Implementation of Risk Management	171
G. Internal Control Monitoring	172
H. Internal Compliance Review	173
I. Implementation of Whistleblowing System	175
J. External Supervision	176
K. Imposition of Disciplinary Sanctions	179
Public Information Openness	180



Corporate Governance

150

Principles of Organization and Governance	152
A. Organization and Procedures	152
B. Job Description	153
C. Standard Operating Procedure	154
Performance Management System	155
A. Organization Performance Assessment	156
B. Employee Performance Assessment	158
Employee Remuneration System	160
Job Rotation System	162
Internal Control System	164
A. Code of Conduct Implementation	164
B. Internalization of Organizational Values	167



Statistics

182



Office Information

212

Organizational Structure	214
Tax Services Complaint Channel	221
Complaint Channels for Code of Conduct and Discipline Violation	221
Social Media	222
Office Directory	223

EXPAND

New Strategy for Tax Base Broadening

Standardization of new supervision models through segmentation and territorial approaches; taxpayers are divided into two categories, namely strategic taxpayers and other taxpayers.



2020 SNAPSHOT

Performance Highlights	12
Financial Highlights	16
Events Highlights	18
Mourning Our Bygone Lives	26
Awards	28
Certifications	31

Performance Highlights

REVENUE ¹

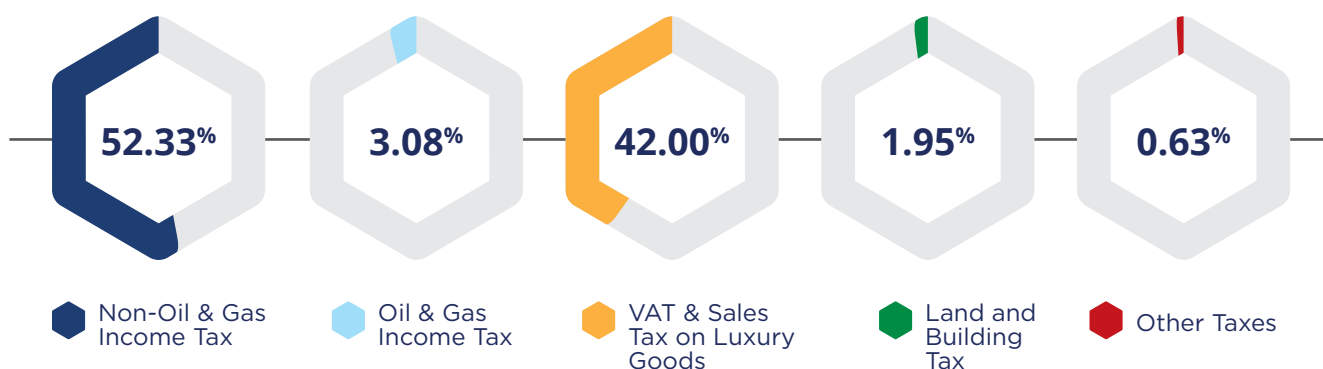
Tax Revenue

Rp1,072.11 trillion
or 89.43% of target

Tax Revenue Growth

-19.55% including Oil & Gas Income Tax
-18.41% excluding Oil & Gas Income Tax

Structure of Tax Revenue by Type

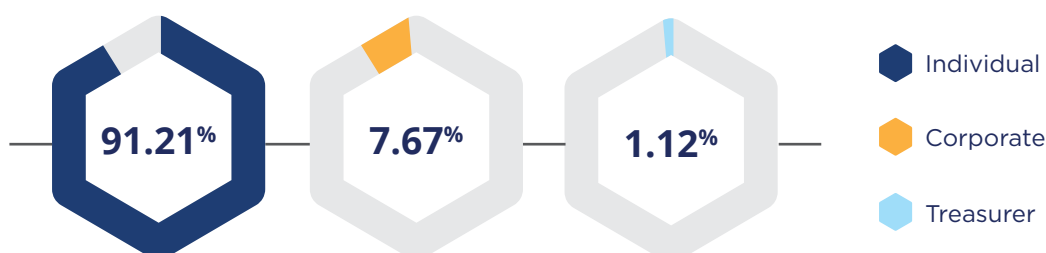


TAXPAYERS ²

Total Taxpayers

46,380,119

Structure of Taxpayers by Type





ANNUAL INCOME TAX RETURN REPORTING ³

Compliance Ratio of Annual
Income Tax Return Reporting

77.63%

rose 6.26% from 2019

e-Filing users

10,874,284 taxpayers

increased 2.78% from 2019

e-Tax Return (e-SPT) users

754,482 taxpayers

grew 60.81% from 2019

e-Form users

874,442 taxpayers

grew 9.61% from 2019

SERVICE & DISSEMINATION ⁴

Customer
Satisfaction Index

4.10

(out of 5)

Effectiveness Index
of Tax Dissemination

83.89

(out of 100)

Percentage of Answered
Calls by Contact Center

97.99% answered



LAW ENFORCEMENT

Revenues from Tax Audit and Collection

Rp54.23 trillion

Audit coverage ratio

1.54%

Tax Arrears Collection

Rp16.09 trillion

Brief of evidence in tax investigation

97 cases

Imprisonment (Gijzeling)

on **9** tax bearers

TAX DISPUTES SETTLEMENT

Requests for tax objection, Correction, Deduction, Annulment, and Cancellation

187,435
requests

Appeals submitted by taxpayers

10,503
requests

Lawsuits filed by taxpayers

2,062
requestsPUBLIC RELATIONS ⁵

Public Relations Effectiveness Index

90.77
(out of 100)Total Access to www.pajak.go.id**74,121,188** sessions
went up 10 times over 2019**29,552,881** pageviews
rose 94.99% over 2019

Social Media Activities

**3,944**
tweets**443**
posts**70**
videos**293**
posts



GOOD GOVERNANCE⁶

Organization Performance Index

105.99% “Meet the Expectation” category

Performance Accountability of Government Institution Implementation Score

91.89 “Satisfactory” category

Integrity Zone Development

64

of 87 proposed units received WBK titles

6

of 15 proposed units received WBBM titles

HUMAN RESOURCES⁷

Training

468 trainings attended by 107,492 participants

Scholarship Programs

189 employees

Employees have met the training hours standard

98.45%

Workload

65,773,885.08 working hours

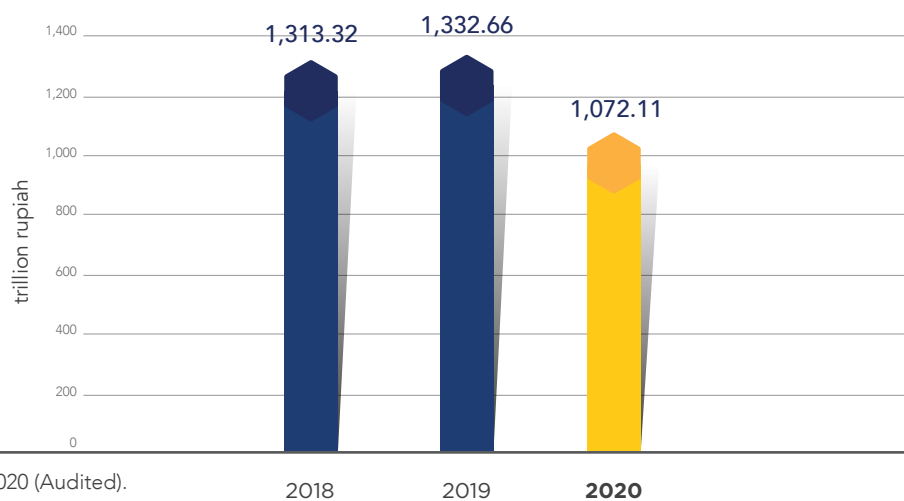
increased 2.28% from 2019

Notes:

1. Revenue data is retrieved from DGT Financial Statements 2020 (Audited).
2. Number of taxpayers is provided by Directorate of Taxation Data and Information on December 31, 2020.
3.
 - Compliance Ratio is a comparison between total Annual Income Tax Returns received as of December 31, 2020, and total taxpayers obliged to lodge Annual Income Tax Return on January 1, 2020.
 - Compliance ratio data of Annual Income Tax Returns reporting retrieved from Mandor application on January 11, 2021.
 - Number of e-Tax Return (e-SPT), e-Filing, and e-Form users data is retrieved from Directorate of Taxation Data and Information on December 31, 2020.
4.
 - Customer Satisfaction Index data is based on the Customer Satisfaction Survey in 2020 held by the Ministry of Finance in partnership with Padjadjaran University.
 - Dissemination Effectiveness Index data is based on DGT 2020 Service Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey.
5. Public Relations Effectiveness Index data is based on DGT 2020 Service Satisfaction and Dissemination and Public Relations Effectiveness Survey.
6.
 - Organizational Performance Index data is based on DGT 2020 Performance Report.
 - Performance accountability of government institution implementation score data is based on 2020 Evaluation Report on the Implementation of Performance Accountability System for Government Institutions (DGT), submitted by the Inspectorate General of Ministry of Finance.
 - In 2020 Integrity Zone Development assessment, DGT proposed to Ministry of Finance Team to assess 87 units in the Corruption-Free Area (WBK) category and 15 units in the Clean and Good Service Bureaucracy Area (WBBM) category. The WBK/WBBM title is given to units that pass the final assessment stage conducted by Ministry of Administrative and Bureaucratic Reform as the National Assessment Team.
7.
 - Training for employees are held by Financial Education and Training Agency. In 2020, most of the training methods use e-learning and distance learning via video conferencing.
 - Scholarship Programs are programs for employees to undertake formal education at undergraduate, graduate, and post-graduate levels in national or international universities.
 - Training hours percentage data is retrieved from Monitoring Dashboard of SIKKA (DGT Personnel, Finance and Assets Information System) on April 22, 2021.
 - Workload data is based on DGT 2020 Workload Analysis Report, reported to Ministry of Finance.

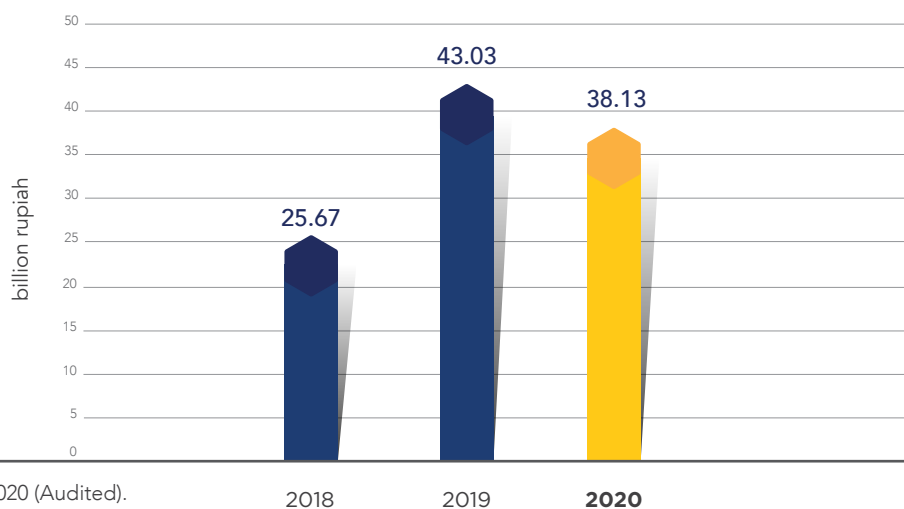
Financial Highlights

Tax Revenue, 2018–2020



Source: DGT Financial Statements 2018–2020 (Audited).

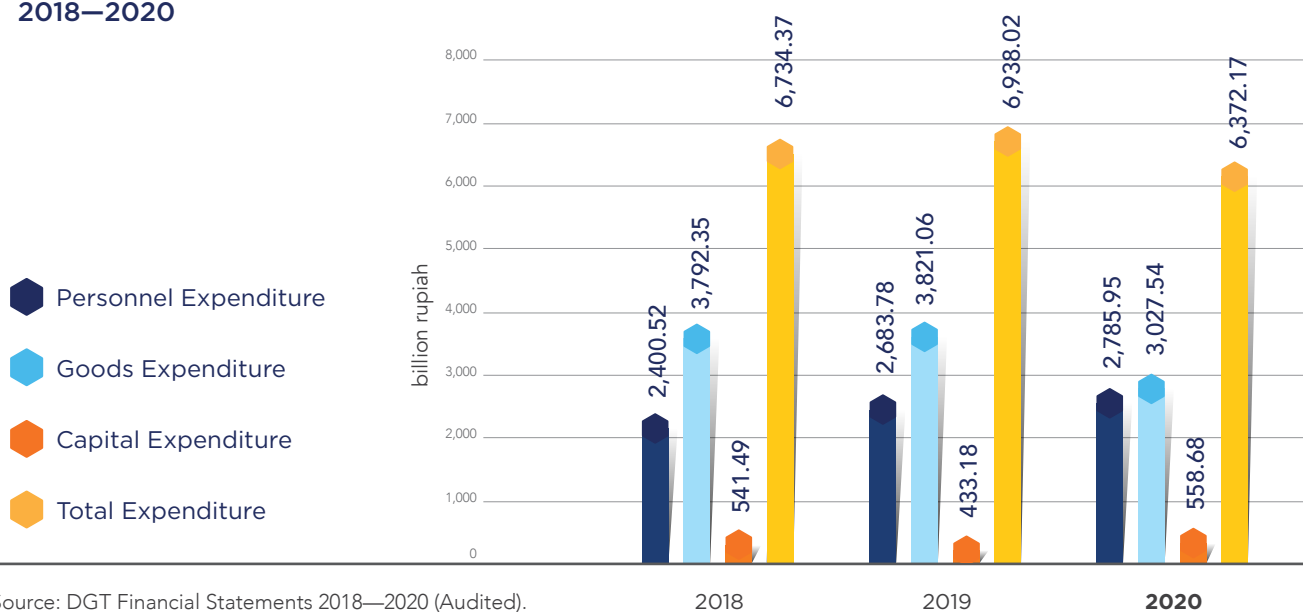
Non-Tax Revenue, 2018–2020



Source: DGT Financial Statements 2018–2020 (Audited).



DGT Budget Expenditure, 2018–2020



DGT Balance Sheet, 2018–2020

Description	December 31, 2020 (Rp)	December 31, 2019 (Rp)	December 31, 2018 (Rp)
Assets			
Current Assets	32,884,818,562,602	28,078,950,880,046	27,328,146,180,659
Fixed Assets	38,538,271,588,272	38,665,394,422,899	37,462,975,636,990
Long-Term Receivables	118,333,165	10,911,452	-
Other Assets	216,313,313,446	191,397,905,326	148,332,125,951
Total Assets	71,639,521,797,485	66,935,754,119,723	64,939,453,943,600
Liabilities			
Short-Term Liabilities	26,051,696,650,841	28,161,213,980,958	24,619,816,889,275
Equity	45,587,825,146,644	38,774,540,138,765	40,319,637,054,325
Total Liabilities and Equity	71,639,521,797,485	66,935,754,119,723	64,939,453,943,600

Source: DGT Financial Statements 2018–2020 (Audited).



Event Highlights

JANUARY



20—21

The first DGT 2020 Board of Executives Meeting was held at DGT Head Office in Jakarta. The objectives were to evaluate the 2019 tax revenue and to coordinate the implementation of the 2020 tax revenue strategy. Minister of Finance Sri Mulyani Indrawati attended the meeting to brief and to bestow appreciation certificates to several heads of tax offices whose units performed well in securing 2019 tax revenue.

23

DGT launched Single Login on the pajak.go.id site. Once taxpayers log in, they will be able to access many digital services, such as tax reporting and payment, taxpayer profiles (primary taxpayer data and reported tax returns), and administrative services (document confirmation, taxpayer status confirmation, and other applications). The type of services will continue to be expanded.



31

Director General of Taxes Suryo Utomo and President Director of the State Electricity Company PT PLN (Persero) Zulkifli Zaini signed a Memorandum of Understanding

(MoU) on Tax Data Integration. The ceremony was witnessed directly by Vice Minister of SOEs Budi Gunadi Sadikin, Vice Minister of Finance Suahasil Nazara, and PLN President Commissioner Amien Sunaryadi. Through this MoU, DGT and PLN cooperate in developing tax data integration by providing PLN access to obtain input tax invoice data issued by PLN transaction partners from DGT system.

FEBRUARY



4

Witnessed by President Joko Widodo and Singapore's President Halimah Yacob, Indonesian Minister of Finance Sri Mulyani Indrawati and Singapore's Minister of Finance II Indranee Rajah signed the amendment to the Double Tax Convention (DTC) at the Bogor Presidential Palace.

MARCH



2

Inauguration on implementing changes in TOs' tasks and functions was held at Jakarta Sawah Besar II TO. The provisions for TOs restructuring are stated in Director General of Taxes Regulation No. KEP-75/PJ/2020 and intends to expand the tax base through tax potential monitoring by collecting field data.



5

A total of 1,500 State Civil Servants from Banyuasin Regency filled out and submitted Annual Tax Returns via e-Filing simultaneously at Sedulang Setudung Multipurpose Building, Banyuasin. The event, which Sekayu TO initiated, was set as a record by the Indonesian World Record Museum. Several officials who attended the event included Banyuasin Regent Askolani, Banyuasin Deputy Regent Slamet Somosentono, Banyuasin Regional Secretary Muhammad Senen Har, and Head of Sumatera Selatan and Kepulauan Bangka Belitung RTO Imam Arifin.

10

The Joint Leadership Meeting of DGT and Inspectorate General of Ministry of Finance was held at DGT Head Office, Jakarta. Director General of Taxes Suryo Utomo, Inspector General Sumiyati, and officials from the two agencies attended this event to discuss DGT's strategic issues and the focus of the Inspectorate General's supervision.



13

Minister of Finance Sri Mulyani Indrawati inaugurated 9 Primary High Officials and 21 Administrators at Dhanapala Hall, Ministry of Finance in Jakarta. Four DGT officials who were appointed to hold Primary High Official positions, namely Ihsan Priyawibawa as Director of Tax Potential, Compliance, and Revenue, Farid Bachtiar as the Head of Riau RTO, Ahmad Djamhari as the Head of Kalimantan Barat RTO, and Edward Hamonangan Sianipar as Advisor to the Director General for Tax Law Supervision and Enforcement Affairs.

16

DGT temporarily suspended face-to-face taxation services at TOs, One-Stop Services (PTST), and Mobile Tax Unit (MTU). The action was taken to prevent the spread of the Covid-19.

24

Establishment of Core Tax Administration System Renewal Team (PSIAP) through the stipulation in Minister of Finance Decree No. 130/KMK.03/2020. The PSIAP team consists of the briefing team, control team, and implementation team. It is formed for a working period until December 31, 2026, at the latest.

30

The Government issued Government Regulation in Lieu of Law (Perppu) No. 1 of 2020 concerning State Financial Policy and Financial System Stability to Control the Corona Virus Disease 2019 (Covid-19) Pandemic and/or in Response to Dangerous Threats to the National Economy and/or the Stability of Financial Systems.

APRIL

17

The second DGT 2020 Board of Executives Meeting was held with the main agenda of discussing the evaluation of first-quarter tax revenues, initiatives to secure tax revenues in 2020, as well as follow-up to directions/guidelines for task implementation during period of preventing the spread of Covid-19. The meeting was attended in person and limitedly by officials within DGT Head Office, as well as virtually by officials within RTOs and TOs.

MAY

16

After obtaining approval from The House of Representatives in the Plenary Meeting held on May 12, 2020, President Joko Widodo passed Law No. 2 of 2020, which established Government Regulation in Lieu of Law No. 1 of 2020 into law.



JUNE



15

DGT resumed face-to-face services at tax offices. The services were provided while maintaining health protocols, including limiting the number of taxpayers to suit the room capacity and the number of service officers.



22, 23, 25

DGT organized the 2020 Joint Coordination Meeting through video conference, with the agenda of monitoring and evaluating tax revenues as well as plans to explore tax potential in 2020 at each RTO.

JULY

1

VAT imposition on foreign digital products. In accordance with the provisions in Minister of Finance Regulation No. 48/PMK.03/2020, the use (import) of digital products of intangible goods and services by domestic consumers are subject to VAT of 10 percent.



1

The Launch of Module Revenue Accounting System (RAS) of Taxpayer Account (TPA), a double-entry accounting application for tax transactions related to tax revenues, tax arrears, and tax overpayment payable. The event took place at DGT Head Office, Jakarta, attended directly by Director General of Taxes Suryo Utomo, Special Staff to Minister of Finance for Strategic Communication Yustinus Prastowo, and several other officials at the central level. The ceremony was attended virtually by officials from vertical units.



9

DGT and the research institute The International Bureau of Fiscal Documentation (IBFD) have agreed to collaborate on the tax reform program for 2020-2025. The agreement was marked by the virtual ceremony of MoU signing by Director General of Taxes Suryo Utomo at DGT Head Office, Jakarta, and Director of Tax Services IBFD Victor van Kommer in Amsterdam.



14



Director General of Taxes Suryo Utomo led the flag ceremony to commemorate the 2020 Tax Day, which was held at DGT Head Office Field, Jakarta. Featuring the theme “Rising Together with Tax with the Spirit of Mutual Cooperation”, DGT also organized various other activities to enliven the event: the Pajak Bertutur webinar, virtual discussions on tax incentives for MSMEs, article writing competitions, sports and art competitions, book reviews, and social activities.



DGT held Pajak Bertutur webinar as part of the 2020 Tax Day commemoration and the main highlight of 2020 Tax Inclusion program. This webinar presented several speakers, namely Director General of Taxes Suryo Utomo, Head of the Character Strengthening Center of Ministry of Education and Culture Hendarman, economic observer Muhammad Chatib Basri, and Deputy for Industry and Investment of Ministry of Tourism and Creative Economy Fadjar Hutomo. The theme of 2020 Pajak Bertutur was “With Mutual Cooperation, Young Generation Supports the Country #RiseWithTax”.

17

Located at Tanjung Emas Port, Semarang, Director General of Taxes Suryo Utomo and President Director of PT Pelabuhan Indonesia III (Persero) U. Saefudin Noer signed an MoU on tax data integration. Pelindo III's commitment to participating in this program began with the kick-off and launch of a go-live tax data integration program with DGT for the e-Invoice program back in 2018.



Director General of Taxes Suryo Utomo inaugurated the new building of Semarang MTO located at Jalan Pemuda No. 46, Semarang.



DGT collaborated with four SOEs, who were members of the Association of State-Owned Banks (Himbara), launched an e-Registration and TIN validation application. The launching event was held at DGT Head Office, Jakarta, and was attended by Director General of Taxes Suryo Utomo, Director of Finance of PT Bank Rakyat Indonesia Tbk Haru Koesmahargyo, Director of Institutional Relations of PT Bank Mandiri (Persero) Tbk Donsuwan Simatupang, Director of Finance, Treasury and Strategy of PT Bank Tabungan Negara (Persero) Tbk Nixon L. Napitupulu, and Director of Institutional Relations of PT. Bank Negara Indonesia (Persero) Tbk Sis Apik Wijayanto.



DGT held a National Tax Center Forum at its Head Office, Jakarta, which was broadcasted via video conference and DGT's Youtube channel. During the event, a joint agreement was signed between DGT and the Association



of Tax Centers for Higher Education throughout Indonesia (Atpetsi) regarding the supervision and development of tax centers throughout Indonesia. The signing was carried out by Director General of Taxes Suryo Utomo and General Chairperson of Atpetsi Darussalam.

AUGUST

1

Nationwide implementation of electronic withholding tax receipt e-Bupot 23/26 application for all Taxable Entrepreneurs. This application is provided at pajak.go.id website or on certain channels provided by DGT, which can be used to make Income Tax Article 23/26 Withholding Tax Receipt and fill and lodge the Periodic Tax Return of Income Tax Article 23/26 in the form of electronic documents.

DGT implemented e-Objection, an application to electronically apply the Tax Objection Letter request, which is available at pajak.go.id.



10

Director General of Taxes Suryo Utomo and President Director of PT Telkom Indonesia (Persero) Tbk Ririek Adriansyah signed an MoU on tax data integration. Taking place in DGT Head Office, Jakarta, this signing is a continuation of the tax-data-integration partnership program implemented through host-to-host e-Invoice since December 1, 2018.



11, 19

DGT and Australian Taxation Offices (ATO) signed an MoU on Automatic Exchange of Information on Income Tax Withholding Receipt. The signing was carried out separately by Director General of Taxes Suryo Utomo at DGT Head Office, Jakarta, on August 11, 2020, and ATO Commissioner of Taxation Chris Jordan AO in Australia on August 19, 2020.



26

The signing of the Partnership Agreement (PKS) on the Synergy of Optimization of State and Local Tax Collection between DGT, Directorate General of Fiscal Balance (DGFB), and 78 local governments. The signing followed partnership piloting carried out jointly by DGT, DGFB, and seven local governments in 2019.



31

Establishment of DGT Strategic Plan for 2020-2024 as stated in Director General of Taxes Decree No. KEP-389/PJ/2020. This medium-term strategic planning document contains DGT's vision, mission, policies, and strategies for the next five years, aligned with the National Medium-Term Development Plan (RPJMN) and Ministry of Finance's Strategic Plan.

SEPTEMBER

1

DGT has launched a queue ticket booking application for taxpayers who need face-to-face services at the tax offices. These services are particularly limited to services that cannot be accommodated online. Taxpayers could obtain this ticket at kunjung.pajak.go.id.



The inauguration of tax data integration between DGT and Mining Industry Indonesia (MIND ID). It was marked by MoU signing by Director General of Taxes Suryo Utomo, MIND ID President Director Orias Petrus Moedak, as well as the mining sector SOEs covered by the MoU, namely President Director of PT Antam Tbk Dana Amin, President Director of PT Bukit Asam Tbk Arviyan Arifin, Vice President Director of PT Freeport Indonesia Jenpino Ngabdi, Managing Director of PT Inalum (Persero) Oggy Achmad Kosasih, and President Director of PT Timah Tbk Mochtar Riza Pahlevi Tabrani. The event took place in DGT Head Office, Jakarta.

16

DGT held Limited Leadership Meeting through video conference, with the agenda of evaluating tax revenue performance from January to August 2020. Minister of Finance Sri Mulyani Indrawati was present virtually to direct the DGT leaders.

OCTOBER

1

DGT released e-Faktur application version 3.0 nationwide through the link <https://efaktur.pajak.go.id>. This latest version of e-Invoice introduces various new features, including pre-populated input VAT for import declaration, pre-populated input VAT in the form of e-VAT invoices, pre-populated VAT refunds, synchronized stamp codes on e-Invoice, and pre-populated Periodic VAT Tax Returns.

12—13

The 2020 DGT Board of Executives Meeting was held through video conference. Things discussed in the meeting were supervision and acceleration of securing tax

revenue, the progress of tax incentives implementation, internalization of Stamp Duty Law, taxation aspects in Omnibus Law, as well as development of DGT's human capital and organization.



23

In commemoration of Hari Oeang (Banknote Day), DGT held a Virtual Run Spectaxcular 2020 with the theme "Moving Together to Restore the National Economy". More than 1,600 people participated in this event and submitted their 5 km mileage tracking results to the committee.

26

President Joko Widodo ratified Law No. 10 of 2020 concerning Stamp Duty. Several new regulations stipulated in this law include the scheme for appointment of stamp duty collectors and issuance of electronic stamp duty, as well as tariff adjustments and limits on the value of documents subject to stamp duty. This law comes into force on January 1, 2021.

NOVEMBER

2

President Joko Widodo ratified Law No. 11 of 2020 concerning Job Creation. Previously, The House of Representatives passed this bill to become a law at the Plenary Meeting on October 5, 2020. This law is popularly known as an omnibus law because its content scope regulates many sectors, and revises many existing laws. Among the subjects regulated is the ease of doing business cluster in the taxation sector which includes regulations in terms of Income Tax, VAT, local taxes and levies, and general provisions on taxation.



DGT has again partnered with several SOEs managing ports in Indonesia in tax data integration, marked by MoU signing between DGT and PT Pelabuhan Indonesia I (Persero), PT Pelabuhan Indonesia II (Persero), and PT Pelabuhan Indonesia IV (Persero).



Minister of Finance Sri Mulyani Indrawati was present virtually to brief 169 members of PSIAP Implementation Team at DGT Head Office, Jakarta. The team was created through the stipulation in Minister of Finance Decree No. 483/KMK.03/2020.



Director General of Taxes Suryo Utomo and President Director of PT Pegadaian (Persero) Kuswiyoto signed an MoU on tax data integration phase II at DGT Head Office, Jakarta. The previous stage of cooperation was carried out based on MoU signed back in April 2019.

DECEMBER

2

PT Pricewaterhousecoopers Consulting Indonesia as the procurement agent for Core Tax Administration System, announced the winner of system integrator procurement, namely LG CNS Qualysoft-Consortium, and the winner of project management consulting services and quality assurance procurement, namely PT Deloitte Consulting.



DGT commemorated World Anti-Corruption Day (Hakordia) in 2020 with the theme "Healthy with Integrity, Achieve Revenue Without Corruption". In this commemoration, DGT also held a virtual panel discussion that presented Director General of Taxes Suryo Utomo and Vice Chairman of the Corruption Eradication Commission Nurul Gufron as speakers, and public figure Helmy Yahya as moderator.

DGT organized a virtual 2020 National Tax Conference, which presented Minister of Finance Sri Mulyani Indrawati as the keynote speaker, and Director General of Taxes Suryo Utomo and Director of Tax Dissemination, Services, and Public Relations Hestu Yoga Saksama as speakers. In the panel discussion session, Assistant to Minister of Finance for Tax Supervision Nufransa Wira Sakti and State Economic and Financial Observer M. Chatib Basri were appointed as panelists, and the Chair of TERC-LPEM FEB University of Indonesia Christine Tjen acted as moderator. In this event, DGT also announced the winners of Call for Taxation Paper (CFP) 2020 with the theme "The Right Tax Policies and Strategies to Face Covid-19 Pandemic and Promote Accelerated National Economic Recovery". The CFP program itself is part of the Tax Inclusion program.



7

Director General of Taxes Suryo Utomo and Chairman of Commission XI of The House of Representatives Dito Ganinduto held dissemination on the Omnibus Law on Job Creation for the Ease of Doing Business in Tax Sector, at Tentrem Hotel, Semarang. The dissemination was attended by taxpayers, associations, and representatives of tax centers in the local area.



10

DGT, LG CNS - Qualys Consortium, and PT Deloitte Consulting signed a contract and integrity pact for PSIAP's work at DGT Head Office, Jakarta.



11

Establishment of Core Tax Administration System logo. In line with the provisions in Director General of Taxes Decree No. KEP-516/PJ/2020, this logo is used as part of the public relations program in task implementation by PSIAP Team.



16

DGT held a Talkshow of the Omnibus Law on Job Creation for the Ease of Doing Business Cluster in Tax Sector at DGT Head Office, Jakarta. Director General of Taxes Suryo Utomo was present to deliver a speech at the event, attended by representatives of associations/organizations and taxpayers. Also present as one of the speakers was Vice Chairman of Commission XI of The House of Representatives Eriko Sotarduga.



17

DGT and Pupuk Indonesia, along with their five subsidiaries, namely PT Petrokimia Gresik, PT Pupuk Kujang, PT Pupuk Kalimantan Timur, PT Pupuk Iskandar Muda, and PT Pupuk Sriwidjaja Palembang, collaborated on tax data integration. This collaboration was marked by MoU signing between Director General of Taxes Suryo Utomo with President Director of PT Pupuk Indonesia (Persero) Achmad Bakir Pasaman and President Directors of Pupuk Indonesia's subsidiaries. Acting Assistant Deputy for Food and Fertilizer Industry at Ministry of SOEs, Rachman Ferry Isfianto, who represented the Vice Minister of SOEs I, witnessed the signing ceremony at DGT Head Office, Jakarta.

Based on Minister of Finance Decree No. 585/KMK.03/2020, PT Towers Watson Indonesia was selected as the winner of the procurement of change management consulting services for PSIAP. Furthermore, DGT and PT Towers Watson Indonesia signed a contract and integrity pact on December 23, 2020.

29

DGT held Limited Leadership Meeting through video conference, with the agenda of discussing monitoring and evaluating the performance of 2020 tax revenue.



Mourning Our Bygone Lives

The raging Covid-19 outbreak in 2020 has left everyone in this nation in grief, including DGT. Our best colleagues have been taken from us while serving the country. No remedy that could relieve our deep sorrow and sense of loss.

In loving memory of our colleagues:

Eka Nugraha Widyanto

Serang Barat TO
(September 17, 1971 –
March 29, 2020)

Imam Hidayat

Jakarta Palmerah TO
(September 14, 1963 –
August 2, 2020)

Syaifuddin Zuhri

Jakarta Utara RTO
(October 12, 1969 –
August 16, 2020)

A. Mardiyono

Jakarta Kebon Jeruk II TO
(August 6, 1978 –
October 28, 2020)

Adi Dharmawan

Semarang MTO
(April 17, 1979 –
November 28, 2020)

Didin Dumaeli

Kosambi TO
(October 23, 1977 –
December 7, 2020)

Judi Prajitno

Banjarbaru TO
(October 25, 1967 –
December 28, 2020)

One Sunandar A. Prayogo

Directorate of Tax Data and
Information
(August 5, 1986 –
March 30, 2020)

Sugiono

Surabaya Wonocolo TO
(December 20, 1966 –
August 2, 2020)

I Gusti Lanang Wiasama

Nusa Tenggara RTO
(January 10, 1964 –
August 22, 2020)

Dodi

Directorate of Tax
Extensification and Valuation
(October 24, 1970 –
October 30, 2020)

Hamdi Aniza Pertama

Tigaraksa TO
(June 14, 1967 –
November 29, 2020)

Praba Subagia

Trenggalek TSDCO
(May 1, 1967 –
December 21, 2020)

Hesti Komalasari

Jakarta Kebon Jeruk I TO
(May 17, 1978 –
December 28, 2020)

Yulia Sri Wulandari

Directorate of Tax
Regulations II
(July 15, 1969 – April 21, 2020)

Rifki Hillman Abdilla

Surabaya Wonocolo TO
(February 14, 1988 –
August 9, 2020)

Puji Harso

Tangerang MTO
(April 21, 1966 –
August 27, 2020)

Donathus Erry Sulistyo S.

Foreign Investment III TO
(July 18, 1978 –
November 22, 2020)

Muhamad Sun'an

Special Jakarta RTO
(January 24, 1984 –
November 29, 2020)

Sugeng Santosa

Sulawesi Selatan, Barat, dan
Tenggara RTO
(December 14, 1967 –
December 26, 2020)

Clais Budi Santoso

Bandung MTO
(Februari 5, 1975 –
December 29, 2020)



Memories of the dedication from employees who have passed away will always strengthen our determination to continue collecting tax for this country's sustainability.

Rest in Peace

Awards

Title of 2020 Integrity Zone Towards Clean and Good Service Bureaucracy Area from Ministry of Administrative and Bureaucratic Reform went to:

1. Large Taxpayers IV TO
2. Jakarta Timur MTO
3. Tangerang MTO
4. Denpasar MTO
5. Jakarta Gambir I TO
6. Malang Utara TO



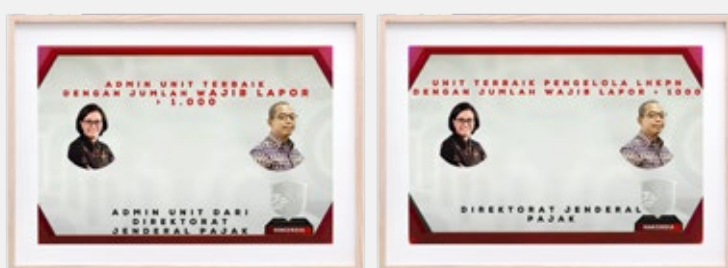
Title of 2020 Integrity Zone Towards Corruption-Free Area from Ministry of Administrative and Bureaucratic Reform went to:

- | | |
|--|---|
| 1. Secretariat of the Directorate General | 19. Permanent Establishment & Expatriate TO |
| 2. Directorate of Tax Regulations I | 20. Palembang MTO |
| 3. Directorate of Tax Regulations II | 21. Lhokseumawe TO |
| 4. Directorate of Law Enforcement | 22. Langsa TO |
| 5. Directorate of Tax Objections and Appeals | 23. Medan Timur TO |
| 6. Directorate of Tax Potential, Compliance, and Revenue | 24. Kabanjahe TO |
| 7. Directorate of Business Process Transformation | 25. Padang Sidempuan TO |
| 8. Directorate of International Taxation | 26. Pekanbaru Tampan TO |
| 9. Sumatera Barat dan Jambi RTO | 27. Solok TO |
| 10. Jakarta Barat RTO | 28. Palembang Seberang Ulu TO |
| 11. Jakarta Selatan II RTO | 29. Kayu Agung TO |
| 12. Jakarta Timur RTO | 30. Teluk Betung TO |
| 13. Jawa Barat II RTO | 31. Argamakmur TO |
| 14. Jawa Tengah I RTO | 32. Jakarta Sawah Besar I TO |
| 15. Jawa Timur I RTO | 33. Sawah Besar Dua TO |
| 16. Kalimantan Selatan dan Tengah RTO | 34. Jakarta Gambir III TO |
| 17. Nusa Tenggara RTO | 35. Jakarta Setiabudi I TO |
| 18. Center for Taxation Data and Document Processing | 36. Jakarta Pancoran TO |
| | 37. Jakarta Pasar Rebo TO |
| | 38. Jakarta Pluit TO |
| | 39. Tangerang Barat TO |
| | 40. Pondok Aren TO |
| | 41. Cilegon TO |
| | 42. Purwakarta TO |





- | | | |
|---------------------------------|-------------------------|--|
| 43. Subang TO | 52. Pamekasan TO | 61. Praya TO |
| 44. Pondok Gede TO | 53. Jember TO | 62. Raba Bima TO |
| 45. Bekasi Barat TO | 54. Tulungagung TO | 63. Kupang TO |
| 46. Batang TO | 55. Barabai TO | 64. Jambi Taxation Data & Document Processing Office |
| 47. Magelang TO | 56. Makassar Selatan TO | |
| 48. Temanggung TO | 57. Kendari TO | |
| 49. Sleman TO | 58. Gorontalo TO | |
| 50. Surabaya Pabean Cantikan TO | 59. Badung Selatan TO | |
| 51. Madiun TO | 60. Mataram Timur TO | |



DGT received an award from Minister of Finance for its contribution in supporting 100% submission of Report of State Officials Wealth (LHKPN) in the following categories:

- the best unit for managing LHKPN with more than 1,000 personnels to submit LHKPN
- the best administrator managing LHKPN with more than 1,000 personnels to submit LHKPN

Jawa Timur I RTO was named the Best Regional Tax Office at Ministry of Finance level in 2020.



Top Three Best Tax Office at Ministry of Finance level in DGT in 2020 went to:

- Tangerang MTO
- Bekasi MTO
- Jakarta Gambir I TO



DGT received a certificate of appreciation from capital market regulators, namely Indonesia Stock Exchange, Financial Services Authority, PT Kustodian Sentral Efek Indonesia, and PT Kliring Penjaminan Efek in Indonesia Capital Market Summit and Expo 2020. The certificate is awarded to DGT's support for the Indonesian capital market growth.



Sekayu TO won Indonesian World Record Museum Award Certificate for the record of Annual Tax Returns simultaneous filling and reporting through e-Filing by 1,500 State Civil Servants of Sekayu Regency.



Director General of Taxes Suryo Utomo received the Top 40 Public Relations Person 2020 award at the Iconomics Indonesia PR Person Award 2020.



DGT internal digital magazine *Intax* won Gold Winner for The Best of E-Magazine Government category in the 8th Indonesia Inhouse Magazine Awards (InMA) 2020, organized by The Press Company Union.



Awards in the Top Digital Award 2020 event organized by It Works magazine

- Top Digital Implementation 2020
- The Top Leader on Digital Implementation 2020 was won by Director of Information and Communication Technology Iwan Djuniardi



Award for Information Management and Documentation Officer (PPID) Level I Informative Category, in the Level I PPID Monitoring and Evaluation event at Ministry of Finance in 2020 with the Central Information Commission.

Certification



ISO/IEC 27001:2013

Operational information security management of DGT’s Data Center and Disaster Recovery Center have been operating with an information security management system that complies with ISO/IEC 27001. The certification is issued by British Standards Institution, with a validation date of December 31, 2018.



ISO 9001:2015

DGT Information and Complaint Services Office has operated with a quality management system that meets the requirements of ISO 9001:2015. The certification is issued by the British Standards Institution, with a validation date of September 4, 2020.



SURYO UTOMO

Director General of Taxes



Remarks by Director General of Taxes

“

DGT feels optimistic that there is always room for innovation, even in the midst of uncertainty. As such, it continues to adapt to the new normal. Technology advancements offer various conveniences; therefor, through optimal utilization, DGT can still carry out its activities during social restrictions.

”



trillion

Rp1,072.11

Net tax revenue in 2020 or **89.43%** of the target.

Assalamu'alaikum warahmatullahi wabarakatuh,
Peace and prosperity be upon all of us,
Om swastyastu, namo buddhaya,
Greetings of virtue,

Respected stakeholders,

Praise to God Almighty who has helped and given us the strength to face a year full of challenges in 2020. We are also grateful for being blessed with time and good health to continue struggling to secure state revenue for this nation's sustainability.

2020 has marked a gloomy and sorrowful chapter in DGT's journey.

We are deeply saddened by the loss of 21 of DGT's best employees due to the raging Covid-19 outbreak. Parting is unavoidable, but their dedication will remain imprinted and become memories for us. May the Most Merciful God always bestow His mercy, heavenly salvation, and give strength to all the relatives and families left behind.

2020 POLICIES, STRATEGIES, AND PERFORMANCE HIGHLIGHTS

The tax revenue target in the 2020 State Budget has been revised down several times. The last revision was made through Presidential Decree No. 72 of 2020, in which the target was adjusted to Rp1,198.82 trillion. The figure was 10 percent lower than tax revenue realization in 2019 at Rp1,332.66 trillion. Weakening economic growth due to Covid-19 outbreak and battered world crude oil prices were among the concerns that led to the revision of tax revenue target in 2020.

Taxes are expected to be one of the instruments that could propel the national economy forward, even in a pandemic. In 2020, the Government issued various tax policies to support national economic recovery and encourage the ease of doing business. Among these policies were the deduction of income tax rates for domestic corporate taxpayers and permanent business entities; relaxation of tax administration in a state of force majeure; as well as providing various incentives and tax facilities, both for taxpayers/business owners affected by Covid-19 outbreak and for sectors needed in handling the pandemic.



Digital services which pamper consumers with countless flexibility and convenience have become a staple for today's society. Along with the increasing public interest in digital services, the value of trade transactions on the digital economy market also continues to grow. As the economic regulator, the Government constantly strives to create a conducive circumstance for the national economic system, including applying the principles of justice and equality of tax treatment, both for the conventional and digital economy. In 2020, the Government began to impose VAT in Trading Through Electronic Systems (TTES). The drastic surge in digital services penetration in the Indonesian community during the outbreak has created a good opportunity for DGT to explore potential tax revenues.

In addition to imposing VAT on TTES, the Government also updated the legislation regarding stamp duty to optimize state revenue. Based on Law No. 10 of 2020, the Government has adjusted the stamp duty tariff, from previously two tariffs to a single tariff of Rp10,000.00. Simultaneously with the tariff adjustment, there is also an expansion of the tax objects, adjustment of document nominal value limit subjected to stamp duty, as well as regulation on the use of electronic stamp duty.

In order to reduce tax revenue dependence on the large taxpayer segment while exploring the potential of the informal sector, in 2020, DGT began to implement a strategy to broaden the tax base through a new supervision model, namely the

segmentation and territorial approach. In particular, DGT divides taxpayers into two categories, namely strategic highly-contributing taxpayers and other taxpayers, and applies a different supervision model for each type. It implements supervision through comprehensive research activities on strategic taxpayers, while supervision of other taxpayers is carried out on a territorial basis to retrieve more and quality data. This strategy is expected to reach a broader audience, both unregistered taxpayers and registered taxpayers who have not met their tax obligations. In addition, DGT also implemented organizational restructuring in Tax Offices by introducing the task of collecting and assuring the quality of tax data and information, as well as separating the units supervising strategic taxpayers and other taxpayers.

Thanks to its hard work throughout 2020, both related to state tax revenue and other strategic targets, DGT scored 105.99 percent on an Organizational Performance Index or was in the "Meeting Expectations" category. The score is calculated based on the target achievement of 25 Key Performance Indicators mandated by the Minister of Finance to DGT.

In 2020, DGT posted net tax revenue of Rp1,072.11 trillion or 89.43 percent of the target. Most of the revenue per type of tax in 2020 experienced negative growth. Despite the fact, some types of tax still maintained positive performance, such as Income Tax Article 25/29 from Individual and Other VAT, which rose 3.24 percent and 339.27 percent, respectively, over 2019. Government-borne income tax also emerged strong with the realization of 131.31 percent and a 35.89 percent growth, which was a great indicator of the use of income tax incentives in 2020.

In general, implementing various tax incentive policies to support national economic recovery has also smothered tax revenue performance until the end of 2020. The use of tax incentives alone contributed to a 22.1 percent drop in tax revenue. However, we also highly hope that tax incentives will keep increasing economic activity, which will encourage the birth of a new tax base. In a longer period, this will have a positive impact on optimizing state revenues.



ADAPTIVE AND NIMBLE AMID CHANGING DYNAMICS

Through Presidential Decree No. 12 of 2020, on April 13, 2020, the Government declared Covid-19 outbreak as a non-natural national disaster. This extraordinary event called for all government agencies, including DGT, to re-strategize in carrying out their mission, and at the same time, change the way they work.

DGT feels optimistic that there is always room for innovation, even in the midst of uncertainty. As such, it continues to adapt to the new normal. Technology advancements offer various conveniences; therefore, through optimal utilization, DGT can still carry out its activities during social restrictions.

The first challenge is related to human resource management. Concerning work from home (WFH) assignments for employees, DGT has implemented a new mechanism for documenting and monitoring employee performance. DGT developed a site-based Logbook application that employees could access via the internet. The application allows DGT to monitor employee attendance, health, and compliance with the Code of Ethics and Code

of Conduct, and calculate employee workloads. Moreover, there are also some adjustments that took place in the human resource development program. Learning activities initially carried out using the classical method (face-to-face classroom) were changed to an online learning system (e-learning) in the second half of 2020.

Ensuring the certainty of tax services is another demanding task for DGT. As part of digital service transformation, in 2020, the Click, Call, Counter tax service development program had successfully changed 25 conventional services into automated services that could be submitted through DJP Online website. Furthermore, DGT also incorporated an e-Reporting application into DJP Online menu as a tool to report the use of tax incentives in the context of Covid-19 handling. By

the end of 2020, there are nine types of reports that taxpayers could submit through the application.

Even though tax services during the outbreak are optimized to be provided online or through electronic media, DGT also remained nimble in addressing the matters that still have to be followed up directly at the tax offices. To accommodate such a case, DGT resumed its face-to-face services in mid-June 2020 while maintaining health protocols and limiting the number of taxpayers served to suit the room capacity and the number of tax service officers. In line with this policy, DGT launched *AkuPajak* (*Kunjung Pajak Application*), an online application for retrieving queue ticket numbers for taxpayers who need face-to-face services.

DGT develops Taxpayer Account (TPA) Management to build an integrated accounting system for the obligations and rights of taxpayers. After going through the trial phase for the previous two years, in 2020, DGT implemented one of the three main features in TPA, namely Revenue Accounting System (RAS) module. The RAS module records the double-entry of every taxpayer's tax transactions and presents them according to the Government Accounting System. The RAS implementation is expected to enhance the quality of accounting information related to tax revenue, tax receivable, and tax overpayment payable.

There are still many business process modules and other applications developed and successfully implemented by DGT in 2020. All of them aim to increase the effectiveness and efficiency of DGT business process implementation and provide better services for the public.



PASSION FOR ACHIEVEMENT IN THE TIME OF PANDEMIC

Amid the condition full of restrictions during the outbreak, DGT did not waver and stayed firmly committed to implementing good governance. In terms of bureaucratic reform, the Ministry of Administrative and Bureaucratic Reform has awarded 6 DGT units with Integrity Zone Towards Clean and Good Service Bureaucracy Area (ZI WBBM) title and 64 DGT units with Integrity Zone Towards a Corruption-Free Area (ZI WBK) title. Within the Ministry of Finance, DGT has been voted the best unit and administrator for managing Reports of State Officials Wealth (LHKPN) with more than 1,000 personnel to submit LHKPN.

DGT accomplished several awards in information technology implementation in both unit and individual categories. At the Top Digital Award 2020 event, DGT received awards in two categories at once, namely Top Digital Implementation on Institution Level 5 Stars and Top Leader on Digital Implementation.

Public relation performance-wise, DGT also continues to win awards and gain recognition from stakeholders. DGT *Intax's* internal digital magazine received the Gold Winner award for the Best of e-Magazine Government category at Indonesia Inhouse Magazine Awards 2020. Meanwhile, Director General of Taxes was named Top 40 Public Relations Person 2020 at Iconomics Indonesia PR Person Award 2020.

DGT's resolve to improve its service quality is reflected in the Information and Complaints Service Office's success in obtaining ISO 9001:2015 certification in providing complaint services through the contact center. In line with this, DGT also recorded a significant improvement in the time required to settle tax complaints over the last three years. In 2020, the average time required was seven days, compared to 12 days in 2019 and 15 days in 2018.

All of those achievements and superb performances during the pandemic become encouragement that motivates tax personnel to continue to be productive.

RISING UP TO FUTURE CHALLENGES

The Covid-19 pandemic, which has not yet ended, is expected to put a huge pressure on the Indonesian economy in the next few years. Indonesia's economic growth projections continue to change as the outbreak creates high uncertainty. However, we must all be optimistic that Indonesia's economy will pick up towards a better direction. The national economy is likely to continue its gradual recovery as it is supported by fiscal stimulus, active and ongoing vaccination programs, all measures taken to contain the outbreak, and the continuation of the reform agenda.

Based on the 2021 State Budget, DGT is expected to collect tax revenue of Rp1,229.58 trillion. This target is 14.69 percent higher than tax revenue realization in 2020.

To achieve the mandated targets which essentially supports optimal state revenue, DGT has set a series of priority programs for securing tax revenue in 2021, namely: 1) supervision of individual taxpayers in high wealth individuals and group taxpayers categories; 2) sector-based supervision; 3) supervision of TTES transactions; 4) supervision of transactions with transfer pricing indication; and 5) joint supervision synergy with Directorate General of Budget, Directorate General of Customs and Excise, Directorate General of Fiscal Balance, and local governments.

DGT will apply these strategies both through core activities and its enabler function. The strategies in the core activities include supervision and tax base broadening. The supervision strategy is divided into two major activities: supervision on monthly tax payments (PPM) and supervision on material compliance (PKM). Meanwhile, the objective of tax base broadening is to manage tax administration of new revenue potentials.



Strengthening of the enabler functions, which encompasses business processes, human capital, organization, and tools, are expected to support the core activity strategy, which will impact tax revenue performance achievement in 2021. Some of the things that DGT will implement include: 1) vertical unit organizational restructuring by increasing the number of Medium Taxpayers Offices (MTOs), adding more sections that carry out supervision in Tax Offices, as well as reorganizing registered taxpayers at

MTOs; 2) improvement of compliance risk management; 3) strengthening of supervisory activities involving Tax Auditors, Tax Appraisers, Investigators, and intelligence personnel; and 4) expansion of functional positions.

The current Renewal of Core Tax Administration System (PSIAP) is not only about building an application but also redesigning business processes that will change the tax administration system in the future. Integrated and automated information technology systems, accurate databases, and

straightforward business processes are an overview of the quality of the new tax administration system aimed at enhancing work effectiveness and efficiency while minimizing the opportunities for violations. In 2021, PSIAP will enter the phase of business process design development. With the strong coordination and synergy between DGT and stakeholders, we could not help but feel incredibly excited about welcoming the following stages in this large-scale project until its completion in 2024.

APPRECIATION AND GRATITUDE

I greatly appreciate all DGT employees for their best support, devotion, and dedication in collective efforts to secure state revenue. Let's continue to maintain our integrity and preserve the credibility organization built together with all our heart and effort.

Our utmost respect goes to compliant taxpayers as our partners who voluntarily fulfill their tax obligations. We also thank the other stakeholders who have worked closely with us. We are delighted that more and more parties are aware of the vital role of taxes and be willing to commit to supporting us in securing tax revenue.

May the Wisest God constantly guide all of us in the quest to build the Republic of Indonesia and lend us the strength to overcome this pandemic.

Stay healthy!

With a strong DGT, Indonesia will prosper!

Wassalamuálaikum Wr. Wb.

Om santi santi santi om.

On behalf of Directorate General of Taxes,

SURYO UTOMO

Director General of Taxes



Board of Directors Profile

Positions as of July 2021



SURYO UTOMO

Director General of Taxes

Born in Semarang, March 26, 1969. He has been serving as Director General of Taxes since November 1, 2019, after previously held the position of Assistant to Minister of Finance for Tax Compliance since 2015. Once assumed several echelon II positions, namely Head of Jawa Tengah I Regional Tax Office since 2009, Director of Tax Regulations I since 2010, and Director of Tax Extensification and Valuation in 2015. He studied at Diponegoro University, Semarang, and earned a Bachelor of Economics in Accounting in 1992. Later, he also obtained a Master of Business Taxation from University of Southern California, the United States, in 1998 and a Doctor of Philosophy in Taxation from Universiti Kebangsaan Malaysia in 2019.



AWAN NURMAWAN NUH

Assistant to Minister of Finance for Tax Regulations and Law Enforcement Affairs*

Born in Bandung, September 26, 1968. He has been serving as Assistant to Minister of Finance for Tax Regulations and Law Enforcement Affairs since October 31, 2016. Before serving as Assistant to Minister of Finance, he assumed the position of Director of Tax Regulations I since 2011, Secretary of the Directorate General of Taxes since 2013, Director of Tax Extensification and Valuation since 2015, and Head of Jawa Tengah I Regional Tax Office in 2016. He earned a Bachelor of Economics in Accounting from Gadjah Mada University, Yogyakarta, in 1992, as well as a Master of Business Taxation from the University of Southern California, the United States, in 1997.



YON ARSAL

Assistant to Minister of Finance for Tax Compliance Affairs*

Born in Bukittinggi, December 1, 1972. Inaugurated as Assistant to Minister of Finance for Tax Compliance Affairs since January 23, 2020. Previously served as Advisor to the Director General for Tax Extensification and Intensification Affairs in 2016 and served as Director of Tax Potential, Compliance, and Revenue in the same year. He earned a Bachelor of Economics majoring in Accounting at Padjadjaran University, Bandung, in 1995. He also obtained a Master of Arts in Economics in 2004 and completed Doctoral Program in Economics in 2007, both at Kobe University, Japan.



*) Assistants to Minister of Finance report to Minister of Finance. Based on Presidential Regulation No. 57 of 2020, the three Assistants are assigned to assist the Director General of Taxes in coordinating and leading the implementation of tasks and functions in DGT.



NUFRANSA WIRA SAKTI

Assistant to Minister of Finance for Tax Supervision Affairs*

Born in Lahat, August 11, 1970. Trusted to serve as Assistant to Minister of Finance for Tax Supervision Affairs since January 31, 2020. Previously assumed several positions, namely Chief Change Management Officer I in Central Transformation Office of the Ministry of Finance since 2014 and Head of Bureau of Communications and Information Services in Secretariat General of Ministry of Finance since 2016. He earned a bachelor's degree in computer science at STMIK Gunadarma, Jakarta, in 1994, and a Master of Economics in Public Finance and Tax Policy from Yokohama National University, Japan, in 2002. He also obtained Doctor of Philosophy in Law in 2009 from Niigata University, Japan.



PENI HIRJANTO

Secretary of the Directorate General of Taxes

Born in Tulungagung, September 21, 1963. He has been serving as Secretary of Directorate General of Taxes since January 23, 2019. Previously assumed several positions, namely Head of Sumatera Barat and Jambi Regional Tax Office since 2009, Head of Bengkulu and Lampung Regional Tax Office since 2012, Head of Large Taxpayers Regional Tax Office since 2015, Director of Tax Objections and Appeals in 2016, as well as Director of Tax Intelligence in 2016. He earned a Bachelor of Economics in Accounting from Padjadjaran University, Bandung, in 1987 and a Master of Business Administration from Saint Louis University, the United States, in 1996.

*) Assistants to Minister of Finance report to Minister of Finance. Based on Presidential Regulation No. 57 of 2020, the three Assistants are assigned to assist the Director General of Taxes in coordinating and leading the implementation of tasks and functions in DGT.



HESTU YOGA SAKSAMA

Director of Tax Regulations I

Born in Sragen, May 26, 1969. He has been serving as Director of Tax Regulations I since February 5, 2021. Previously assumed several positions, namely Head of Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara Regional Tax Office since 2012, Head of Jawa Timur I Regional Tax Office since 2015, and Director of Tax Dissemination, Service, and Public Relations since 2016. Earned a Bachelor of Economics in Accounting from Gadjah Mada University, Yogyakarta, in 1992 and a Master of Business Taxation from University of Southern California, the United States, in 2001.



ESTU BUDIARTO

Director of Tax Regulations II

Born in Magetan, August 8, 1962. He has been serving as Director of Tax Regulations II since February 5, 2021. In 2008 and 2014, he was appointed as Director of Internal Compliance and Apparatus Transformation. Previously assumed several echelon II positions, namely Advisor to the Director General for Human Resources Development and Management Affairs in 2010, Head of Kalimantan Selatan and Tengah Regional Tax Office in 2011, Head of Sumatera Utara I Regional Tax Office since 2011, Head of Jakarta Selatan Regional Tax Office in 2013, Director of Tax Potential, Compliance, and Revenue in 2015, Head of Jawa Timur I Regional Tax Office since 2016, and Head of Jakarta Pusat Regional Tax Office since 2019. He earned a Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1991, and a Master of Business Administration in Finance from University of Rochester, the United States, in 1993.





IRAWAN

Director of Tax Audit and Collection

Born in Jakarta, August 22, 1967. He has been serving as Director of Tax Audit and Collection since January 23, 2019. Previously assumed several positions, namely Advisor to the Director General for Tax Supervision and Law Enforcement Affairs in 2013, Director of Tax Regulations I since 2013, Head of Jawa Timur II Regional Tax Office in 2016, and Head of Jawa Tengah I Regional Tax Office since 2017. He earned a Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1996. Later in 2001, he also obtained a master's degree in Business Taxation from University of Southern California, the United States.



EKA SILA KUSNA JAYA

Director of Law Enforcement and Acting Director of Taxation Intelligence

Born in Yogyakarta, December 17, 1968. He has been serving as Director of Law Enforcement since February 5, 2021, and entrusted with a concurrent position as Acting Director of Tax Intelligence since July 1, 2021. Previously assumed several posts, namely Head of Papua and Maluku Regional Tax Office since 2015, Head of Sulawesi Selatan, Barat, and Tenggara Regional Tax Office since 2017, and Head of Jawa Timur I Regional Tax Office since 2019. He earned a bachelor's degree in Forestry and a master's degree in Science from Gadjah Mada University, Yogyakarta, in 1992 and 1999, respectively.



WANSEPTA NIRWANDA

Director of Tax Objections and Appeals

Born in Cimanuk, September 1, 1966. He has been serving as Director of Tax Objections and Appeals since February 5, 2021. Previously assumed the Head of Papua and Maluku Regional Tax Office since 2017 and Head of Sulawesi Selatan, Barat, and Tenggara Regional Tax Office since 2019. He earned a Bachelor of Economics in Enterprise from Islamic University of Indonesia, Yogyakarta, in 1989 and a master's degree in Management from Sriwijaya University, Palembang, in 2002.



IHSAN PRIYAWIBAWA

Director of Tax Potential, Compliance, and Revenue

Born in Jakarta, June 23, 1969. He has been serving as Director of Tax Potential, Compliance, and Revenue since March 13, 2020, after previously holding the post of Advisor to the Director General for Tax Supervision and Law Enforcement Affairs since 2018. He earned a Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1996. Later, he had a Master of Business Taxation from University of Southern California, the United States, in 1999.



NEILMALDRIN NOOR

Director of Tax Dissemination, Service, and Public Relations

Born in Yogyakarta, July 4, 1969. He has been serving as Director of Tax Dissemination, Service, and Public Relations since February 5, 2021. Previously assumed several positions, namely Head of Nusa Tenggara Regional Tax Office in 2015, Head of Sulawesi Selatan, Barat, and Tenggara Regional Tax Office in 2016, Head of Jawa Timur II Regional Tax Office since 2017, Head of Jawa Barat I Regional Tax Office since 2019. He earned a bachelor's degree at Krisnadwipayana University, Jakarta, in 1993, and a Master of Science in Policy Economics from University of Illinois at Urbana Champaign, the United States, in 2001.



R. DASTO LEDYANTO

Director of Tax Data and Information

Born in Surabaya, December 2, 1966. He has been serving as Director of Tax Data and Information since July 8, 2019. Previously assumed several positions, namely Advisor to the Director General for Tax Extensification and Intensification Affairs since 2012, Director of Tax Potential, Compliance, and Revenue since 2013, Head of Jawa Tengah I Regional Tax Office since 2015, as well as Director of Tax Extensification and Valuation since 2016. He earned a Bachelor of Law in Civil from Airlangga University, Surabaya, in 1990 and a Master of Tax Administration from the University of Indonesia, Jakarta, in 2003.



YULI KRISTIYONO

Director Internal Compliance and Apparatus Transformation

Born in Banjarnegara, July 25, 1963. He has been serving as Director of Internal Compliance and Apparatus Transformation since February 5, 2021. Previously assumed several positions, namely Director of Tax Intelligence and Investigation since 2014, Director of Law Enforcement in 2016, Head of Daerah Istimewa Yogyakarta Regional Tax Office in 2016, and again served as Director of Law Enforcement since 2017. He earned a Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1993.



IWAN DJUNIARDI

Director of Information and Communication Technology

Born in Bandung, June 10, 1968. He has been serving as Director of Information and Communication Technology since July 8, 2019. Previously assumed the post of Director of Tax Information Technology since 2013 and Director of Information and Communication Technology Transformation since 2015. He earned a Bachelor of Engineering in 1992 and a Master of Management in 1994, both from Bandung Institute of Technology.



IMAM ARIFIN

Director of Business Process Transformation

Born in Grobogan, June 27, 1967. He has been serving as Director of Business Process Transformation since February 5, 2021. Previously assumed several positions, namely Head of Tax Education and Training Center in Financial Education and Training Agency since 2012, Director of Internal Compliance and Apparatus Transformation in 2015, Head Kalimantan Selatan and Tengah Regional Tax Office since 2016, and Head of Sumatera Selatan and Kepulauan Bangka Belitung Regional Tax Office since 2018. He earned a bachelor's degree in Agriculture from IPB University in 1991 and a Master of Arts in Economics from International University of Japan in 2000. Furthermore, he completed his doctoral program in Economics at Gadjah Mada University, Yogyakarta, in 2013.



MEKAR SATRIA UTAMA

Director of International Taxation and Acting Director of Tax Extensification and Valuation

Born in Kotabumi, June 23, 1968. He has been serving as Director of International Taxation since February 5, 2021, and has been mandated to hold a concurrent position as Acting Director of Tax Extensification and Valuation since May 17, 2021. Previously assumed several posts, namely Advisor to the Director General for Human Resources Development and Management Affairs in 2011, Head of Kalimantan Selatan and Tengah Regional Tax Office since 2012, Director of Tax Dissemination, Services, and Public Relations in 2015, and Head of Large Taxpayers Regional Tax Office since 2016. He earned a bachelor's degree in Economics from Padjadjaran University, Bandung, in 1993 and a Master of Professional Accounting from University of Texas at Austin, the United States, in 1999.



RUDY GUNAWAN BASTARI

Advisor to the Director General for Tax Extensification and Intensification Affairs

Born in Tanjung Karang, March 20, 1965. He has been serving as Advisor to the Director General for Tax Extensification and Intensification Affairs since February 5, 2021. Previously assumed several echelon II positions, namely Head of Daerah Istimewa Yogyakarta Regional Tax Office since 2013, Head of Jawa Timur III Regional Tax Office since 2016, and Head of Jawa Tengah II Regional Tax Office since 2019. He earned a bachelor's degree at Padjadjaran University, Bandung, in 1991, a Master of Taxation and a Master of Accountancy from University of Denver, the United States, in 2000, as well as a master's degree in Management from University of Bhayangkara Jakarta Raya, Jakarta, in 2004. Later, he also completed his doctoral program in Administrative Sciences at Brawijaya University, Malang, in 2016.



EDWARD HAMONANGAN SIANIPAR

Advisor to the Director General for Tax Supervision and Law Enforcement Affairs

Born in Medan, June 20, 1969. He has been serving as the Advisor to the Director General for Tax Supervision and Law Enforcement Affairs since March 13, 2020, the same post he took back in 2017. Also previously assumed the position of Head of Riau Regional Tax Office since 2018. He earned a Bachelor of Economics in Accounting from Padjadjaran University, Bandung, in 1995 and a Master of Tax Administration from University of Indonesia, Jakarta, in 2004.





MUHAMMAD ISMIRANSYAH M. ZAIN

Advisor to the Director General for Tax Services Affairs

Born in Jakarta, December 12, 1963. He has been serving as the Advisor to the Director General for Tax Services Affairs since September 21, 2018. Previously assumed several positions, namely Head of Center for Taxation Data and Document Processing in 2011, Head of Sumatera Barat and Jambi Regional Tax Office since 2012, Advisor to the Director General for Tax Supervision and Law Enforcement Affairs since 2015, and Head of Sumatera Selatan and Kepulauan Bangka Belitung Regional Tax Office since 2016. He earned a Bachelor of Economics in Accounting from Padjadjaran University, Bandung, in 1988 and a Master of Business Administration from University of Colorado, the United States, in 1996.



DUDUNG RUDI HENDRATNA

Advisor to the Director General for Human Resources Development and Management Affairs

Born in Tasikmalaya, June 22, 1970. He has been serving as the Advisor to the Director General for Human Resources Development and Management Affairs since November 29, 2019. Previously assumed several positions in Inspectorate General of Ministry of Finance, namely Head of Division of Personnel since 2010, Head of Division of Human Resource since 2015, and Head of Division of Compliance and Assets Verification since 2016. He earned a Bachelor of Economics from University of Indonesia, Jakarta, in 1997.



Heads of Regional Tax Offices and Head of Center for Taxation Data and Document Processing

No.	Name	Position
1.	Imanul Hakim	Head of Aceh Regional Tax Office
2.	Eddi Wahyudi	Head of Sumatera Utara I Regional Tax Office
3.	Anggrah Warsono	Head of Sumatera Utara II Regional Tax Office
4.	Farid Bachtiar	Head of Riau Regional Tax Office
5.	Cucu Supriatna	Head of Kepulauan Riau Regional Tax Office
6.	Lindawaty	Head of Sumatera Barat and Jambi Regional Tax Office
7.	Romadhaniah	Head of Sumatera Selatan and Kepulauan Bangka Belitung Regional Tax Office
8.	Tri Bowo	Head of Bengkulu and Lampung Regional Tax Office
9.	Yunirwansyah	Head of Jakarta Pusat Regional Tax Office
10.	Suparno	Head of Jakarta Barat Regional Tax Office
11.	Aim Nursalim Saleh	Head of Jakarta Selatan I Regional Tax Office
12.	Jatnika	Head of Jakarta Selatan II Regional Tax Office
13.	Neilmaldrin Noor	Acting Head of Jakarta Timur Regional Tax Office
14.	Edi Slamet Irianto	Head of Jakarta Utara Regional Tax Office
15.	Dionysius Lucas Hendrawan	Head of Banten Regional Tax Office
16.	Erna Sulistyowati	Head of Jawa Barat I Regional Tax Office
17.	Harry Gumelar	Head of Jawa Barat II Regional Tax Office
18.	Muhammad Ismiransyah M. Zain	Acting Head of Jawa Barat III Regional Tax Office
19.	Teguh Budiharto	Head of Jawa Tengah I Regional Tax Office
20.	Slamet Sutantyo	Head of Jawa Tengah II Regional Tax Office
21.	Yoyok Satiotomo	Head of Daerah Istimewa Yogyakarta Regional Tax Office
22.	Poltak Maruli John Liberty Hutagaol	Head of Jawa Timur I Regional Tax Office
23.	Lusiani	Head of Jawa Timur II Regional Tax Office
24.	Agustin Vita Avantin	Head of Jawa Timur III Regional Tax Office
25.	Ahmad Djamhari	Head of Kalimantan Barat Regional Tax Office
26.	Tarmizi	Head of Kalimantan Selatan and Tengah Regional Tax Office
27.	Max Darmawan	Head of Kalimantan Timur and Utara Regional Tax Office
28.	Hantriono Joko Susilo	Head of Sulawesi Selatan, Barat, and Tenggara Regional Tax Office
29.	Dodik Samsu Hidayat	Head of Sulawesi Utara, Gorontalo, and Maluku Utara Regional Tax Office
30.	Belis Siswanto	Acting Head of Bali Regional Tax Office
31.	Belis Siswanto	Head of Nusa Tenggara Regional Tax Office
32.	Arridel Mindra	Head of Papua and Maluku Regional Tax Office
33.	Budi Susanto	Head of Jakarta Special Regional Tax Office
34.	Arif Yanuar	Head of Large Taxpayers Regional Tax Office
35.	Samon Jaya	Head of Center for Taxation Data and Document Processing

CONNECT

Increased Productivity and Capacity of Human Resources

Implementation of work from home supported by a performance monitoring and documentation system, optimizing e-learning as a learning tool and employee competency test.



DGT AT A GLANCE

Vision and Mission	52
Position	53
Task and Functions	54
Business Process Map	55
Organizational Structure	56
Values	57
Workforce	58



Vision

To become a trusted partner of nation development to collect state revenues through efficient, effective, integrity, and fair tax administration to support the vision of Ministry of the Finance: “To be state finance manager to achieve a productive, competitive, inclusive, and fair Indonesian economy”.



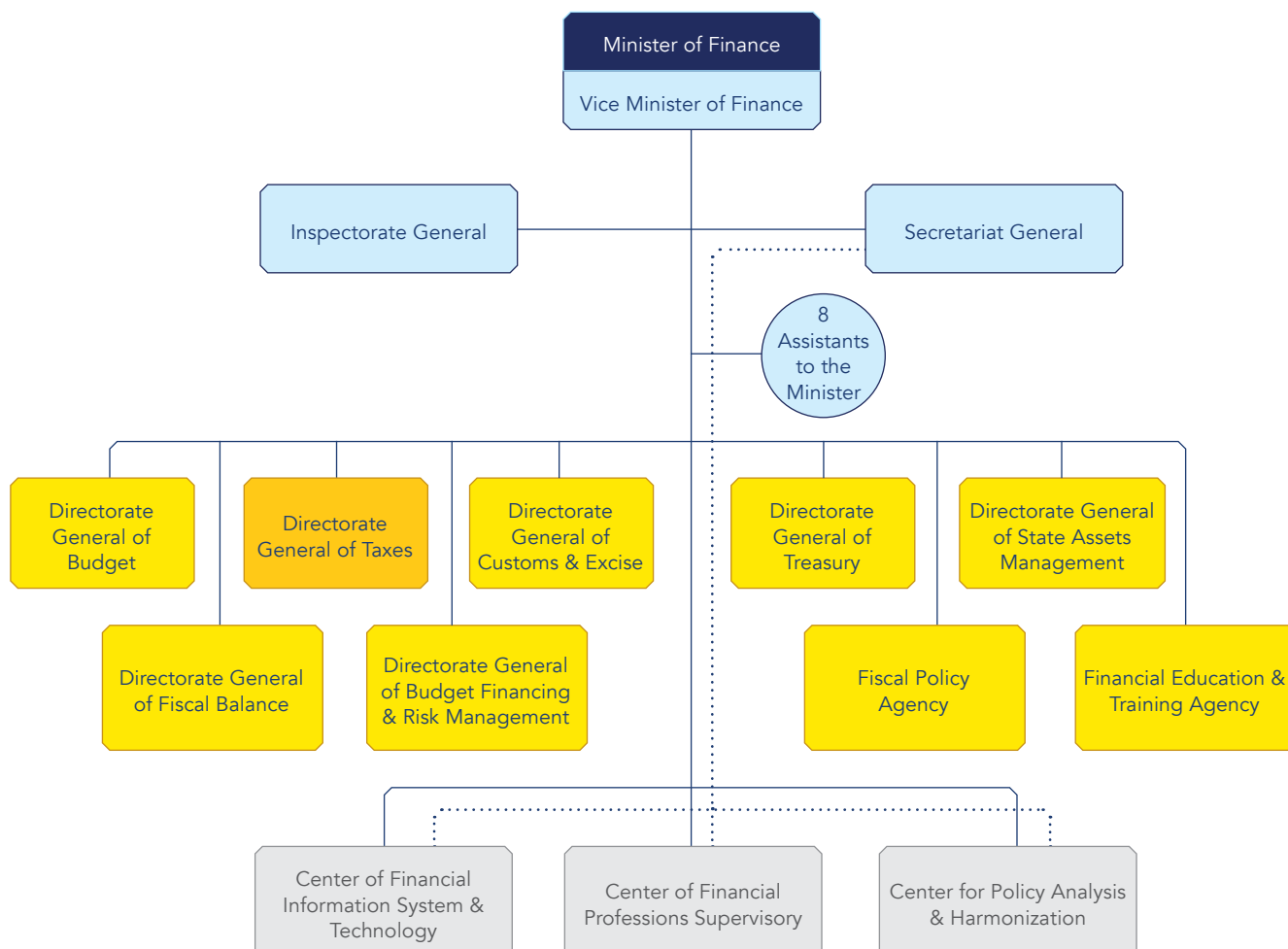
Mission

1. To formulate tax regulations that support Indonesia’s economic growth.
2. To improve tax compliance through quality and standardized services, effective education and supervision, and fair law enforcement.
3. To develop digital-based core business processes supported by an adaptive and collaborative organizational culture and tax officials with integrity, professionalism and motivation.

Legal Basis: Director General of Taxes Decree No. KEP-389/PJ/2020.



Position



Legal Basis: Minister of Finance Regulation No. 217/PMK.01/2018 as amended by Minister of Finance Regulation No. 229/PMK.01/2019.



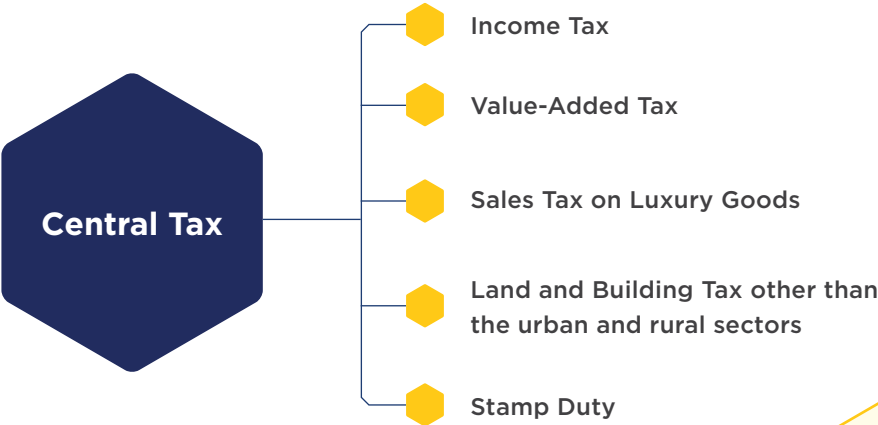


Task
and Function

DGT is an echelon-I unit within the Ministry of Finance responsible for formulating and implementing tax policies under the legislation. The tasks are further described in the implementation of the following functions:

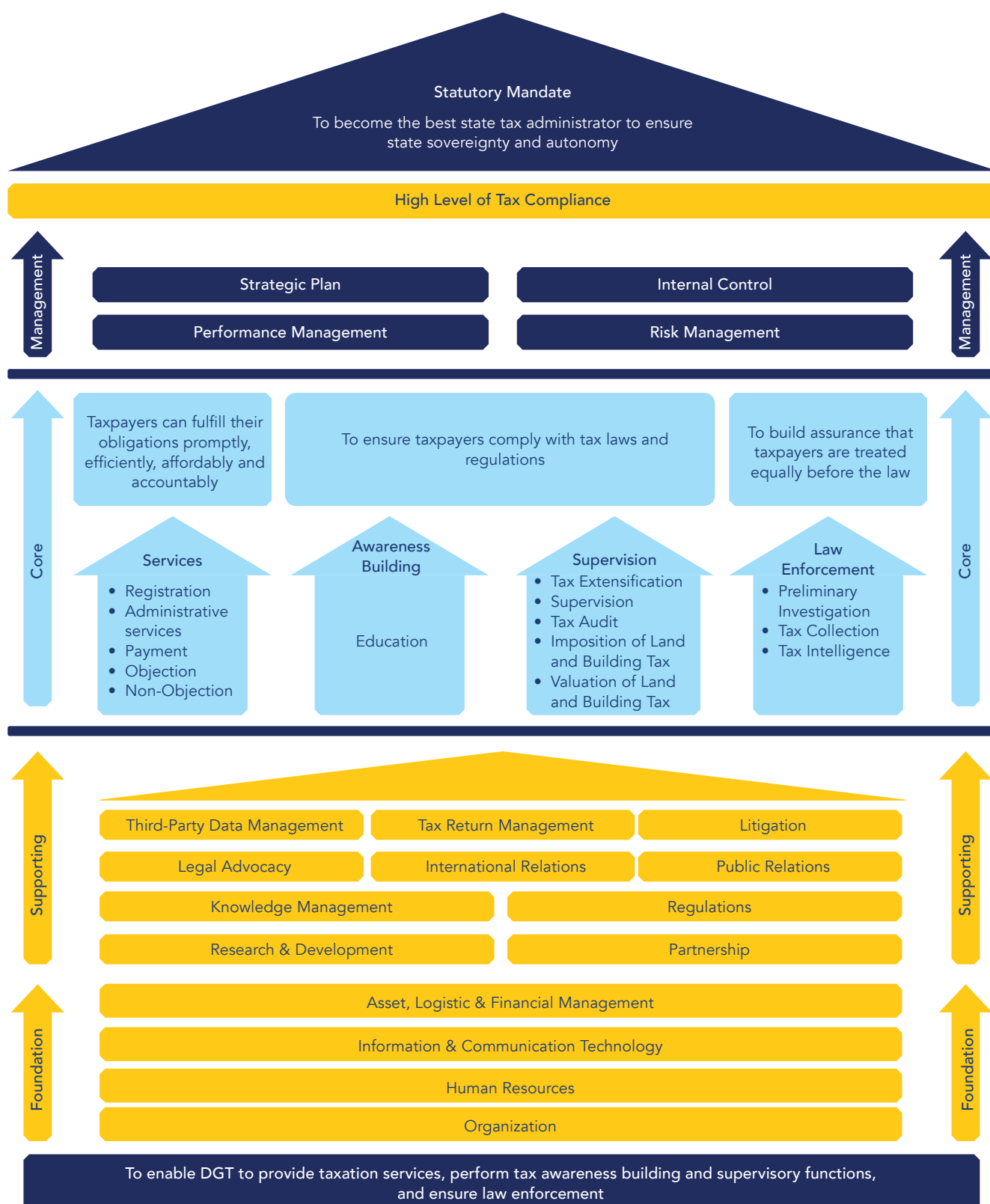
- formulating taxation policies;
- implementing taxation policies;
- formulating taxation norms, standards, procedures, and criteria;
- providing taxation technical guidance and supervision;
- performing taxation monitoring, evaluation, and reporting;
- performing DGT administration; and
- performing other functions assigned by the Minister of Finance.


Taxes Managed by DGT





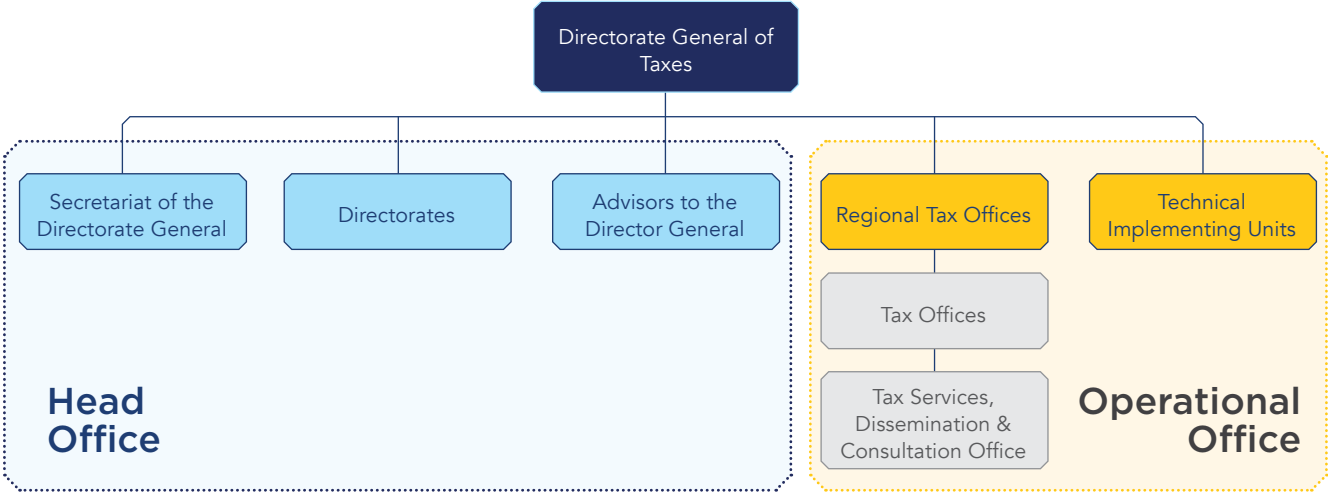
Business Process Map



Source: DGT Business Process Map Version 1.2 of 2016.



Organizational
Structure



Overall, DGT consists of head office and operational offices. The head office conducts the functions of policies and technical standardization formulation, analysis and development (transformation), and the administrative supports (governance, human resources, finance, general affairs and logistics). Meanwhile, the operational offices conduct operational and technical support functions.

DGT Head Office consists of Secretariat of the Directorate General, 14 Directorates, and 4 Advisors to the Director General.

Unit/Position	Task
Secretariat of Directorate General	To coordinate task implementation and guide as well as to provide administrative support to all units in DGT.
Directorate	To formulate and implement policies and technical standardization within its scope of work.
Advisors to the Director General	To review and examine tax issues, while also providing conceptual reasoning solutions.

DGT operational offices consist of Regional Tax Offices (RTO); Tax Offices; Tax Service, Dissemination, and Consultation Offices (TSDCO); as well as Technical Implementing Units (TIU).

RTO performs tax analysis, coordination, guidance, evaluation, and policies control, as well as tax implementation tasks within its region based on legislation. Based on the organizational structure and its scope of tasks, the two types of RTO are:

- Large Taxpayers RTO and Jakarta Special RTO, both located in Jakarta; and
- other RTO located throughout Indonesia.

In general, tax offices perform services, information dissemination, and supervisory, to the taxpayers. Tax offices based on the taxpayers’ segmentations are as follows:

- Large Taxpayers TO, administering national large corporate taxpayers, state-owned enterprises, and high wealth individuals;
- Medium Taxpayers TO, administering regional large taxpayers, including permanent establishment and expatriates, foreign investment, oil and gas companies, and public listed companies; and
- tax office, administering local taxpayers.



TSDCO are established to deliver tax services, information disseminations, and consultations to taxpayers/communities residing in remote areas beyond the reach of tax offices.

Type of TIU in DGT and their respective tasks are as follow:

- Center for Taxation Data and Document Processing, located in Jakarta, manages tasks of receiving, scanning, recording, and storing tax documents;
- Taxation Data and Document Processing Office, located in Makassar and Jambi, manages tasks of receiving, scanning, and storing tax documents, as well as transferring tax data;
- Information and Complaint Services Office, located in Jakarta, handles tasks of providing general tax information, tax information dissemination in order to improve service quality, and complaint management.



Values

Basis and foundation for the organization, leaders, and all employees in their service, work, and attitude

INTEGRITY

Meaning:

Think, talk, behave, and act properly and righteously according to code of conduct and moral principles.

Behavior:

- be honest, sincere, and reliable
- to uphold dignity and refraining from disgraceful acts

PROFESSIONALISM

Meaning:

Work thoroughly and accurately based on the best competencies with full responsibility and high commitment.

Behavior:

- possess expertise and broad knowledge
- work wholeheartedly

SYNERGY

Meaning:

Build and ensure productive internal cooperation and harmonious partnership with stakeholders, to produce useful and high-quality work.

Behavior:

- be unprejudiced, trusting, and respectful toward each other
- find and adopt the best solutions

SERVICE

Meaning:

Provide satisfactory services to stakeholders wholeheartedly, transparently, promptly, accurately, and safely.

Behavior:

- serve with stakeholders satisfaction-oriented attitude
- be proactive and responsive

EXCELLENCE

Meaning:

Strive for continuous improvement in every aspect in order to become and deliver the best.

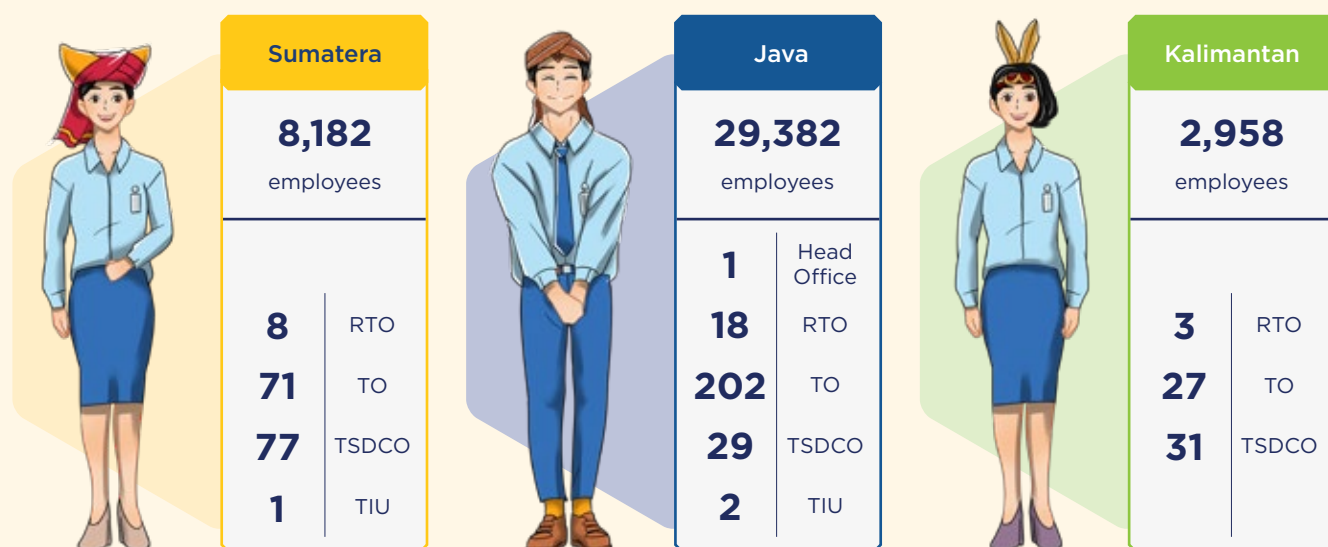
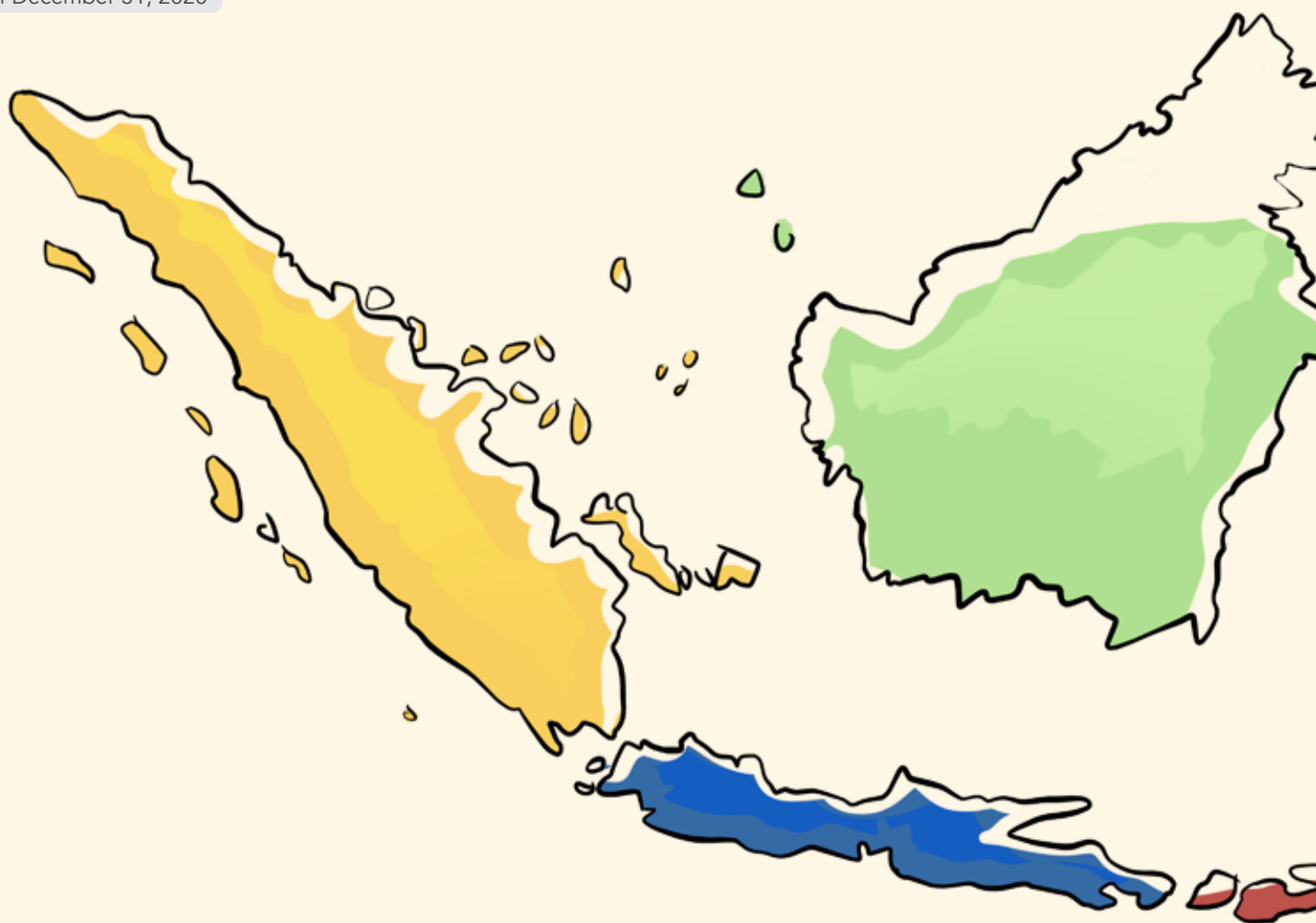
Behavior:

- strive for continuous improvements
- create innovation and develop creativity



Workforce

as of December 31, 2020



Source: SIKKA Application



46,305

DGT employees

595

DGT offices



Sulawesi & Maluku Utara

2,850

employees

2	RTO
26	TO
37	TSDCO
1	TIU



Bali & Nusa Tenggara

1,997

employees

2	RTO
19	TO
15	TSDCO



Papua & Maluku

852

employees

1	RTO
7	TO
15	TSDCO

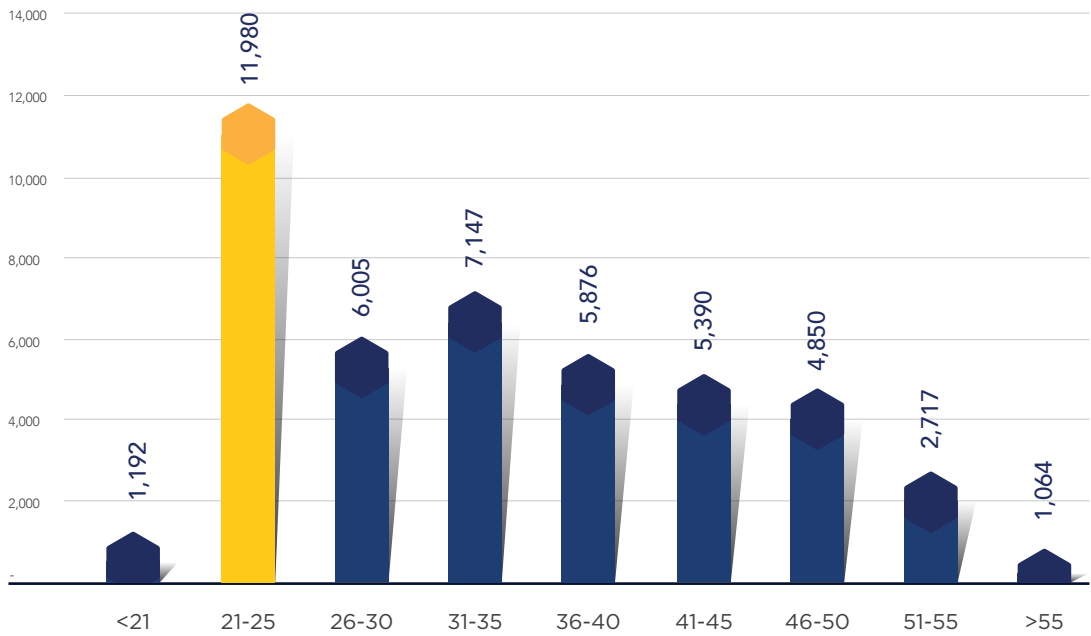


Employees Composition by Gender



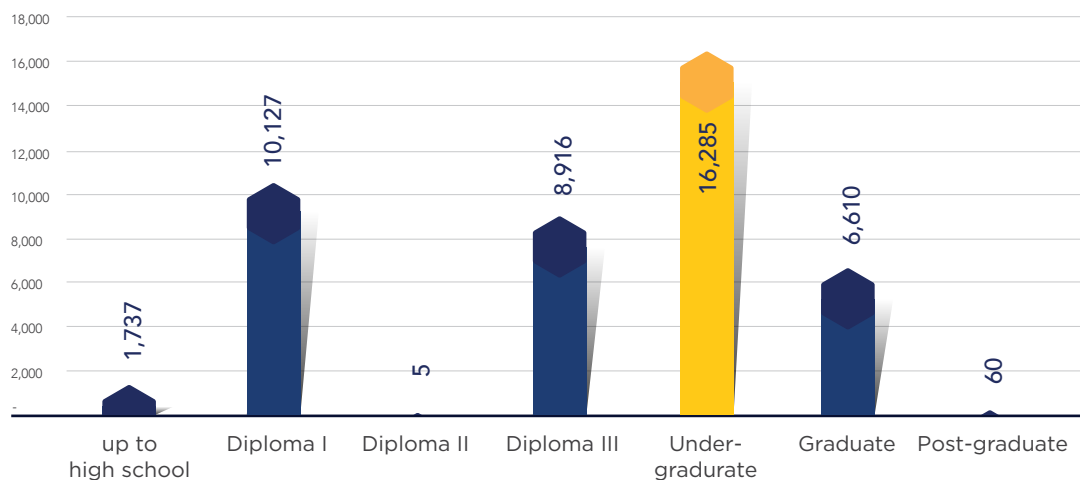


Employees Composition by Age



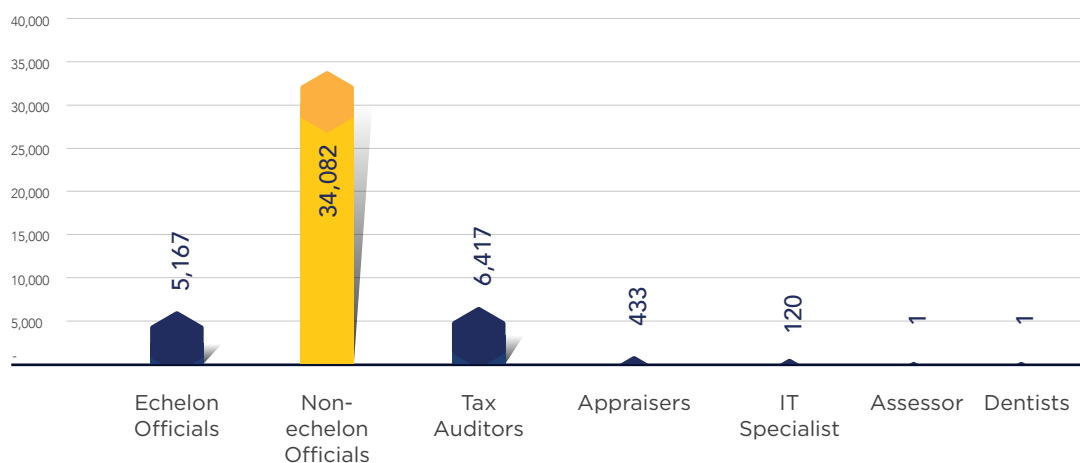


Employees Composition by Educational Level

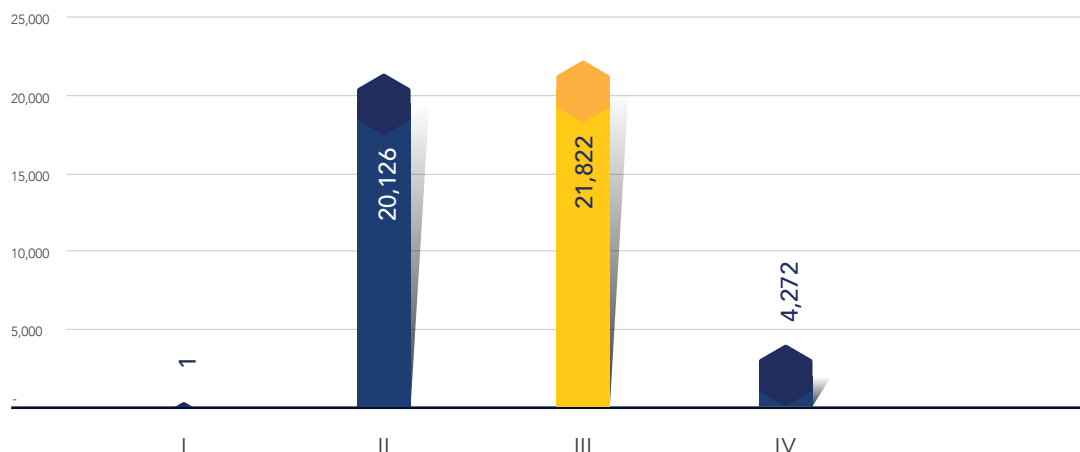


Note: There are 2,481 employees and Civil Servants Candidates whose education history data is still being updated and have not been included in the diagram above

Employees Composition by Job Position



Employees Composition by Rank Group



SUPPORT

Tax Regulations that Support National Economic Recovery and Growth

Tax incentives for taxpayers affected by Covid-19 outbreak, tax stimulus on goods/services needed for Covid-19 pandemic handling, as well as relaxation of tax administration in a state of force majeure.



ORGANIZATIONAL PERFORMANCE OVERVIEW

2020—2024 Tax Policy Objectives	64
2020 Strategy Map	66
Achievement of Key Performance Indicators and Strategic Initiatives in 2020	67
Core Business Function Overview	70
Supporting Functions Overview	107
Financial Function Overview	136
2021 Performance Target	146



2020—2024 Tax Policy Objectives

Based on the 2020-2024 National Medium-Term Development Plan (National RPJM)

Vision of the President and Vice President

"A Thriving Indonesia that is Sovereign, Independent, and Has Strong Personality Based on Mutual Cooperation"

Mission of the President and Vice President

implemented by Ministry of Finance:

Mission No.2: A productive, independent and competitive economic structure.

Mission No.3: Equitable and fair development.

To support the achievement of vision and mission of the President and Vice President,

Ministry of Finance 2020—2024 Objectives are established, and three of them are mandated for DGT to contribute:

- Sound and sustainable fiscal management.
- Optimal state revenue.
- Agile, effective and efficient bureaucracy and public services



DGT 2020—2024 Strategic Goals

describes the conditions to be achieved by DGT for each objective:

Expansive and consolidative fiscal policy.

Optimal state revenue from tax sector.

- Optimal organization and human resources.
- Reliable and integrated information system.
- Value-added internal control and supervision.

Basis:

- Presidential Regulation No. 18 of 2020.
- Minister of Finance Regulation No. 77/PMK.01/2020.
- Director General of Taxes Decree No. KEP-389/PJ/2020.

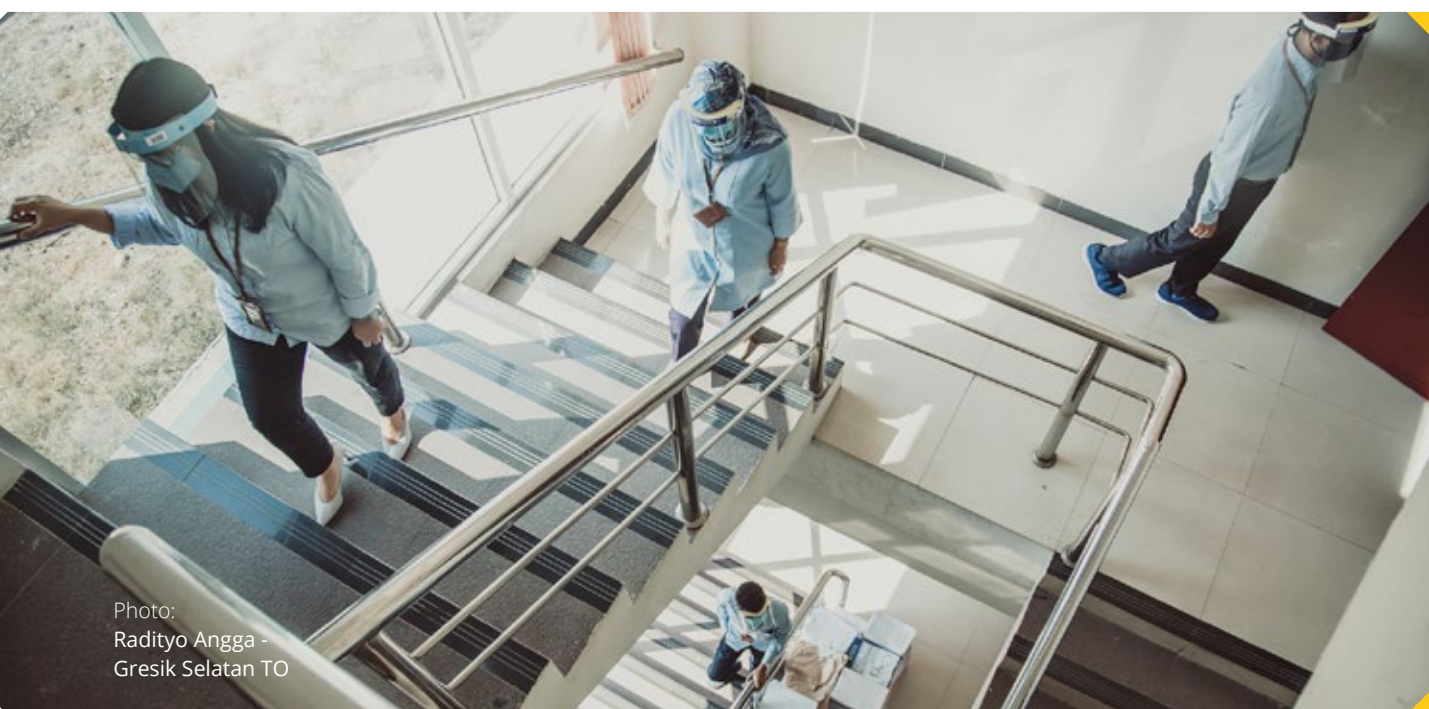


Photo:
Radityo Angga -
Gresik Selatan TO



Vision and Mission of the President and Vice President are translated in
7 Development Agenda,
 and the one related to DGT tasks are Agenda No.1:
 "Strengthening economic resilience for quality and fair growth"

Objectives

in Agenda No.1 which is mandated to
 Ministry of Finance and related to DGT tasks:

- Boost added value, employment, and investment in the real sector, and industrialization.
- Strengthen the pillars of economic growth and competitiveness.

Ministry of Finance Strategies

Which is supported by DGT:

Improving the business circumstance and increasing investment, through business and investment facilities, including provision of customs and tax facilities; preparation of regulations to improve business and investment climate through Omnibus Law which will regulate Income Tax, VAT, local taxes and levies, as well as general provisions on taxation; and improvement of the ease of doing business rating and implementation of an electronically integrated business licensing system.

Fiscal reform through the renewal of core tax system; intensification and extensification of both tax objects and subjects as well as expansion of excisable goods; and strengthening state revenue institutions.

2020—2024 Development Target related to DGT tasks

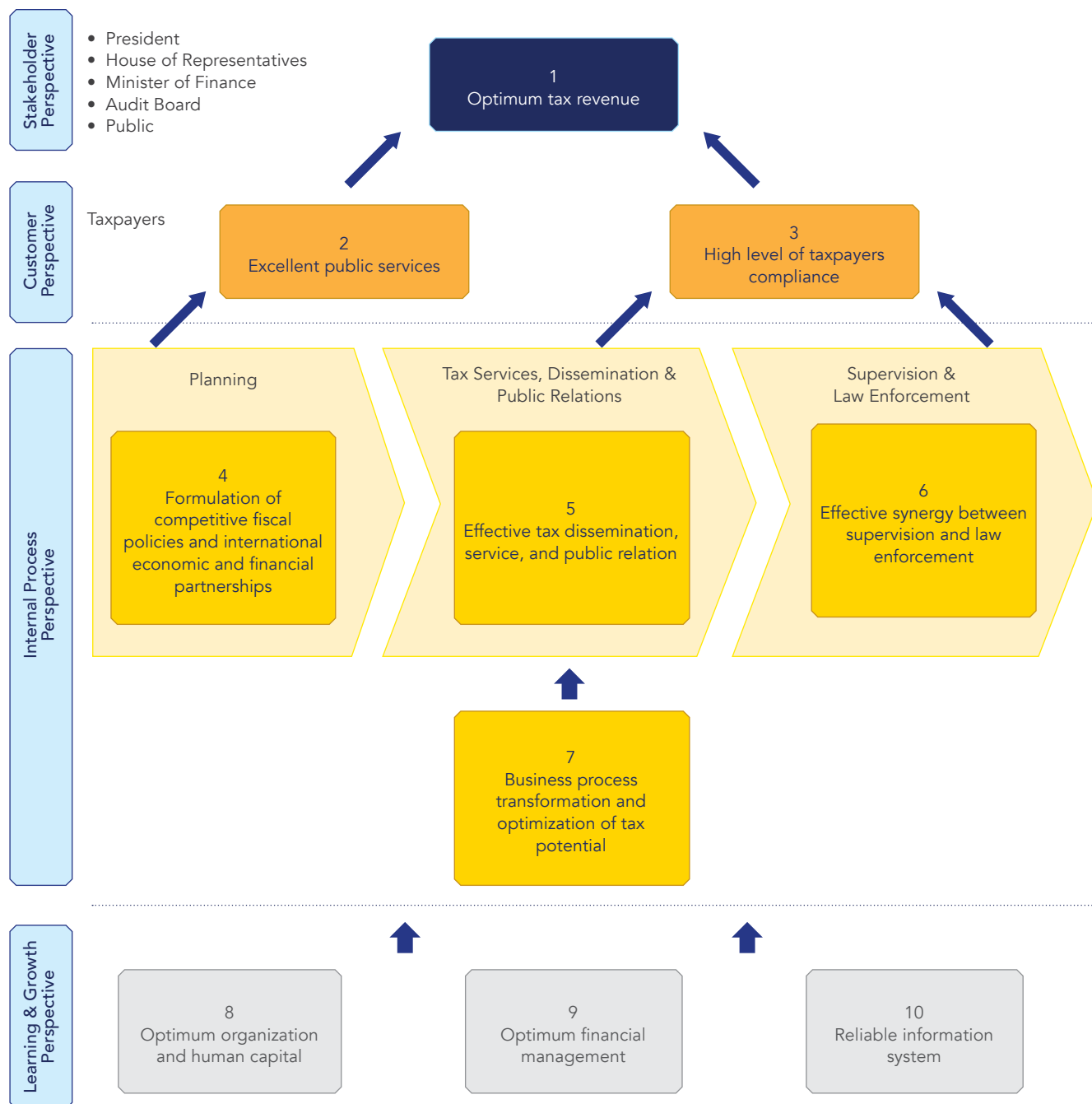
Indicators	2020	2021	2022	2023	2024
Tax ratio (%)	8.51 – 8.69	8.25 – 8.63	8.27 – 8.70	8.38 – 9.09	8.59 – 9.55
Renewal of core tax administration system (%)	1.97	11.99	48.05	87.83	100

Basis:

- Presidential Regulation No. 18 of 2020.
- Minister of Finance Regulation No. 77/PMK.01/2020.
- Director General of Taxes Decree No. KEP-389/PJ/2020.



2020 Strategy Map



Basis: DGT Performance Contract, 2020.

In DGT 2020 Strategic Map, there are ten Strategic Objectives (SOs) that further elaborate the organization's visions. SOs are priorities that DGT wants to have, implement, and achieve in the short term. All SOs are interrelated, have a causal relation, and are arranged in four perspectives: stakeholders, customers, internal processes, and learning and growth.



Achievement of Key Performance Indicators and Strategic Initiatives in 2020

DGT designates 25 Key Performance Indicators (KPIs) to measure the achievement of SOs and organizational performance in 2020. The details of achievement targets are stipulated in the Performance Contract between the Director General of Taxes and the Minister of Finance.

In 2020, DGT also set up three breakthrough programs, known as Strategic Initiatives (SIs), to boost the achievement of KPI's targets and to positively impact SOs.

By the end of 2020, DGT managed to achieve green performance status on 23 KPIs targets (achievement

index above 100 percent), yellow performance status on 1 KPI (achievement index of 80 percent to less than 100 percent) and gray performance status on 1 KPI (no data on achievement index). Out of all SIs, DGT only managed to complete one SI in 2020.

Moreover, based on the assessment of KPIs and SOs achievement, as well as weighing on each perspective, DGT scored 105.99% on the Organizational Performance Index in 2020, thus belonging to "Meeting Expectations" category.

The details of DGT SOs, KPIs, and SIs in 2020 could be seen in the following table:

Achievements of Key Performance Indicators, 2020

No.	KPIs	Target	Realization	Score
Stakeholder Perspective (value 25%)				22.31%
Strategic Objective 1: Optimum tax revenue				89.25%
1.	Percentage of tax revenue realization	100.00%	89.25%	89.25%
Customer Perspective (value 15%)				16.27%
Strategic Objective 2: High-quality fiscal and financial sector policies				111.59%
2.	Index of fiscal and financial sector policy effectiveness	75	83.69	111.59%
Strategic Objective 3: High level of taxpayers compliance				105.36%
3.	Taxpayer compliance	93.33%	98.33%	105.36%
	a. Percentage of corporate taxpayers and individual taxpayers formal compliance	80.00%	77.63%	97.04%
	b. Percentage of taxpayers who meet the categories according to Government Regulation No. 23 of 2018 (PP 23) who pay taxes and/or uses government-borne tax facilities (DTP)	100.00%	97.36%	97.36%
	c. Percentage of the growth level of non-PP 23 taxpayers who pay taxes	100.00%	124.14%	120.00%
Internal Process Perspective (value 30%)				33.79%
Strategic Objective 4: Formulation of competitive fiscal policies and international economic and financial partnerships				113.73%
4.	Index of priority regulation/policy settlement	100	118.95	118.95%



No.	KPIs	Target	Realization	Score
5.	Percentage of international economic and financial partnership achievement	100.00%	100.00%	100.00%
6.	Tax regulation effectiveness index	6 (out of 10)	8.19	120.00%
Strategic Objective 5: Effective dissemination, service, and public relations				109.88%
7.	Customer satisfaction index	4 (out of 5)	4.1	102.50%
8.	Index of tax variable ranking achievement in the ease of doing business (EoDB)	80	N/A	N/A
9.	Public communication effectiveness index	3.5 (out of 4)	3.75	107.14%
10.	Percentage of education and dissemination effectiveness	67.00%	80.40%	120.00%
Strategic Objective 6: Effective synergy between supervision and law enforcement				110.03%
11.	Level of tax supervision and law enforcement effectiveness	100.00%	109.85%	109.85%
	a. Percentage of Letter of Inquiry settlement	100.00%	108.78%	108.78%
	b. Percentage of paid tax assessment value in the current year	40.00%	64.93%	120.00%
	c. Percentage of loss recovery in state revenue	100.00%	100.77%	100.77%
12.	Percentage of the verdicts defending the object of appeals/lawsuits in tax court	43.00%	43.10%	100.23%
13.	Percentage of valid data	45.00%	59.30%	120.00%
Strategic Objective 7: Business process transformation and optimization of tax potential				116.85%
14.	Level of tax business process transformation implementation	100.00%	129.17%	120.00%
	a. Index of Compliance Risk Management (CRM) and Tax Payer Account implementation	100	110.54	110.54%
	b. Index of CRM implementation on strategic taxpayers	100	110.17	110.17%
	c. Index of CRM implementation on other taxpayers	100	101.97	101.97%
15.	Index of Taxpayer Account implementation	100	115.00	115.00%
16.	Percentage of successful joint program implementation	75.00%	91.45%	120.00%
Learning and Growth Perspective (value 30%)				33.62%
Strategic Objective 8: Optimal organization and human capital				109.15%
17.	Percentage of DGT officials who meet job competency standards	88.70%	92.81%	104.59%
18.	Percentage of layering and efficiency of bureaucratic cost implementation	55.00%	56.00%	101.82%
	a. Percentage of layering implementation	100.00%	100.00%	100.00%
	b. Percentage of bureaucratic cost efficiency	10.00%	26.84%	120.00%
19.	Organization Integrity Index	93.57	100.59	107.50%
	a. Level of unit accomplishment on the criteria of Integrity Zone Toward Corruption-Free Area	100	123.78	120.00%
	b. Integrity Perception Index	87.14	81.18	93.16%
20.	Percentage of Bureaucratic Reform-Organizational Transformation Program completed	85.00%	96.26%	113.25%



No.	KPIs	Target	Realization	Score
21.	Level of learning organization implementation	75 (out of 100)	90.65	120.00%
Strategic Objective 9: Optimum financial management				108.25%
22.	Percentage of followed-up Audit Board's recommendations on Central Government Financial Statements and State General Treasurer Financial Statements	89.00%	100.00%	112.36%
23.	Index of financial reporting quality for Budget Section 15	85	95.49	112.34%
24.	Percentage of budget execution quality	95.00%	95.06%	100.06%
Strategic Objective 10: Reliable information system				118.83%
25.	Index of information and communication technology (ICT) system management quality	100	118.83	118.83%
	a. Downtime level of ICT system	100 (0.10%)	191.30	120.00%
	b. Settlement level of strategic projects on ICT system	100	117.65	117.65%
Organizational Performance Index				105.99%

Source: 2020 DGT Performance Report.

Notes:

- Percentage of tax revenue was based on DGT Revenue Realization Report (Red Book) as of December 30, 2020.
- There was no realization and achievement index for tax variable ranking in EoDB because there has been no official release on EoDB from the World Bank at the time the Performance Report is published.
- Maximum achievement score of SO and KPI index is 120.00, in accordance with Minister of Finance Regulation No. 467/KMK.01/2014.

Achievement of Strategic Initiatives, 2020

No.	Strategic Initiatives	Output	Status
KPI: Percentage of taxpayers compliance			
1.	CRM Refinement	a. Process of identification, mapping, and risk mitigation has received input from high-level management which is in line with the briefing from Director General and is harmonized with the strategies of each relevant directorate. b. Establishment of a comprehensive, integrated, and high-quality CRM database (accurate, relevant, complete, consistent and timeliness).	Offtrack
KPI: Percentage of education and dissemination effectiveness			
2.	Education and public relations activities that can improve taxpayer compliance	a. Implementation of Inclusion at the primary and secondary education levels of Ministry of Education and Culture. b. Collaboration with ministries/institutions related to education. c. Piloting of Semester Learning Plan. d. Inclusion Regulation.	Offtrack
KPI: Downtime level of ICT system			
3.	Core tax system	a. Appointment of System Integrator. b. Appointment of Owner's Agent – Project Management and Quality Assurance. c. Appointment of Owner's Agent – Change Management.	Completed

Source: Secretariat of Directorate General of Taxes.



Core Business Function Overview

A. ISSUANCE OF TAX REGULATIONS

Several tax regulations issued by the Government throughout 2020, which had vast and significant impacts are elaborated in the following descriptions:

1. Tax Instruments to Mitigate the Pandemic Effect

One of the Government's swift responses to the Covid-19 outbreak is to issue Government Regulation in Lieu of Law (Perppu) No. 1 of 2020 concerning State Financial Policy and Financial System Stability to Control the Corona Virus Disease 2019 (Covid-19) Pandemic and/or in Response to Dangerous Threats to the National Economy and/or the Stability of Financial Systems, which was enacted on March 31, 2020. Afterwards, this Perppu is stipulated to be Law No. 2 of 2020, after getting approval from the House of Representatives in May 2020.

Law No. 2 of 2020 also incorporates the following tax instruments as part of the measures to mitigate the outbreak effects on the national economy:

- a. lower Income Tax rate for domestic corporate taxpayers and Permanent Business Entities (PBE) from 25 percent to 22 percent for 2020 and 2021 fiscal years, then 20 percent starting in 2022. Furthermore, domestic taxpayers in the form of a Limited Liability Company (LLC) with the number of shares traded at least 40 percent and meeting certain requirements may receive an additional discount rate of 3 percent;
- b. tax treatment in Trading Through Electronic System (TTES) activities, namely:
 - 1) VAT imposition on the use of Intangible Taxable Goods (BKP) and/or Taxable Services (JKP) from outside the Customs Area within the Customs Area through TTES;
 - 2) Income Tax or electronic transaction tax imposition on TTES activities carried out by foreign tax subjects who meet the provisions of significant economic presence.
- c. time extension for implementing rights and fulfilling tax obligations during Covid-19 handling period, namely:
 - 1) on submitting an objection whose maturity expires in the period of force majeure, the maturity date shall be extended for a maximum of six months;
 - 2) on tax overpayment refund whose due date ends in the period of force majeure, the maturity date shall be extended for a maximum of one month; and
 - 3) on the implementation of taxpayers' rights (application for tax overpayment refund, submission of objection letter, and application for deduction or annulment of administrative sanctions, deduction or cancellation of incorrect tax assessment/cancellation of audit results), the maturity date of tax assessment notice ends in the period of force majeure, the notice maturity date shall be extended for a maximum of six months.



In 2020, the Government also issued several other regulations regarding tax incentives and relaxation to support mitigation of Covid-19 outbreak impacts. These regulations are issued either as implementing regulations of Law No. 2 of 2020 or based on the authority regulated in other laws and regulations. These regulations include:

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| <p>a. Income Tax incentives in the context of Covid-19 handling, regulated in Government Regulation No. 29 of 2020;</p> <p>b. lower Income Tax rate for domestic corporate taxpayers in the form of a limited liability company, regulated in Government Regulation No. 30 of 2020;</p> <p>c. tax facilities for goods and services needed in the context of Covid-19 handling, regulated in Minister of Finance Regulation No. 28/PMK.03/2020, Minister of</p> | <p>Finance Regulation No. 143/PMK.03/2020, and Minister of Finance Regulation No. 239/PMK.03/2020;</p> <p>d. tax incentives for taxpayers affected by Covid-19 outbreak are initially regulated in Minister of Finance Regulation No. 23/PMK.03/2020, then updated in Minister of Finance Regulation No. 44/PMK.03/2020. In correspondence with the recent development, Minister of Finance Regulation No. 44/PMK.03/2020 is</p> | <p>subsequently revoked and replaced with Minister of Finance Regulation No. 86/PMK.03/2020 as amended by Minister of Finance Regulation No. 110/PMK.03/2020; and</p> <p>e. tax administration relaxation in a state of force majeure due to the Covid-19 outbreak, regulated in Minister of Finance Regulation No. 29/PMK.03/2020, Director General of Taxes Regulation No. PER-06/PJ/2020, and Director General of Taxes Regulation Decree No. KEP-156 /PJ/2020).</p> |
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2. New Stamp Duty Law

In 2020, the Government stipulated Law No. 10 of 2020 concerning Stamp Duty to optimize state revenues while adapting to legal developments and community needs and supporting better tax administration management. This law revokes the previous regulation, which had not been adjusted for more than three decades, namely Law No. 13 of 1985 concerning Stamp Duty.

The main points of regulation in this latest Stamp Duty Law include:

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| <p>a. expansion of tax objects from previously limited to physical documents (paper), to include documents in electronic form;</p> <p>b. tariff adjustment from the previous two tariffs of Rp3,000.00 and Rp6,000.00, to one single tariff of Rp10,000.00;</p> | <p>c. adjustment of document nominal value limit subjected to stamp duty from previously more than Rp250,000.00, to more than Rp5,000,000.00;</p> <p>d. use of electronic stamp duty on documents in electronic form;</p> | <p>e. stamp duty exemption related to natural disasters, implementation of government and international agreements; and</p> <p>f. existence of sanctions arrangements, both administrative sanctions and criminal sanctions.</p> |
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Law No. 10 of 2020 comes into force on January 1, 2021. However, people who still have the old tariff stamp duty (Rp3,000.00 or Rp6,000.00) could still use the stamp until December 31, 2021. The use of old tariff stamp duty in 2021 is carried out by combining several stamps with a total minimum value of Rp9,000.00.

3. Omnibus Law on Job Creation in Ease of Doing Business Cluster in Taxation

As stipulated in DGT 2020—2024 Strategic Plan, the regulatory framework must support the achievement of the President's 2020—2024 vision and mission as stated in the 2020—2024 National Medium-Term Development Plan. By considering the rules for establishing regulations that are simple, easy to understand, systematic, and provide concrete benefits for national development, the Government has proposed several bills that include provisions

in taxation. One of them has gone through the ratification process and has been promulgated in 2020, namely Law No. 11 of 2020 concerning Job Creation (Omnibus Law).

The substance of Omnibus Law on Job Creation for the ease of doing business in the taxation sector will be elaborated in the following table based on its objectives.



Omnibus Law on Job Creation in Ease of Doing Business Cluster in Taxation

Objectives	Substance
Increasing investment	<ol style="list-style-type: none"> 1. Elimination of Corporate Income Tax for an inbound dividend. 2. Outbound dividend and profit after tax are excluded from Corporate Income Tax objects insofar as invested or used for business in Indonesia. 3. Outbound dividend other than PBE is excluded from CIT objects insofar as invested in Indonesia. 4. Earning shares in cooperates and Hajj fund managed by Hajj Financial Management Agency (BPKH) are not subject to Corporate Income Tax. 5. Adjustment for Corporate Income Tax Article 26 for interest with Government Regulation. 6. Venture capital in the form of assets (inbreng) is not subject to VAT.
Encouraging taxpayer voluntary compliance	<ol style="list-style-type: none"> 1. Relaxation of Input Tax crediting rights for VAT Taxable Person. 2. Adjustment of tax administrative penalties and interests with reference to the benchmark interest rate.
Increasing legal certainty	<ol style="list-style-type: none"> 1. Determination of Individual Tax Resident: <ol style="list-style-type: none"> a. Indonesia citizen or foreign citizen residing more than 183 days in Indonesia for 12 months become Indonesian Tax Resident; b. Income Tax imposition for foreign tax resident with specific expertise only on income from Indonesia; c. Indonesia citizens residing in Indonesia for less than 183 days in 12 months may become foreign tax resident (T&C applicable). 2. Sale of Coals is included as Sales of Taxable Goods. 3. Consignment is excluded from Taxable Goods transaction. 4. The excess of Social & Religious Funds is not subject to Income Tax. 5. No issuance of tax assessment letter for the Concluded Tax Crime. 6. Issuance of Tax Collection Notice (STP) expires in 5 years. 7. Tax Collection Notice can be issued to collect interest returns.
Promoting equal business circumstance within the nation	<ol style="list-style-type: none"> 1. ID Number substitutes the TIN of buyer in tax invoice in case of not having TIN. 2. Retailer VAT Taxable Person could generate tax invoices without including the buyer identity, as well as the seller's name and signature.

4. Implementing Regulations on the Provisions of Other Tax Laws

In addition to the regulations mentioned above, the Government in 2020 also issued many other technical tax policies as described in the following table.



Issuance of Minister of Finance Regulation & Director General of Taxes Regulation Regarding Technical Tax Policies, 2020

No.	Number and Title	Main Subjects
Taxation General Provisions and Procedures (KUP)		
1.	Director General of Taxes Regulation No. PER-04/PJ/2020 Technical Instructions for Administration of Taxpayer Identification Numbers, Electronic Certificates, and Confirmation of VAT Taxable Person	Provisions for implementing Article 60 paragraph (2) and Article 61 of Minister of Finance Regulation No. 147/PMK.03/2017, regulate the technical implementation of TIN administration, electronic certificates, and confirmation of VAT Taxable Person. Effective date: March 13, 2020.
2.	Director General of Taxes Regulation No. PER-07/PJ/2020 Place of Registration of Taxpayers and Business Owners through Electronic System and/or Place of Business Reporting of VAT Taxable Person at Tax Offices within Large Taxpayers RTO, Special Jakarta RTO, and MTO	Provisions for implementing Article 2 paragraph (3) letter a of Taxation General Provisions and Procedures Law and Article 2 paragraph (2) letter b of Minister of Finance Regulation No. 147/PMK.03/2017, among others, regulate: <ul style="list-style-type: none"> administration of the place of registration of taxpayers and business owners through an electronic system and/or place of business reporting for VAT Taxable Person at Large Taxpayers RTO, Special Jakarta RTO, and MTO; administration of relocation of registered taxpayers and removal of foreign business owners from the aforementioned tax offices, as well as implementation of rights and fulfillment of related tax obligations. Effective date: April 17, 2020.
3.	Director General of Taxes Regulation No. PER-13/PJ/2020 Technical Guidelines for Granting Taxpayer Identification Number (TIN) by Position in relation to the Provision of Interest Subsidy/ Margin Subsidy for Credit/Financing for Micro, Small, and Medium Enterprises in Supporting the Implementation of National Economic Recovery Program	Provisions for implementing Minister of Finance Regulation No. 65/PMK.05/2020, among others, regulate: <ul style="list-style-type: none"> recipients of interest subsidies/margin subsidies are debtors of micro, small and medium enterprises, with a maximum credit/financing limit of Rp10 billion; procedure for granting TIN is done by position based on the results of administrative research; and TIN is issued through the Director General of Taxes Decree. Effective date: June 26, 2020.
4.	Director General of Taxes Regulation No. PER-19/PJ/2020 Technical Instructions for Granting a Taxpayer Identification Number by Position in Relation to the Provision of Interest Subsidy/Margin Subsidy to Debtors in Supporting the Implementation of National Economic Recovery Program	Provisions for implementing Minister of Finance Regulation No. 138/PMK.05/2020, among others, regulate: <ul style="list-style-type: none"> recipients of interest subsidies/margin subsidies, namely bank debtors, finance companies, and Government Financing Program Institutions; procedures for issuing TIN; and financing institutions could confirm debtor TIN data through certain channels determined by DGT and/or through tax application service providers. This regulation also revokes Director General of Taxes Regulation No. PER-13/PJ/2020. Effective date: November 6, 2020.
Income Tax		
5.	Minister of Finance Regulation No. 123/PMK.03/2020 Forms and Procedures for Submission of Reports and List of Taxpayers in Fulfilling Requirements for Lower Income Tax Rates for Domestic Entity Taxpayers in the Form of a Limited Liability Company	Provisions for implementing Article 6 Government Regulation No. 30 of 2020, among others, regulate: <ul style="list-style-type: none"> form and procedure for submitting a report on the utilization of lower tax rate to DGT, in the form of a monthly report and a report on share ownership that has a special relationship; and Chairman of the Board of Commissioners of the Financial Services Authority (FSA) or an appointed official submits a list of taxpayers meeting requirements to Minister of Finance through Director General of Taxes using the format according to the provisions. Effective date: September 1, 2020.
6.	Director General of Taxes Regulation No. PER-03/PJ/2020 Procedure for Issuing Income Tax Exemption Certificate on Interest on Deposits and Savings as well as Interests on Bank Indonesia Certificate Received or Obtained by Pension Funds whose establishment has been approved by the Minister of Finance or has obtained permission from the Financial Services Authority	The provisions in this Director General of Taxes Regulation facilitate the business process of submitting a Notice of Tax Exemption, namely: <ul style="list-style-type: none"> central TIN which could be used for branch TIN; one Notice of Tax Exemption for each bank that could be used for all bank branches; a Notice of Tax Exemption is valid for one year from the date of its enactment; and remove periodic reporting. Effective date: February 20, 2020.



No.	Number and Title	Main Subjects
7.	Director General of Taxes Regulation No. PER-08/PJ/2020 Calculation of Income Tax Installments for the Current Fiscal Year in Relation to the Adjustment of Income Tax Rates for Corporate Taxpayers	In order to provide legal certainty to taxpayers regarding the issuance of Government Regulation in Lieu of Law No. 1 of 2020, this Director General of Taxes Regulation is issued with the following materials: <ul style="list-style-type: none"> calculating the amount of installment of Income Tax for corporate taxpayers in accordance with the lower rate; and validity period of the new rate. Effective date: April 21, 2020.
8.	Director General of Taxes Regulation No. PER-24/PJ/2020 Procedures for Application, Notification, Granting, Cancellation and Application and Reissuance of Permits to Maintain Bookkeeping or Accounting using English or Bookkeeping Using English and US Dollar Currency	Provisions for the implementation of Article 5 Minister of Finance Decree No. 543/KMK.04/2000 and Article 16 Minister of Finance Decree No. 196/PMK.03/2007 as amended by Minister of Finance Decree No. 123/PMK.03/2019, regulates the procedures for notification, application, cancellation/revocation of notices, and procedures for re-issuing permits for bookkeeping or accounting using English and US Dollar currency. Effective date: December 28, 2020.
VAT and Sales Tax on Luxury Goods		
9.	Minister of Finance Regulation No. 41/PMK.03/2020 Requirements and Procedures for Importing and Submitting Certain Transportation Equipment as well as Requirements and Utilization of Taxable Services Related to Certain Transportation Equipment Not Subject to VAT	Provisions for implementing Article 6 Government Regulation No. 50 of 2019 combine the provisions and Minister of Finance Regulation No. 193/PMK.03/2015 and Minister of Finance Regulation No. 192/PMK.03/2015 into one regulation. The regulated materials include: <ul style="list-style-type: none"> changes to the mechanism for providing exemption; explanation on Certificate of Uncollected Tax (SKTD) by submitting it online; changes in provisions regarding realization reports; as well as replacement SKTD mechanism and sanctions. Effective date: April 27, 2020.
10.	Minister of Finance Regulation No. 48/PMK.03/2020 Procedure for Appointment of VAT Collector, Collection, and Deposit, as well as Reporting on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside the Customs Area within the Customs Area through Trading through the Electronic System	Provisions for implementing Law No. 2 of 2020, among others, regulate changes in the mechanism for collecting VAT on digital products, from the previous method of self-deposit by buyers in accordance with Article 3A of VAT Law, to a collection mechanism by TTES business owners who were appointed as TTES VAT Collectors. Effective date: July 1, 2020.
11.	Minister of Finance Regulation No. 67/PMK.03/2020 VAT Facility or VAT and Sales Tax on Luxury Goods, as well as Land and Building Tax on Upstream Oil and Gas Business Activities with Gross Split Production Sharing Contracts	Provisions for implementing Article 25 paragraph (3) of Government Regulation No. 53 of 2017, regulate: <ul style="list-style-type: none"> subjects who are eligible to Production Sharing Contract (PSC) facility; facilities and procedures for providing tax facilities for PSC; and obligations for PSC. Effective date: July 14, 2020.
12.	Minister of Finance Regulation No. 92/PMK.03/2020 Criteria and/or Details of Religious Services Not Subject to VAT	Provisions for implementing Article 7 paragraph (2) of Government Regulation No. 1 of 2012 regulates certain types of services in religious services that are not subject to VAT, including worship services, sermons or da'wah services, services for organizing religious activities, and other religious services. Effective date: August 22, 2020.
13.	Director of General Taxes Regulation No. PER-12/PJ/2020 Limitation of Certain Criteria for Collector and Appointment of Collector, Collection, Deposit, and Reporting of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside the Customs Area within the Customs Area through Trading through the Electronic System	Provisions for implementing Minister of Finance Regulation No. 48/PMK.03/2020, regulate certain criteria limits which are the basis for appointing TTES Business Owners as TTES VAT Collectors, namely: <ul style="list-style-type: none"> transaction value with buyers in Indonesia exceeding Rp600,000,000.00 in one year or Rp50,000,000.00 in one month; and/or the number of traffic or accessors in Indonesia exceeding 12,000 in one year or 1,000 in one month. This Director of General of Taxes Regulation also regulates the procedures for collecting, depositing, and reporting TTES VAT. Effective date: July 1, 2020.



No.	Number and Title	Main Subjects
Tax Collection with Coerce Warrant		
14.	Minister of Finance Regulation No. 189/PMK.03/2020 Procedure for Tax Collection on Accrued Taxes	Provisions for implementing Article 10A of Law on Tax Collection with Coerce Warrant and Article 48 paragraph (11) of Government Regulation No. 74 of 2011, which regulate: <ul style="list-style-type: none"> • stages of collection actions that must be carried out sequentially; • detailed criteria regarding tax bearers for which tax collection actions could be taken; • obligation to carry out collection actions to the tax bearer in a hierarchical and proportional manner according to the responsibility of the tax bearer concerned; • certain conditions or considerations from the Minister as the basis for revocation of confiscation, revocation of prevention, and release of Tax Bearers; and • adjustments in the procedures for confiscating assets of the Tax Bearers stored in banking institutions as alignment with the issuance of Law on Access to Financial Information for Tax Purposes. Effective date: November 27, 2020.
International Taxation		
15.	Minister of Finance Regulation No. 22/PMK.01/2020 Procedure for Implementing Transfer Pricing Agreement (Advance Pricing Agreement)	The signing of the MLI Manuscript on June 7, 2017, by the Minister of Finance containing Indonesia's commitment to implementing BEPS Action 14 recommendations became the background for this regulation. The subject matter regulated is related to the procedures for implementing transfer prices and applying Principles of Fairness and Business Ordinance. This regulation also revoked Minister of Finance Regulation No. 7/PMK.03/2015. Effective date: March 18, 2020.
16.	Director General of Taxes Regulation No. 02/PJ/2020 Procedures for Tax Examination Abroad in the Context of Information Exchange Based on International Agreements	In order to implement provisions of Article 13 of Minister of Finance Regulation No. 39/PMK.03/2017 concerning Procedures for Information Exchange Based on International Agreements, this Director General of Taxes Regulation is enacted. The subject matter regulated in this rule is related to Tax Examination Abroad. Effective date: August 27, 2020.
17.	Director General of Taxes No. 16/PJ/2020 Handling Requests for Mutual Agreement Procedure (MAP) Implementation and Completion of Follow-Up on MAP	The increasing number of requests for Mutual Agreement Procedure (MAP) from year to year is one of the reasons behind this regulation. The subject matter regulated is related to the scope of a request for MAP implementation and the proposed request for MAP implementation by the Indonesian Tax Resident, establishment of MAP Discussion Committee, renewal of the request for MAP implementation, and the follow-up to MAP. Effective date: August 11, 2020.
18.	Director of General Taxes Regulation No. PER-17/PJ/2020 Procedure for Completion of Applications, Implementation, and Evaluation of Transfer Pricing Agreement (Advance Pricing Agreement)	As a technical regulation of PMK-22/2020, this regulation was issued. The main arrangements discussed are related to setting the timeframe for submitting applications for a Bilateral Advance Pricing Agreement (BAPA), arrangements for the implementation of formal research related to proposals for determining APA transfer prices and relaxation related to COVID-19 outbreak, Unilateral APA negotiations in the event that there is a revocation of Bilateral APA application; APA supervision through evaluation of compliance with APA implementation and conformity of criteria in APA follow-up evaluation results in the form of Review and Cancellation of APA, as well as delegation of authority to sign the Enforcement, Change, Cancellation of APA. Effective date: September 17, 2020.
Others		
19.	Director of General Taxes Regulation No. PER-20/PJ/2020 Tax Arrears Accounting Guidelines	Issued in accordance with the mandate of Government Regulation No. 71 of 2020. This Director General of Taxes Regulation regulates recording and acknowledgment of tax arrears, write-off procedures, accounting for tax receivables in foreign currencies, and re-acceptance of written-off tax receivables. Comes into effect for preparing Annual Financial Statements Fiscal Year 2020

Source:

- Directorate of Taxation Regulation I.
- Directorate of Taxation Regulation II.
- Directorate of International Taxation.



B. SUPERVISION

To achieve optimal state revenue, DGT is mandated to contribute to one of the strategies set out in Ministry of Finance's 2020-2024 Strategic Plan, namely increasing compliance through segmentation and territorial-based supervision models.

In 2020, DGT implemented the strategy by formulating a more effective method of supervision and auditing taxpayers in different segments (Circular Letter

No. SE-07/PJ/2020). Regarding highly-contributing strategic taxpayers, supervision is carried out through comprehensive research activities; while for other taxpayers, supervision is carried out on a territorial basis. This strategy is expected to reach a wider audience, both those who have not been registered as taxpayers and those who have been registered as taxpayers but have not fulfilled their tax obligations.

1. Extensification

Tax extensification is a supervisory activity for unregistered taxpayers, which is carried out based on data and/or information owned or obtained by DGT, whether from external data, internal data, or data from Field Data Collection Activities (FDCA). The data and/or information are then processed into the Extensification Target List (ETL).

To support territorial-based supervision, and considering that there are still informal transactions that are not detected by DGT, a comprehensive area control based on information technology is essential to explore the real potential on the site. Through field data collection governance, DGT will obtain not only data on taxpayers who already have TIN but also data on unregistered taxpayers. The data of taxpayers with TIN will be utilized by DGT for tax base broadening, while data on unregistered taxpayers could be a reliable source of ETL to support an expansion and improvement of the tax base quality.

In 2020, DGT published guidelines or procedures for FDCA and data quality assurance (Circular Letter No. SE-11/PJ/2020). FDCA is an activity carried out by DGT and/or external parties based on a cooperation agreement with DGT to collect data and information on the location of residence/domicile or place of business activity/taxpayer assets. FDCA is implemented through potential tax observation techniques, tagging, taking pictures, and/or interviews.

FDCA implementation was quite stalled during the Covid-19 outbreak in 2020 since it was field-based activity. In the

new normal order, FDCA could be implemented by adhering to health protocols and providing work safety assurance for all employees.

Accurate and quality data is an essential asset in tax extensification activities. To retrieve such quality data, DGT utilizes external data, internal data, and FDCA data. These data are processed and distributed to the Approweb database (data matching application for supervision) for taxpayers with TIN and to the ETL database for taxpayers without TIN.



Photo:
Muhammad Ainul Yaqin -
Cirebon Dua TO

In 2020, ETL distributed to vertical offices had also utilized data such as population data from Directorate General of Population and Civil Registration (Dukcapil), financial data, motor vehicle data, and licensing data. To ensure ETL quality, DGT also conducted an enrichment process and risk mapping on these internal and external data.

The success of extensification activities needs to be supported by reliable tools. Several applications were built or developed by DGT in 2020 to support extensification activities, namely:

- a. base map development of DGT Digital Map, which is a kind of digital map with data from open source applications. DGT designs a basic map for DGT Digital Map in the form of a DGT Satellite Map and a DGT Road Map. DGT has also developed a mobile version of DGT Digital Map so that later this application could be accessed via cellular phones;
- b. development of Extensification Module in SIDJP NINE application, which includes adjustments to the information and monitoring menu, adding access to piloting TSDCO for Micro Tax Offices, integration with SIDJP NINE for Information and Approweb modules, as well as several other technical improvements;
- c. development of Information Tool Module in SIDJP NINE application, which includes building connections with Dukcapil data, adding roles for Tax Auditors, Tax Appraisers, and TSDCO employees, developing monitoring menus for FDCA data production, developing tagging menus, and other technical developments;
- d. development of Land and Building Tax Module in SIDJP NINE application, where in 2020 DGT launched e-SPOP as a tool for taxpayers to report Land and Building tax objects.



2. Intensification

Tax intensification is the next stage following extensification in order to intensify potential tax optimization on registered subjects and tax objects. Among the measures taken by DGT to secure tax revenue in 2020 were:

- a. prioritize supervision of taxpayers on:
 - 1) tax year/period approaching maturity/expiration;
 - 2) taxpayers engaged in the business sector that still show a significant increase in tax payments during Covid-19 outbreak, especially in the e-commerce sector;
- b. conduct supervision based on supervision and audit policies in the context of tax base broadening (Circular Letter No. SE-07/PJ/2020);
- c. accelerate completion of territorial-based supervision preparations;
- d. optimize supervision by utilizing:
 - 1) internal and external data already available in the information system to conduct research and analysis of taxpayers;
 - 2) internet and non-face-to-face communication media for data collection and communication with taxpayers; and
 - 3) information technology in the context of supervising taxpayers undertaking new economic activities; as well as
- e. conduct supervision on monthly payment regularly and continuously for the fulfillment of tax payment obligations by taxpayers, as well as providing incentives for taxpayers affected by Covid-19 outbreak.



Supervision Performance – Extensification and Intensification, 2020

Description	Revenue
Revenue from tax supervision	Rp103.22 trillion
New taxpayers from tax extensification	112,519 taxpayers
Taxpayers based on Government Regulation No. 23 of 2018 (PP 23) who make payments and/or use of Government Borne Tax (DTP) facilities	540,327 taxpayers
New Non-PP23 taxpayers from tax extensification who have paid tax	1,122,288 taxpayers
Letter of Inquiry:	
Issuance of Letter of Inquiry in 2020	2,424,701 letters
Letter of Inquiry in 2020 that has been issued Letter of Inquiry Report	1,333,443 letters
Total taxpayers receiving Letter of Inquiry in 2020	1,496,513 taxpayers
Total taxpayers who receive Letter of Inquiry, which have been followed-up	817,849 taxpayers
Revenue from Letter of Inquiry issued in 2020	Rp66.85 trillion
Revenue from Letter of Inquiry Report issued in 2020	Rp70.05 trillion
Compliance Ratio of Annual Income Tax Return Reporting:	
Corporate Taxpayers	60.16%
Individual Taxpayers (employee)	85.41%
Individual Taxpayers (non-employee)	52.44%
Overall Ratio	77.63%

Note:

- Letter of Inquiry is a letter issued by tax office, inquiring data and/or information from taxpayers regarding the unfulfilled alleged tax obligations.
- Letter of Inquiry Report is a report which comprise of the implementation and results of letter of inquiry containing conclusions and proposals/recommendations.
- Compliance Ratio is the comparison between total Annual Income Tax Return submitted in one fiscal year and the number of registered taxpayers obliged to report Annual Income Tax Return at the beginning of the year

Source:

- Persil application as of December 31, 2020.
- Consolidated Report accessed on September 13, 2021.
- Directorate of Extensification and Valuation.
- Directorate of Tax Potential, Compliance and Revenue.



3. Audit

An audit is a series of activities to objectively and professionally collect and process data, information, and/or evidence based on an audit standard. There are two objectives of the audit: to assess compliance in meeting tax obligations and for other purposes to implement the provisions of tax laws and regulations.

General audit policies/strategies carried out by DGT in 2020, namely:

- a. management of audit objects, which include:
 - 1) designing a Compliance Map, List of Priority Targets for Tax Revenue Optimization, and List of Audit Priority Targets (LAPT) by utilizing Compliance Risk Management (CRM);
 - 2) preparation of other (non-strategic) Taxpayer Analysis Working Sheets;
 - 3) implementation of the policies stipulated in Circular Letter No. SE-07/PJ/2020 by encouraging supervisor involvement in improving the quality of data analysis of strategic taxpayers and accelerating the issuance of audit instructions for strategic taxpayers directly to the Central Level Audit Planning Committee;
 - 4) implementation of the e-dspp (Tarsan) application in the context of proposing and discussing LAPT for both strategic taxpayers and other taxpayers;
- b. changes in audit work methods, which include:
 - 1) standardization of Tax Auditor formations to promote better teamwork;
 - 2) optimization of supervisor's role as an audit managerial HR to control audit quality;
 - 3) monitoring on achievement of audit targets, improvement of competence and comprehension of Tax Auditors on regulations;
 - 4) implementation of SiDUPAK application (information system for the list of credit score proposal);
- c. audit digitalization through Audit Desktop application (Derik) to create an organized audit administration;
- d. reconciliation of audit arrears and accelerated settlement of audit arrears;
- e. management of Tax Return overpayment refund; as well as
- f. acceleration of post-audit as a follow-up to the implementation of Minister of Finance Regulation No. 39/PMK/03/2018 concerning Procedures for Preliminary Refund on Tax Overpayment.

In the new normal system, DGT makes adjustments to the procedures for conducting audits by optimizing the use of electronic channels. Each office is directed to stay focused on completing the ongoing audit process. To support positive impact on tax revenue, the completion of audit is prioritized for taxpayers not affected by the Covid-19 outbreak or taxpayers affected, but whose real economic condition is still good.

Tax Audit Performance, 2020

Description	Realization
Completion (Tax Audit Report)	85,760 reports
Revenue from tax audit and collection	Rp54.23 trillion*
Refund discrepancy	Rp4,03 trillion
Audit effectiveness	95.29%

Notes:

- There was joint KPI for extra effort revenue from audit and collection.
- Refund discrepancy is the amount of tax that could be reduced by tax auditors on tax refund claim in Tax Return reported by taxpayers.

Source: ALPP and Billing Performance Portal as of September 10, 2021, Directorate of Tax Audit and Collection

**Audit Coverage Ratio, 2020**

Taxpayers Type	Description	
Corporate taxpayers	Total taxpayers obliged to report Tax Return	1,472,217 taxpayers
	Total audited taxpayers	35,589 taxpayers
	Ratio	2.42%
Individual taxpayers	Total taxpayers obliged to report Tax Return	3,042,548 taxpayers
	Total audited taxpayers	33,842 taxpayers
	Ratio	1.11%

Notes:

Audit Coverage Ratio is the amount of audit coverage calculated based on the ratio of audited taxpayers and number of taxpayers obliged to report Tax Return.

Source: Directorate of Tax Audit and Collection.

4. Valuation

Valuation for taxation purposes is a series of measures to appraise the Sales Value of Taxable Object at a certain time based on an assessment standard to implement the provisions of tax legislation.

Valuation supports other functions carried out by DGT, namely supervision, audit, collection, service, extensification, and law enforcement. There are several things that DGT strives for in 2020 so that valuation function has a more strategic position, including:

- preparation of necessary valuation regulations as internal guidelines in performing valuation function. Guidelines that have been issued in 2020 are the procedure for conducting valuation for taxation purposes and technical instructions for calculating adjustments in determining land values for tax purposes. In 2020, DGT was also drafting the procedure for reviewing and reassessing the valuation report and procedure for calculating capitalization value for business valuation;
- development and improvement of Valuation Information System needed to facilitate the supervision, monitoring, and evaluation of online and real-time valuation activities. The development and improvement of this information system also includes development of valuation CRM which is integrated with audit and supervision CRM; development of Valuation Management Applications; and improvements to Appraisal application;
- improvement of valuation business process by preparing Assessment Target List (DSPn) and Valuation Priority Target List (DSPPn) by all RTOs based on an inventory of taxpayer valuation objects through the use of internal and external data; and
- database optimization by utilizing Bloomberg data, strengthening of property market data and appraisal reports, as well as Land and Building spatial data optimization.



Valuation Performance, 2020

Valuation Object	Total Valuation Reports	Amount of Valuation Results (billion Rp)
Sales Value of Taxable Object	764	432,128
Property I	4,053	7,867
Property II	563	52,062
Business I	336	41,057
Business II	282	109,414
Intangible Assets	8	892
Total	6,006	643,420

Notes:

Detailed criteria for Property I, Property II, Business I, and Business II are set out in Director General of Taxes Circular Letter No. SE-54/PJ/2016.

Source: Appraisal Application as of December 31, 2020.

C. LAW ENFORCEMENT

Tax base broadening is not only fostered through higher taxpayer voluntary compliance, but also through fair supervision and law enforcement. In 2020, fair tax law enforcement is further elaborated in the following policies: 1) equal treatment in the settlement of tax crimes; 2) implementation of tax criminal law enforcement evenly in all regions; and 3) common understanding of law enforcement.

What Can/Cannot Be Published in Law Enforcement Activities

Contents	Description	Company Name	Suspect Name
Confiscation of suspect's assets	✓	x	x
Arrest and detention of suspects	✓	x	x
Submission of stage II/submission of suspects and evidence (status P-22)	✓	x	x
District Court Verdict	✓	✓	✓
Inkracht verdict	✓	✓	✓

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To boost understanding and raise awareness of taxpayers while also creating a deterrent effect on the public regarding tax crimes, starting in 2020, DGT has intensified publication of the results of law enforcement activities through various publication channels.

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Source: Directorate of Law Enforcement

1. Preliminary Investigation

A preliminary investigation is a tax audit aiming to find out if a tax crime has already taken place or not. This kind of audit is conducted whenever there is any indication of a tax crime, be it found from case development, or information, data, reports, or denunciation analysis.



In general, there are three strategies for preliminary investigation in 2020, namely:

- a. development of preliminary investigation results on taxpayers who have the ability to recover losses on state income;
- b. continuation of joint investigation activities between DGT and Directorate General of Customs and Excise (DJBC) against certain taxpayers who are allegedly committing Tax Crimes (TPP); and
- c. completion of preliminary investigation process with synergy and collaboration between DGT offices.



Preliminary Investigation Performance, 2020

Description	Total
A Initial overdue (letters)	703
B Issuance of Preliminary Investigation Warrant (letters)	609
C Settlement:	
Proposed Investigation (reports)	169
Article 8 paragraph (3) of Law on General Provisions and Tax Procedures (reports)	280
Issuance of Tax Assessment Notice (letters)	8
Summary (reports)	49
Minutes of Findings (reports)	3
Total Settlement	509
D Revocation of Preliminary Investigation Warrant (letters)	17
E Final Overdue (letters) (A+B-C-D)	786
Extra effort from Preliminary Investigation and investigation	Rp2.004 trillion

Notes:

- Article 8 paragraph (3) of Law on General Provisions and Tax Procedures regulates that taxpayers should reveal any misconduct.
- Notice of Tax Assessment is issued if the preliminary investigation report indicates that there is no criminal act but there is an underpaid tax.
- A summary report is written when a preliminary investigation declares no indication of any tax crime or an individual taxpayer declared dead.
- Minutes of Finding is a summary report with potential tax payables.
- Revocation of Preliminary Investigation Warrant might happen due to:
 - there is a change in the type of preliminary investigation from closed to open;
 - changes in the Implementing Unit for Preliminary investigation due to reorganization;
 - administrative errors such as name writing, TIN, or alleged criminal events;
 - before Preliminary Investigation Warrant is submitted to the audited taxpayer, the taxpayer has submitted Tax Amnesty application.
- There is joint KPI from preliminary investigation and investigation.

Source: Directorate of Law Enforcement.

2. Investigation

Tax crime investigation is a series of actions to find and gather evidence to solve a tax crime case and find the suspect.

Investigation is prioritized on cases that are approaching expiration based on Article 40 of KUP

Law and Article 80 of Criminal Code and with due observance of the detention period based on Article 24 of Criminal Code. In addition, DGT also prioritizes conducting investigations into criminal cases in the taxation sector where the suspect's whereabouts are known.

Other strategies implemented by DGT to support investigation in 2020 were:

- a. trace and block and/or confiscate assets with a high probability of recovering losses in state revenues. This is to provide a deterrent effect to TPP perpetrators and a fear effect to potential TPP perpetrators;
- b. investigate companies by implementing a corporate criminal liability system. This considers that a corporation is an entity whose existence makes a major contribution to economic growth and national development, so that it could be positioned as a criminal act subject and be held accountable;



- c. conduct Tax Crime Investigation and Money Laundering Investigation to optimize the deterrent effect and facilitate recovery to state revenue losses (asset recovery);
- d. carry out profiling during the investigation of witnesses or potential suspects and/or suspects to anticipate difficulties when searching for the whereabouts of the suspect.
- e. for cases where the suspect has been determined but the Civil Servant Investigator (PPNS) has difficulty finding the whereabouts of the suspect, DGT asks law enforcement agencies to include the suspect in the People's Wanted List (DPO); as well as
- f. use digital forensics to maximize potential findings and strengthen TPP evidence as well as for tracing assets.



Investigation Performance, 2020

Description	Total
Issuance of Investigation Warrant	253 letters
Investigation findings submitted to Attorney Completed investigation findings as declared by Attorney and other equivalent: - Tax Crimes - Money Laundering - Article 44B of Law on General Provisions and Tax Procedures State revenue loss	95 files 2 files 3 files Rp313.57 billion
Sentenced files Sentenced defendants State revenue loss Crime penalties	91 files Rp670.71 billion Rp1,336.55 billion

Notes:

Investigation findings equivalents are terminated investigation for the sake of state revenue, as referred to in Article 44B of Law on General Provisions and Tax Procedures and findings that are stopped being investigated on the account of Tax Amnesty.

Source: Directorate of Law Enforcement.



Tax Crime Modus Operandi, 2020

Scope	Total
Tax invoices do not match actual transactions	44
Report Tax Return inaccurately	27
Withheld tax but not paid	12
Do not report Tax Return	11
TIN/VAT Taxable Person Identification Number misuse	1
Money Laundering	2
Others	3
Total	100

Source: Directorate of Law Enforcement.

3. Collection

Tax collection is a series of measures taken so that the tax bearers pay off their tax debts and tax collection costs. DGT could take active collection actions to taxpayers who have outstanding debts within five years from the issuance of the tax collection base and unless the tax bearer as stated in Article 22 of Law on General Provisions and Tax Procedures.



DGT's measures to optimize tax collection performance include:

- accelerate the improvement of tax collection regulation;
- accelerate the settlement of expired tax arrears write-offs;
- optimize blocking through the use of Automatic Exchange of Information (AEoI) data from financial service institutions in the Financial Information Access (Asik) application;
- encourage provision and utilization of crossing data from Directorate General of Immigration;
- encourage faster completion of tax collection support applications (Block, Prevent, Hostage, and Auction Interconnection applications) and development of collection menu in DGT Information System; and
- improve coordination with other stakeholders or agencies, such as National Police, Directorate General of State Assets, Directorate General of Corrections, Directorate General of Immigration, the Directorate General of General Legal Administration, Directorate General of Sea Transportation, National Land Agency, Commercial Court, the One-Stop Administration System (Samsat), local government, and banking institutions.



Tax Arrears Disbursement per Type of Action, 2020

Action	Frequency	Disbursement (billion Rp)
Reprimand Letter	1,552,343	9,929
Delivery of Coerce Warrant	399,395	4,942
Notice of Seizure	15,338	675
Bank account freeze	9,610	374
Auction	2,535	61
Prevention of cross-border escape	765	95
Imprisonment preliminary hearing	9	14

Source: Directorate of Tax Audit and Collection.

Tax collection during the Covid-19 pandemic in 2020 was prioritized on taxpayers with the following criteria: 1) operating in a business sector that is still running well and is not affected by the Covid-19 pandemic; 2) whose tax assessment notices would expire in less than six months; and 3) have the economic capacity to pay tax payables based on the results of research by tax offices/RTOs.

4. Digital Forensics

Electronically managed data, otherwise known as electronic data, generally has the characteristics of being fragile, changeable, easily damaged, and destroyed due to improper handling. As such, it is crucial to carry out digital forensic activities in the process of retrieving, processing and analyzing, reporting, and storing electronic data. Digital forensics is a technique or method of processing electronic data and producing information that could be legally accounted for.

In 2020, DGT digital forensic activities are focused on digital forensic facilities and infrastructure in all RTOs as Law Enforcement Implementing Units (UP Gakum), especially the preparation of digital forensic staffs for establishing a functional position of Digital Forensic Tax Auditor sub-element. The digital forensic strategies implemented in 2020 are as follows:

- prepare accreditation of Digital Forensic Laboratory of Directorate of Law Enforcement according to ISO 17025:2017, as well as refinement of SOPs based on these accreditation standards;
- develop digital forensic HR through continuous training;
- optimize the use of digital forensics by all UP Gakum in Indonesia; and
- build digital forensics partnership with other law enforcement officers.



Digital Forensics Performance, 2020

Description	Head Office Level	RTO Level
Digital Forensics Task Implementation Report (DFTIR) – beginning balance	36	146
Issuance of Digital Forensics Assignment Letters for:		
Audit	-	254
Preliminary Investigation	68	304
Investigation	5	17
Others	18	-
DFTIR Cancellation	5	26
DFTIR Settlement	119	499
DFTIR ending balance	6	196

Source: Directorate of Law Enforcement.

D. TAX DISPUTES SETTLEMENT

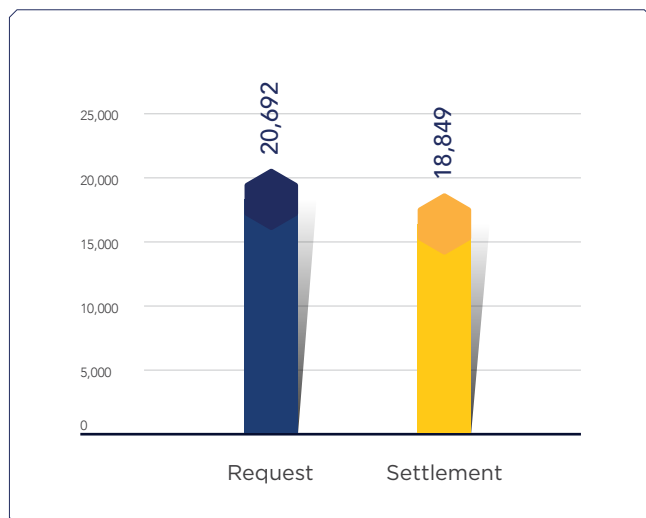
In general, tax disputes could be settled administratively and through Tax Court. Tax disputes are resolved administratively on objections to tax assessments and non-objection requests including correction, deduction, annulment, and cancellation of tax assessments. While the types of tax disputes that are resolved through tax courts include appeals, lawsuits, and case reviews.

In implementing the provisions of tax laws and regulations, taxpayers could take the following legal measures when they disagree with tax assessment:

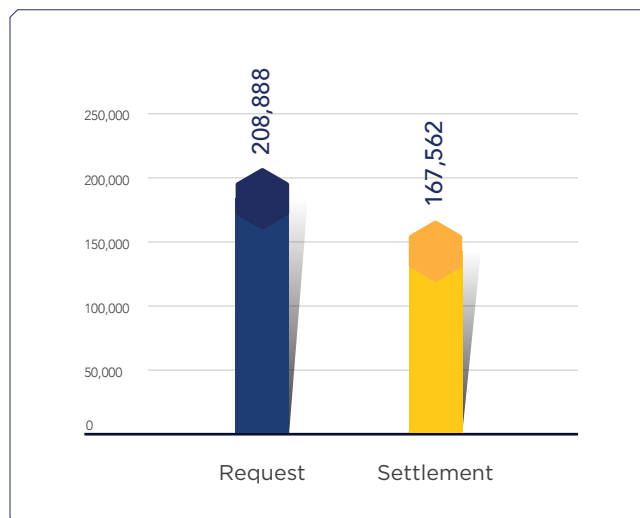
- a. objection to a Notice of Tax Underpayment Assessment (SKPKB), Notice of Additional Tax Underpayment Assessment (SKPKBT), Notice of Nil Tax Assessment (SKPN), Notice of Tax Overpayment Assessment (SKPLB), Land and Building Tax Payable (SPPT PBB), Notice of Land and Building Tax Assessment (SKPBB), and withholding or collection by third parties;
- b. correction of tax assessment notice, Tax Collection Notice (STP), and decree due to writing errors, calculation errors and/or errors in the application of provisions in tax laws and regulations;
- c. deduction or annulment of administrative sanctions imposed due to taxpayers' negligence or not because of their mistakes;
- d. deduction or annulment of an incorrect tax assessment notice;
- e. incorrect deduction or cancellation of STP;
- f. deduction of land and building tax administrative fines;
- g. deduction of the outstanding principle amount of land and building tax; and
- h. cancellation of tax audit results or tax assessment notice from audit results carried out without submission of an Audit Result Notification (SPHP) or final discussion of audit results with the taxpayers.



Number of Request and Settlement of Objection, 2020



Number of Request and Settlement of Non-Objection Dispute, 2020



Notes:

- Included in the request/settlement of Non-Objection in the graph above is the request/settlement based on the provisions of Article 36 paragraph (1) letters a, b, c, and d of Law on General Provisions and Tax Procedures).
- Total settlements in one year is the number of decrees issued by DGT on the submission of objections/non-objection requests by taxpayers in the relevant year and the previous year.

Source: Directorate of Tax Objections and Appeals.



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e-Objection application is launched in 2020 as an alternative channel for submitting Objections, aimed at increasing the effectiveness and efficiency of services and to make it easier for taxpayers.

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In 2020, there were 12,565 applications submitted by taxpayers to the Tax Court, comprising 10,503 appeals and 2,062 lawsuits. Meanwhile, DGT received 8,664 verdicts from the Tax Court in 2020.

Despite the fact that verdicts on appeals or lawsuits from Tax Court are final and legally binding, both taxpayers and DGT have the right to take extraordinary legal attempts to the Supreme Court, known as Case Review. Case Review could be submitted within a maximum period of three months since Tax Court has delivered a verdict.

DGT submits Memory of Case Review as a proposal for Case Review to Supreme Court. On the other hand, should taxpayers proposed reviews, DGT is obliged to respond it with Counter-Memory of Case Review.



In 2020, DGT submitted 1,989 case reviews and received 3,213 verdicts from the Supreme Court.

E. OTHER DISPUTES SETTLEMENT AND GRANTING OF LEGAL ADVOCACY

1. Case Handling

In 2020, there were several resistances from taxpayers by filing penal lawsuits personally against tax officials and institutions, pretrial on the naming of suspects by Tax Civil Servant Investigator, as well as reports to law enforcement agencies involving DGT employees for questioning. testimony as a witness/expert or even a suspect.

In 2020, the Subdirector of Advocacy at DGT Head Office handled 154 lawsuits. From all the lawsuits, 83 cases have been decided with 71 won cases and 12 lost cases. Meanwhile, there were 71 lawsuits in the District Court, State Administrative Court, and Commercial Court which were still processed and handled until the end of 2020.

In cases where taxpayers considered themselves suffer from losses, the tax resistance often led to a judicial review submitted to the Constitutional Court or the Supreme Court. This is done by taxpayers by taking advantage of loopholes in the complex tax legislation.

In 2020, the Subdirector of Advocacy handled ten judicial reviews. Cases that are in the process of judicial review at the Supreme Court and the Constitutional Court which are still ongoing and being handled until the end of 2020 are described in the following table.

Cases in the ongoing judicial review process at the Supreme Court and the Constitutional Court, 2020

No.	Case Register	Applicant	Application Objects
1.	8 P/HUM/2020	GPMT Feedmill	Application for judicial review on Article 1 paragraph (1) letter h and Article 1 paragraph (2) letter h of Government Regulation No. 81 of 2015
2.	63 P/HUM/2020	PT Lancar Sampoerna Bestari	Article 9 paragraph (1) Government Regulation No. 94 of 2010
3.	37/PUU-XVIII/2020	Foundation Participation, Initiatives and Partnerships Strengthening of Indonesian Community et al.	<ul style="list-style-type: none"> Article 4 paragraph (1) letter a jo. Article 5 paragraph (1) letter b Attachment to Law (UU) No. 2 of 2020 regarding the adjustment of Income Tax rates for domestic taxpayers and BUT. Article 4 paragraph (1) letter b, Article 4 paragraph (2), Article 6, and Article 7 Attachment to Law No. 2 of 2020 which are considered to be contrary to taxation arrangements, fair legal certainty, and the prerequisites of "Forcing Crunch" in the issuance of Government Regulation in Lieu of Law and is considered as Article 14 to Article 17 of Omnibus Law on Taxation Law which is attached in such a way in Law No. 2 of 2020. Regarding TTES tax obligation, it is regulated by law as referred to in Article 23A of the 1945 Constitution and the Constitutional Court Decision No. 012-016-019/PUU-IV/2006. Article 12 paragraph (1) Attachment to Law No. 2 of 2020 is contrary to the principles of transparent and accountable state financial management for the greatest prosperity of the people as well as the principles of assurance, protection, and fair legal certainty.



No.	Case Register	Applicant	Application Objects
4.	Case No. 42/PUU-XVIII/2020	Iwan Sumule et al	<ul style="list-style-type: none"> Article 6 Attachment of Law No. 2 of 2020 contradicts Article 23A of 1945 Constitution because it clarifies the criteria for significant presence from foreign parties. This kind of liberalization policy has the potential to provide a room for the ease of transactions from foreign parties. Article 7 Attachment of Law No. 2 of 2020 which contradicts Article 23A of 1945 Constitution, because electronic communication transactions are under the authority of Ministry of Communication and Information. Everything related to the communication and information system and all forms of violations shall be intervened by Ministry of Finance.
5.	Case No. 75/PUU-XVIII/2020	Prof. Dr. M. Sirajuddin Syamsuddin et al	Article 6 paragraph (12) Attachment to Law No. 2 of 2020 is contrary to the constitution, with the argument that a quo provisions regulate the rate, the basis for imposition, and procedures for calculating Income Tax as referred to in paragraph (6) and electronic transaction taxes as referred to in paragraph (8) with or based on a Government Regulation has violated the provisions of Article 23A of 1945 Constitution.

Source: Dirrecoreate of Taxation Regulation II.

2. Legal Advocacy

DGT's advocacy unit provides legal advocacy to employees who are summoned to provide testimony as witnesses/experts by the competent authorities, namely the Prosecutor's Office, the Police, the Corruption Eradication Commission, and the Court. Meanwhile, for employees who were named suspects/defendants, DGT advocacy unit provides counseling and monitors the case.



Summary of Legal Advocacies, 2020

Summoning Institution/ Advocacy Place	Advocacy Unit
Police	17
Corruption Eradication Commission	11
Courts	9
Other Institutions	8
Total	54

Source: Directorate of Tax Regulations II.

3. Legal Opinion

SubDirectorate of Advocacy provides legal opinions regarding the preparation of laws and regulations and other regulations under it. In 2020, Subdirectorate of Advocacy provided 123 legal opinions based on requests from units within DGT. In general, the main objects for legal opinion prepared by the DGT advocacy unit in 2020 were:

- legal drafting of Law, Government Regulation, Minister of Finance Regulation, Director General of Taxes Regulation, and Director General of Taxes Circular Letter;
- legal opinion on the formulation of partnership agreements between DGT and other institutions;
- legal opinion regarding the discussion of the results of the electronic certificate meeting and its relation to the Law on Information and Electronic Transactions; as well as
- opinions related to the release of land use rights for disputed land and other disputes.



F. TAX SERVICE

To prevent, curb the spread, and protect State Civil Servants from the risk of Covid-19 outbreak, as well as to ensure effective implementation of government duties, the Government issued guidelines for State Civil Servants in adapting to the new normal order. At a more technical/specific level, DGT also publishes guidelines for its employees to carry out tax administration business processes in the time of pandemic. This guideline will continue to be updated accordingly to government policies in dealing with the outbreak and readiness of DGT personnel in implementing the new normal order.

Starting in mid-March 2020, DGT provided tax services without face-to-face interaction. DGT temporarily suspended tax services at the Integrated Front Service (TPT) at tax offices, One-Stop Integrated Services (PTST), VAT Refund outlets at airports, and Mobile Tax Unit

(MTU) either carried out by DGT itself or in collaboration with other parties. During the time, tax services and communication with taxpayers in the context of supervision and audit were maximized via telephone, email, chat, and other online communication channels. However, all offices within DGT continue to operate, although most of the employees work from home.

On June 15, 2020, DGT resumed face-to-face services at tax offices. Face-to-face services are provided while adhering to health protocols and the number of taxpayers served is also limited to suit the room capacity and the number of service officers. Excluded from face-to-face services are tax services that are already available in online or electronic formats.

1. Tax Service Supporting Applications

DGT seeks to remain solution-oriented in providing services amidst the uncertainty of Covid-19 outbreak. In September 2020, DGT launched *AkuPajak* (Application for Visiting Taxes), an online tax service queue ticket retrieval application for taxpayers who need face-to-face services at the tax offices. Taxpayers could retrieve the queue ticket through kunjung.pajak.go.id website, with the allowed queuing period for the next three days.

The types of services available at the tax offices with face-to-face interaction are:

- TPT counter for application of administrative services, electronic certificates, submission of Tax Returns, and other letters;
- tax consultation regarding applications, general taxation information, and others;
- consultation on e-SPT applications, e-faktur, e-bupot, and other applications;
- Annual Tax Return filing and reporting consultation;
- appointments with certain employees, by agreeing on schedule via telephone/e-mail/Whatsapp messages; and
- other services such as Income Tax payment slip validation on income from the transfer of land and/or building rights.

Kunjung Pajak Application

Stages of taking queue tickets online:

- Fill in the registration form
 - personal identity data
 - health assessment
 - selection of service type and time of visit
 - click booking if the queue information is correct
- The queue ticket number will be sent automatically to the applicant's email or screenshot of the queue ticket number to show to the staff upon arrival.
- Come to the tax office according to the time of visit that has been chosen by bringing your identity.





Although this queuing system is managed centrally, office units are given the authority to set the quota for each type of service. The quota is determined by considering the number of TPT counters, number of employees on duty, as well as conditions and situations onsite.

In 2021, DGT will strive so that AkuPajak not only be used for service delivery at tax offices, but also implemented in TSDCOs.

The development of DGT service administration continues to be directed to the digital era by prioritizing electronic channels. In 2020, DGT also implemented a single login on its website. The new single login system allows taxpayers to access all tax services provided by DGT through a single login, simply by clicking the login button on www.pajak.go.id. Furthermore, towards the end of 2020, DGT also launched the Tax Knowledge Base (TKB) application for taxpayers which can be accessed online on www.pajak.go.id page. The public could look for tax regulations and their derivatives more easily and from reliable and trusted sources through this application.

2. Contact Center Kring Pajak 1500200

The Government declared the status of Covid-19 outbreak in Indonesia in March 2020. In the annual routine of tax administration, March is the period when DGT experiences a surge in requests for information from taxpayers regarding Annual Tax Returns submission.

Similar to other DGT office units, at the beginning of the outbreak, the DGT Information and Complaints Service Office (ICSO), in charge of the Kring Pajak contact center, also advises its employees to work from home. At that time, telephone services (inbound and outbound calls) were temporarily suspended. Committed to providing the best possible service, ICSO arranges a schedule for all Kring Pajak agents to provide non-telephone services through Twitter, live chat, and email.

Along with the readiness to adapt to the new normal, on June 2, 2020, DGT resumed its telephone services at Kring Pajak.

Photo:
Arief Kuswanadji -
Directorate of Tax Services,
Dissemination, and Public Relations





Kring Pajak 1500200 Performance, 2020

Type of Services	Total
Inbound	415,560 calls
Outbound	87,265 calls
Twitter @kring_pajak	220,556 tweets
Live chat via pajak.go.id	259,894 chats
Email via informasi@pajak.go.id	107,252 emails
Forget e-FIN	41,025 e-FIN
Billing code	8,097 billing codes
Complaints via Tax Complaint Information System	108 complaints

Source: Directorate of Tax Dissemination, Services, and Public Relations.

Affirming development of digital-based services in Click, Call, Counter (3C) program, which was initiated in the previous year, in 2020 DGT stipulated development of the program in its 2020-2024 Strategic Plan as one of the strategies to support optimal state revenue.

In general, developments in the 3C program include: 1) addition of administrative services to the website; 2) development of comprehensive tax information services; and 3) addition of tax transactional services.

In 2020, the development of the 3C program that was successfully implemented at ICSO was the addition of tax transactional services with following details:

- | | | |
|---|---|--|
| a. confirmation of notice of tax assessment/notice of tax collection; | c. confirmation of Periodic and Annual Tax Returns reporting; | e. taxpayer data reference; and |
| b. notification of VAT Taxable Person information; | d. confirmation of certificate related to facilities based on Government Regulation No. 23; | f. confirmation of Fiscal Certificate. |

ICSO has implemented all of these services since August 3, 2020.

Apart from the addition of tax transactional services, from October to December 2020, ICSO also initiated the implementation of four types of back-end office services which include:

- changes in individual taxpayer data;
- changes in corporate taxpayer data;
- reactivation of non-effective taxpayers; and
- non-effective taxpayer application.

DGT guarantees its service quality by implementing service delivery procedures based on the principles of effectiveness, efficiency and being customer-oriented. By adhering to these procedures, DGT seeks to optimize the productivity of tax personnel while also maintaining customer satisfaction, which could impact the organization's credibility. DGT's commitment to improve the quality of tax services is manifested in the success of ICSO in obtaining an ISO 9001:2015 certificate for the category of the provision of a contact center for complaint service. The ISO certification regarding the complaint handling procedure was issued by PT BSI Group Indonesia and handed to DGT in October 2020.



To evaluate its performance and obtain some constructive feedback, in 2020, ICSO independently conducted a customer satisfaction survey for Kring Pajak contact center service. The survey used a telephone interview method while assessment of

customer satisfaction level used a scale of 1 to 5. Based on the survey results, ICSO scored 4.26 in the customer satisfaction index or equivalent to 85.49 percent.

Service Satisfaction Level Based on Satisfaction Survey on Kring Pajak Service 1500200, 2019—2020

Aspects	Satisfaction Level (%)	
	2020	2019
Accessibility	79.04	72.28
Quick Response	80.45	81.07
Politeness	89.32	93.62
Easy to Understand	84.99	88.93
Accurate Answers	88.22	94.16
% Satisfaction Index	85.49	86.01

Source: Directorate of Tax Dissemination, Services, and Public Relations.

Accessibility or ease of contacting service channels received the lowest score. Because of this, and considering that Kring Pajak service during the outbreak has switched chiefly from telephone to non-telephone, ICSO has taken several measures, including:

- make changes to IVR (interactive voice response) in telephone services so that service times could be faster and be able to serve a larger number of taxpayers;
- promote social media channel campaigns that could be accessed by taxpayers/public on Twitter; and
- coordinate with telecommunications network providers to mitigate problems that may disrupt the telephone network.

Total Kring Pajak 1500200 Agents, 2020

Type of Services	Total Agents (people)
Inbound call	205
Complaint follow-up	17
Outbound call	33
Social Media	205
Live chat	45

Source: Directorate of Tax Dissemination, Services, and Public Relations.

3. Tax Complaint Service

As part of public services, public complaints must also be managed with the principles of being easy, fast, and accountable. In managing public complaints, DGT groups the complaints received into three types, namely:

- tax service complaints, which are managed by Directorate of Tax Dissemination, Services and Public Relations;
- complaints of alleged tax crimes, which are managed by Directorate of Tax Intelligence; and
- complaints of alleged violations of the code of ethics and disciplinary, which are managed by Directorate of Internal Compliance and Apparatus Transformation.



In managing complaints, DGT refers to the guidelines regulated in Director General of Taxes Regulation No. PER-07/PJ/2019. This guideline contains procedures for the follow-up of tax service complaints, along with provisions for the settlement period. DGT has developed an application for Tax Complaint Information System (SIPP) to facilitate the monitoring process in managing complaints. This application has been developed independently by DGT since 2010. It demonstrates that DGT is firmly committed to resolving every complaint submitted by the public.



Complaints Received Through the Tax Complaint Information System Based on Criteria, 2019-2020

Criteria	Total	
	2020	2019
Application	72	37
Settlement of Complaints	21	25
Personnel Attitude	5	13
Procedures and Regulations	8	8
Others	2	1
Total	108	84

“ The average time to resolve complaints on national level in 2020 is **7 days**, faster than in 2019 at 12 days. ”



Source: Directorate of Tax Dissemination, Services, and Public Relations.

4. Customer Satisfaction Survey

To assess tax service satisfaction at a wider scope and the national level, DGT again held another satisfaction survey in 2020. In conducting this survey, DGT collaborates with PT Sigma Research Indonesia.

The object of research on tax service satisfaction is individual or corporate taxpayers who have interacted with Tax Offices in 2020. Customer satisfaction is assessed based on three following categories:

- face-to-face service, which is assessed based on: 1) attitude, capability, and communication skills of tax personnel in providing tax services (HR); 2) requirements in tax services (SOP); 3) availability of supporting facilities during tax services; and 4) overall tax services;
- online application services (www.pajak.go.id, djponline, e-registration, e-faktur, live chat, etc.), with assessment on: 1) ease of accessing tax service applications; 2) instructions for filling in the tax service application; and 3) tax service application; and
- other channels services, with aspects evaluated, namely: 1) capability and communication of tax personnel in responding; 2) procedures in tax services; and 3) other channel services (phone, Whatsapp, e-mail, correspondence, etc.).

Each aspect in the tax services assessment is measured using a Likert scale of 1 to 4.

Based on the survey results, DGT scored 3.40 in the customer satisfaction index, or equivalent to 85.08. The results indicate that taxpayers are satisfied with the tax services provided by DGT. The score actually went down when compared to the previous year. This decrease is partly due to the differences in the assessed aspects.



Customer Satisfaction Survey Results, 2020

Aspects	Index
Face-to-face service	3.46
Online application services	3.34
Other channels services	3.41
Service Satisfaction Index	3.40

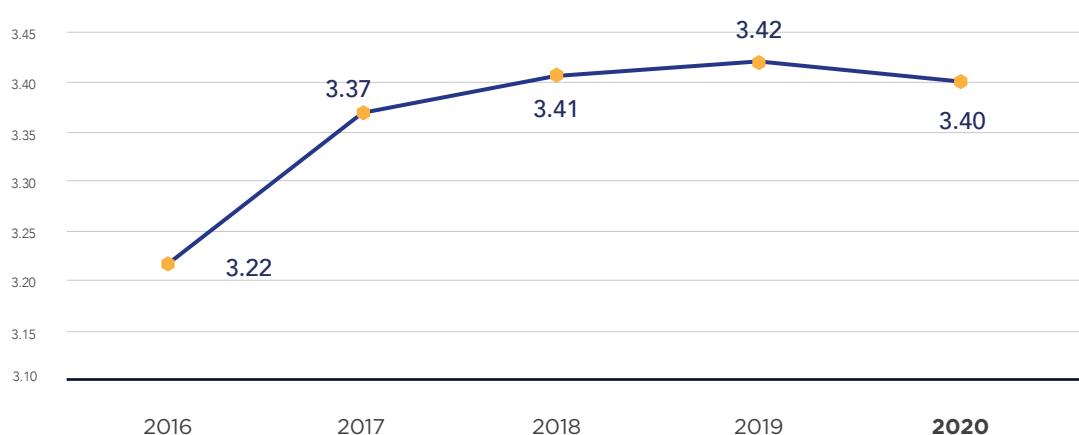
Notes:

Total respondents are 45,169 taxpayers across all tax offices in Indonesia.

Source:

- National Final Report on 2020 DGT Customer Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey.
- Directorate of Tax Dissemination, Services, and Public Relations.

Customer Satisfaction Index, 2016–2020



It is a challenge for DGT to maintain performance to meet taxpayer expectations and improve service quality, so as to keep up its achievement or even obtain a higher score in the customer satisfaction index in the future.

Service Satisfaction Survey (SKPL) is also among routine agenda held by the Ministry of Finance every year. In 2020, SKPL was held in collaboration with a research team from Padjadjaran University, Bandung. The survey objects related to DGT's tasks are respondents who receive the following services:

- completion of TIN registration applications;
- VAT Taxable Person confirmation;
- electronic Annual Tax Return reporting via e-filing;
- generate billing codes electronically through e-billing applications; and
- application for a Fiscal Certificate (SKF).

The survey was conducted in six major cities across Indonesia: Jakarta, Medan, Surabaya, Balikpapan, Makassar, and Ambon. The data was collected through an online questionnaire filling method from August to October 2020. The questionnaire was filled out using in-depth interviews and focus group discussions via telephone and/or video calls.



DGT Service Satisfaction Index Based on Ministry of Finance Customer Satisfaction Survey, 2019–2020

Aspects	Satisfaction Level (%)	
	2020	2019
Information disclosure/ease of information access	4.04	4.33
Service information	4.20	4.40
Compliance of procedures with provisions	4.32	4.48
Tax personnel attitude	4.37	4.53
Tax personnel capabilities and skills	4.30	4.40
Supporting environment	3.88	4.49
Access to services	4.19	4.47
Service completion time	4.10	4.37
Environmental and service safety	3.84	4.59
Customer Satisfaction Index	4.10	4.45

Notes: 5-point scale

Source: Directorate of Tax Dissemination, Services, and Public Relations.

Based on the survey results, customer satisfaction level related to DGT duties are elaborated as follow:

- DGT obtained a customer satisfaction index of 4.10 (scale 5). The score dropped when compared to the previous year at 4.45. However, the index score may also be affected by some differences in the survey: method, type of service, and the cities surveyed. When compared to the index at Ministry of Finance level, DGT score is 0.22 points lower;
- the highest customer satisfaction index was in Makassar (4.26) and Ambon (4.13), while the lowest were in Surabaya (3.99) and Medan (4.05);
- electronic Annual Tax Returns reporting through e-filing occupies the highest index compared to other types of services, at 4.17. Meanwhile, the lowest index, which was 4.06, was in the electronic billing code generation service through e-billing application.

G. TAX DISSEMINATION

The Covid-19 outbreak in 2020 posed a major challenge to DGT's activities and interactions with the public. In previous years, tax dissemination programs were conducted face-to-face, and participants could interact directly with Tax Instructors. On the other hand, tax disseminations in 2020 were organized online through webinars or something similar.

Educational activities such as Tax Class organized by office units were live-streamed with a minimum of ten participants. Office units with internet access/network issues were allowed to hold tax dissemination through other methods while still referring to the provisions for preventing the transmission of the Covid-19 outbreak. In addition, programs involving Tax Volunteers initiated by either office units or partners could still be carried out online.



On the bright side, online tax dissemination makes it easier for Tax Counselors to reach a wider and diverse range of taxpayers, overcoming distance and time constraints for taxpayers to participate.



Themes of Tax Education and Dissemination Program, 2020

Theme	Target	Objective
Raise tax awareness of future taxpayers	Future taxpayers	Raise tax awareness of students at elementary, middle, and high school levels including technical guidance for teachers, lecturers, and teaching staffs.
Broaden tax knowledge and enhance tax skills	New taxpayers, registered taxpayers, and public	Education for fulfilling tax obligations
Improve tax compliance through behavior change	Potential future taxpayers, new taxpayers, and registered taxpayers	Taxpayers have sufficient knowledge and skills in performing tax administration which resulted in registering and paying and/or reporting.

Source: Directorate of Tax Dissemination, Services, and Public Relations.



Tax Dissemination Activities Based on Theme and Target, 2020

No.	Target/Theme	Frequency
Theme: Improve tax awareness		
1.	Business associations	4
2.	Potential taxpayers	21
3.	Educational institutions	3
4.	University students	493
5.	Elementary school students/equivalent	72
6.	High school students/equivalent	824
7.	Junior high school students/equivalent	265
8.	Lecturers	29
9.	Teachers	4
10.	Taxpayers still submitting non-electronic annual tax returns	20
11.	Private employee individual taxpayers	6
12.	Certain Taxpayers with the aim of increasing compliance and revenue	15
13.	MSMEs taxpayers	4
Broaden tax knowledge and enhance tax skills		
14.	Business associations	507
15.	State treasurers	2,149
16.	Private treasurers	221
17.	Educational institutions	685
18.	Ministries/ central agencies	42
19.	Tax consultants	9
20.	Educational institutions	219



No.	Target/Theme	Frequency
21.	University students	96
22.	Community organizations	44
23.	Lecturers	14
24.	Teachers	67
25.	New taxpayers monitored by supervision and consultation section	394
26.	Sectoral-based taxpayers who have a significant tax gap	174
27.	Taxpayers in dissemination function CRM	57
28.	Taxpayers in List of Audit Priority Targets	1
29.	Taxpayers still submitting non-electronic annual tax returns	593
30.	State Civil Servants/ National Armed Forces National Police individual taxpayers	1,277
31.	Private employee individual taxpayers	2,147
32.	Prominent individual taxpayers	27
33.	Errant taxpayers (not filing tax return but potential data is found)	9
34.	AEol-related taxpayers	13
35.	Certain Taxpayers with the aim of increasing compliance and revenue	8,761
36.	Errant taxpayers (neither filing tax return nor paying taxes)	63
37.	MSMEs taxpayers	5,119
38.	Taxpayers who have received tax facilities	110
39.	Corporate taxpayers	7
Theme: Improve tax awareness through behavior change		
40.	Business associations	116
41.	State treasurers	569
42.	Private treasurers	102
43.	Potential taxpayers	1,098
44.	Ministries/central agencies	11
45.	Tax consultants	3
46.	Educational institutions	89
47.	Community organizations	3
48.	Lecturers	4
49.	Teachers	51
50.	New taxpayers monitored by supervision and consultation section	236
51.	Sectoral-based taxpayers who have a significant tax gap	73
52.	Taxpayers in dissemination function CRM	9
53.	Taxpayers in List of Audit Priority Targets	2
54.	Taxpayers still submitting non-electronic annual tax returns	584
55.	State Civil Servants/ National Armed Forces National Police individual taxpayers	1,213
56.	Private employee individual taxpayers	1,701



No.	Target/Theme	Frequency
57.	Prominent individual taxpayers	38
58.	Tax Amnesty participants taxpayers	2
59.	Errant taxpayers (not filing tax return but potential data is found)	157
60.	AEoI-related taxpayers	8
61.	Certain Taxpayers with the aim of increasing compliance and revenue	2,251
62.	Errant taxpayers (neither filing tax return nor paying taxes)	576
63.	MSMEs taxpayers	4,276
64.	Taxpayers who have received tax facilities	23
Total		37,760

Source: Directorate of Tax Dissemination, Services, and Public Relations.



Tax Classes

13,633 Tax Classes held
throughout 2020 with a total of
306,076 participants.

Source: Directorate of Tax Dissemination, Services, and Public Relations.

1. Tax Awareness Inclusion

Tax Awareness Inclusion is an initiative of DGT in collaboration with the stakeholders to raise tax awareness of students, teachers, and lecturers by incorporating tax awareness materials in curriculum, learning, and books. In 2020, DGT held a series of Tax Awareness Inclusion programs/activities as follows:

a. Publication of Scientax: Journal of Scientific Study on Indonesian Taxation

Scientax is a tax journal that contains the results of scientific research in the form of studies, both theoretically and empirically, on issues and problems concerning taxation in Indonesia and comparisons with other countries. In 2020,

DGT published two editions of Scientax, namely Volume 1 No. 2 in April 2020 and Volume 2 No. 1 in October 2020. Both editions can be accessed via the link <https://ejurnal.pajak.go.id/st>.



b. 2020 Pajak Bertutur

Pajak Bertutur (Tax Literacy) 2020 is the main highlight of a series of activities to commemorate 2020 Tax Day. The 2020 Pajak Bertutur features the theme "With the spirit of mutual cooperation, the Young Generation Supports the Country, #Rise Together with Taxes." Pajak Bertutur is one of the campaign programs in Tax Awareness Inclusion program to attract the public and stakeholders in the education sector so that they could provide

support according to their respective roles.

2020 Pajak Bertutur marks the fourth year implementing of this program by all DGT offices throughout Indonesia. To curb the risk of spreading Covid-19 outbreak, DGT held the 2020 Pajak Bertutur online using Zoom Cloud Meeting application and broadcast it through DGT's YouTube channel. This event was held on July 15, 2020, by presenting several

speakers such as Director General of Taxes Suryo Utomo, Head of the Center for Character Strengthening Ministry of Education and Culture Hendarman, economic observer and former Minister of Finance Muhammad Chatib Basri, and Deputy for Industry and Investment Ministry of Tourism and Creative Economy Fadjat Hutomo.

c. Tax Education with Chartered Accountants Indonesia and Tax Lecturers in Edutax Award

Tax Lecturer Forum - Chartered Accountants Indonesia Educator Accountant Compartment, in collaboration with DGT, held a video competition for tax materials with the theme "Fairness in Tax Learning". The program is expected to enrich tax dissemination subject and become a win-win solution for both parties. The forum took place from June 27 to July 15, 2020, with the winner announced on October 20, 2020.

d. 2020 Inclusion Facilitator Forum

In the Tax Awareness Inclusion program, DGT forms an inclusion facilitator team consisting of DGT employees in DGT's vertical office units. The facilitator team is an extension of DGT in transferring knowledge to stakeholders in the work area of each office. The facilitator team works to emphasize the understanding of the importance of tax awareness messages in the education sector.

In the light of continuously improving the competencies of the inclusion facilitators, DGT also provided training on negotiation skills. This training was part of the 2020 Inclusion Facilitator Forum activities held online from November 3 to November 4, 2020.

e. Call for Taxation Paper 2020

To build a research environment, DGT held a scientific activity in the form of a Call for Taxation Paper 2020; a similar event was held in 2018. The theme of this event is "Best Taxation Policies and Strategies to Face COVID-19 Outbreak and Promote Acceleration of National Economic Recovery". Most participants are lecturers and students from various universities, as well as DGT employees.

In this activity, DGT received 118 articles with various themes: tax compliance, tax regulations, tax education, tax services, human resources and organizations, tax law enforcement, tax information technology, tax business processes, and others. The committee selected and reviewed all submitted articles before picking out 35 best articles to be presented at the 2020 National Tax Conference. The articles that have been presented are then published in electronic journals managed by DGT.



f. 2020 National Tax Conference

Conferences are among the method for raising tax awareness of students, researchers, and the public. DGT held the 2020 National Tax Conference with the theme, “Building Tax Compliance through Sustainable Research”. The program is expected to provide an agenda for academics in the taxation sector to update their tax knowledge and skills and produce innovative contributions in developing science and tax governance in Indonesia.

The 2020 National Tax Conference took place on December 3, 2020, which was the main highlight of Call for Taxation Paper 2020 event. The main agenda of this event was a parallel session of the 35 best participants in Call for Taxation Paper 2020 as well as the announcement of winners and panel discussions. In this panel discussion, Minister of Finance Sri Mulyani Indrawati was present to deliver the keynote speech while Assistant to Minister of Finance for Tax Supervision Affairs Nufansa Wira Sakti and observer of the state economy and finance Muhammad Chatib Basri were present as panelist.

2. Tax Dissemination Effectiveness Survey

Dissemination is among the functions whose effectiveness is assessed in the Customer Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey in 2020. The sample taken in this survey is taxpayers registered in 352 tax offices with a total of 45,169 respondents. The survey was conducted through online questionnaires from October 5, 2020, to November 17, 2020.

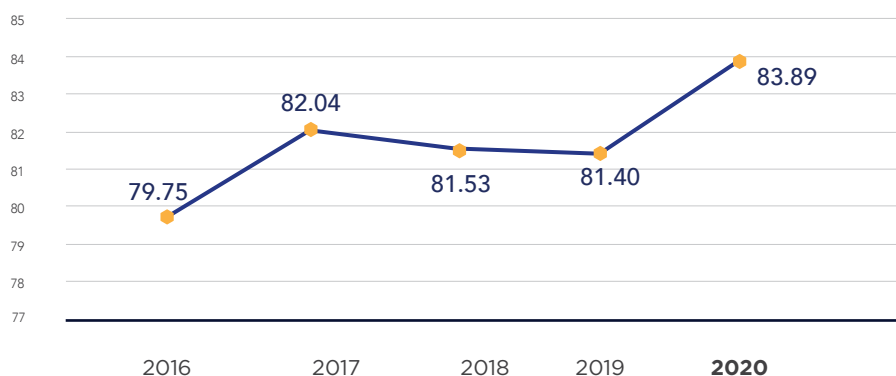
The dissemination effectiveness index in 2020 is comprised of two aspects, namely face-to-face dissemination and online dissemination. The score is calculated based on index weighting in both aspects, which is 30 percent for face-to-face dissemination and 70 percent for online dissemination.

Based on the results, DGT scored 83.89 (scale of 100) in the 2020 dissemination effectiveness index. In particular, face-to-face dissemination obtained an index of 84.55, while online dissemination obtained an index of 83.61. This result indicates that the respondents found the dissemination conducted by DGT effective.

From the survey, DGT also received the following suggestions:

- 36.1 percent of respondents stated that dissemination should be conducted more often and DGT shall be more proactive in delivering information;
- 20.8 percent of respondents stated that tax personnel must be more competent, master the material, and deliver material in simple and easy-to-understand language; and
- 8.2 percent of respondents stated that dissemination programs needed to be maximized, such as allocating longer time for Q&A and simulations.

Tax Dissemination Effectiveness Index, 2016–2020



Source:

- National Final Report on 2020 DGT Customer Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey.
- Directorate of Tax Dissemination, Services, and Public Relations.



Furthermore, there are several recommendations based on the survey. In the first place, taxpayer participation in tax dissemination could be higher, and thus, DGT needs to restructure the strategy so that taxpayers are encouraged to participate. Next, online dissemination media will continue to be one of the most effective channels for disseminating information, so it needs to be maintained and further developed while considering the ease of access. Lastly, DGT is expected better to manage its dissemination programs or online Tax Classes so that taxpayers could benefit from taking parts in these activities (lesson learned).

H. INTERNATIONAL TAXATION

1. Tax Treaty

Double Tax Avoidance Agreement, better known as a tax treaty or Double Tax Agreement (DTA), is an agreement between two or more countries or jurisdictions established to avoid double taxation by the domicile and source country on the same income while also preventing tax evasion and avoidance.

International taxation issue has become a concern of various parties along with the rapid development of cross-border transactions. Economic actors from the private sector are concerned with international taxation to ensure the return on their investment. On the other hand, the Government is concerned with international taxation to maintain and secure state revenues from all types of tax avoidance and evasion.

Therefore, to provide legal certainty related to international taxation issues, the Government must present a special applicable legal instrument (*lex specialis*) that regulates the taxation rights of each country to avoid double taxation caused by conflicts in the implementation of tax provisions in two countries.

Based on the provisions in Article 32A of Income Tax Law, the Government is authorized to enter into agreements with the governments of other countries to avoid double taxation and prevent tax evasion. Tax treaties between the Indonesian Government and governments of partner countries are guided by Organization for Economic Cooperation and Development Model Tax Convention on Income and on Capital (OECD Model) and United Nations Model Double Tax Convention between Developed and Developing Countries (UN Model) while still considering Indonesia's domestic taxation interest.

In 2020, the Indonesian Government ratified DTA with the Kingdom of Cambodia by issuing Presidential Regulation No. 74 of 2020, which took force on July 3, 2020. Following the ratification, by the end of 2020, Indonesia has 71 tax treaties with its partner countries/jurisdictions.

In addition, the Indonesian Government was also in the process of drafting and amending some DTAs, both in the negotiation and exchange of diplomatic notes stage.

Tax Treaty In Process of Ratification or Change, 2020

Partner Countries or Jurisdictions	Description
Austria	Has passed through the first negotiation phase towards renegotiation
Ecuador	In the process of further review to formulate new treaty
Ireland	In the process of further review to formulate new treaty
Germany	In the renegotiation process
Singapore	An agreement has been signed between the Indonesian Government and the Singaporean Government regarding Double Tax Avoidance and Prevention of Income Tax Evasion



Partner Countries or Jurisdictions	Description
United Arab Emirates	An agreement between the Indonesian Government and the UAE Government regarding Double Tax Avoidance and Prevention of Income Tax Evasion has been signed in 2019 and is waiting for ratification through President Regulation

Source: Directorate of International Taxation

2. The Base Erosion and Profit Shifting

Base Erosion and Profit Shifting (BEPS) is a tax avoidance strategy commonly applied by multinational companies by taking advantage of the loopholes across various countries. Such practice could cause a country to lose its potential tax revenue due to base erosion and profit shifting to other countries with lower tax rates or no taxes. The total paid tax paid is very small or even not taxed at all (double non-taxation).

To minimize BEPS impact, tax authorities of countries worldwide participate in The BEPS Project initiated by G20 and OECD. The BEPS Project publishes 15 Action Plans containing domestic and international instruments for tax authorities to address BEPS. Indonesia has officially become an associate member of the Inclusive Framework on BEPS and states that it is ready to implement four minimum standards into domestic regulations in Indonesia, namely:

- Action 5: Countering Harmful Tax Practices More Effectively, Taking into Account Transparency and Substance;
- Action 6: Preventing the Granting of Treaty Benefits in Inappropriate Circumstances;
- Action 13: Transfer Pricing Documentation and Country-by-Country Reporting; and
- Action 14: Making Dispute Resolution Mechanisms More Effective.



Implementation of BEPS Deliverables by Indonesian Government by the end of 2020

BEPS Action Plan	Implementation of BEPS Deliverables by Indonesian Government by the end of 2020
Action 3	<ul style="list-style-type: none"> Issuance of Minister of Finance Regulation No. 93/PMK.03/2019 on the Amendments of Minister of Finance Regulation No. 107/PMK.03/2017 concerning Determination of Deemed Dividend Received Time and Basis for its Calculation by a Resident Taxpayer from Capital Participation in a Foreign Business Entity other than a Business Entity that Sells its Shares on a Stock Exchange.
Action 5	<ul style="list-style-type: none"> Issuance of Director General of Taxes Regulation No. PER-24/PJ/2018 concerning Procedures for Spontaneous Exchange of Information in Implementing International Agreements.
Action 6	<ul style="list-style-type: none"> Adoption of Preamble and Principal Purpose Test Multilateral Instrument (MLI).
Action 7	<ul style="list-style-type: none"> Issuance of Director General of Taxes Regulation No. PER-25/PJ/2018 concerning Procedures for Implementation of Double Tax Agreement (replacing the previous provision in Director General of Taxes Regulation No. PER-10/PJ/2019).
Action 13	<ul style="list-style-type: none"> Issuance of Minister of Finance Regulation No. 213/PMK.03/2016 concerning Types of Documents and/or Additional Information that Must be Kept by Taxpayers Conducting Transactions with Parties with Related Parties, and Its Management Procedures. Issuance of Director General of Taxes No. PER-29/PJ/2017 concerning Procedures for Managing Country-by-Country Reports.
Action 14	<ul style="list-style-type: none"> Issuance of Minister of Finance Regulation No. 49/PMK.03/2014 concerning Mutual Agreement Procedure (replacing the previous provision in Minister of Finance Regulation No. 240/PMK.03/2014). Issuance of Minister of Finance Regulation No. 7/PMK.03/2015 concerning Advance Pricing Agreement, which has been revoked and replaced with Minister of Finance Regulation No. 22/PMK.03.2020.
Action 15	<ul style="list-style-type: none"> Minister of Finance signed MLI on June 7, 2017. Issuance of Presidential Regulation No. 77 of 2019 concerning Ratification of Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting.

Source: Directorate of International Taxation.



3. Mutual Agreement Procedure

Mutual Agreement Procedure (MAP) is an administrative procedure regulated in DTA to resolve disputes that arise in implementing DTA. Technical provisions regarding MAP are regulated in Minister of Finance Regulation No. 49/PMK.03/2019 and Director General of Taxes Regulation No. PER-16/PJ/2020.

MAP requests can be initiated by either Indonesian resident taxpayers or non-resident taxpayers, the Director General of Taxes, or competent authorities of DTA partner countries. Such requests could be submitted when an erroneous tax treatment arise, including tax imposition/withholding which breaches DTA, or actions that cause double taxation, determination of status as domestic tax subject, discrimination, or misinterpretation of DTA provisions.

MAP requests can be submitted simultaneously with an attempt of resolving tax disputes through objection in accordance with Article 25 Law on General Provisions and Tax Procedures and appeal under Article 27 Law on General Provisions and Tax Procedures. However, the MAP process will be terminated if the appeal hearing has been settled.

As a member of G-20 and BEPS Associate, Indonesia is committed to implementing minimum standards of BEPS action plans, one of which is BEPS Action 14: Making Dispute Resolution and Mechanisms More Effective. BEPS Action 14 ensures that international tax disputes can be handled quickly, effectively, and efficiently.

To ensure that MAP implementation complies with BEPS Action 14 minimum standards, Forum on Tax Administration of MAP (FTA-MAP), OECD conducted a peer review on Indonesia and 79 other countries which took place until 2020.

MAP implementation that complies with BEPS Action Plan 14 minimum standards will make it easier for DGT and taxpayers to access MAP, and all parties will get legal certainty regarding MAP settlement period, procedures, and clearer document formats.

MAP Request Handling, 2020

Description	Total
New requests as of December 31, 2020	61
Settled requests as of December 31, 2020	23
Outstanding requests as of December 31, 2020 across:	38
- America	11
- Asia	15
- Europe	12

Source: Directorate of International Taxation.

4. Advance Pricing Agreement

Advance Pricing Agreement/APA is a written agreement between Director General of Taxes and taxpayers or competent authorities of DTA partner countries to:

- set an arm's length price or profit in advance of transactions
- mutually agree on criteria for setting advance pricing.

There are two types of APA, namely unilateral APA and bilateral APA. Unilateral APA is an agreement made between DGT and taxpayers without involving the tax authorities of the partner country/jurisdiction. Meanwhile, bilateral APA is an agreement between DGT and the tax authorities of the partner country/jurisdiction related to taxpayer affiliation transactions in two countries/jurisdictions.

Bilateral APAs are carried out through negotiations with partner countries/jurisdictions' tax authorities within the MAP framework. Both bilateral APA and unilateral APA are valid for a maximum of five tax years after the APA application is submitted. Taxpayers must apply for APA within a period of 12 months to 6 months prior to the start of the APA period.



Some of the APA benefits for both DGT and taxpayers are: 1) providing legal certainty for taxpayers regarding the value of their affiliated transactions; 2) eliminating double taxation; 3) preventing transfer pricing disputes, because the affiliated transactions covered by APA will not be corrected in future audits as long as the taxpayers implement all the provisions in APA; 4) protect the tax base in accordance with taxation rights of each country so that the tax base and revenue can be measured and maintained during the APA period; 5) APA saves taxpayers' or DGT's resources related to audits; 6) boost the world community's confidence in Indonesia's commitment to preventing and resolving transfer pricing disputes, which in turn will increase investment appeal; 7) reduce taxpayer compliance costs (APA submission is free of charge, saves time, and taxpayers could avoid prolonged tax disputes); 8) encourage the creation of cooperative compliance of taxpayers; and 9) create a conducive business climate for taxpayers.



APA Handling Activities, 2020

Description	Unilateral APA	Bilateral APA
New requests as of December 31, 2020	4	39
Settled requests as of December 31, 2020	2	5
Outstanding requests as of December 31, 2020 across:	2	34
- Asia	-	28
- Europe	-	6

Source: Directorate of International Taxation.

5. Tax Information Exchange

Collaboration between tax authorities is increasingly crucial to prevent and combat tax avoidance and evasion practices that may occur in various cross-border/jurisdictional transactions. One of the instruments that DGT continues to promote is tax information exchange, also known as the Exchange of Information (EoI).



Tax Information Exchange Network Based on International Agreements of Indonesia, 2020

Type of International Agreement	Partner Countries or Jurisdictions
DTA	71
Tax Information Exchange Agreement	6
Convention on Mutual Administrative Assistance in Tax Matters	128

Source: Directorate of International Taxation.

a. Information-Based Exchange (EoI on Request/EoIR)

In 2020, DGT completed 55.2 percent of EoI on Request proposals from office units within DGT to competent authorities (CAs) of partner countries/jurisdictions (outbound EoIR). Meanwhile, 44.8 percent of cases are still in data and information collection by CAs of partner countries/jurisdictions.



Outbound EoIR Performance, 2020

Description	Total
New requests by December 31	205
Returned to units in DGT	96



Description	Total
- Forwarded to CAs of partner countries/jurisdictions	109
- Outstanding previous year (in the process of gathering information by CAs of partner countries/jurisdictions)	94
Total requests forwarded to CAs of partner countries/jurisdictions	203
Completed	69
Not responded or partially responded	134

Source: Directorate of International Taxation.

DGT units that receive information on outbound EoIR as a response from CAs of partner countries/jurisdictions shall report on the information utilization no later than 30 days following the response. The report aims to assess the usefulness of the information for supervision, audit, and/or law enforcement to taxpayers.

In addition to requesting information exchange to CAs of partner countries/jurisdictions, Indonesia also receives EoI requests from CAs

of partner countries/jurisdictions (inbound EoIR). In 2020, 91.3 percent of inbound EoIRs were forwarded to DGT units, and 8,7 percent were rejected or returned to CAs of partner countries/jurisdictions. Of the inbound EoIRs delivered to DGT units, 90.5 percent have been processed and submitted to CAs of partner countries/jurisdictions who submitted the requests. Meanwhile, 9.5 percent of cases are still being processed by DGT units.



Inbound EoIR Performance, 2020

Description	Total
New requests by December 31	23
Follow-up:	
- Completed in 90 days	14
- Completed over 90 days to 180 days	4
- Completed in 181 days to more than 1 year	1
- Outstanding (in the process of information collection)	2
Returned to the proposing countries/jurisdictions (there is clarification, but then the case was closed by Indonesia due to lack of response from CAs of requesting countries/jurisdictions)	1
Rejected	1

Source: Directorate of International Taxation.

Essentially, DGT always strives to provide CAs of partner countries/jurisdictions with information following EoIR inbound mechanism and will continue to improve EoI implementation effectiveness. Requests for information through inbound EoIR will be followed up with inquiries through financial institutions, Account Representatives, and/or tax auditors with other purpose audit mechanisms that are not intended to issue tax assessments.

b. Spontaneous EoI Exchange

Spontaneous EoI is a spontaneous EoI by CAs in Indonesia by submitting information deemed relevant for the interest of tax authorities in partner countries/jurisdictions directly to CAs of partner countries/jurisdictions or vice versa, without being preceded by request.

Spontaneous EoI includes spontaneous EoI to partner countries/jurisdictions (outbound spontaneous EoI) and spontaneous EoI from partner countries/jurisdictions (inbound spontaneous EoI). The types of information exchanged spontaneously include:



- 1) information related to transactions or activities between Indonesian taxpayers and taxpayers of partner countries/jurisdictions; or
- 2) information related to domestic tax regulations and their implementation, in the form of:
 - a) confirmation in advance of the transaction scheme to be carried out by the taxpayers, for example, unilateral APA;
 - b) tax facilities in which information must be exchanged in the context of implementing BEPS Action 5 (Forum on Harmful Tax Practices/FHTP), for example, preferential regime; and
 - c) other provisions that have not been covered by FHTP related to different BEPS focus.

In 2020, of the total outbound spontaneous Eol proposed by DGT units, 90.9 percent were returned to the proposing units to be completed to comply with the provisions, while 9.1 percent that has met the requirements have been submitted/forwarded to CAs of partner countries/jurisdictions.

Meanwhile, of the 42 inbound spontaneous Eol proposals received by DGT from CAs of partner countries/jurisdictions in 2020, all of them have been forwarded to DGT units because they have complied with the provisions.



Spontaneous Eol Performance, 2020

Description	Outbound	Inbound
Number of approved proposals	44	42
Number of forwarded proposals	4	49*
Number of returned proposals	40	-

*) There are several proposals for inbound spontaneous Eol forwarded to more than one unit at DGT.

Source: Directorate of International Taxation.

c. Automatic Exchange of Information (Automatic Eol)

Automatic Eol is Eol carried out at a particular time interval, periodically, systematically, and continuously on information concerning tax matters from tax authorities in Indonesia to tax authorities in partner countries/jurisdictions or vice versa.

There are three categories of AEol and their implementation in 2020.

- 1) AEol on Withholding Tax data, which is Eol containing income transactions originating from Indonesia in a single tax year related/received by tax residents stating that they are residents/state entities/partner jurisdictions or vice versa. In 2020, Indonesia received AEol information on withholding tax data from five partner countries/jurisdictions and had sent AEol information for withholding tax data to three partner countries/jurisdictions.
- 2) AEol on Country by Country Data Report (CbCR) or Exchange of Country-to-Country Reports is one of the minimum requirements for countries committed to implementing recommendations to address BEPS risks. In 2020, Indonesia received country-by-country reports from 48 partner countries/jurisdictions and had sent country-by-country reports to 26 partner countries/jurisdictions.
- 3) AEol for Financial Information Data (AEol Common Reporting Standard/CRS). Financial information reported by financial services institutions, other financial services and other entities to DGT, will be sent by DGT to CAs of partner countries/jurisdictions through Common Transmission System (CTS) application. Financial information data based on the established standard, namely CRS, received by DGT from partner countries/partner jurisdictions will then be followed up by DGT by conducting comparisons (data matching) with internal data. DGT units then use them to explore potential state revenues from the taxation sector.

In 2020, Indonesia received financial information on Indonesian financial account holders / Indonesian taxpayers from 78 partner countries/jurisdictions. Indonesia also sent financial information on foreign financial account holders/foreign tax subjects to 71 partner countries/jurisdictions.



Supporting Functions Overview

A. ORGANIZATIONAL DEVELOPMENT

1. Vertical Unit Organization Development

Ministry of Finance's Organizational Transformation Program as stipulated in Minister of Finance Decree No. 36/KMK.01/2014 concerning the Blueprint of Organizational Transformation Program 2014-2025 is the basis for implementing fundamental changes within DGT and guidance for the transformation direction and method. One of the transformation initiatives carried out in DGT is to "Improve taxpayers segmentation and coverage model". In this case, DGT is expected to reach taxpayers more effectively by focusing on improving tax administration based on the type and segmentation of taxpayers and refining the coverage model to strengthen the tax base. Furthermore, tax base broadening itself is a central issue for DGT to support the achievement of "Optimal State Revenue" as the objective of Ministry of Finance 2020-2024 Strategic Plan, which is also confirmed in DGT 2020-2024 Strategic Plan.

In 2020, tax revenue strategy focused on two main activities: broadening tax base as well as amount and quality of field data and increasing the role of taxes in the economy to support investment. Tax base was broadened through higher voluntary tax compliance, appropriate supervision, and fair law enforcement. To boost voluntary tax compliance, DGT promoted effective education and public relations, simple and quality services while also reforming regulations with legal certainty. Meanwhile, appropriate supervision and fair law enforcement strategy are carried out through: 1) territorial-based extensification, 2) supervision on strategic taxpayers and territorial-based supervision on non-strategic taxpayers, 3) risk-based and fair audit, and 4) law enforcement and risk-based tax collection.

In terms of business processes and organization, these strategies are implemented by expanding the scope of supervisory business processes, increasing the number of MTOs, as well as improving the tasks and functions of Tax Offices (TOs). The organizational restructuring is carried out in two phases. The first phase only encompasses restructuring for TOs and the second phase includes a more comprehensive reorganization for all types of tax offices.

The first phase took place on March 1, 2020, based on Director General of Taxes Decree No. KEP-75/PJ/2020 concerning Changes in Tasks and Functions of Tax Office. Based on the decree, TOs organization is strengthened by introducing the task of collecting and assuring the quality of tax data and information, as well as separating the unit that conducts supervision on highly-contributed strategic taxpayers and territorial-based supervision on other taxpayers.

Supervision on taxpayers with a large sum of payments at TOs is handled by Account Representatives in the Supervision and Consultation Section II, while Account Representatives in other sections focus on exploring potential and carrying out overall territorial control over other taxpayers. Through this supervision segmentation, it is expected that Account Representatives could concentrate on supervising unexplored taxpayers and taxpayers who have not fully fulfilled their tax obligations. As such, TOs will become more focused on managing territorials in the context of broadening tax base, and work procedure in supervisory function also improves significantly.



The second phase of organizational structuring includes pretty extensive changes so that it requires revision of Minister of Finance Regulation as the legal basis for its implementation. The entire process also took longer since the organizational restructuring concept needs to be discussed and approved by Ministry of Administrative and Bureaucratic Reform. DGT submitted a proposal of vertical unit restructuring at the end of December 2019. After going through processes of discussion with related parties and regulations harmonization, on November 18, 2020, Minister of Finance issued Minister of Finance Regulation No. 184/PMK.01/2020 concerning Amendments to Minister of Finance Regulation No. 210/PMK.01/2020 concerning Organization and Procedures of Vertical Units in DGT.



Points of Organizational Restructuring Refers to Minister of Finance Regulation No. 184/PMK.01/2020

- The new classification of tax office types, namely Large Taxpayers Office (LTO), Special Tax Office (Special TO), Medium Taxpayers Office (MTO), and Tax Office (TO).
- Changes in structure for all types of tax office.
- Refinement of TO and TSDCO tasks and functions.
- TOs are divided into two groups which are determined based on the number of taxpayers and tax revenue potential.
- 18 TOs in several RTOs are converted into MTOs.
- Work area adjustment for several tax offices and TSDCOs.
- Changes in the nomenclature of several tax offices and TSDCOs, and one RTO.

Source:

- Secretariat of the Directorate General.
- Directorate of Internal Compliance & Apparatus Transformation.

This organizational restructuring directs TOs to control the territory through information acquisition, data collection, mapping of tax subjects and objects, and supervision of tax compliance. The concept of territorial control is based on the value of synergy. Any data produced by TOs which come from territorial observation, both on registered and unregistered taxpayers, will then be managed by Directorate of Tax Data and Information. Data management by Directorate of Taxation Data and Information includes comprehensive enrichment and analysis. Thus, data on a single taxpayer could be retrieved from all tax offices nationally and could then be used to identify their tax rights and obligations.

MTOs, together with LTOs and Special TOs, are focused on supervising highly-contributed strategic taxpayers in hopes of securing 80–85 percent of the total national tax revenue target. For RTOs that have the potential for large tax revenues, two MTOs are established, which is a new MTO in addition to

the existing MTO. The new MTOs are established without adding any echelon III units, and therefore, it is necessary to convert TOs to new MTOs. Each MTO is expected to administer 2,000 largest taxpayers in the RTO.

The number of sections that carry out the supervisory function is increased to create a more proportional workload of each section in tax offices. Similar functions in tax offices are also grouped in one section to simplify core business processes in tax offices.

Based on the provisions of Article II of Minister of Finance Regulation No. 184/PMK.01/2020, the vertical unit restructuring is implemented no later than one year after the stipulation of the regulation. By the end of 2020, DGT was still making various preparations for the reorganization in terms of human resources, finance, information technology, as well as implementing regulations.



2. Results of Micro Tax Office Pilot Project

Since 2016, DGT has conducted a pilot project for Micro Tax Office (Micro TO) as part of tax office classification development. The piloted units are TSDCOs as units under TOs. The pilot project is carried out by expanding the duties and authorities of TSDCOs to provide services and supervise more optimally with a broader reach.

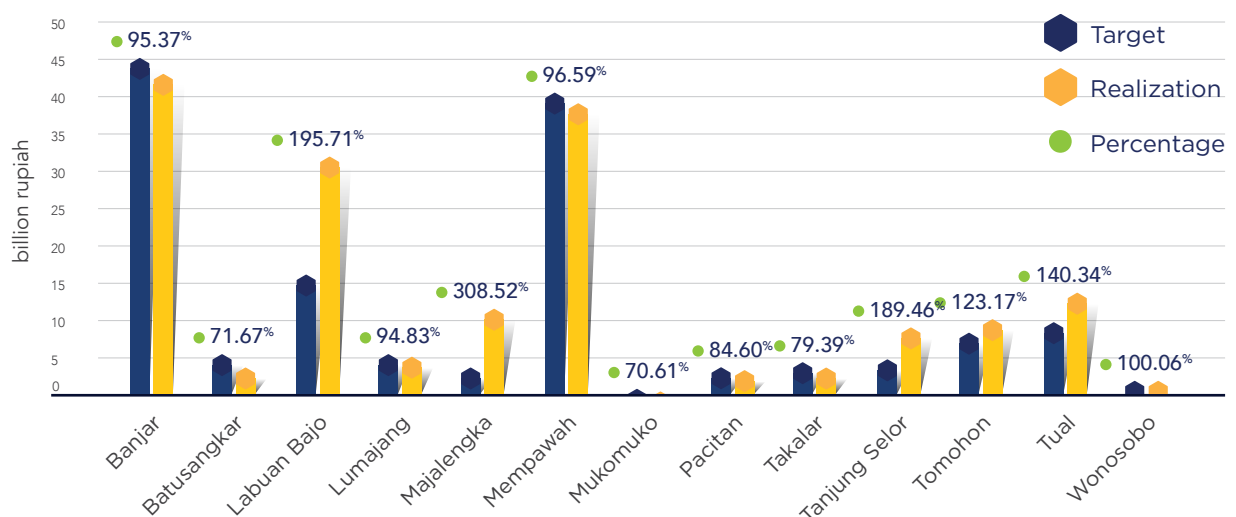
Based on Minister of Finance Regulation No. 184/PMK.01/2020, which will be implemented in 2021, TSDCOs are strengthened by the additional supervisory and extensification tasks. This certainly bring impacts to the continuation of Micro TO Pilot Project. On account of this, DGT has evaluated the pilot project implementation in 2020, and used the results as a basis to make decisions.

The evaluation was carried out by measuring the effectiveness and optimization of TSDCO design development. The evaluation results in 2020 are as follows:

- five TSDCO units have employees below the minimum standards;
- most of the educational backgrounds of officers at Micro TO are Diploma I;
- adjustments have been made to the work area and taxpayers managed by Micro TO;
- six Micro TOs have succeeded in achieving the tax revenue target (as of December 15, 2020);
- there are still types of applications, legal products, or activities that could not be approved, issued, or followed up by Micro TO;
- the pilot project implementation by adding TSDCOs tasks (as stipulated in Minister of Finance Regulation No. 184/PMK.01/2020) has led to higher supervision on taxpayer compliance and services to taxpayers in areas that the primary TOs have not reached;
- the pilot project design could be implemented to enhance service efficiency. This is evidenced by more tax services that could be provided and a broader scope of supervision and extensification to control territory.

Based on the evaluation results, Micro TO pilot project will not be extended in 2021. The current Micro TO design is the prototype of future TSDCO designs, where additional tasks assigned to Micro TO have been stated in Minister of Finance Regulation No. 184/PMK .01/2020.

Micro Tax Office Revenue Performance, 2020



Source: Questionnaire Data of Micro TO Pilot Project Evaluation for 13 TSDCOs in 2020 (processed). Tax revenue realization data as of December 15, 2020.



B. HUMAN RESOURCES DEVELOPMENT

1. Human Resources Development Objectives and Strategies

As an organization with a strategic role in collecting state revenue, DGT needs to be supported by competent, accountable, reliable, professional, and adaptive human resources. To build these human resources qualities, DGT fully supports Ministry of Finance policies in human resources management as stated in Ministry of Finance 2020-2024 Strategic Plan and Roadmap for State Civil Servants Management in Ministry of Finance for 2020-2024 (Minister of Finance Decree No. 581/KMK.01/2020).

Ministry of Finance has stipulated that one of the future human resources management policies is to control the

number and realign employee composition through negative growth policy in employee number by 3.5—4 percent in 2020-2024. Following up on this policy, DGT has implemented several priority strategies in managing the quantity and quality of human resources.

A negative growth policy aims to encourage more prudent human resources planning. As part of human resources management, DGT reviews its employee requirements and encourages competency development as an option to meet these needs. The review and mapping of employee requirements in 2020 considered several events in DGT, such as organizational

restructuring that started from tax offices and would be continued with Head Office and RTOs. In terms of business process development, DGT is currently redesigning its business processes through the core tax system renewal program. This program, which also includes developing a reliable and integrated information technology system, aims to make the work/task in every business process more concise, focused, and systematized. By optimizing information technology, DGT could become a leaner, more effective, and efficient organization in carrying out its business processes and, indeed, more efficient in using human resources.

In terms of meeting its requirement for the number of human resources, DGT adopts the following strategies:

- a. selective and limited recruitment to meet personnel needs that require specific qualifications and competencies with quantity based on the number of employees who retire in the relevant year; as well as
- b. redistribution of employees between work units.

With the organizational restructuring, business process structuring, information system support, and strategies to meet the personnel requirement, it is expected that DGT could optimally implement the negative growth policy in employee numbers.

In terms of human resource quality management, one of the efforts made by DGT to encourage the improvement of technical competence is the establishment of functional positions. The establishment aims to obtain an ideal composition of job positions, in which the number of employees in functional positions is greater than that structural positions and staff.

The job restructuring roadmap in 2024 will change the composition of the current number of employees. In 2020, the ratio between functional positions, structural positions, and staff at DGT was 15: 11: 73, while the ideal balance is 60: 11: 29.



The development of functional positions began in 2020 by establishing the Tax Counselor and Tax Counselor Assistant posts. The development will continue to boost the effectiveness and efficiency of tasks and bureaucracy. The development of functional positions is also in line with the roadmap of human resources management policies launched by the Ministry of Administrative and Bureaucratic Reform through the delayering program.

2. Employee Performance Documentation and Monitoring in the New Normal Order

Performance documentation and monitoring are part of the civil servant performance management system stipulated in Government Regulation No. 30 of 2019 concerning the Performance Assessment of Civil Servants. DGT has implemented employee performance documentation through the logbook menu on the SIKKA application (Personnel, Financial, and Assets Information System), which could be accessed through the office intranet network.

Regarding the new normal phase and preventing the spread of Covid-19, some employees are assigned to work from home; thus, DGT requires a new mechanism for documenting and monitoring employee performance.

In 2020, DGT developed a web-based application that could be accessed by employees anytime and anywhere through internet-connected devices.

Employees could access the application through the link <http://logbook.pajak.go.id>. This application is a means for direct superiors to monitor the activities of their subordinates and is expected to encourage objective, fair, and transparent performance management with the support of performance evidence.

The application accommodates monitoring of employee attendance, health, and code of conduct compliance, as well as calculating employee workloads. Direct supervisors can review and provide feedback on their subordinates' activities and performance. The application also features the Activity Monitoring function required by the Personnel Management Unit and the Internal Compliance Unit in monitoring employees.



DGT working guidelines in the new normal order based on Circular Letter No. SE-33/PJ/2020 contains guidelines for employees/offices in:

- preparation and activities during work (e.g., daily attendance records, WFH/WFO scheduling, performance monitoring);
- education about Covid-19;
- implementation of a clean and healthy lifestyle;
- interaction with taxpayers/other parties;
- handling of employees/taxpayers/guests entering the office building;
- provision of facilities and infrastructure;
- virtual communication and data and information security; as well as
- emergency management.





3. Scholarship Program, Own-cost Education Permit, Training, and Short Course

To improve the quality of human resources, DGT provides opportunities for employees to advance their education to a higher level. Employees may continue their formal education through scholarship programs or apply for permission to attend non-official education at their own cost.

Assignment of Scholarship Program, 2020

Level	Employees		
	Men	Women	Total
Diploma	0	0	0
Undergraduate	9	11	20
Domestic Graduate	74	50	124
Linkage Graduate	7	1	8
International Graduate	19	11	30
Domestic Postgraduate	1	0	1
International Postgraduate	5	1	6
Total	115	74	189

Notes:

The figure above shows the total study assignments issued in 2020, not total staff in education assignment status.

Source: Secretariat of Directorate General of Taxes.

Issuance of Own-cost Education Permit, 2020

Level	Employees		
	Men	Women	Total
Diploma	415	116	581
Undergraduate	730	478	1,208
Graduate	353	88	441
Postgraduate	7	1	8
Total	1,505	683	2,188

Note:

Overall, there are 8,438 employees who were currently studying at their own-cost based on the issuance of permits in 2020 and prior years.

Source: Secretariat of Directorate General of Taxes.

Employee training is aimed at improving the knowledge, skills, and attitudes of employees. In addition, employee participation training could also be due to job requirements. Opportunities to participate in training are also considered as a token of appreciation for employees with particular accomplishments. In Ministry of Finance, employee training is organized by the Financial Education and Training Agency.



Employee Training, 2020

Type	Frequency	Participants		
		Men	Women	Total
Pre-service Training	12	799	1,140	1,939
In-service Training:				
a. Leadership Training	3	28	2	30
b. Technical Training	416	66,376	37,732	104,108
c. Functional Training	37	1,105	310	1,415
Total	468	68,308	39,184	107,492

Source: Secretariat of Directorate General of Taxes.

DGT also assigns its employees to take short courses organized by international institutions or tax institutions in other countries. The short course program is carried out in the context of knowledge sharing or exchange of information regarding tax policies, conditions, or implementation of tax regulations and practices that occur in these countries.

Covid-19 pandemic has affected the short course implementation in 2020. As such, the short course only took place in January–February 2020.

Employee Assignment to Participate in Short Course, 2020

Location	Employees		
	Men	Women	Total
US	5	2	7
Australia	4	3	7
Austria	1	-	1
Total	10	5	15

Source: Secretariat of Directorate General of Taxes.

4. Leadership Development Program

DGT conducts Leadership Development Program (LDP) to prepare organizational leaders to perform excellently in achieving DGT's vision and mission. LDP is designed to build the managerial competencies of leaders in structural positions. Managerial competence plays a vital role in building organizational culture and developing leadership characters to achieve organizational goals.

The objectives of the 2020 LDP were to build the character of echelon IV officials as team leaders capable of formulating work plans, leading the team in carrying out tasks and functions, providing direction, and motivating subordinates to show the best performance. In 2020, DGT held this program online.

Implementation of Leadership Development Program, 2020

Type	Number of Office Organizing LDP	Participants		
		Men	Women	Total
LDP for echelon IV officials	33	963	270	1,233

Source: Directorate of Internal Compliance and Apparatus Transformation.



5. In-House Training

In-house training (IHT) is another program carried out by DGT to fulfill the employees' competency development needs which cannot be met through training activities. DGT runs this training program for two purposes: to reduce the competency gaps contained in the individual assessment center reports and as a tool of preparation for promotions exams.

IHT activities may include sharing sessions, workshops, socialization, and technical guidance by resource person to share knowledge, experience, success story, behavioral and attitudes, and motivations that support DGT's goals.

In 2020, DGT held IHT for its employees with the following subjects:

- | | | |
|---|--|---|
| a. mandatory subjects, namely objection and non-objection business processes and other subjects deemed necessary. This program was conducted at RTO and tax office levels with the same topics and speakers who have attended training of trainers, | and regulations related to taxpayer's line of business; 4) business processes and regulations related to the supervision and audit on strategic taxpayers; 5) implementation of Compliance Risk Management for taxpayers; 6) utilization of financial data; 7) field audit business processes; 8) examination on Input Tax and tax invoice not based on actual transactions; 9) Audit Desktop application business processes; 10) increased audits on individual taxpayers and | group taxpayers; 11) audit on corporate taxpayers conducting tax planning; 12) national and regular priority audit focus that are aligned to the audit strategic plan and policies of each unit; 13) consolidation of tax collection process flow; 14) local wisdom to fulfill socio-cultural competencies; 15) other topics in accordance with the tasks and functions of unit; and 16) managerial competencies. |
| b. regular subjects, namely subjects that could be customized according to each office needs but still within the following scope: 1) tax knowledge; 2) handling of objections and non-objections; 3) taxpayer business processes | | |

In-House Training, 2020

Number of Trainings	Total Participants (employees)	Total Training Hours (Hours)	Average Training Hours of Each Training
1,565	47,773	6,331	4.05

Source: Directorate of Internal Compliance & Apparatus Transformation.

6. On-the-Job Training

On-the-job training (OJT) is an employee capacity-building program with an experiential learning approach that is meticulously conducted through an at-the-office internship program. The objective of OJT is to increase and accelerate the acquisition of skills in a position or job.



OJT participants comprise Civil Servant Candidates and Civil Servants who have just been appointed to assume certain positions. Civil Servant Candidates receive mentoring subjects in the form of SOPs, while Civil Servants are provided with mentoring modules.

The OJT team carries out the activity at the office where OJT participants are assigned/do their internship. The OJT Team consists of:

- a. Team Leader is held by the head of office;
- b. Secretary is held by an official who has access authority on the local personnel database application; and
- c. Team members as supervisors who are held by direct superiors of OJT participants or echelon IV officials.

In 2020, DGT organized OJT for Civil Servant Candidates and employees appointed as Account Representative, Tax Objection Reviewer, Tax Auditor, Tax Bailiff, and Treasurer.



Implementation of On-the-Job Training, 2020

Type	Participants			Number of Office Organizing OJT
	Men	Women	Total	
Civil Servant Candidates	798	1,137	1,935	324
Account Representative	575	491	1,066	252
Tax Objection Reviewer	134	69	203	32
Tax Auditor	551	225	776	226
Tax Bailiff	103	22	125	95
Treasurer	25	18	43	38
Total	2,186	1,962	4,148	967

Source: Directorate of Internal Compliance and Apparatus Transformation.

7. e-Learning Implementation and Development

DGT utilizes e-learning as one of the learning tools for employee capacity development and employee competency measurement and mapping. The long-distance learning instrument provides solution for the limited number of personnel to handle employee capacity development that is not proportional to the large number of DGT employees.

The implementation and development of e-learning throughout 2020 includes:

- a. stipulation of e-learning as one of the KPIs for calculating training hours;
- b. introduction of e-learning as a learning tool for Civil Servant Candidates in OJT;
- c. improvement of Learning Management System application;
- d. development of e-learning modules, namely tax regulation on transactions affected by special relationships, problem-solving and decision-making, managing stress and pressure, as well as the DISC personality test (Dominance, Influence, Steadiness, and Compliance); and
- e. utilization of e-learning for competency test in employee performance award, assignment of general staff and Account Representative, promotion of position level of Tax Auditor, Tax Appraiser, and Assistant Tax Appraiser, and competency test for the appointment of Tax Counselor and Assistant Tax Counselor.



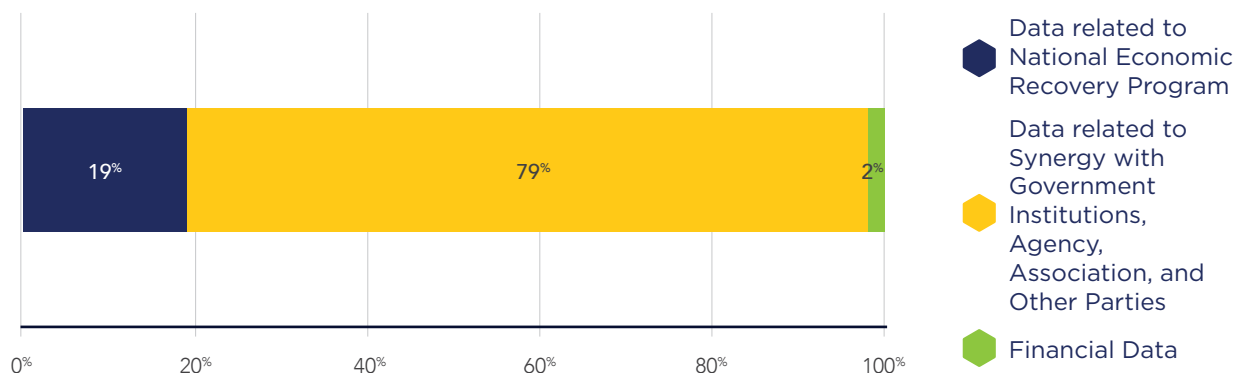
C. STRENGTHENING OF TAX DATA GOVERNANCE

1. External Data Management as Part of the National Economic Recovery Program

In 2020, DGT received data from 52 agencies, institutions, associations, and other parties (ILAP) following Minister of Finance Regulation No. 228/PMK.03/2017 concerning Types of Data and Information and Procedures for Submission of Data and Information Related to Taxation. In addition, DGT also receives domestic financial data and AEoI inbound financial data. DGT then processed those external data by performing normalization and standardization as well as data identification and data quality control to be used for tax intensification and extensification.

To anticipate the economic impact of Covid-19 pandemic, Ministry of Finance has issued various fiscal policies for economic recovery, including support for social protection for the poor and vulnerable as well as business stimulus for MSMEs, industry, and SOEs. Therefore, DGT's external data management, which is usually carried out to reveal the tax potential, in 2020 was also carried out for processing data related to the National Economic Recovery Program (NERP) as a form of synergy between ministries/agencies.

Composition of External Data Received by DGT, 2020



Source: Directorate of Tax Data and Information.

Data processing related to NERP includes MSME business data contained in Micro Credit (KUR) and Non-KUR data from Directorate General of Treasury, data of recipients and potential recipients of social assistance from Ministry of Social Affairs, data of debtors from state-owned pawnshop PT Pegadaian and Madani Mekar's National Capital, data of cooperative and financial service institution debtors, data of mortgage debtors, Social Security data, as well as data of educators and education personnels from Ministry of Education and Culture.

2. Refinement and Development of Compliance Risk Management

According to supervision and audit policy for tax base broadening in 2020, DGT conducted supervision based on taxpayer non-compliance risk by implementing Compliance Risk Management (CRM).

To ensure that CRM is used as a tool in the initial stage of the supervision process, in 2020 Ministry of Finance stipulated a performance index in Ministry of Finance's KPI Level One, namely Index of CRM Implementation on Strategic and Non-strategic Taxpayers.



Among the measures taken by DGT in 2020 to fulfill the KPI Index included the refinement of CRM for audit and supervision function by: 1) updating data; 2) adding financial data, trigger data, and information tools as CRM variables; 3) improving risk variables scoring; and 4) providing additional information on the display menu such as taxpayers' risk level, detailed data, and collectability information.

In 2020, DGT also improved CRM for tax extensification and tax collection functions. Refinement of CRM for tax extensification function has been completed by using sixteen variables. Financial data is a new variable and has the most significant data distribution in the List of Tax Extensification Target (DSE) 2020 as the CRM output of tax extensification function. Regarding access authority, DGT also granted more access for Section Heads and Account Representatives in the Supervision and Consultation Sections III and IV, as part of the tax extensification program policy in 2020.

Refinement of CRM for tax collection that has been completed in 2020 includes improvements to the risk variable to capture collection risk based on the impact of tax arrears value, tax arrears condition, and taxpayers' wealth and financial capability. The risk variable is improved by updating the existing data and adding the required data to increase tax collection risk validity. The data update in the taxpayers' profiles includes financial data, cellular phone data, motor vehicle ownership data, and auction data. Moreover, the taxpayers with the largest amount of tax arrears are grouped based on scores. The taxpayer risk profile is categorized based on the condition of tax arrears, ability to pay, and the whereabouts of taxpayers or tax bearers.

In addition to CRM improvements described above, in December 2020, DGT also started developing CRM for international taxation functions and will soon be piloted in 2021. CRM for international taxation functions aims to boost the compliance of taxpayers having special relationships, carrying out other international tax transactions, and having the risk of conducting tax avoidance practices.

D. DEVELOPMENT OF INFORMATION AND COMMUNICATION TECHNOLOGY

1. Information and Communication Technology Development Policy

The Ministry of Finance Strategic Plan 2020-2024 and DGT Strategic Plan 2020-2024 become the foundation to define DGT's organizational policies, including information and communication technology (ICT). To synchronize the planning, development, operation, and maintenance of ICT services, in 2020, DGT has designed ICT Blueprint 2020-2024, stipulated in Director of Information and Communication Technology Decree No. KEP-75/PJ.12/2020.

There are three central strategic themes in the Blueprint, namely:

- a. Migration to the digital ecosystem. The goals in this theme are:
 - 1) reporting and fulfillment of taxpayer services will be carried out on digital channels (e-filing, e-billing, e-reporting, e-service);
 - 2) a comprehensive data validation process will be implemented so that the information generated by the system is relevant and valid, thus could be followed up immediately;
 - 3) risk-based law enforcement will be conducted using event-based, detailed and up-to-date data on CRM;
 - 4) the automation process will be implemented in tax services and taxpayer compliance supervision, among others through the Click, Call, Counter (3C) program, digital audit working sheet, and taxpayer accounting system; and
 - 5) implementation of flexible workspace so that employees could interact with the system anytime and anywhere safely.



- b. Implementation of an interactive and integrated system. DGT's goals in this theme are:
 - 1) an open system will be run, so that it could interact with other systems safely to obtain the correct data and information;
 - 2) cooperate with third parties to provide digital services to expand service penetration and make it easier for taxpayers to comply. In this case, DGT system will be connected to third party systems (tax application service providers, banks, communities, and other institutions); and
 - 3) availability of tax clearance information (such as Fiscal Certificate and Taxpayer Status Confirmation) as a mandatory requirement in national public services.
- c. Implementation of ICT natural system to create the following conditions:
 - 1) a natural system will be implemented to capture taxpayer transactions through an electronic invoice system (e-invoice, e-tax receipt, and e-stamping) and a prepopulated filing system;
 - 2) digital ID will be utilized across sectors through Kartin1 (single-identity card) platform to ensure identity verification is attached to each transaction;
 - 3) Data Governance Framework will be implemented to ensure that data flows seamlessly, data is tied with a verified identity, and data integrity is secured through a built-in continuous feedback loop process;
 - 4) taxpayers know and could access "what DGT knows" to increase transparency; and
 - 5) the system implemented will be based on the right data and the right event to encourage taxpayers to fulfill their tax obligations correctly and with minimal intervention.

To achieve these desired results according to the central theme of ICT strategy, DGT collaborates with third parties in providing digital services for taxpayers. This policy was previously regulated in Director General of Taxes Regulation No. PER-11/PJ/2019, which was later revised through Director General of Taxes Regulation No. PER-10/PJ/2020 to conform to the provisions in Government Regulation in Lieu of Law No. 1 of 2020.

Two things triggered the change in policy regarding tax application service providers (TASP). First, the application development carried out by TASP might not be finished on time due to social distancing constraints during Covid-19 pandemic. Director General of Taxes Regulation No. PER-11/PJ/2019 stipulates that three tax applications must be provided by TASP no later than 20 June 2020, namely implementation of host-to-host (H2H) e-invoice, provision of billing code generator application, and submission of Tax Return in the form of electronic documents. DGT considers it necessary to provide extra time for application development by TASP and application testing by DGT. Secondly, to help financial institutions distribute assistance related to Covid-19 pandemic to MSMEs, DGT considers it necessary to expand application services that could be provided by TASP. These services are e-registration for individual and corporate taxpayers, taxpayer status validation, and other services approved by DGT.



Tax Application Services Provided by Tax Application Service Providers

Mandatory services to be provided:

- TIN for individual employee taxpayers
- Application to create and lodge electronic withholding tax receipt
- Host-to-host (H2H) e-invoice
- Application to generate billing code
- e-Tax Return application
- Application to submit e-Tax Return

Services to be provided to expand application services:

- TIN for individual taxpayers and corporate taxpayers
- taxpayer status validation service
- other tax application services

Basis: Director General of Taxes Regulation No. PER-10/PJ/2020



In addition to establishing ICT Blueprint and policies regarding TASP, in 2020, DGT has also conducted an ICT governance assessment using the 2019 Control Objectives for Information and Related Technologies (COBIT) framework and involving third-party ICT consultant. The results of the assessment will then be considered to update DGT's ICT governance regulation in Director General of Taxes Regulation No. PER-37/PJ/2010.

2. Information and Communication Technology Support for Work in the New Normal Order

ICT utilization has become strongly essential to ensure the effectiveness of public services, especially during the Covid-19 pandemic. DGT has established the interaction digitization model by utilizing ICT to accelerate tax services without direct interaction. Live chat through the DGT website and Whatsapp application to contact tax officers have been implemented by DGT offices nationally.

Even before the 2020 pandemic, DGT has launched the 3C program as part of the digital services transformation. The 3C is a service development program with an escalation concept in which tax services are preferably provided online via the website, mobile applications, and other digital media (Click). If the tax services have not been accommodated through online media, the taxpayer

could call the contact center (Call). As the last option, taxpayers could also directly visit tax officer at the tax office (Counter). In the 3C program development, DGT established 25 automated services and 4 non-automated services in 2020. The development of non-automated services in 2020 includes the use of 3 digit contact center numbers following the standards set by the government, addition of authorities on six services for contact center agents, and addition of four services at the back-end office.

Face-to-face services at tax offices during the pandemic in 2020 were still available on a limited basis by running online queue ticket retrieval through AkuPajak site-based application (kunjung.pajak.go.id).

In 2020, DGT also released an e-Reporting application on DGT Online service menu to report the use of tax incentives related to Covid-19 handling. There are nine types of reports that taxpayers could submit through this application, namely:

- | | | |
|---|---|--|
| a. Final Income Tax Borne by the Government (Minister of Finance Regulation No. 44/PMK.03/2020); | d. exemption of Income Tax Article 22 (Minister of Finance Regulation No. 28/PMK.03/2020); | g. exemption of Income Tax Article 23 (Minister of Finance Regulation No. 28/PMK.03/2020); |
| b. Income Tax Article 21 Borne by the Government (Minister of Finance Regulation No. 44/PMK.03/2020); | e. exemption of Income Tax Article 22 on Imports (Minister of Finance Regulation No. 28/PMK.03/2020); | h. deduction in Income Tax Article 25 installment (Minister of Finance Regulation No. 44/PMK.03/2020); and |
| c. exemption of Income Tax Article 21 (Minister of Finance Regulation No. 28/PMK.03/2020); | f. exemption of Income Tax Article 22 on Imports (Minister of Finance Regulation No. 44/PMK.03/2020); | i. VAT Borne by the Government (Minister of Finance Regulation No. 28/PMK.03/2020). |

3. Development of Tax System Information and Application

Throughout 2020, DGT has developed the following information systems and tax applications:



Development of Information Systems and Tax Applications, 2020

No.	Information System/Application Name	Description of Development Area
1.	SIDJP NINE administration	Field data collection.
2.	Desktop and web-based e-Invoice	Prepopulated import documents and Input Tax Invoices.
3.	Web-based e-Invoice	Online submission of VAT Returns.



No.	Information System/Application Name	Description of Development Area
4.	Web-based e-Invoice	Prepopulated Export Declaration.
5.	e-Registration	Follow up on data change (Information and Complaint Services Office as back office).
6.	e-Registration	Follow-up on revocation of internet centralization.
7.	e-Registration	Follow-up on adding/reducing internet centralization.
8.	e-Registration	Follow-up on revocation of internet centralization.
9.	e-Registration	Regular bug fixing.
10.	DGT Information System (SIDJP)	Transfer of VAT Assessment Notice from taxpayers of the branches whose VAT is centralized (certain branches or all branches).
11.	SIDJP	Production of validation code on SIDJP printout output.
12.	SIDJP	Vertical unit restructuring.
13.	SIDJP	Tax objection module.
14.	SIDJP	Application for Tax Certificate (conveyance validation).
15.	SIDJP	Regular bug fixing.
16.	Service-oriented architecture (SOA)	Provision of services for applications from Subdirector of Tax System Development and Subdirector of Tax Supporting System Development.
17.	Kunjung Pajak (Visit the Tax Office)	Online queue for taxpayers who want to visit tax offices and RTOs.
18.	Integrated Front Service	Reception of a new Tax Return type: Unification Periodic Tax Returns of Government Agencies.
19.	Integrated Front Service	Cancellation of Tax Certificate (conveyance validation).
20.	Dissemination	Application for reporting dissemination conducted by tax offices, RTOs, and Directorate of Tax Dissemination, Services, and Public Relations.
21.	Integrated Front Service	Disclosure of misconducts.
22.	Ticketing System Service	Ticketing application for reporting issues to ICT management unit.
23.	Integrated Front Service	Installment/postponement in tax assessment notice payment.
24.	Integrated Front Service	Improvement of Integrated Front Service so that it could generate case management automatically.
25.	Edukasi Pajak (Tax Education) microsite	Microsite application that contains tax education.
26.	Online Tax Knowledge Base	Tax knowledge management web that could be accessed by taxpayers at pajak.go.id website.
27.	Integrity Map	Application that displays the number of reports or the integrity of tax offices.
28.	e-SPT of Income Tax Article 4 paragraph (2)	Addition of new withholding tax receipt type regarding e-Tax Return of Income Tax Article 4 paragraph (2) as well as adjustments to several validations following Government Regulation No. 29 of 2020.
29.	Trading Through Electronic Systems Operator (TTESO) Portal	Portal for TTES business owners so that they could fulfill their tax obligations independently under Minister of Finance Regulation No. 48/PMK.03/2020.
30.	Web-based application of unification withholding tax receipt	Application that could be used by Unification Income Tax Withholder to issue withholding tax receipt and to lodge Periodic Income Tax Return Unification.
31.	Covid-19 Incentive e-Reporting	Addition of report on realization of additional deductible cost from net income and donations following Government Regulation No. 29 of 2020.
32.	Web-based application of unification withholding tax receipt and unification Periodic Income Tax Return for government agencies (treasurer)	Application that could be used by government agencies to issue withholding tax receipt as well as submitting Unification Periodic Tax Returns.



No.	Information System/Application Name	Description of Development Area
33.	M Pajak application (mobile app) and 3C initiative	Application as an alternative channel other than pajak.go.id and DJP Online, to make it easier for smartphone users to access DGT services.
34.	XBRL development	XBRL as a substitute for financial statements that have been attached to Tax Returns in pdf form.
35.	Kartin1 initiative	Piloting of Smart TIN development in banking cards.
36.	Host-to-host application for transfer of land and/or building (conveyance)	Application for validating payment of income tax on land and building and certificate data delivery.
37.	Data integration application (Taxpayer Status Confirmation Information (KSWP))	Application for validating tax return compliance and taxpayer profile.
38.	KSWP Portal application	Web application for validating tax return compliance and taxpayer profile.
39.	Third-party/External Data Integration application	Third-party/external data delivery.
40.	Mutual Agreement Procedure (MAP) application in SIDJP NINE	Application for MAP administration.
41.	Audit Desktop application version 1.0.0.5	Preparation of audit working sheet (update and more types of Withholding Income Tax).
42.	Approweb application – Letter of Inquiry Digitization	Letter of Inquiry Digitization will replace its issuance on Approweb which currently still requires wet signature of head of office. Letter of Inquiry digitization consists of several functions: <ul style="list-style-type: none"> • Letter of Inquiry is created digitally (has a verification code and does not require a wet signature); • Letter of Inquiry online submission via DGT's official e-mail.
43.	Approweb application – Monitoring on External Data	External data has been utilized by Account Representatives in Approweb application through Tester Data feature. Furthermore, a monitoring function will be created for the data utilization.
44.	Approweb application – Micro Tax Office	Approweb application designed specifically for Micro Tax Offices which have a different organizational structure from other tax offices.
45.	Approweb application – Tax Collection Notice Digitization	Tax Collection Notice (TCN) digitization will be implemented in Approweb application to facilitate the issuance and monitoring of TCN by Account Representatives. TCN digitization consists of several functions: <ul style="list-style-type: none"> • TCN nominative list to be issued; • TCN is created digitally (has a verification code and does not require a wet signature); • TCN online submission via DGT's official e-mail; • Added Billing Code information in TCN attachment; • Supervision of TCN issuance in stages.
46.	Approweb application – Examination Working Sheet (KKPt) of Periodic Tax Returns	In Approweb application, only KKPt is currently available for Corporate Taxpayer and Individual Taxpayer Annual Tax Returns. In the next stage, KKPt will be added for Periodic VAT Returns and Periodic Withholding Tax Returns.
47.	CRM Compliance Map for international taxation function	Addition of compliance map business process for international taxation function.
48.	Application of CRM Compliance Map Integration for the following functions: <ul style="list-style-type: none"> • service • supervision and audit • international taxation • collection • objection • dissemination 	Currently, CRM has been implemented in several business processes, but still displayed in different applications. Therefore, it is necessary to create an application that could integrate some of these CRM business processes.
49.	Performance Achievement (KPI) Dashboard	KPIs dashboard for tax revenue performance, tax compliance, tax payment related to Government Regulation No. 23 of 2018, tax payment non-related to Government Regulation No. 23 of 2018, settlement of follow-up on the issuance of letter of inquiry (P4DK), tax dissemination, and tax potential data.



No.	Information System/Application Name	Description of Development Area
50.	Tax Refund Dashboard	Dashboard for Overpayment Tax Returns monitoring.
51.	ECTag: new protocol for Point of Interest (Pol) Update menu	Improvement of the Pol update menu: in case the Pol is updated by shifting the location to another supervision zone, approval from the unit/section/Account Representative is required. Geotagging menu improvements: added supervisor approval.
52.	ECTag	Refinement of Taxpayer Assignment menu according to the provisions of Circular Letter No. SE-07/PJ/2020.
53.	Postponed payment of tax assessment notice	Application for postponed payment of tax assessment notice.
54.	SIDJP NINE Administration	Confirmation of Import Facility Documents used by Directorate General of Customs and Excise.
55.	SIDJP NINE Administration	Monitoring of unfinished cases (work processes) related to vertical unit restructuring.
56.	SIDJP NINE Administration	Eligibility check for tax incentives under Minister of Finance Regulation No. 44/PMK.03/2020 (Government Regulation No. 23 of 2018).
57.	SIDJP NINE Administration	Additional examination on the supporting documents for Nil Tax Returns and Underpaid Tax Returns.
58.	SIDJP NINE Administration	Overbooking.
59.	Intelligent Information System (Silent) Phase II	Improvement of menu: Administrator, Dissemination Monitoring, Information, Data, Report, and Denunciation (IDL) Monitoring
60.	Application for Settlement of Tax Objection and Review	Menu for receiving Tax Court verdicts
61.	SIDJP NINE and Service SOA administration	Requests for additional documents for Tax Returns submitted through certain channels.
62.	Application of List of Tax Audit Priority Targets on SIDJP NINE	Submission of audit proposals following Circular Letter No. SE-15/PJ/2018.
63.	Changes in e-Tax Return application of Periodic Tax Return of Income Tax Article 4 paragraph (2)	Addition of withholding tax receipt type on rent and other income from the use of property other than land or buildings.
64.	Covid-19 Incentive e-Reporting	Application for reporting the use of Covid-19 tax incentives.
65.	Taxpayer Status Confirmation Portal	API of Conveyance Certificate validation.
66.	Taxpayer Status Confirmation Information application	Application module for Tax Exemption Letter for Income Tax Article 22 and Income Tax Article 23.
67.	Taxpayer Status Confirmation Information application	Notification module on deduction of Income Tax Article 25 installments.
68.	Law Enforcement System (Sigakum) Phase II	Improvement of menu: Investigation Summons, Investigation Confiscation, Request for Digital Forensic Assistance, Request for Forensic Personnel Assistance, Review Minutes of Examination on Preliminary Investigation Proposal, Cancellation of Preliminary Investigation Warrant, P-21 Status (completed investigation findings as declared by Attorney), Digital Forensics Assignment, State Loss Recovery performance dashboard.
69.	Audit Desktop application Phase II	Audit worksheet on Withholding Income Tax, VAT, and individual taxpayers.
70.	Taxpayer Status Validation application	Validation of taxpayer status for TASP.
71.	e-Tax Return application of Income Tax Article 4 paragraph (2)	Covid-19 tax incentives.
72.	Managerial Dashboard and Online Reporting (Mandor) application	Development of performance achievement dashboard.
73.	Data synchronization between personnel application (SIKKA) and Active Directory	Ensuring the personnel data in Active Directory is the same as the data in the SIKKA application.

Source: Directorate of Information Technology and Communication.



E. BUSINESS PROCESS DEVELOPMENT

DGT continuously develops business processes in various fields. Several business process developments during 2020 were highlighted due to their significant changes/improvements, namely the unification of Periodic Tax Returns, Taxpayer Account Management, law enforcement support system, pre-populated Input Taxes, and Periodic VAT Returns on the e-Invoice application.



Development of service business processes in 2020 also aims to prevent the spread of Covid-19 without compromising DGT service quality and performance. In addition to introducing an online queue ticket procedure for taxpayers who still need face-to-face services, DGT has also expanded the Laku Pandai Agent (Officeless Financial Services regarding Financial Inclusion). In this case, DGT adds more tax payment points to be closer to the taxpayers' domicile/residence location.



1. Periodic Tax Returns Unification

DGT simplifies the process of lodging Periodic Tax Returns by combining several types of taxes in one report, hereinafter referred to as Unification Periodic Income Tax Returns. The five types of Periodic Tax Returns referred are Periodic Tax Returns of Income Tax Article 4 paragraph (2), Income Tax Article 15, Income Tax Article 22, Income Tax Article 23, and Income Tax Article 26.

In the end of 2020, Director General of Taxes has issued Director General of Taxes Regulation No. PER-23/PJ/2020 as a guideline for implementing

Unification Periodic Income Tax Returns which will be developed in stages through web services application to be used by all taxpayers nationally.

The implementation is slated to commence in 2021, starting with the the unification e-Withholding Tax Receipt (e-Bupot) phase II rollout. There are five tax offices that will become the piloted targets, namely Jakarta Pusat MTO, Jakarta Selatan I MTO, Jakarta Gambir III TO, Jakarta Gambir IV TO, and Kebayoran Baru IV TO.

2. Taxpayer Account Management Business Process

DGT develops Taxpayer Account Management (TAM) business processes to build an integrated accounting system containing taxpayers' obligations and rights data. There are three main features in TAM, namely Revenue Accounting System (RAS), e-Taxpayer Account (e-TPA), and Potential Revenue Monitoring (PRM).

RAS records double-entry bookkeeping of taxpayers' transactions and presents them according to the Government Accounting System (Sistem Akuntansi Pemerintahan/SAP) to produce financial reports or other reports. e-TPA is an interface that allow taxpayers to access detailed account information so that they will be more assisted in carrying out their tax obligations. Meanwhile, PRM serves to identify potential tax revenue from several business processes, including supervision, tax, extensification, audit, and CRM activities.



DGT has piloted RAS application in 34 tax offices in 2018 and 2019. DGT has also refined the application and implemented it nationwide in 2020 (referring to Circular Letter Number SE-38/PJ/2020). RAS implementation is expected to promote internal control to produce relevant and reliable accounting information related to tax revenue, receivables and payables. DGT will continue to refine the RAS application with target completion in 2024.

The launch of the e-TPA application in 2020 is one of the measures to improve tax services and administration. With this application, taxpayers could fulfill their obligations online through a single account. The account allows taxpayers to lodge Annual Tax Returns via e-filing, pay tax via e-billing, check reporting history, and view their identities registered in DGT.

At the next stage of e-TPA development, DGT will add historical information regarding tax services, tax payments, issuance of withholding tax receipts, and Land and Building Tax Object Notification reporting. DGT will also collaborate on the development of e-TPA with CRM of tax services to generate

notifications regarding taxpayer obligations. In the future, e-TPA will use PRM processed data to display information on taxpayers' estimated rights and obligations.

The double-entry system implemented in the PRM application is expected to facilitate DGT in identifying and obtaining tax revenue potential data from several business processes. In September 2020, DGT formed a Management Accounting Standards Formulation Team to develop an accounting journal entry form on taxpayers' transactions. The development of the application is also constantly carried out by the Core Tax Administration System Renewal Team.

3. Development of a Law Enforcement Business Process Support System

In 2020, DGT developed several applications to improve the effectiveness and efficiency of law enforcement business processes. These applications include the Tax Audit Priority Target List (DSPP)/Targets and Objective (Tarsan), e-Objection, Law Enforcement Information System (Sigakum) Phase III, and Prevention application of DGT Information System (SIDJP NINE).

DGT develops e-Objection as an implementation of the provisions of Minister of

Finance Regulation No. 9/PMK.03/2013. For taxpayers who already have an electronic certificate could use this application to lodge an objection letter. This application not only performs the function of receiving objection letters but also validates Tax Assessment filed for objections by taxpayers.

The development of Sigakum Phase III focuses on optimizing existing functions in the previous two stages, namely tax arrears monitoring dashboard

(phase I) and integration between modules integration of preliminary investigation, investigation, and digital forensics (phase II).

The development of Prevention application of SIDJP NINE aims to support the administration of prevention activities in tax collection. DGT develops this law enforcement application simultaneously with preparing regulations and SOPs that support the development and implementation of the application.



4. Pre-populated Input Tax and Periodic VAT Returns on e-Invoice Application

The development of pre-populated Input Tax and Periodic VAT Returns on e-Invoice application is a form of synergy between DGT and Directorate General of Customs and Excise (DGCE). The development is carried out through the integration of customs and excise data with taxation data. Through pre-populated Input Tax, the Input Tax data that has been submitted by the counter-parties and data on Import Declaration that the taxpayers have submitted in the CEISA DGCE application will be integrated and available on the e-Invoice application. Thus, taxpayers only need to submit the document once.

On October 1, 2020, the nationwide implementation was carried out for VAT Returns for September 2020, along with the release of e-Invoice 3.0 application. The e-Invoice application has various new features, including pre-populated Input Tax, pre-populated VAT refund, synchronization of stamp codes on e-Invoice, and pre-populated Periodic VAT Returns.

F. PUBLIC RELATIONS

1. Public Relation Strategies

The Covid-19 pandemic has resulted in limited communication channels that could have been utilized in the prior years. The DGT communication program is directed to provide convenience for taxpayers so that communication can continue to run effectively even in a pandemic situation.



DGT Communication Priority Program, 2020

- | | |
|--|---|
| <ul style="list-style-type: none"> • e-Filing • Tax awareness • Tax Reform • Tax Awareness Inclusion • Compliance supervision | <ul style="list-style-type: none"> • Law enforcement • National Economic Recovery Program • Incentives and tax stimulus related to Covid 19 pandemic • Changes to several tax provisions (e.g. VAT on TTES, and Stamp Duty) • Tax policy to support Ease of Doing Business |
|--|---|

Source: Directorate of Tax Dissemination, Services, and Public Relations.

DGT public relations primary strategy is formulated by detailing each program based on the target audience, priorities, key messages, publication subjects, and channels. In addition to the primary strategy, DGT also runs supporting strategies, including optimizing online and social media. Information dissemination through press releases and media partnering also continues to be carried out by taking health protocols and budget availability into account.

The communication channels used by DGT in 2020 are:

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| <p>a. primary communication channels, which are channels that must be available and used for every program/activity held by DGT. These channels are DGT website www.pajak.go.id, official social media (Facebook, Twitter, Instagram, Youtube), and outdoor media (billboards/banners owned by DGT or rented from third parties);</p> | <p>b. secondary communication channels, which are custom channels for a particular program/activity tailored to the target audience and each office's budget. Some of these channels are face-to-face interaction, virtual meetings through video conferencing devices, print media, electronic media (radio/television), press conferences, and email/SMS blasts.</p> |
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2. Public Relation Activities

The Covid-19 pandemic has substantially changed the way of works. It starts from implementing a working from home system, cutting back on face-to-face activities, and shifting most services to an online system. DGT public relations carried out various internal and external communication measures to support DGT's program in the new normal order.



DGT Public Relations Support in the New Normal Order, 2020

Internal Communications:

- Prepared various publication materials regarding initiatives to raise employee awareness against the spread of Covid-19 virus. Publication materials were in the form of desktop wallpaper and posters to be displayed in all DGT offices.
- Organized an internal communication forum on mental (psychological) and physical health during Covid-19 pandemic, which was attended online by echelon III and echelon IV officials and staffs.
- Held internal online dissemination regarding new regulations or provisions at DGT.

External Communication:

- Provided three landing pages on DGT website containing information on tax incentives, policies, and services during Covid-19 pandemic:
 - a. <https://pajak.go.id/covid19> (for information on tax incentives);
 - b. <https://www.pajak.go.id/klaster-kecepatan-berusaha-dunia-perpajakan> (information of tax treatment to support Ease of Doing Business); and
 - c. <https://pajak.go.id/digitaltax> (information about digital tax in Indonesian and English).
- Launched Tax Knowledge Base application for taxpayers that could be accessed via the internet at DGT website.
- Produced various publication materials related to the temporary suspension of face-to-face tax services that were broadcasted on all DGT social media.
- Collected official contact data for non-face-to-face services or consultations. This contact data was then displayed on DGT website and the link is installed on the Instagram account profile @ditjenpajakri.
- Created various kinds of publication materials to disseminate tax policies, especially tax incentives, to be broadcasted on all DGT social media and through mass media.

Source: Directorate of Tax Dissemination, Services, and Public Relations.

DGT holds a press conference to regulate the dissemination of tax information to the public. In 2020, DGT held only one press conference regarding the reporting of Annual Tax Returns by the Minister of Finance on March 10, 2020.

The press release is one of DGT's means of communication to the public by publishing articles on DGT website. The press release contains the latest information regarding tax regulations or DGT activities.



Press Releases, 2020

Press Release Number and Date	Title
SP-1/2020 January 31, 2020	DGT and State Electricity Company (PLN) Strengthen Partnership in Tax Data Integration.
SP-2/2020 January 31, 2020	Starting April 1, 2020, Treasurer's TIN Got Replaced with Government Agency TIN.
SP-3/2020 February 5, 2020	Indonesia and Singapore to Revise Tax Agreement.
SP-4/2020 February 11, 2020	Protecting the Indonesian Economy, the Government Hopes the Tax Omnibus Law Could be Enacted Soon.
SP-5/2020 February 11, 2020	Tax Base Broadening through Service Improvement and Strengthening of Supervision are Key to DGT's 2020 Strategy.
SP-6/2020 February 21, 2020	Income Tax Facility for Investment in Certain Business Sectors or Regions.
SP-7/2020 March 2, 2020	Change of Tasks and Functions of Tax Offices.



Press Release Number and Date	Title
SP-8/2020 March 10, 2020	Minister of Finance Reported Annual Tax Returns Before March 31.
SP-9/2020 March 15, 2020	Restrictions on Tax Services to Prevent the Spread of Corona Virus Disease 2019 (Covid-19).
SP-10/2020 March 19, 2020	Income Tax Stimulus on New Investment or Business Expansion in Labor-Intensive Industries.
SP-11/2020 March 24, 2020	Tax Policies Related to the Spread of Corona Virus.
SP-12/2020 March 27, 2020	Advance Pricing Agreement Application Procedure is Now Easier and Could be Applied Retroactively.
SP-13/2020 April 3, 2020	Deduction in Corporate Income Tax Rate in Calculating Income Tax Article 29 and Income Tax Article 25 Installments.
SP-14/2020 April 6, 2020	Tax Incentives Regarding Corona Could be Obtained Online.
SP-15/2020 April 11, 2020	Tax Stimulus to Support the Availability of Medicines, Medical Devices, and Services Necessary in the Context of Covid-19 Handling.
SP-16/2020 April 18, 2020	Extended Deadline for Submitting Supporting Documents of Annual Tax Returns for Fiscal Year 2019.
SP-17/2020 April 23, 2020	Work from Home, DGT Adds Telephone Access and Holds Online Tax Class to Serve Taxpayers.
SP-18/2020 April 26, 2020	Adjustment of 2020 Income Tax Installments in Relation to Deduction in Corporate Income Tax Rate.
SP-19/2020 April 30, 2020	Government to Add Business Sectors Entitled to Tax Stimulus in Facing the Economic Impact of Covid-19.
SP-20/2020 May 2, 2020.	Requirements for Expanded Sectors Entitled to Tax Incentives in Facing Corona are Available Online.
SP-21/2020 May 15, 2020	Foreign Digital Products to Subject to VAT Starting July 1, 2020.
SP-22/2020 May 29, 2020	290 Business Representatives from 11 Jurisdictions Attended Digital Tax Dissemination Webinar.
SP-23/2020 June 10, 2020	Face-to-face Tax Service to Resume on June 15, 2020.
SP-24/2020 June 19, 2020	Collaborating in Facing Covid-19, People Could Enjoy Income Tax Stimulus.
SP-25/2020 June 27, 2020	Excess Surplus in Endowment Fund for Education to Receive Income Tax Exemption.
SP-26/2020 June 27, 2020	Public Company Income Tax Rate.
SP-27/2020 June 30, 2020	Criteria of e-Commerce Owners to be Appointed as VAT Withholding Agents for Foreign Digital Products.
SP-28/2020 June 30, 2020	Centralization of Value Added Tax.
SP-29/2020 July 7, 2020	First Phase, Six Companies Appointed as VAT Withholding Agents for Foreign Digital Products.
SP-30/2020 July 18, 2020	Take Advantage of Tax Stimulus Until the End of 2020.
SP-31/2020 July 23, 2020	Starting August 17, 2020, Banks Could Directly Validate and Register Customers' TIN.



Press Release Number and Date	Title
SP-32/2020 July 28, 2020	Tax Treatment on Aid, Donations, Grants, and Religious Services.
SP-33/2020 August 5, 2020	Changes in Provision of Income Tax Stimulus for Investment in Certain Business Sectors or Regions.
SP-34/2020 August 6, 2020	Taxpayer Committing Fraud when Paying VAT Ended Up in Jail.
SP-35/2020 August 7, 2020	Ten Companies Appointed as VAT Withholding Agents for Foreign Digital Products.
SP-36/2020 August 10, 2020	DGT and Telkom Strengthen Partnership Through Tax Data Integration.
SP-37/2020 August 22, 2020	Income Tax Article 25 Installment Deduction Rises to 50 Percent.
SP-38/2020 August 26, 2020	Partnership in Optimizing Central Tax and Local Tax Collection.
SP-39/2020 August 28, 2020	Starting September 1, 2020, DGT Provides Online Queue Application.
SP-40/2020 September 4, 2020	DGT and MIND.ID Collaborate in Tax Data Integration.
SP-41/2020 September 8, 2020	DGT Appoints 12 Companies as VAT Withholding Agents for Foreign Digital Products.
SP-42/2020 October 2, 2020	Extension of Tax Stimulus for Covid-19 Pandemic Handling.
SP-43/2020 October 9, 2020	Eight More Companies to be VAT Withholding Agents for Foreign Digital Products.
SP-44/2020 October 19, 2020	DGT Receives Award for Supporting Progress of Indonesian Capital Market.
SP-45/2020 October 23, 2020	Commemorating Oeang Day (Banknote/Finance Day), DGT Held Spectaxcular 2020.
SP-46/2020 November 10, 2020	DGT Collaborates with Indonesia Port Corporations Pelindo I, Pelindo II, and Pelindo IV in Tax Data Integration
SP-47/2020 November 17, 2020	Again, DGT Appoints 10 Companies as VAT Withholding Agents for Foreign Digital Products
SP-48/2020 November 18, 2020	DGT Team Up with State-Owned Pawnshop PT Pegadaian (Persero) in Tax Data Integration
SP-49/2020 December 10, 2020	Two International Partners Join to Support DGT's Transformation Journey
SP-50/2020 December 17, 2020	MoU DGT and SOE PT Pupuk Indonesia
SP-51/2020 December 28, 2020	DGT Appoints Six VAT Withholding Agents and Revokes One VAT Withholder

Source: Directorate of Tax Dissemination, Services, and Public Relations.



DGT's public relations unit at the central level publishes an electronic magazine, *Intax*, which is intended for internal communication. This magazine featured various articles, including information on the latest tax provisions, DGT's programs/events, profiles of outstanding offices/employees, issues and developments in tax practices around the world, and light information such as hobbies and arts. All employees could read *Intax* by accessing DGT's public relations portal.

Intax Internal Magazine Publishing, 2020

Edition	Theme
I 2020	Nadine Implementation in Directorate General of Taxes
II 2020	Directorate General of Taxes in the Time of Pandemic
III 2020	Cakti Buddhi Bhakti Association
IV 2020	Spectaxcular 2020
V 2020	DGT Strategic Plan 2020-2024
VI 2020	Call for Taxation Paper

Source: Directorate of Tax Dissemination, Services, and Public Relations.

DGT website (www.pajak.go.id) is an official website that could be accessed by the public and is a reference for tax information sources, as well as DGT's representation on the internet. Throughout 2020, DGT website has published 4,603 content.

Contents of DGT Website (www.pajak.go.id), 2020

Contents	Total
Tax news from DGT offices	1,895
Photo Flash	1,814
Opinion Piece	176
Press Releases	63
Other Public Relation contents	655
Total	4,603

Source: Directorate of Tax Dissemination, Services, and Public Relations.

Total Visit of DGT Website www.pajak.go.id, 2019—2020

Activities	2020	2019
Session	74,121,188	6,820,882
Pageview	29,552,881	15,156,279

Source: Directorate of Tax Dissemination, Services, and Public Relations.

Nowadays, social media plays a critical role in disseminating information, as well as for government agencies. Given a large number of tax offices in Indonesia, DGT public relations uses the concept of one branding on social media, namely one centralized information, to avoid discrepancies in the information provided by offices.

Social Media Activities, 2020

Channel	Contents	Followers
Facebook	443	235,652
Youtube	70	34,188
Twitter	3,944	169,317
Instagram	293	222,202

Source: Directorate of Tax Dissemination, Services, and Public Relations.



3. Assessment on Public Relations Effectiveness

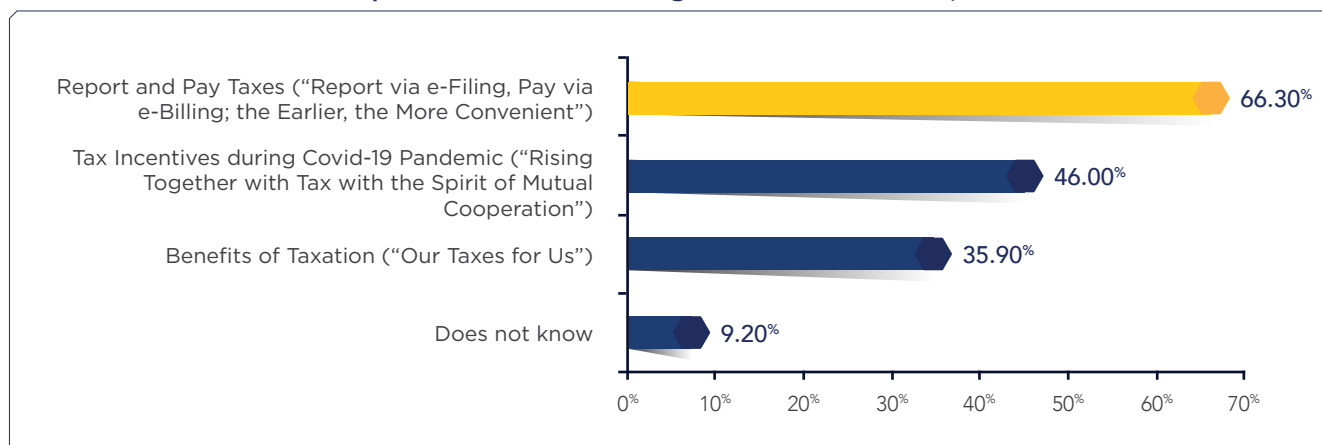
In 2020, DGT again conducted a survey to measure the tax public relations effectiveness. The survey was carried out in collaboration with a third party, namely PT Sigma Research Indonesia. The survey respondents were 45,169 taxpayers across all tax offices in Indonesia.

Amid the Covid-19 pandemic, the survey was carried out with different methods and aspects compared to surveys in previous years. In 2020, data was collected online using quantitative research methods, while the only aspect assessed was the level of awareness of tax programs and information.

Three programs were assessed to measure the level of awareness of tax programs and information, namely:

- Benefits of Taxation ("Our Taxes for Us");
 - Report and Pay Taxes ("Report via e-Filing, Pay via e-Billing; the Earlier, the More Convenient"); and
 - Tax Incentives during Covid-19 Pandemic ("Rising Together with Tax with the Spirit of Mutual Cooperation").
- The assessment on the level of awareness of tax programs and information uses a dichotomous scale, namely "know" (score 100) or "don't know" (score 0).

Level of Awareness & Comprehension on Tax Program and Information, 2020



Source:

- National Final Report on Survey of Service Satisfaction and Effectiveness of Dissemination and Public Relations 2020.
- Directorate of Tax Dissemination, Services, and Public Relations.

In the 2020 survey, DGT scored 90.77 (out of 100) in the public relations effectiveness index, growing by 4.95 points over the previous year. The improved result could also indicate that the evaluation of the program to boost awareness of taxpayers on tax program and information has been successful and running well.

Public Relations Effectiveness Index Based on the Assessed Aspects, 2018–2020

Assessed Aspects	2020	2019	2018
Tax advertisement/information	-	100.00	97.85
Known tax advertisement/information themes	-	70.47	66.36
Comprehension of tax advertisement/information themes	-	82.25	76.07
Tax program and information	90.77	-	-

Source: Directorate of Tax Dissemination, Services, and Public Relations.



G. DOMESTIC PARTNERSHIP

In achieving optimal state revenue, DGT requires support from many parties. Supervision on tax compliance will be ideal if DGT is provided with essential information on taxpayers retrieved from various parties and supported with aligned law enforcement implementation by all law enforcement agencies. DGT also collaborates with various parties to improve tax education in the community and make it easier for the public to access tax services.

In other words, the quality of the partnership built by DGT with many parties significantly affects the success in collecting state revenues.

Collaboration between DGT and partners is based on a mutual agreement set out in the memorandum of understanding or partnership agreement. The partnerships made by DGT with domestic partners in 2020 are described as follows.

Signing of Memorandum of Understanding/Partnership Agreement, 2020

Date	Related Party	Title of Partnership/Mutual Agreement
January 31, 2020	DGT and State Electricity Company PT PLN (Persero)	Memorandum of Understanding on Tax Data Integration
February 19, 2020	DGT and West Java Provincial Government	Memorandum of Understanding on Integration of Taxation Data and Taxpayer Status Confirmation to Optimize Revenue from Central Tax, Local Tax and Local Levies in West Java Province
March 10, 2020	Bureau of Intelligence and Security of Indonesian National Police and DGT	Partnership Agreement on Synergy in Implementation of Intelligence Tasks and Functions
April 27, 2020	DGT and Strategic Intelligence Agency of Indonesian National Armed Forces	Partnership Agreement on Resource Utilization in the Context of Optimizing Tax Revenue
June 26, 2020	DGT and Directorate General of Legal Administrative Affairs of Ministry of Law and Human Rights	Partnership Agreement on Utilization of Legal Administrative Affairs (AHU) Online Database to Support State Revenue Collection
July 17, 2020	DGT and PT Pelabuhan Indonesia III	Memorandum of Understanding on Tax Data Integration
July 30, 2020	DGT and Association of Indonesian Higher Education Tax Centers	Mutual Agreement on Tax Center Development
August 6, 2020	DGT and PT Biro Klasifikasi Indonesia (Persero)	Memorandum of Understanding on Tax Data Integration
August 10, 2020	DGT and PT Telkom	Memorandum of Understanding on Tax Data Integration
September 4, 2020	DGT and PT Aneka Tambang Tbk	Memorandum of Understanding on Tax Data Integration
	DGT and PT Bukit Asam Tbk	Memorandum of Understanding on Tax Data Integration
	DGT and PT Freeport Indonesia	Memorandum of Understanding on Tax Data Integration
	DGT and PT Indonesia Asahan Aluminium (Persero)	Memorandum of Understanding on Tax Data Integration
	DGT and PT Timah Tbk	Memorandum of Understanding on Tax Data Integration
November 10, 2020	DGT and PT Pelindo I (Persero)	Memorandum of Understanding on Tax Data Integration
	DGT and PT Pelindo II (Persero)	Memorandum of Understanding on Tax Data Integration
	DGT and PT Pelindo IV (Persero)	Memorandum of Understanding on Tax Data Integration
November 13, 2020	DGT and Secretariat General of Ministry of Religious Affairs	Partnership Agreement on Tax Awareness Inclusion Program in Education Units within Ministry of Religious Affairs
November 18, 2020	DGT and Pegadaian	Memorandum of Understanding on Tax Data Integration



Date	Related Party	Title of Partnership/Mutual Agreement
December 4, 2020	Ministry of Finance and Ministry of Education and Culture	Memorandum of Understanding on Synergy in Implementation of Tasks and Functions in Education, Culture, and State Finance
December 10, 2020	DGT and Secretariat General of Ministry of Marine Affairs and Fisheries	Partnership Agreement on Optimizing Tax Revenue from Marine and Fisheries Sector
December 17, 2020	DGT and PT Pupuk Indonesia (Persero)	Memorandum of Understanding on Tax Data Integration
December 18, 2020	DGT and PT Pupuk Iskandar Muda	Memorandum of Understanding on Tax Data Integration
December 19, 2020	DGT and PT Petrokimia Gresik	Memorandum of Understanding on Tax Data Integration
December 20, 2020	DGT and PT Pupuk Sriwidjaja Palembang	Memorandum of Understanding on Tax Data Integration
December 21, 2020	DGT and PT Pupuk Kalimantan Timur	Memorandum of Understanding on Tax Data Integration
December 22, 2020	DGT and PT Pupuk Kujang	Memorandum of Understanding on Tax Data Integration
December 30, 2020	Ministry of Finance and Ministry of Defence	Joint Agreement on Partnership in State Finance Education and State Awareness Development

Source: Directorate of Tax Dissemination, Services, and Public Relations.

DGT operational offices in the regions are also engaged in the interagency partnership. The scope of collaboration, among others, is the establishment of tax information, education and training centers, called Tax Centers. The collaboration to establish Tax Centers is stated in a mutual agreement between RTOs and universities or non-profit organizations in the local area.

Tax Centers act as DGT's partner in disseminating information to taxpayers, especially for the academic community. To maintain and improve the role of Tax Center itself, DGT monitors and evaluates Tax Center activities every semester.



287 Tax Centers
have been established
by the end of 2020

Source: Directorate of Tax Dissemination, Services, and Public Relations.

H. INTERNATIONAL PARTNERSHIP

1. DGT Participation in International Forum

International forums serve as a medium for exchanging ideas in designing ideal tax policies. DGT's contribution to international forums is also expected to maintain Indonesia's bilateral and multilateral relations with partner countries and international organizations.



DGT's participation in international forums is carried out through face-to-face meetings and video conferences. DGT participates in international forums by sending delegates to venues in partner countries and domestically.

DGT's Participation in International Forum, 2020

Date	Location	Subject
January 27—28, 2020	Paris, France	OECD/G20 Inclusive Framework Meeting on Base Erosion and Profit Shifting (BEPS)
January 29, 2020	Jakarta	IHT from Australian Taxation Office (ATO) on Trust
February 3—7, 2020	Denpasar	CA meeting on MAP/APA between Indonesia and Singapore
February 17—21, 2020	Jakarta	CA meeting on MAP/APA between Indonesia and Japan
February 18—21, 2020	Yogyakarta	5 th Round of Investment Promotion and Protection (P4M) Negotiations between Indonesia and Switzerland
March 9—12, 2020	Virtual meeting	Discussion on Pillar Two – GloBE Proposal at Working Party 11 Meeting
April 27—30, 2020	Virtual meeting	Discussion of the model concept on Reporting Rules for Sharing and Gig Economy at Working Party 10 Meeting
April 30, 2020	Virtual meeting	ATO peer comparison and discussion with DGT
May 18, 2020	Virtual meeting	SGATAR Taskforce Virtual Meeting 2020
May 19—20, 2020	Virtual meeting	Virtual Meeting Working Party 2 OECD-Inclusive Frameworks
May 28—29, 2020	Virtual meeting	Ratification of Model on Reporting Rules for Sharing and Gig Economy at Working Party 10 Meeting
June 2, 2020	Teleconference	CA meeting on APA Unilateral negotiation between Indonesia and Britain
June 16, 2020	Teleconference	CA meeting on APA Unilateral negotiation between Indonesia and Switzerland
June 19, 2020	Virtual meeting	OECD Virtual Meeting regarding Working Party 2 Meeting on Pillar 1
June 22, 2020	Virtual meeting	2 nd Expanded SGATAR Taskforce Virtual Meeting 2020
June 28—July 3, 2020	Virtual meeting	Discussion on Pillar Two – GloBE Proposal at Working Party 11 Meeting
July 13—15, 2020	Virtual meeting	Joint DGT-OECD EOI Seminar: Fundamental Concepts and Practical Application
July 21—23, 2020	Virtual meeting	DGT-OECD Virtual Capacity Building on Transfer Pricing by inviting SGATAR members
August 13, 2020	Virtual meeting	DGT meeting with Jakarta Japan Club (JJC)
September 1—2, 2020	Virtual meeting	CA meeting on MAP between Indonesia and Singapore
September 2020	Virtual meeting	Discussion on Pillar Two – GloBE Proposal at Working Party 11 Meeting
September 1—2, 2020	Virtual meeting	Discussion of the concept on Reporting Framework for Virtual Assets at Working Party 10 Meeting
September 2, 2020	Virtual meeting	IHT Sharing Knowledge from ATO on The Implementation of Principal Purpose Test (PPT)
September 2, 2020	Virtual meeting	Serious Financial Crime Taskforce Discussion with ATO, AUSTRAC and INTRAC (PPATK)
September 9, 2020	Virtual meeting	IHT sharing knowledge from ATO on Capital Gains
September 23—25, 2020	Virtual meeting	OECD-ADB Virtual Class: Addressing the Tax Challenges of the Digitalisation of the Economy (Focus on VAT)
September 24, 2020	Virtual meeting	Meeting between DGT and the Dutch Embassy and Dutch Business Community



Date	Location	Subject
October 7—8, 2020	Virtual meeting	DGT-OECD Virtual Capacity Building on MAP and APA by inviting SGATAR members
October 12, 2020	Virtual meeting	OECD/G20 Inclusive Framework Meeting on BEPS
October 27, 2020	Teleconference	Brief conference between Indonesia and the United States
November 2—4, 2020	Virtual meeting	Joint DGT-OECD Virtual Workshop on Tax Treaty 2020
November 4, 2020	Virtual meeting	IHT from Japan International Cooperation Agency (JICA) on Taxation and Digital Economy in Japan
November 13, 2020	Teleconference	IHT Transfer Pricing on Financial Transactions with speaker from ATO
November 18, 2020	Virtual meeting	Discussion on Pillar Two – GloBE Proposal at Working Party 11 Meeting
November 24, 2020	Teleconference	CA meeting on MAP between Indonesia and Singapore
November 25—26, 2020	Virtual meeting	Joint DGT-IBFD Virtual Workshop on Tax Treaties Application Post-BEPS and MLI
November 30, 2020	Teleconference	CA meeting on MAP between Indonesia and Thailand
December 3—4, 2020	Teleconference	CA meeting on MAP between Indonesia and England
December 4, 2020	Teleconference	IHT Transfer Pricing on Extractive Industries with speaker from ATO
December 7—8, 2020	Virtual meeting	Joint OECD-ADB-SGATAR Asia Roundtable on Tax Morale
December 7—8, 2020	Virtual meeting	13 th Virtual Plenary Meeting Forum on Tax Administration of the Organisation for Economic Cooperation and Development (FTA-OECD)
December 8, 2020	Virtual meeting	8 th Annual US-Indonesia Investment Summit “Partners In Recovery”
December 9—10, 2020	Virtual meeting	Discussion on Pillar Two – GloBE Proposal at Working Party 11 Meeting
December 11, 2020	Teleconference	CA meeting on MAP between Indonesia and Switzerland
December 15, 2020	Virtual meeting	BRITACOM High-level Virtual Conference “New Challenges, New Opportunities, and New Future Development Planning of Tax Digitalization in the Context of the Global Pandemic”
December 16, 2020	Teleconference	CA meeting on MAP between Indonesia and Sweden
December 17—18, 2020	Virtual meeting	Discussion on Pillar Two – GloBE Proposal at Working Party 11 Meeting

Source: Directorate of International Taxation.



2. Partnership with Foreign Donor Agencies

In implementing state financial reform, including tax administration, the Government collaborates with various donor agencies. In the scope of cooperation with DGT, donor agencies provide supports in the form of technical assistance, which is particularly beneficial in enhancing capabilities of DGT employees and formulating new policies.

Donor Agencies Activities, 2020

Donor Agencies	Activities	Area
Japan International Cooperation Agency (JICA), Jepang	Comparative studies, workshops, meetings, knowledge sharing	<ul style="list-style-type: none"> • Law enforcement • Tax compliance • International taxation • Organization management
Indonesia Australia Partnership Program for the Economy (Prospera)	Legal and technical assistance in the procurement process, comparative studies, observations, surveys, consignments, training, workshops, meetings, knowledge sharing	<ul style="list-style-type: none"> • Renewal of core tax system • Tax service transformation (3C program) • Transfer pricing • Capital gains tax • Data governance • International taxation
Agence Française de Développement (AFD), France	Comparative studies, short course, mapping business model	<ul style="list-style-type: none"> • Tax audit • VAT • Tax compliance • Domestic e-commerce • International taxation • Organizational effectiveness
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), Germany	Trainings, workshops	<ul style="list-style-type: none"> • Data governance • CRM
World Bank	<ul style="list-style-type: none"> • Preparation of work plans in the Public Financial Management Multi Donors Trust Fund (PFM MDTF) Phase III program (2021-2023) • Implementation of activities in the Phase II of PFM-MDTF program in 2020. 	

Source:

- Directorate of Tax Dissemination, Services, and Public Relations.
- Directorate of Internal Compliance and Apparatus Transformation.



Financial Function Overview

The following discussion reviews DGT's financial performance based on a summary of the DGT Financial Statements for the Fiscal Year 2020 (Audited) in the revenue, expenditure, assets, liabilities, and equity segments. DGT has submitted the Financial Report to the Ministry of Finance as its supervisory unit based on the regulation.

A. TAX REVENUE

In general, net tax revenue in 2020 stood at Rp1,072.11 trillion or 89.43 percent of the 2020 State Budget target of Rp1,198.82 trillion. It shrank by 19.55 percent over the previous year and indicated a slower growth than 2019, which could still rise slightly at 1.47 percent.

Net Tax Revenue Realization by Type, 2020

Type of Tax	2020			2019	Realization Growth 2019—2020 (%)
	Estimation (billion Rp)	Realization (billion Rp)	Percentage (%)	Realization (billion Rp)	
Non-Oil & Gas Income Tax	638,520.54	561,008.25	87.86	713,110.50	(21.33)
Income Tax Article 21	134,592.46	139,351.27	103.54	148,502.31	(6.16)
Income Tax Article 22	19,018.06	16,849.78	88.60	21,308.89	(20.93)
Income Tax Article 22 on Imports	37,872.22	27,117.49	71.60	53,710.33	(49.51)
Income Tax Article 23	49,172.53	40,003.68	81.35	42,582.94	(6.06)
Income Tax Article 25/29 from Individuals	10,237.83	11,563.11	112.94	11,200.11	3.24
Income Tax Article 25/29 from Corporate	215,956.70	155,088.26	71.81	252,162.02	(38.50)
Income Tax Article 26	43,498.34	43,602.53	100.24	46,138.47	(5.50)
Final Income Tax	115,701.37	112,164.58	96.94	126,219.16	(11.14)
Other Non-Oil & Gas Income Tax	928.47	111.26	11.98	132.76	(16.19)
Income Tax Borne by the Government	11,542.56	15,156.29	131.31	11,153.51	35.89
VAT & Sales Tax on Luxury Goods	507,516.23	450,328.29	88.73	537,261.15	(15.28)
Domestic VAT	344,898.44	298,670.13	86.60	344,429.65	(13.29)
VAT on Imports	152,204.92	140,453.25	92.28	171,362.69	(18.04)
Other VAT	190.24	713.30	374.95	162.38	339.27
Domestic Sales Tax on Luxury Goods	6,723.41	5,554.00	82.61	10,847.41	(48.80)
Sales Tax on Luxury Goods on Imports	3,443.57	3,000.58	87.14	4,725.16	(36.50)



Type of Tax	2020			2019	Realization Growth 2019—2020 (%)
	Estimation (billion Rp)	Realization (billion Rp)	Percentage (%)	Realization (billion Rp)	
Other Sales Tax on Luxury Goods	55.65	0.81	1.46	33.11	(97.60)
VAT Borne by the Government	0.00	1,936.22	100.00	0.00	-
Land & Building Tax	13,441.94	20,953.61	155.88	21,145.90	(0.91)
Other Taxes	7,485.67	6,790.71	90.72	7,677.47	(11.55)
Oil & Gas Income Tax	31,859.00	33,033.71	103.69	59,164.88	(44.17)
Total Including Oil & Gas Income Tax	1,198,823.38	1,072,114.57	89.43	1,332,659.25	(19.55)
Total Excluding Oil & Gas Income Tax	1,166,964.38	1,039,080.57	89.04	1,273,494.27	(18.41)

Source: DGT Financial Statements 2020 (Audited).

The Government has revised down tax revenue target in the 2020 State Budget twice in response to the impact of Covid-19 pandemic. The last revision was made through Presidential Decree No. 72 of 2020, in which the target was adjusted to Rp1,198.82 trillion. However, by the end of 2020, the revenue could only hit 89.43 percent of the target.

Among the significant aspects that caused DGT to fall short of its performance target in 2020 were the national economic conditions under tremendous stress due to the sluggish manufacturing industry, dried up international trade, and large-scale social restrictions to contain the

Covid-19 outbreak. In addition, the implementation of various tax incentive policies to boost national economic recovery also contributed to suppressing tax revenue performance until the end of 2020. The use of tax incentives alone accounted for a 22.1 percent drop in tax revenue.

Further overview on each type of tax revenue will be discussed as follow:

1. Income Tax Article 21

Revenue from Income Tax Article 21 in 2020 was recorded at Rp139.35 trillion, which was 103.54 percent of the 2020 target and down by 6.16 percent over the previous year. The result was mainly driven by weakening labor market conditions due to Covid-19 pandemic, as seen from monthly tax payments, which fell 6.78 percent. The surging deposits for Old Age Security, Retirement

Redemption, and Severance Pay by 12.53 percent also indicate a rising number of layoffs. Moreover, the increasing use of incentives for Income Tax Article 21 Borne by the Government since May 2020 actually ground down the overall revenue even further. The biggest cut, though, took place in the Manufacturing sector and Administration and Government sectors.

2. Income Tax Article 22

Revenue from Income Tax Article 22 was Rp16.85 trillion, hitting approximately 88.60 percent of target and sank 20.93 percent y-o-y. Contracted revenue in both monthly tax payments and exports of coal mining commodities which were down by

9.65 percent and 15.60 percent, respectively, have factored in the shrinking revenue. In particular, the decline was apparent in Electricity Procurement and Mining sector by 53.05 percent and 16.74 percent, respectively.



3. Income Tax Article 22 on Imports

Revenue from Income Tax Article 22 on Imports was Rp27.12 trillion, or 71.60 percent of target, registering a negative growth of 49.50 percent over the previous year. The drop corresponded with a downward trend in import activities, which cumulatively contracted 17.34 percent y-o-y. In addition, the exemption of Income Tax Article 22 on Imports as part of tax incentives has sent this particular income tax to an even deeper plunge. Sector-wise, the biggest cutback to Income Tax Article 22 on Imports revenue occurred in Manufacturing sector, which fell 58.32 percent, and Trade sector, which was down 41.95 percent.

4. Income Tax Article 23

Income Tax Article 23 revenue in 2020 stood at Rp40.00 trillion, reaching 81.35 percent of the target and contracted 6.06 percent y-o-y. This condition was primarily triggered by the decline in the primary payments, namely Services (negative growth of 6.47 percent), Monthly Tax Payments (negative growth

of 12.18 percent), Interest (negative growth of 13.37 percent), and Dividends (negative growth of 18.33 percent). Sector-wise, Manufacturing sector, which dropped by 7.91 percent, and Mining sector, which grew 1.95 percent, accounted for the biggest portion of total revenue.

5. Income Tax Article 25/29 from Individuals

Revenue from Income Tax Article 25/29 from Individuals gained 3.24 percent y-o-y to reach Rp11.56 trillion in 2020 compared to 2019. The figure also reached 112.94 percent of the target. Income Tax Article

25/29 from Individuals was the only primary tax type that maintained positive growth amid the Covid-19 pandemic in 2020. The favorable progress mainly was thanks to business resilience and steady voluntary

compliance level of individual taxpayers. Other Services sector, which was up 4.84 percent, accounted for 78 percent of the overall revenue.

6. Income Tax Article 25/29 from Corporate

Revenue from Income Tax Article 25/29 from Corporate in 2020 shrank 38.50 percent over the previous year to Rp155.09 trillion and only reached 71.81 percent of the target. The smothered performance was driven mainly by the slowdown in the domestic and global economy, dwindling company profitability in 2019, falling key commodities prices, and increased tax refund claims. The pressure continued with the deduction in

Corporate Income Tax rate according to Law No. 2 of 2020 and tax incentives in the form of a 30 percent reduction in Income Tax Article 25 installments, which were later increased to 50 percent. Its three key contributors, namely Financial Services, Processing Industry, and Mining, experienced a contracted growth of 31.11 percent, 36.56 percent, and 61.43 percent, respectively.

7. Income Tax Article 26

Revenue from Income Tax Article 26 stood at Rp43.60 trillion in 2020, around 100.24 percent of the target and down by 5.50 percent over 2019. The contraction was primarily evident in Dividend payments and Monthly Tax Payments, which fell 10.21 percent and 38.63 percent, respectively. In particular, the most significant decrease derived from its main sector, Manufacturing Industry which contracted 9.90 percent.



8. Final Income Tax

Final Income Tax revenue was recorded at Rp112.16 trillion in 2020, hitting around 96.94 percent of the target despite going down by 11.14 percent over the previous year. The Final Income Tax was adversely impacted by the lower

deposit interest rate, lethargic construction activities, reduced dividend payments, as well as lackluster property demand. In addition, the implementation of Government-borne Final Income Tax incentive for certain taxpayers based on

Government Regulation No.23 of 2018 has also contributed to the downward result. The biggest decline occurred in the Trade sector with a negative growth of 21.55 percent.

9. Domestic VAT

Domestic VAT revenue in 2020 experienced a fall of 13.29 percent to reach Rp298.67 trillion over the previous year and gained 86.60 percent of the target. The slowdown was mainly attributed to lower public consumption due to dampened economic activities, higher VAT refund claims, and restricted

Manufacturing sector expansion, as indicated in Purchasing Manager Index which mostly contracted. The largest decline occurred in the Trade and Construction sector, which grew negatively by 9.82 percent and 29.14 percent, respectively.

10. VAT on Imports

VAT on Imports revenue in 2020 stood at Rp 140.45 trillion, posting a contracted growth by 18.04 percent over 2019 and was 92.28 percent of the target. In line with the performance of Income Tax Article 22 on Imports, VAT on Imports revenue also went down due to the lower import volumes. Of all sectors, Manufacturing sector and Trade sector experienced a sharp fall of 19.02 percent and 18.82, respectively.

11. Domestic Sales Tax on Luxury Goods

Domestic Sales Tax on Luxury Goods revenue in 2020 plummeted by 48.80 percent to Rp5.5 trillion compared to 2019. The figure also only reached 82.61 percent of the target. The downward trend generally stemmed from dwindling vehicle sales

volume, including sales of vehicles subject to Sales Tax on Luxury Goods. Sector-wise, the Manufacturing sector dominated the revenue, especially motor vehicle industry (accounted for 97.15 percent of total revenue), which sank 50.40 percent.

12. Sales Tax on Luxury Goods on Imports

Sales Tax on Luxury Goods on Imports revenue was Rp3.00 trillion in 2020, slumped by 36.50 percent y-o-y while hitting 87.14 percent of the target. The Trade sector, particularly car

trading, became the biggest supporter by accounting for 72.92 percent of total revenue despite the contracted growth of 39.66 percent. The decline was mainly due to a

lower volume of car imports (completely built-up) which in 2020 grew negatively by 53.50 percent compared to 2019.



13. Land and Building Tax

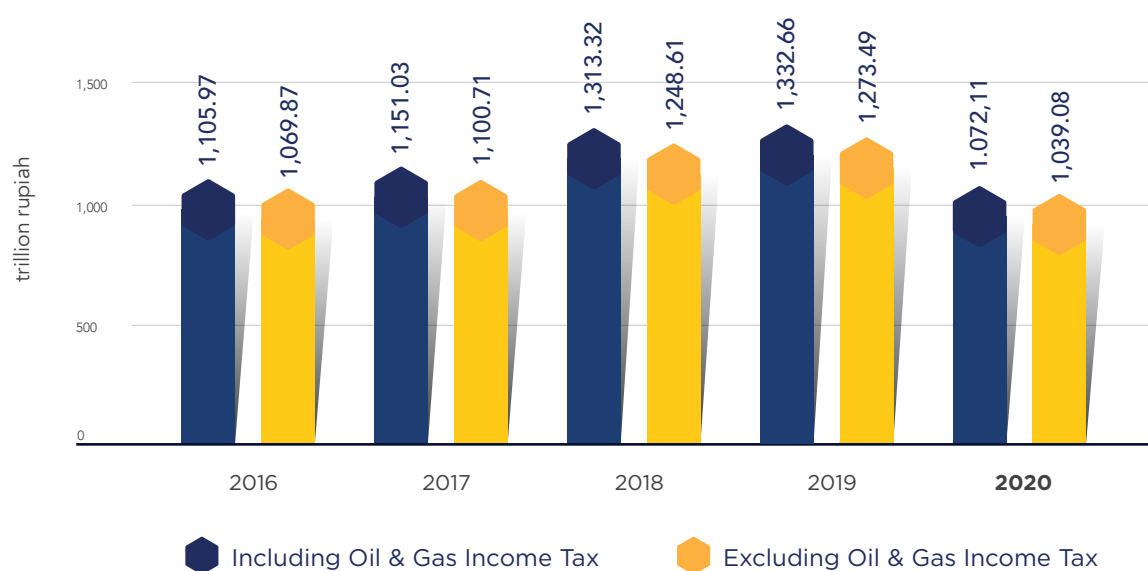
Land and Building Tax revenue saw a slight 0.91 percent y-o-y growth to Rp20.95 trillion in 2020 and was 155.88 percent of the target. The biggest contributor to Land and Building Tax revenue was the Oil and Gas Mining sector. The positive result was mostly thanks to the rebounding world oil prices after taking a blow in April.

14. Other Taxes

Other Tax revenue in 2020 slid down 11.15 percent to Rp6.79 trillion over 2019 and was 90.72 percent of the target. The most significant drop occurred in

VAT Collection Interest followed by Stamp Duty Sales with negative growth of 95.57 percent and 11.73 percent, respectively.

DGT Tax Revenue Realization Performance, 2016—2020



Source: DGT Financial Statements 2016-2020 (Audited).



Photo:
Zuhail Tafta -
Ternate TO



B. NON-TAX REVENUE

Net Non-Tax Revenue in 2020 was Rp38,132,041,941.00 or 480.01 percent of estimation. The figure also decreased 11.39 percent over the previous year.

Net Non-Tax Revenue, 2019—2020

Description	2020			2019	% Increase/ (Decrease)
	Estimation (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Revenue from Sales, State-Owned Assets Management, and Business Entity Fees	4,822,042,656	26,869,953,835	557.23	22,443,811,586	19.72
Revenue from Interests, Banking Account Management, and Financial Management	1,818,150,000	2,487,481,015	136.81	2,773,751,627	(10.32)
Revenue from Dues and Fines	0	1,068,409,574	100.00	3,383,422,298	(68.42)
Other Revenues	1,303,858,884	7,706,197,517	591.03	14,431,203,441	(46.60)
Net Total	7,944,051,540	38,132,041,941	480.01	43,032,188,952	(11.39)

Source: Revenue Realization Report until December 31, DGT Financial Statements 2019 and 2020 (Audited).

C. PERSONNEL EXPENDITURE

Net Personnel Expenditure in 2020 was Rp2,785,953,417,212.00 or 98.41 percent of the budget. This figure actually went up 3.81 percent over the previous year.

Net Personnel Expenditure, 2019—2020

Description	2020			2019	% Increase/ (Decrease)
	Budget (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Civil Servant Salary & Allowances Expenditure	2,805,539,592,000	2,768,874,752,490	98.69	2,650,030,872,010	4.48
Overtime Expenditure	25,356,526,000	17,078,664,722	67.35	33,748,386,250	(49.39)
Total	2,830,896,118,000	2,785,953,417,212	98.41	2,683,779,258,260	3.81

Source: Revenue Realization Report until December 31, DGT Financial Statements 2019 and 2020 (Audited).



D. GOODS EXPENDITURE

Net Goods Expenditure in 2020 was Rp3,027,539,364,551.00 or 94.08 percent of the budget and fell by 20.77 percent over 2019.

Net Goods Expenditure, 2019–2020

Description	2020			2019	% Increase/ (Decrease)
	Budget (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Operating Goods Expenditure	802,222,309,000	771,404,385,976	96.16	748,859,980,447	3.01
Non-operating Goods Expenditure	626,556,929,000	585,318,802,491	93.42	1,020,423,406,697	(42.64)
Supplies Expenditure	350,947,059,000	335,519,863,918	95.60	333,053,517,010	0.74
Services Expenditure	652,986,872,000	622,085,032,428	95.27	566,523,295,471	9.81
Maintenance Expenditure	488,196,433,000	466,428,243,559	95.54	447,714,673,142	4.18
Domestic Travel Expenditure	296,122,225,000	246,361,595,920	83.20	696,403,797,809	(64.62)
International Travel Expenditure	927,564,000	421,440,259	45.44	8,080,418,835	(94.78)
Other Goods Expenditure to be Handed to Public/Local Government	-	-	-	1,336,000	(100.00)
Total	3,217,959,391,000	3,027,539,364,551	94.08	3,821,060,425,411	(20.77)

Source: Revenue Realization Report until December 31, DGT Financial Statements 2019 and 2020 (Audited).

E. CAPITAL EXPENDITURE

Net Capital Expenditure in 2020 was recorded at Rp558,676,978,368.00 or 93.92 percent of the budget, and rose 28.97 percent over 2019.

Net Capital Expenditure, 2019–2020

Description	2020			2019	% Increase/ (Decrease)
	Budget (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Capital Expenditure on Land	20,126,670,000	20,126,175,000	100.00	5,304,250,625	279.43
Capital Expenditure on Equipment & Machine	417,243,938,000	406,119,277,248	97.33	200,925,316,641	102.12
Capital Expenditure on Building & Construction	26,407,735,000	24,648,779,490	93.34	176,489,420,491	(86.03)
Capital Expenditure on Road, Irrigation & Installation	224,268,000	221,664,250	98.84	260,704,728	(14.97)
Other Capital Expenditure	130,822,935,000	107,561,082,380	82.22	50,204,709,180	114.25
Total	594,825,546,000	558,676,978,368	93.92	433,184,401,665	28.97

Source: Revenue Realization Report until December 31, DGT Financial Statements 2019 and 2020 (Audited).



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In 2020, the Government issued a policy of refocusing activities and reallocating ministry/ agency budgets to accelerate the handling of Covid-19. Following up on this policy, DGT revised its budget for Covid-19 handling, allocating Rp120,074,560,000.00 for goods expenditure and Rp494,246,000.00 for capital expenditure. By 2020, DGT budget spending of Covid-19 handling reached 89.67 percent for goods expenditure and 94.67 percent for capital expenditure.

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F. ASSETS

1. Current Assets

Current Assets are assets that could be easily converted into cash or owned to be utilized or sold within twelve months since the reporting date. DGT net current assets value as of December 31, 2020, was Rp32,884,818,562,602,00.

Current Assets, 2019–2020

Description	Value in 2020 (Rp)	Value in 2019 (Rp)	Increase/ (Decrease) (%)
Cash in Expenditure Treasurer	91,960	573,302,126	(99.98)
Other Cash & Cash Equivalent	22,681,514	986,418,570	(97.70)
Prepaid Expenditure	198,078,211,117	142,509,372,407	38.99
Expenditure Prepayment	99,418,826	219,289,193	(54.66)
Accrued Revenue	3,600,000	2,137,000	68.46
Tax Receivables (Net)	32,451,426,995,038	27,735,943,730,775	17.00
Non-Tax Receivables (Net)	42,547,929	3,549,467,306	(98.80)
Current Portion of Treasury Bills/ Compensation Claim (Net)	96,483,461	162,874,398	(40.76)
Inventory	235,048,532,757	195,004,288,271	20.54
Total	32,884,818,562,602	28,078,950,880,046	17.12

Source: Balance Sheet as of December 31, DGT Financial Statements 2019 and 2020 (Audited).



2. Fixed Assets

Fixed assets include the entire tangible assets that could be used for government or public's interests with more than a year of life. Fixed assets are calculated by using acquisition cost method and taking into account depreciation. The book value of Fixed Assets after depreciation as of December 31, 2020, was Rp38,538,271,588,272.00.

Fixed Assets, 2019–2020

Description	Value in 2020 (Rp)	Value in 2019 (Rp)	Increase/ (Decrease) (%)
Land	31,596,716,165,318	31,622,622,505,495	(0.08)
Equipment & Machine	5,176,178,776,239	4,821,139,672,381	7.36
Building & Construction	6,824,906,216,635	6,848,410,893,085	(0.34)
Road, Irrigation & Installation	50,351,240,767	51,597,131,186	(2.41)
Other Fixed Assets	3,583,580,862	3,586,019,250	(0.07)
Renovation Fixed Assets	-	10,099,619,635	(100.00)
Construction in Progress	14,008,070,504	27,076,006,131	(48.26)
Total Fixed Assets (gross)	43,665,744,050,325	43,384,531,847,163	0.65
Accumulated Depreciation as of December 31 (exclude Land)	(5,127,472,462,053)	(4,719,137,424,264)	8.65
Book Value of Fixed Assets	38,538,271,588,272	38,665,394,422,899	(0.33)

Source: Balance Sheet as of December 31, DGT Financial Statements 2019 and 2020 (Audited).

3. Long-Term Receivables

Total Long-Term Receivables as of December 31, 2020, stood at Rp118,333,165.00. The amount resulted from gross Treasury Claim/Compensation Claim Receivables deduction by Allowance for Uncollectible Treasury Claim/Compensation Claim Receivables. The allowance was an estimate of uncollectible receivables based on the quality of receivables.

Long-Term Receivables, 2019–2020

Description	Value in 2020 (Rp)	Value in 2019 (Rp)	Increase/ (Decrease) (%)
Treasury Claim/Compensation Claim Receivables (gross)	846,955,583	740,957,723	14.31
Allowance for Uncollectible Treasury Claim/Compensation Claim Receivables	(728,622,418)	(730,046,271)	(0.20)
Long-Term Receivables	118,333,165	10,911,452	984.49

Source: Balance Sheet as of December 31, DGT Financial Statements 2019 and 2020 (Audited).



4. Other Assets

Other Assets are assets that cannot be identified into Current Assets, Permanent Investment, and Fixed Assets at the balance sheet date. Other Assets comprise Intangible Assets and Other Assets (Unused Fixed Assets). The book value of Other Assets owned by DGT as of December 31, 2020, was Rp216,313,313,447.00.

Other Assets, 2019—2020

Description	Value in 2020 (Rp)	Value in 2019 (Rp)	Increase/ (Decrease) (%)
Intangible Assets	476,600,633,738	400,956,727,771	18.87
Intangible Assets in Process	23,000,050,914	139,890,000	16.341.53
Other Assets	510,395,286,735	785,606,710,213	(35.03)
Total Other Assets (gross)	1,009,995,971,387	1,186,703,327,984	(14.89)
Accumulated Depreciation as of December 31	(470,679,990,761)	(736,338,541,122)	(36.08)
Accumulated Amortization as of December 31	(323,002,667,179)	(258,966,881,536)	24.73
Book Value of Other Assets	216,313,313,447	191,397,905,326	13.02

Source: Balance Sheet as of December 31, DGT Financial Statements 2019 and 2020 (Audited).

G. SHORT-TERM LIABILITIES

Liabilities were classified as short-term if they are expected to be paid or matured within twelve months after the reporting date. Short-term liabilities as of December 31, 2020 was Rp26,051,696,650,841.00.

Short-Term Liabilities, 2019—2020

Description	Value in 2020 (Rp)	Value in 2019 (Rp)	Increase/ (Decrease) (%)
Third-Party Accounts Payable	9,579,518,880	18,117,474,335	(47.13)
Revenue Overpayment Accounts Payable	26,040,400,197,051	28,141,345,846,641	(7.47)
Prepaid Revenue	1,702,495,072	1,164,353,519	46.22
Prepayment from State Treasury Service Office	91,960	573,302,126	(99.98)
Other Short-Term Liabilities	14,347,878	13,004,337	10.33
Total	26,051,696,650,841	28,161,213,980,958	(7.49)

Source: Balance Sheet as of December 31, DGT Financial Statements 2019 and 2020 (Audited).

H. EQUITY

Equity as of December 31, 2020 was Rp45,587,825,146,644.00, expanding Rp6,813,285,007,879.00 or around 17.57 percent compared to last year at Rp38,774,540,138,765.00. In general, equity fell concurrently with the higher figure of increase in liabilities as compared to assets.



2021 Performance Target

Based on the 2021 State Budget, DGT is expected to collect tax revenue of Rp1,229.58 trillion. This target actually rose 14.69 percent from the 2020 tax revenue realization. In addition to the challenging target, DGT also has to brave several conditions and risks in collecting state tax revenues in 2021:

- sectors that are likely to grow fast in 2021 have a relatively small contribution to tax revenue compared to GDP (Information and Communication, Food and Beverage Industry, and Health Services). Meanwhile, the significant contributors of tax revenue are expected to grow at a moderate pace (Financial Services, Coal and Oil and Gas Industry, Tobacco Industry, and Non-Automotive Trade);
- extension of tax incentives for taxpayers affected by the pandemic in the context of the National Economic Recovery program;
- provision of tax relaxation as stipulated in Law on Job Creation, namely deduction in corporate Corporate Income Tax rate from 25 percent to 22 percent as well as Income Tax exemption on dividends from inside and outside the country;
- losses incurred by taxpayers in 2020 will cut back Income Tax Article 25 revenue and increase tax refund claims, especially for taxpayers in the medium and slow-growing sector;
- taxpayers' cashflow which have yet to recover to the pre-pandemic condition; as well as
- the downward trend in growth and contribution of large taxpayers owing to the economic impact.



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Although the tax revenue target growth in 2021 is higher than economic growth, DGT is optimistic about achieving its target by considering the potential for a sectoral rebound as well as optimizing the existing and future potential data that will continue to expand throughout the year.

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To achieve the tax revenue target in 2021, DGT will apply several tax revenue optimization measures, both through core activities and in the enabler function.

The strategies in the core activities include supervision and tax base broadening. The supervision strategy is divided into two major activities, namely supervision on monthly tax payments (*pengawasan pembayaran masa/PPM*) and supervision on material compliance (*pengawasan kepatuhan material/PKM*).

PPM is a program to supervise taxpayers' behavior on reporting and paying their monthly payments associated with the economic in the current tax year. Some of PPM priority initiatives in 2021 include:



- a. monitoring on tax payment and reporting (issuance of Reprimand Letter related to the obligation to lodge Periodic/Annual Tax Returns and issuance of Notice of Tax Collection for a late-lodged Periodic/Annual Tax Returns, late/underpaid tax payment, or late issuance of tax invoice);
- b. adjustment of monthly installments based on economic conditions in specific business sectors;
- c. examination and follow-up on data matching; and
- d. supervision on the use of tax incentives.

PKM is a series of compliance examination activities against taxpayers on tax reporting and payment as a follow-up to data analysis in the context of supervision, tax extensification, audit, tax collection, and law enforcement activities related to the tax year before the current tax year.

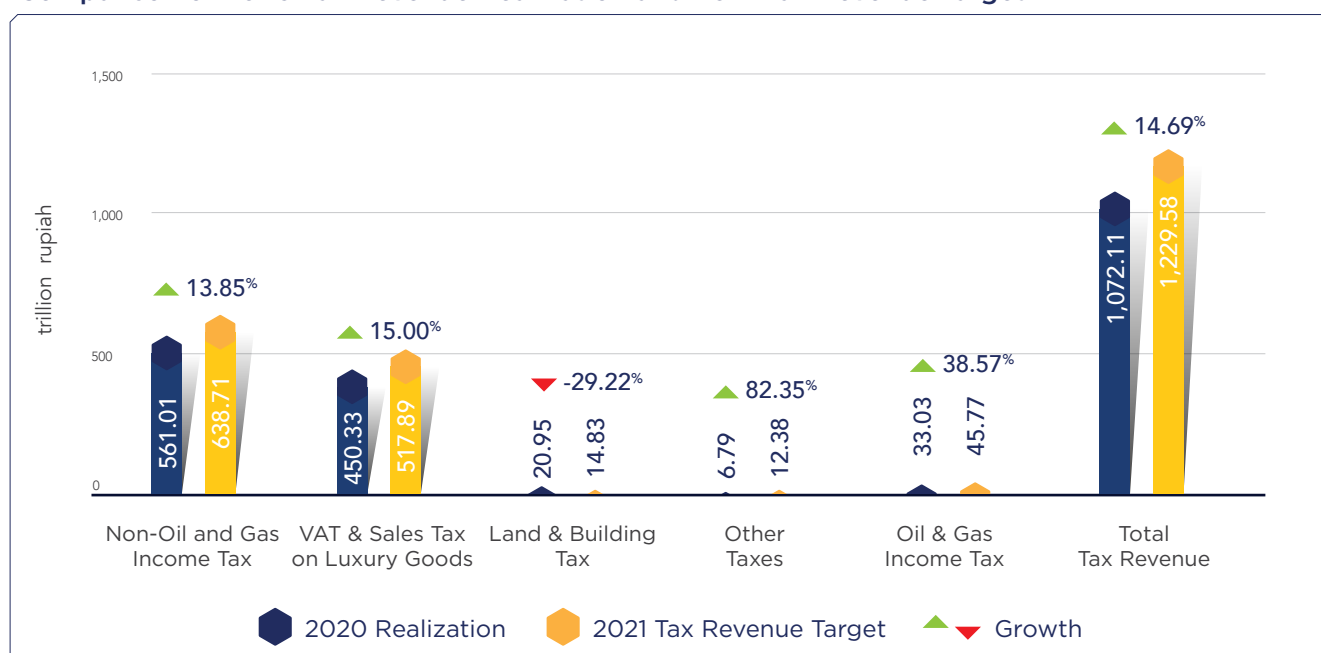
Meanwhile, the objective of tax base broadening is to manage tax administration of new revenue potentials. Among the initiatives in tax base broadening strategy are:

- a. supervision on growing sectors;
- b. enrichment of trigger data and test data by DGT Head Office;
- c. increasing local revenue potential in line with regional programs by tax offices and the RTOs, through independent efforts and partnership between agencies; and
- d. increasing production of tax data and information in every program conducted.

Strengthening the enabler function, which encompasses business processes, human capital, organization, and tools, is expected to support the core activity strategy, which in turn will impact tax revenue performance achievement in 2021. Some of DGT strategies within the scope of this function are:

- a. intensify supervision involving Tax Auditors, Tax Appraisers, Investigators, and intelligence personnel, which are focused on PPM and PKM;
- b. strengthen regular monitoring and evaluation by Advisors to Director General;
- c. add 18 MTOs, including reorganizing registered taxpayers at MTOs;
- d. increase the number of sections that carry out the supervisory function at TOs;
- e. expand functional positions;
- f. refine KPIs;
- g. improve CRM;
- h. refine and integrate applications for tax audit, law enforcement, as well as tax objections and appeals.

Comparison of 2020 Tax Revenue Realization and 2021 Tax Revenue Target



Source: DGT Financial Statements 2020 (Audited), Directorate of Tax Potential, Compliance, and Revenue.



DGT Performance Contract, 2021

No.	Program/Activity Target	Performance Indicator	Target
1.	Optimum state tax revenue	Percentage of tax revenue realization	100%
2.	Expansive and consolidative fiscal policies that promote fiscal sustainability	Index of fiscal policy effectiveness	80
3.	High level of tax compliance in the current year	Level of taxpayer compliance in the current year	100%
		• Percentage of compliance level on Annual Tax Return submission by corporate and individual taxpayers	100%
		• Percentage of tax revenue realization from Supervision on Monthly Tax Payment (PPM)	100%
4.	High level of compliance in the previous year	Percentage of tax revenue realization from Supervision on Material Compliance (PKM)	100%
5.	Formulation of competitive fiscal policies and international economic and financial partnerships	a. Index of priority regulation/policy formulation settlement	100
		b. Percentage of international economic and financial partnership achievement	100%
6.	Formulation of effective tax regulation	a. Percentage of tax regulation effectiveness	100%
		b. Tax regulation effectiveness index	7 (out of 10)
		c. Percentage of tax revenue realization from the impact of tax base broadening regulations	100%
7.	Effective dissemination, service, and public relations	a. Customer satisfaction index	4.10 (out of 5)
		b. Public communication effectiveness index	4.10 (out of 5)
		c. Percentage of education and dissemination effectiveness	67%
8.	Quality settlement of requests/ applications	Percentage of timely non-objection dispute settlement	90%
9.	Effective supervision on monthly tax payment	Percentage of supervision on monthly tax payment	90%
10.	Effective tax supervision, law enforcement, and supervision on material compliance	a. Level of tax supervision and law enforcement effectiveness	100%
		• Percentage of settlement of requests for data and information clarification	100%
		• Percentage of paid tax assessment value in the current year	40%
		• Percentage of loss recovery in state revenue	100%
		b. Percentage of valid data	48%
		c. Level of tax objection/appeals/lawsuits	100%
		• Percentage of timely tax objection settlement	74%
		• Percentage of the verdicts defending the object of appeals/lawsuits in Tax Court	44%
11.	Business process transformation and optimization of tax potential	a. Index of Compliance Risk Management (CRM) and Tax Payer Account implementation	100
		• Index of CRM utilization	100
		• Index of Tax Payer Account implementation	100



No.	Program/Activity Target	Performance Indicator	Target
		b. Percentage of successful joint program implementation	83%
		c. Level of tax business process transformation implementation	100%
		• Level of tax business process transformation implementation (3C - Click, Call, Counter)	100%
		• Level of supervision application integration implementation	100%
12.	High-performance organization and human capital	a. Percentage of officials who conform to job competency standards	94.70%
		b. Organization Integrity Index	93.57
		• Level of unit accomplishment on the criteria of Integrity Zone Toward Corruption-Free Area	100
		• Integrity Perception Index	87.14
		c. Percentage of Bureaucratic Reform-Organizational Transformation (RBTK) and Data Analytics program implementation	87.5%
		d. Level of learning organization implementation	77
13.	Optimum financial management	a. Index of financial reporting quality for Budget Section 15	90
		b. Percentage of budget execution quality	95.5%
14.	Reliable information management system	Index of information and communication technology (ICT) system management quality	100
		• Downtime level of ICT system	0.1%
		• Settlement level of strategic projects on ICT system	87%

Source: Director General of Taxes Performance Contract 2021 (Performance Contract No. 3/KK/2021).

DGT Strategic Initiatives, 2021

SO/KPI	Strategic Initiatives	Output/Outcome	Period
Index of ICT system management	Core Tax Administration System	1. Project Plan 2. High-level Design Package 3. Detailed Design Package (Core Function) 4. Official Report of User Acceptance Test (UAT)	Jan—Dec
Index of CRM and Tax Payer Account implementation	Risk Engine Document of CRM for International Taxation, Counseling, and Services	1. CRM Piloting for International Taxation, Counseling, and Services function 2. Roll-out of CRM for International Taxation 3. Procurement of ORBIS application 4. Training of Big Data-Led Compliance Management	Jan—Dec
Level of tax supervision and law enforcement effectiveness	Tax Forensic Laboratory	1. Availability of digital forensic facilities and infrastructure 2. Application for ISO/IEC 17025:2017 accreditation	Jan—Dec

Source: Director General of Taxes Performance Contract 2021 (Performance Contract No. 3/KK/2021).

TRANSFORM

Digital Transformation

Improvement of tax website functions, the launch of Module Revenue Accounting System of Taxpayer Account Management, development of a new core tax system that focuses on simplifying business processes and developing information technology-based business processes.



GOOD GOVERNANCE

Principles of Organization and Governance	152
Performance Management System	155
Employee Remuneration System	160
Job Rotation System	162
Internal Control System	164
Public Information Openness	180

DGT's commitment to realizing good governance is reflected in implementing governance provisions and resource management systems based on laws and regulations. Consistent application of these provisions is paramount in maintaining work quality and productivity as well as ensuring consistency in the delivery of public services.

Principles of Organization and Governance

A. ORGANIZATION AND WORK PROCEDURES

Presidential Decree No. 57 of 2020 concerning the Ministry of Finance incorporates the main provisions regarding DGT position, tasks, functions, and span of control at the central level or echelon I units. Further elaboration on DGT organization and working procedures, including structure, tasks, functions, and/or administrative work areas of echelon II units/positions and below shall be stipulated by Minister of Finance Regulation.

To strengthen DGT as a tax authority, the Government has provisions in Presidential Regulation No. 57 of 2020, which regulates special treatment for DGT regarding flexibility in organizational restructuring. Based on these provisions, Minister of Finance may delegate authority to the Director General of Taxes to stipulate further details regarding the tasks, functions, locations, positions, and working areas of its echelon III units and below. The authority can be exercised as long as it does not result in changes to the nomenclature and the formation/ shift of the budget work unit.

Organization and Procedures

Unit	Legal Basis
Head Office	<ul style="list-style-type: none"> Presidential Regulation No. 57 of 2020 concerning the Ministry of Finance Minister of Finance Regulation No. 217/PMK.01/2018 concerning Organization and Work Procedures of Ministry of Finance as amended by Minister of Finance Regulation No. 229/PMK.01/2019 Minister of Finance Decree No. 218/KMK.01/2003 concerning Advisors to the Director General of Taxes Director General of Taxes Decree No. KEP-520/PJ.2020 concerning Stipulation of Changes and/or Details of Tasks of Subdivisions and Sections that Have Similar Tasks in DGT Head Office
Vertical Units	<ul style="list-style-type: none"> Minister of Finance Regulation No. 210/PMK.01/2017 concerning Organization and Work Procedures of Vertical Units in DGT as amended by Minister of Finance Regulation No. 184/PMK.01/2020 Director General of Taxes Decree KEP-75/PJ/2020 concerning Changes in Tasks and Functions of Tax Offices
Technical Implementing Units	<ul style="list-style-type: none"> Minister of Finance Regulation No. 167/PMK.01/2016 concerning Organization and Work Procedures of Center for Taxation Data and Document Processing as amended by Minister of Finance Regulation No. 176/PMK.01/2019 Minister of Finance Regulation No. 166/PMK.01/2016 concerning Organization and Work Procedures of Taxation Data and Document Processing Office Minister of Finance Regulation No. 174/PMK.01/2012 concerning Organization and Work Procedures of Information and Complaint Services Office as amended by Minister of Finance Regulation No. 165/PMK.01/2016

Note:

Organization and work procedures of DGT vertical units based on Minister of Finance Regulation No. 184/PMK.01/2020 come into force starting on May 24, 2021.



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DGT has been granted the flexibility to define the organizational restructuring of echelon III units and below based on the authority delegation from Minister of Finance to Directorate General of Taxes as stipulated in Minister of Finance Decree No. 605/KMK.01/2015.

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Presidential Regulation No. 57 of 2020 also stipulates the assignment of Assistants to the Minister of Finance to assist the Director General of Taxes in coordinating and leading the implementation of tasks and functions within DGT. This assignment serves as a span breaker, considering the scope of DGT's roles is quite broad and complex. These assistants are:

- a. Assistants to Minister of Finance for Tax Regulation and Law Enforcement Affairs;
- b. Assistants to Minister of Finance for Tax Compliance Affairs; and
- c. Assistants to Minister of Finance for Tax Supervision Affairs.

Amid dynamic environment and current development, organizations have to adapt constantly, as well as tax authorities. As such, DGT continuously evaluates and improves, among others, through organizational restructuring and improvement on work procedures to meet the organization's needs and expectations of stakeholders.

Based on Minister of Finance Regulation No. 181/PMK.01/2018, the direction and coordination of organizational restructuring within Ministry of Finance is carried out by Secretariat General. In DGT internal scope, analysis/development of organizational

design is coordinated by Directorate of Internal Compliance and Apparatus Transformation. Meanwhile, preparation of governance provisions is co-ordinated with Secretariat of the Directorate General.

B. JOB DESCRIPTIONS

Job descriptions are guidelines in performing roles in every position in the organization. These descriptions include but are not limited to position name, job purpose, brief of tasks and activities, materials and tools used to complete the job, outcomes, authorities, responsibilities, risks, and requirements for the position. Job descriptions are essential to prevent job duplication and obscurity of authorities and responsibilities for each position.

Job descriptions for each type of position within Ministry of Finance are stipulated in Minister of Finance Decree.

Job Descriptions

Type of Position	Legal Basis
Structural Official (Echelon) in DGT Head Office	Minister of Finance Decree No. 780/KM.1/SJ.2/2019
Staff in DGT Head Office	Minister of Finance Decree No. 187/KM.1/2017
Structural Official (Echelon) in vertical units and Technical Implementing Units	Minister of Finance Decree No. 387/KM.1/2018
Staff in vertical unit and Technical Implementing Units	Minister of Finance Decree No. 188/KM.1/2017
Tax Auditor	Minister of Finance Decree No. 1122/KM.1/2017
Tax Appraiser and Tax Appraiser Assistant	Minister of Finance Decree No. 1/KM.1/SJ.2/2020

Note:

Work guideline for functional positions of Tax Counselor, Tax Counselor Assistant, and IT Specialist refers to Minister of Administrative and Bureaucratic Reform Regulation which regulates job descriptions for each of these positions.

C. STANDARD OPERATING PROCEDURES

Standard Operating Procedures (SOPs) are guidelines in performing tasks and functions to prevent errors, ensure uniformity and compliance with established rules, and encourage effective and efficient implementation. SOPs also function as internal control tools. SOPs entail a series of formal written instructions about the government's administration operational process, how, when, and where it is to be done, and to whom it should be delegated; which are all designed based on DGT's business process.

DGT SOP formulation refers to Minister of Finance Regulation No. 131/PMK.01/2015 as amended by Minister of Finance Regulation No. 128/PMK.01/2020. Based on these guidelines, SOPs are prepared by each unit in Ministry of Finance, while Secretariat General will handle guidance in the form of consultation and technical assistance on SOPs formulation.

Furthermore, DGT performs SOP Management to ensure its effectiveness, efficiency, and sustainability. The management process includes receiving and distributing feedback, developing, standardizing, approving, administering, publishing, monitoring, and evaluating SOPs. DGT stipulates new SOPs, revises SOPs, and revokes SOP on a semester basis.

Standard Operating Procedures Developer Unit

Area	Developer Unit
Core Function	Directorate of Business Process Transformation
Management and Supporting Function	Directorate of Internal Compliance & Apparatus Transformation
Information and Communication Technology	Directorate of Information & Communication Technology

Based on Director General of Taxes Decree No. KEP-468/PJ/2020, in 2020, there were 212 new SOPs, 155 revised SOPs, and 195 SOPs were written off. With the issuance of the decree as mentioned above, there were 2,870 applicable SOPs as of December 31, 2020.



Summary of Standard Operating Procedures

Area	Total
DGT Head Office, including SOPs which apply in general	1,287
Vertical Units	1,074
Technical Implementing Units	509
Total	2,870

Notes : Total SOPs as of December 31, 2020.

Legal Basis : - Minister of Finance Regulation No. 131/PMK.01/2015 as amended by Minister of Finance Regulation No. 128/PMK.01/2020.
 - Director General of Taxes Regulation No. PER-16/PJ/2017.
 - Director General of Taxes Decree No. KEP-468/PJ/2020.

Performance Management System

Performance management comprises a series of action plans to optimize resources to improve performance and achieve organizational goals. Performance management at DGT, both related to the organization and employees, is carried out based on the following regulations:

- Minister of Finance Decree No. 467/KMK.01/2014 as amended by Minister of Finance Decree No. 556/KMK.01/2015;
- Minister of Finance Decree No. 590/KMK.01/2016; and
- Director General of Taxes Regulation No. PER-12/PJ/2018.



Photo:
Aji Kusumo Ardi -
Directorate of Tax
Dissemination, Services &
Public Relations

In general, there are three main phases in performance management, namely:

- a. planning, Performance Contract of the year is designed based on the strategic plan and annual work plan;
- b. monitoring, the results of KPIs achievement in Performance Contract and employee behavior assessment become a reference for coaching; and
- c. performance assessment results are established following the end of the Performance Contract period, and the results become a reference in performance evaluation and organizational restructuring/human resource management.

Performance Manager in DGT

Organization	Employee
Organizational Performance Manager is responsible for managing organizational performance in the echelon I unit level. The appointed official is the Head of Division of Organization and Governance in Secretariat of the Directorate General.	Employee Performance Manager is responsible for managing employee performance in the echelon I unit level. The appointed official is the Head of Division of Planning, Development, and Dismissal of Employees.
Organizational Performance Sub-Manager is responsible for managing organizational performance in the echelon II unit level. The appointed officials are: <ul style="list-style-type: none"> Echelon III officials appointed in Directorate/Center for Taxation Data and Document Processing; Head of Division of General Affairs at RTOs. 	Employee Performance Sub-Manager is responsible for managing employee performance in the echelon II unit level. The appointed officials are: <ul style="list-style-type: none"> Head of Division of General Affairs at Secretariat of the Directorate General; Echelon III officials as superior of Subdivision of Directorate Administration; Head of Division of General Affairs at RTOs; Head of Division of General Affairs and Internal Compliance at Center for Taxation Data and Document Processing.
Organizational Performance Manager Partner of Echelon II Unit is responsible for assisting Organizational Performance Sub-Manager in managing organizational performance. The appointed officials are: <ul style="list-style-type: none"> Echelon IV officials appointed in Directorate/Center for Taxation Data and Document Processing; Head of Subdivision of Advocacy, Reporting, and Internal Compliance at RTOs. 	Employee Performance Manager Partner of Echelon II Unit is responsible for assisting Employee Performance Sub-Manager in managing employee performance. The appointed officials are: <ul style="list-style-type: none"> Head of Subdivision of Administration at Secretariat of the Directorate General/Directorate; Head of Subdivision of Human Resources at RTOs; Head of Subdivision of Household, Human Resources, and Internal Compliance at Center for Taxation Data and Document Processing.
Organizational Performance Manager Partner of Echelon III Unit is responsible for managing organizational performance in the echelon III unit level. The appointed officials are: <ul style="list-style-type: none"> Head of Section of Data and Information Processing Section at tax offices; Echelon IV officials appointed at Taxation Data and Document Processing Office/Information and Complaint Services Office. 	Employee Performance Manager Partner of Echelon III Unit is responsible for managing employee performance in the echelon III unit level. The appointed officials are: <ul style="list-style-type: none"> Head of Subdivision of General Affairs and Internal Compliance at tax offices; Head of Subdivision of Administration and Internal Compliance at Taxation Data and Document Processing Office/Information and Complaint Services Office.

Legal Basis: Director General of Taxes Regulation No. PER-12/PJ/2018.

DGT refines KPIs in Performance Contracts to improve the quality of performance management from year to year. Refinement of KPIs encompasses the scope/reformulation of KPIs, establishment of new KPIs, and elimination of KPIs. In addition, performance managers also validate the performance assessment results to ensure that the entire assessment process has been conducted and reported according to the actual situation.



A. ORGANIZATION PERFORMANCE MANAGEMENT

Ministry of Finance has long implemented Balanced Scorecard (BSC) as a performance management tool. The method helps the organization to obtain an integrated view of organizational performance. This method will translate its vision, mission, objectives, and strategies into a Strategy Map by leveraging on financial and non-financial indicators, all interwoven in a cause and effect relationship.

Through the BSC approach, Strategic Objectives (SOs) in Strategy Map is categorized based on four perspectives: stakeholder, customer, internal process, and learning and growth. Moreover, there are several key performance indicators (KPIs) to measure the achievement of each SOs. KPIs are formulated by adhering to SMART-C principle (specific, measurable, agreeable, realistic, time-bounded, continuously improved).

Perspectives in DGT Balance Scorecard

Perspective	Description
Stakeholder	This perspective includes the Strategic Objectives targeted to meet the expectations of stakeholders – the parties with interests on organizational outputs/outcomes but not at the receiving end of organizational services (President, House of Representatives, Minister of Finance, National Audit Board, and the public).
Customer	This perspective includes the Strategic Objectives targeted to meet the expectations of customers – the external parties at the receiving end of organizational services (taxpayers).
Internal Process	This perspective includes the Strategic Objectives targeted to be achieved through the service and value creation processes for stakeholders and customers managed by the organization.
Learning & Growth	This perspective includes the Strategic Objectives in terms of ideal condition of organizational internal resources required to perform business processes to produce outputs/outcomes, which meet stakeholders and customers' expectation.

Legal Basis: Minister of Finance Decree No. 467/KMK.01/2014 as amended by Minister of Finance Decree No. 556/KMK.01/2015.

Principles in Key Performance Indicators Formulation

Principles	Description
Specific	To assess and encourage employee/unit performance, KPIs must be descriptive, unambiguous, relevant, and unique.
Measurable	KPIs must be clearly and transparently measured.
Agreeable	KPIs must be agreed by its owners and their superiors.
Realistic	KPIs must have attainable measures and challenging targets.
Time-bounded	KPIs must be achieved within a limited set of time.
Continuously Improved	KPIs' quality and targets must be modifiable and continuously improved.

Legal Basis: Minister of Finance Decree No. 467/KMK.01/2014 as amended by Minister of Finance Decree No. 556/KMK.01/2015.

BSC-based performance assessment in Ministry of Finance is divided into six levels, namely:

- Ministry of Finance-Wide, namely the Ministry level, which is the Performance Commitment of Minister and the Performance Contract of Vice Minister;
- Ministry of Finance-One, namely echelon I unit level, which is the Performance Contract for echelon I officials;
- Ministry of Finance-Two, namely echelon II unit level, which is the Performance Contract for echelon II officials;
- Ministry of Finance-Three, namely echelon III unit level, which is the Performance Contract for echelon III officials;
- Ministry of Finance-Four, namely echelon IV unit level, which is the Performance Contract for echelon IV officials;
- Ministry of Finance-Five, is the Performance Contract for Assistants to the Minister, Advisors to the Director, functional officers, echelon V unit levels, and staff.



As part of the monitoring and evaluation of organizational performance, Organizational Performance Dialogue is held regularly. It is a formal communication between the superior who owns the Strategy Map and the sub-ordinate officials/employees to discuss the achievement of strategies, performance, risks, and organizational action plans. The Organizational Performance Dialogue is held at least every quarter, in April, July, and October of the current year, and January of the following year.



Strategy Map Owner in DGT

- Director General of Taxes
- Secretariat of Directorate General
- Directorates
- RTOs
- Technical Implementing Units
- Tax Offices

Legal Basis: Minister of Finance Decree No. 467/KMK.01/2014 as amended by Minister of Finance Decree No. 556/KMK.01/2015.

As the final phase in the organizational performance management cycle, an assessment is conducted based on the achievement of KPIs in the Performance Contract of Strategy Map owner. The assessment then generates an Organizational Performance Value.



Stages of Organizational Performance Value Assessment

KPIs Realization	Raw data assessment results are based on the formula in the KPI manual.
KPIs Achievement Index	Assessment results by comparing realization with target based on the formula for assessing KPI achievement index for each type of polarization.
Strategic Objective Value	Total of all KPIs achievement index in a SO by taking into account the weighted KPIs.
Perspective Value	Total of all Strategic Objective Value in a perspective.
Organizational Performance Value	Total of all Perspective Values or all KPI realizations in the Strategy Map.

Legal Basis: Minister of Finance Decree No. 467/KMK.01/2014 as amended by Minister of Finance Decree No. 556/KMK.01/2015.

B. EMPLOYEE PERFORMANCE MANAGEMENT

DGT's employee performance management cycles start with formulating Employee Performance Contract and Performance Objectives as an agreement between employees and their direct supervisors. It contains a letter of commitment to achieve performance targets stated in KPIs and descriptions of activities that conforms to each other.

The direct superior, as the evaluator, conducts regular monitoring to check the progress of employee performance achievement through Individual Performance Dialogue. Monitoring results are used to determine corrective action and ensure employee performance target achievement. At the same time, the results of employee performance assessment are taken into consideration for human resources policy decisions such as employee restructuring and remuneration.



Employee Performance Assessment

Based on Minister of Finance Decree No. 467/KMK.01/2014 as amended by Minister of Finance Decree No. 556/KMK.01/2015	Based on Government Regulation No. 46 of 2011
Employee Performance Score (EPS): <ul style="list-style-type: none"> • Performance Achievement Index (PAI), percentage 70% • Behavioral Score (BS), percentage 30% 	Work Performance Score of Civil Servants: <ul style="list-style-type: none"> • Employee Performance Objectives (EPO) score, percentage 60% • Behavioral Score, percentage 40%
PAI assessment is conducted through Ministry of Finance's e-performance application.	EPO assessment is conducted through SIKKA application.
Behavioral assessment is conducted through filling out questionnaires by direct supervisors, colleagues, and/or subordinates (360°).	Behavioral assessment is performed by direct supervisors.

The development of employee performance management system in 2020 was carried out through the following activities:

a. Employee Performance Management Survey

The survey was conducted to assess employee performance management conformity with regulations, measure the effectiveness of employee performance management, and obtain feedback and recommendations from stakeholders for evaluating HR policies.

The survey was conducted on all echelon IV officials (as superiors) and staff (as sub-ordinates). The respondents filled out the questionnaire online through the SIKKA application from August 31 to September 11, 2020. There were a total of 31,255 respondents, consisting of 4,161 echelon IV officials and 27,094 staff.

Based on the survey, the respondents perceived the employee performance management system at DGT as effective, as reflected in the index value of 3.34 (out of 4).

b. Employee Performance Management Dissemination

This dissemination is held to improve employee performance managers' comprehension of the provisions and business processes of employee performance management.	25, 2020, through video conference and was attended by 53 Employee Performance Manager Partners (MMKP) in echelon II units and Technical Implementation Units, and related staff.	the level of understanding of participants. Based on the post-test results, the understanding index was only 54 percent of the 75 percent target. It indicates that the participants' comprehension on these provisions is still not optimal and needs to be improved continuously.
The event took place from November 24 to November	A post-test was conducted after the event to measure	

c. Development of Performance Culture Program

Several initiatives to broaden the perspective to develop a realistic and effective performance culture program were:

- 1) organizing the "Be silent and Listen" communication program from September 8 to September 11, 2020. The program was intended to solicit views, responses, and input from resource people as high leaders regarding the discrepancy between the results of performance appraisal and achievement of organizational goals;
- 2) issuing guideline for validating KPI realization and Employee Performance Objectives (EPO), which contains confirmation of validation process on KPI and EPO realization of subordinates by direct superiors as well as how to perform the process; and
- 3) issuing direction letters addressed to 50 echelon II units in December 2020 to remind the importance of implementing performance management in an objective, fair, and transparent manner.



d. Preparation of Performance Management Module

The preparation of this module is part of SIKKA application development as the basis for integrating the employee performance management system as mandated in DGT Strategic Plan 2020-2024.

In 2020, the performance management module framework had been prepared based on Government Regulation No. 30 of 2019 concerning Performance Assessment of Civil Servants and will be refined in 2021.

Employee Remuneration System

DGT employee remuneration system refers to Presidential Regulation No. 37 of 2015 as amended by Presidential Regulation No. 96 of 2017 and its implementing regulation, Minister of Finance Regulation No. 211/ PMK.03/2017. Performance incentives are provided by considering three criteria: organizational performance achievement, employee performance achievement, and organization characteristics.

Organizational performance achievement, consisting of two parameters, namely:

- a. tax revenue performance, which is divided into elements of tax revenue realization and tax revenue growth. Tax revenue growth has a more considerable portion than tax revenue realization, considering the element of tax revenue growth requires more extraordinary efforts from work units;
- b. revenue supporting performance, which is divided into customer perspectives, internal processes, and learning and growth.

Employee performance achievement is the outcome of the assessment of Civil Servant work achievement and performance management in Ministry of Finance and by taking into account employee contributions. The results of employee performance achievements and considerations from the superior of Strategy Map owner are used as the basis for employee performance grading and then converted into employee performance rank status.

The last criteria for performance incentives are organization characteristics, which are determined by two parameters:

- a. the unit classification which is a classification established by Director General of Taxes by considering workloads, job risks and/or revenue target of the unit from the previous year; and
- b. the regional classification which groups DGT units based on geographical conditions and local socioeconomic characteristics, at least considering the cost of living index and availability and accessibility of utilities.

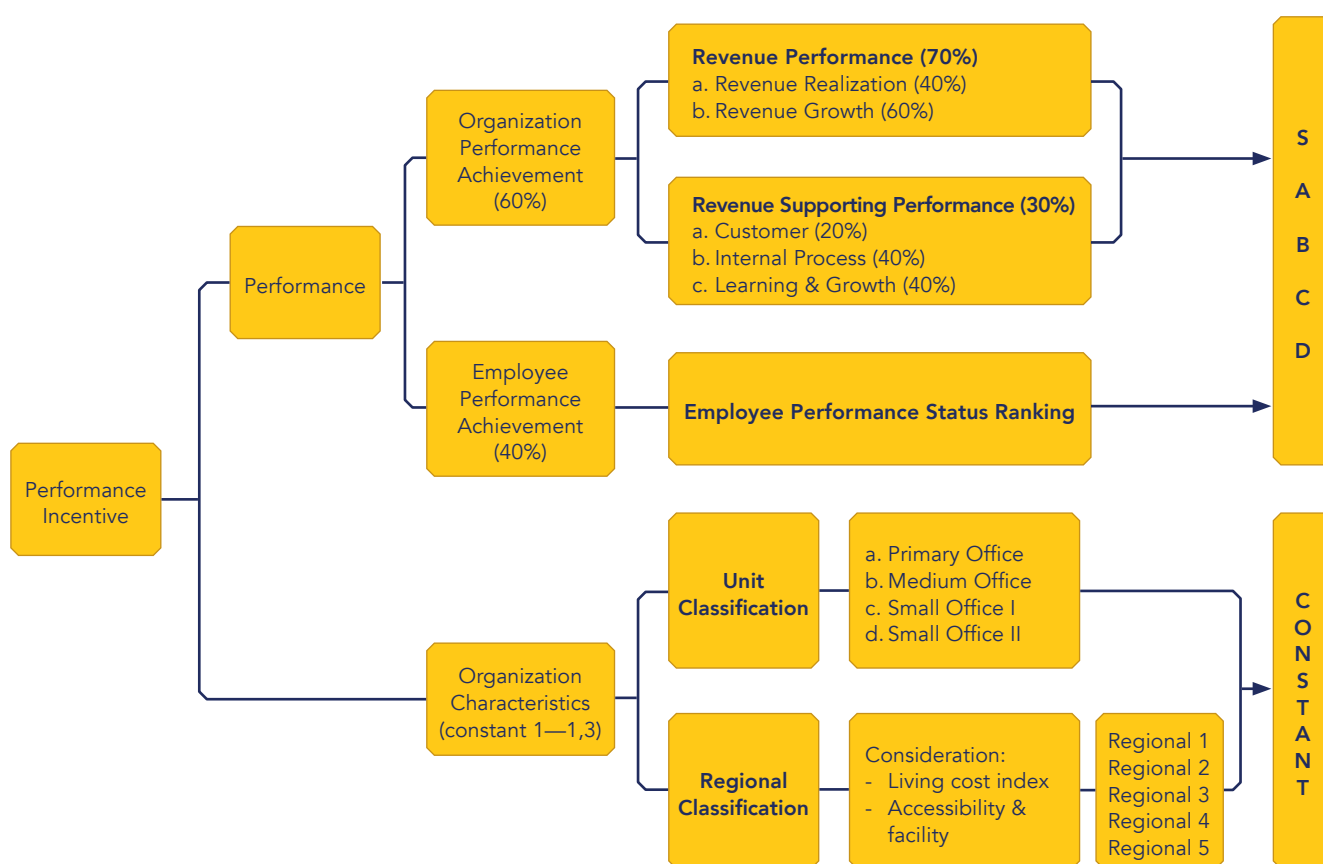
Every year before the new period of allowance payment begins, Directorate of Internal Compliance and Apparatus Transformation prepares the concept of organizational performance achievement and organizational characteristics to be approved by Director General of Taxes.



To provide a reference for calculating performance incentives from July 2020 to June 2021, Director General of Taxes has issued the following provisions:

- Director General of Taxes Decree No. KEP-277/PJ/2020 concerning Stipulation of Details of Organizational Units within Directorate General of Taxes Grouped Based on Unit Classification in 2020;
- Director General of Taxes Decree No. KEP-278/PJ/2020 concerning Stipulation of Details of Organizational Units within Directorate General of Taxes Grouped Based on Regional Classification; and
- Director General of Taxes Decree No. KEP-279/PJ/2020 concerning Stipulation of Organizational Performance Achievements within Directorate General of Taxes in 2019.

Scheme of Employee Performance Incentive



Description:

S: status for organizational performance achievement between 98.75% and 100%

A: status for organizational performance achievement between 96.25% and 98.75%

B: status for organizational performance achievement between 93.75% and 96.25%

C: status for organizational performance achievement between 91.25% and 93.75%

D: status for organizational performance achievement between 90.00% and 91.25%

Legal Basis: Minister of Finance Regulation No. 211/PMK.03/2017.

Formula of Performance Incentive Calculation

Performance Incentive

=

Constant x ((60% x Organization Performance Achievement Status) + (40% x Employee Performance Achievement Status)) x Performance Incentive Table based on Position and Job Rank

Legal Basis: Presidential Regulation No. 37 of 2015 as amended by Presidential Regulation No. 96 of 2017.

The scheme allows a 10 percent lower to 30 percent higher than the amount of performance incentives listed in the Annex to the Presidential Regulation No. 37 of 2015 and considers the budget.

To support the layering policy that the Ministry of Administrative and Bureaucratic Reform launched, DGT must prepare regulations regarding performance incentives and job allowances for functional positions. In 2020, the regulation drafting program was started for Tax Counselor and Tax Counselor Assistants.

Formulation of the regulation on job allowances for functional positions has a very long path. Also, it involves parties outside Ministry of Finance, considering that the regulation is a Presidential Regulation. This is different from the regulation on performance incentives whose stipulation is in the form of Minister of Finance Decree.

By the end of 2020, DGT has held discussions with related parties regarding the job evaluation results using the Hay method and job equalization for Tax Counselor and Tax Counselor Assistants in the context of performance incentives payment. DGT has also submitted the academic paper on job allowance of Tax Counselor and Tax Counselor Assistants to the Secretary General of Ministry of Finance, which will then be discussed together and proposed to Ministry of Administrative and Bureaucratic Reform.

Job Rotation System

Job rotation is a system for strategically transferring civil servants to positions with due observance of the requirements in accordance with statutory regulations and organizational needs. DGT job rotation system follows a pattern which is regulated in:

- Law No. 5 of 2014;
- Government Regulation No. 11 of 2017; and
- Minister of Finance Regulation No. 39/PMK.01/2009.

Moreover, based on the mandate in Minister of Finance Regulation No. 39/PMK.01/2009, Director General of Taxes issues Director General of Taxes Regulation No. PER-01/PJ/2012 as amended by Director General of Taxes Regulation No. PER-25/PJ/2015 which regulates the pattern of job rotation for echelon IV structural positions and functional positions other than the Primary and Senior levels.

Since the main purpose of job rotation in DGT is to support the achievement of organization objectives, employee performance is a critical consideration for job rotation. Employees with *Excellent* and *Good* performance deserve a greater challenge to keep generating tax revenue in units/positions with a higher classification level. Whereas those with *Fair* performance should be assigned to units/positions with the same classification level, and those

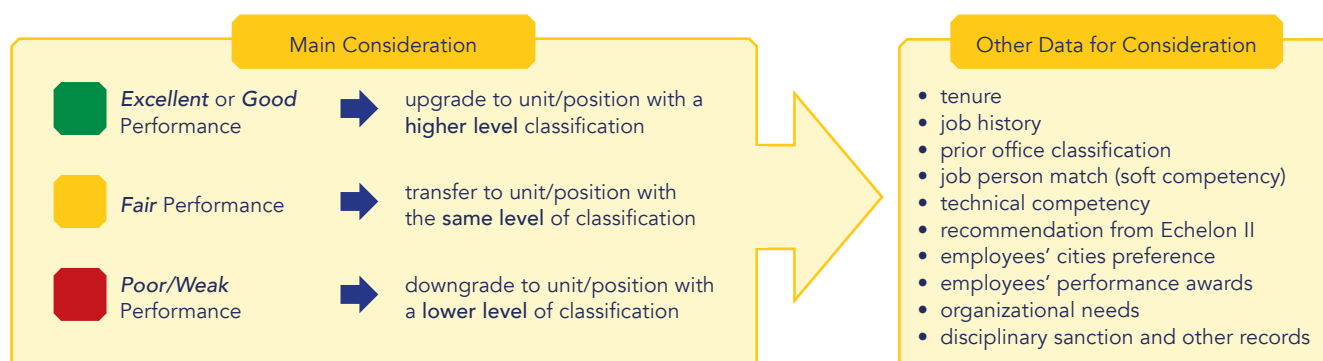
performing poorly should be assigned to units/positions with a lower classification level.

Unit classification at DGT refers to Minister of Finance Regulation No. 211/PMK.03/2017, which stipulates performance incentives for DGT employees. There are four classifications, from the highest to the lowest, namely Primary Office, Medium Office, Small Office I, and Small Office II.

Other than employee performance, job rotation also takes into account several other aspects, including tenure, job history, prior office classification, job person match, technical competency, inputs from the head of echelon II unit, employees' cities preference, employees' track record, organizational needs, and other information.



General Policy for Employees who are Eligible for Job Rotation



Based on the provisions of Director General of Taxes Regulation No. PER-01/PJ/2012 as amended by Director General of Taxes Regulation No. PER-25/PJ/2015, tenure is a reference in designing job rotation at DGT. Employees are eligible for rotation if they meet the following periods:

- the minimum period of tenure is three years;
- the minimum period of tenure in a certain area (remote area) is two years.

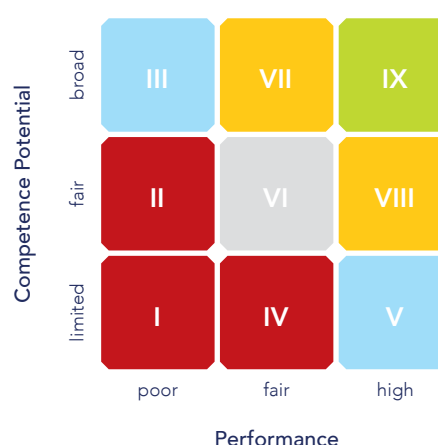
Starting in 2018, promotions to positions within DGT are carried out through talent management which refers to the provisions of Minister of Finance Regulation No. 60/PMK.01/ 2016 as amended by Minister of Finance Regulation No. 161/PMK.01/2017. The stages in talent management are:

- analysis of talent requirements;
- identification of talent candidates;
- talent selection;
- talent development;
- talent retention; and
- talent evaluation.

Analysis of talent requirements is the stage of determining the number of talents that will be managed/developed in talent management. Target positions are set by considering unit classification, region classification, potential for approval, socio-cultural and political conditions of the region, and rank in target positions.

DGT identifies potential talents through employee mapping, administrative selection, tracking employee records, confirmation of talent candidates, and employee ranking. Using a talent mapping chart, DGT maps employees to find candidates with high performance and the broadest competency (box IX). The leaders' forum will discuss the talent candidate shortlist based on employee mapping. Leaders' forum sets the target positions to be filled by talents and chooses the shortlisted candidates' talents. This forum decides whether an employee is eligible to the talent pool based on the recommendation from their direct superiors or other evidence that can be justified.

Employee Map Diagram



DGT conducts activities in talent development include mentoring, on-the-job training, talent development workshops, and leadership sharing sessions. Afterward, based on these talent development activities, shortlisted candidates are evaluated.



Talent retention is a form of appreciation for talents to stay in the talent pool. It can be delivered in the form of incentives, self-development activities, or another. Talent retention is terminated if the talent is removed from the talent pool for some reason.



“

Through talent management, each employee will have equal opportunity in career development. Competencies and career development in talent management stages are also useful as a channel for employees' self-actualization.

”

Internal Control System

The governmental organization implements an internal control system regarding Government Regulation No. 60 of 2008. Internal Control System is carried out through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations, all of which aim to achieve organizational goals.

A. CODE OF ETHICS AND CONDUCT IMPLEMENTATION

Presidential Regulation No. 60 of 2008 requires the enforcement of integrity and ethical values in the work environment to create positive and conducive behavior so that the internal control system can be implemented.

Ministry of Finance has established a Code of Ethics and Conduct as stipulated in Minister of Finance Regulation No. 190/PMK.01/2018. Code of Ethics and Conduct are standards for attitude, behavior, and actions for DGT employees in performing their duties and daily life interaction to maintain the dignity and honor of

employees and the nation. In carrying out their duties, employees often encounter dilemmatic circumstances that create a conflict of interest. In such situations, the Code of Ethics and Conduct are required as a guideline for employees to take the most appropriate attitude or stance.

To implement the provision, DGT has also implemented Director General of Taxes Regulation No. PER-22/PJ/2019 that contains the Code of Ethics and Conduct adopted to DGT conditions and characteristics.



Code of Ethics and Conduct

Value	Code of Ethics and Conduct
Integrity	<ul style="list-style-type: none"> a. Uphold and implement the values of Pancasila (Five Principles) and the 1945 Constitution. b. Maintain the image and dignity of Ministry of Finance, especially DGT. c. To be a role model in behaving and acting in a manner that upholds the norms prevailing in society as well as the Code of Ethics and Conduct. d. To become a good role model for the community in fulfilling tax obligations and other obligations as a State Civil Apparatus. e. Uphold the oath of office as a Civil Servant. f. Avoid conflict of personal, group, or class interests. g. Inform taxpayers not to give anything, either directly or indirectly, to all employees when initiating dissemination, consultation, service, and other tasks. h. Be neutral in the election of candidates for President and Vice President, regional heads and deputy regional heads, as well as central and provincial members of parliament. i. Use social media wisely and politely and pay attention to applicable regulations. j. Speak and act honestly, accountably, transparently by the facts, truth, and regulations. k. Adopt a simple lifestyle to demonstrate empathy for the community, especially for fellow employees. l. Do not request and/or receive sponsorship in any form from taxpayers, partners, tender/auction participants, or other parties related to duty implementation inside or outside the office. m. Do not attend seminars at home or abroad funded by partners, auction participants, or other parties related to the procurement of goods and services. n. Do not request, receive and/or give anything in the form of money, goods, and/or facilities in any form, either directly or indirectly, from or to taxpayers/fellow employees/other parties that allegedly cause a conflict of interest and breach the regulations. o. Do not act as a tax consultant and/or participate in the activities of other parties as a tax consultant, as well as suggesting or giving signals to taxpayers to use consultants/certain parties in fulfilling the taxpayers' tax obligations. p. Do not upload, like, or share content through social media that contains hoaxes, pornography, radicalism, terrorism, harassment, discrimination, support for lesbian, gay, bisexual and transgender (LGBT), ethnic, religious, racial and inter-group (SARA) issues, as well as political views. q. Except for assignments, do not meet taxpayers or other parties outside the office or outside the taxpayers' business location that can cause a conflict of interest. r. Do not discuss the confidentiality of positions or jobs that are likely to create a conflict of interest. s. Do not act and/or invite other people to act arbitrarily, offend, insult, bully, threaten to act violent or harass fellow employees/taxpayers/or other parties. t. Do not commit physical or psychological violence against people within the scope of their household. u. Do not commit acts that violate the norms of decency and morality, which could damage the image of employees and/or the organization. v. Except for assignments, do not enter places deemed ethically and morally inappropriate in society, such as brothels and gambling centers. w. Do not act, speak, and behave that is unbecoming of one's sexual identity and gender. x. Do not commit actions that violate decency with the opposite sex or the same sex.
Professionalism	<ul style="list-style-type: none"> a. Prioritize the interests of the nation and organization above personal interests. b. Carry out duties following standard operating procedures and job authority. c. Complete tasks or jobs responsibly and thoroughly. d. Carry out all performance assessment stages and compile/report on employee performance targets/achievements in an honest, objective, measurable, accountable, participatory and transparent manner. e. Work optimally with the best competencies to complete a task or job. f. Be disciplined in utilizing work time. g. Dare to admit mistakes and be responsible for carrying out duties. h. Behave, look, and speak politely. i. Build good verbal and written communication with stakeholders and superiors/peers/subordinates to support organizational objectives achievement. j. Maintain cleanliness, safety, and comfort of working space, including not smoking outside the designated smoking area. k. Wear clothes and work shoes following applicable ethical standards and regulations. l. Wear ID tag when carrying out duties. m. Do not allow unauthorized parties to be in the working space. n. Do not misuse confidential data, documents, and/or information from DGT. o. Do not respond to criticism and suggestions negatively.



Value	Code of Ethics and Conduct
Synergy	<ul style="list-style-type: none"> a. Recognize the equality, rights, and obligations of every human being and build tolerance among humans. b. Respect and appreciate differences in background, race, color, religion, origin, gender, marital status, age, or disability. c. Be cooperative with other work units involved in carrying out duties. d. Value inputs, opinions and ideas from other people. e. Maintain a commitment to collective decisions and their implementation. f. Willing to share solutions, information and/or data according to the authority to resolve work-related problems. g. Provide the opportunity to fulfill worship when a work meeting or official assignment is in progress. h. Carry out activities related to duties or positions with the permission or knowledge of superiors. i. Do not divide the unity and integrity of the nation. j. Do not disseminate information that could trigger feelings of hatred and/or hostility.
Service	<ul style="list-style-type: none"> a. Show concern, be friendly, and courteous in providing services to fellow employees /taxpayers/other parties/ society. b. Provide services according to competence and collaborate with related parties in solving problems. c. Request approval from superiors when receiving other parties not related to work in the office, as long as it does not interfere with work or services. d. Do not act discriminatory and unfair in providing services.
Excellence	<ul style="list-style-type: none"> a. Attempt to maintain and implement faith and piety towards God Almighty while respecting others' religions and beliefs. b. Be open to constructive suggestions. c. Take initiatives to improve the quality of knowledge, abilities, and skills by broadening the horizon for new knowledge. d. Try to carry out duties with the best performance and/or service. e. Do not induce and impose a religion, belief, teaching, and belief on other people and/or institutions. f. Do not hinder creativity/ideas/opinions that add value to the progress of the organization. g. Do not hinder innovations that are in line with laws and regulations.

Legal Basis: Director General of Taxes Regulation No. PER-22/PJ/2019.

Photo:
Yvonne Gabriella -
Jakarta Mampang Prapatan TO





Director General of Taxes Regulation No. PER-22/PJ/2019 comes into force on July 1, 2020. In June 2020, DGT began to disseminate the Code of Ethics and Conduct online to all officials and staff of Internal Compliance Unit. The participants receive a detailed explanation of the Code of Ethics and Conduct along with examples of behavior, prevention and enforcement mechanisms for violations of the Code of Ethics and Conduct, establishment of the Council for Code of Ethics and Conduct, implementation of moral sanctions, as well as monitoring and evaluation of alleged violations of Code of Ethics and Conduct.

Code of Ethics and Conduct are also used as subject training, such as training for the Civil Servants Candidates, administrator officials, and supervisory officials. The Code of Ethics and Conduct are also delivered in every integrity strengthening program in DGT.

Every employee is expected to have the initiative to maintain compliance with the Code of Ethics and Conduct. Strengthened by the inherent supervision, superiors' role model, and monitoring unit, DGT will be able to build a high-integrity, competent, and professional tax apparatus.

B. INTERNALIZATION OF ORGANIZATIONAL VALUES

One of the methods to build human capital is through strengthening organizational culture. DGT consistently conducts Internalization of Corporate Value (ICV) program to support the Strengthening of Organizational Culture, as the central theme of Bureaucratic Reform and Organizational Transformation of Ministry of Finance.

2020 Internalization of Corporate Value Program

Value	Program
Integrity	<ul style="list-style-type: none"> • Strengthening of leader role models • Strengthening of Knowing Your Employee program • Employee Mental Development • Strengthening of Anti-Corruption Culture • Be wise in social media
Professionalism	<ul style="list-style-type: none"> • Integrity Objective Assessment Program • Formulation of Budget-Based Work Plan • Always on Time • Safe Documents, Comfortable Work • Transfer of Knowledge
Synergy	<ul style="list-style-type: none"> • Healthy and Fit Employee • Tax Day Commemoration • Indonesian Independence Day Commemoration • Hari Oeang (Banknote Day) Commemoration • Team Building
Service	<ul style="list-style-type: none"> • Communication Skill Strengthening • Service Innovation
Excellence	<ul style="list-style-type: none"> • Morning Prayer • Morning Activity • Simple, Neat, Clean, Maintain, Diligent • Employee Rewards Program

Source: Directorate of Internal Compliance and Apparatus Transformation.

Internal Compliance Unit (ICU) in DGT Head Office monitors and evaluates the implementation of ICV program on sample units to ensure that all units implement the entire ICV program well.



From September to October 2020, DGT conducted an Employee Comprehension and Commitment to Organizational Culture Survey. The survey was conducted to measure employees' comprehension and commitment to implementing Ministry of Finance's Code of Ethics and Conduct and organizational values. Based on the survey results, DGT scored an index of 3.58 (out of 4). There was an increase of 0.03 points from 2019.

C. INTERNALIZATION OF ANTI-CORRUPTION CULTURE

Anti-corruption culture is a culture always to avoid committing corruption in performing duties. In 2020, DGT conducted internalization of anti-corruption culture through various activities. In addition, DGT also includes internalization materials in the implementation of routine tasks.

In 2020, DGT prepared public campaign to strengthen integrity in an anti-corruption campaign aimed at internal and external stakeholders. This public campaign comprises of a set of directions from Director General of Taxes to office unit leaders to:

- a. broadcast a guidance video by Director General of Taxes regarding strengthening the integrity of employees at Integrated Service Points (TPT) and/or the main lobby/guest waiting room in each office unit;
- b. inform the taxpayers when initiating dissemination, counseling, meetings, or activities related to taxpayers; and
- c. deliver strengthening of integrity to all employees at every coaching or activity that involves employees;

In collaboration with the Corruption Eradication Commission, DGT in 2020 also organized an anti-corruption campaign through online dissemination of gratuity control and submission of Reports of State Officials Wealth. This dissemination aims to make the employees have an understanding of gratuity as a form of corruption.



Summary of Gratuity Reports – DGT Gratification Control Unit, 2018–2020

Year	Total	In line with the implementation of Minister of Finance Regulation No. 7/PMK.09/2017, DGT has established Gratification Control Unit (GCU) in each internal compliance work unit. Any acceptance or rejection of gratuities must be reported to the GCU or Corruption Eradication Commission (CEC) through Gol KPK application. Every gratuity report will be verified by GCU and/or CEC, and then, the determination of the ownership status of the gratuity goods will be reported.
2018	28 reports	
2019	98 reports	
2020	60 reports	

Source: Directorate of Internal Compliance and Apparatus Transformation.



DGT also carries out the internalization of the anti-corruption culture through the annual commemoration of World Anti-Corruption Day (Hakordia). DGT held a talk show entitled “Healthy with Integrity, Achieve Revenue Without Corruption”, which highlighted the 2020 Hakordia commemoration. Among the speakers in attendance were CEC leader Nurul Ghufon and Director General of Taxes Suryo Utomo, with public figure Helmy Yahya as the moderator. The event was broadcasted through various online channels, namely Zoom Meeting, Youtube, and Ministry of Finance Corpu TV.

Another event organized in commemoration of the 2020 Hakordia is a motivational video-making competition open to all office units at DGT.



Winners of Motivational Video Competition – Commemoration of 2020 World Anti-Corruption Day

Winners		Video Title
1 st Place	Papua and Maluku RTO	<i>Cendrawasih Muda (Young Cendrawasih)</i>
2 nd Place	Special Jakarta RTO	<i>Yakin (Confident)</i>
3 rd Place	Aceh RTO	<i>Puzzle Integritas (Puzzle of Integrity)</i>

Source: Directorate of Internal Compliance and Apparatus Transformation.

D. REPORTS OF STATE OFFICIALS WEALTH MANAGEMENT

To build state officials that are clean and free from corruption, collusion, and nepotism, every organization must implement transparency on the assets of its officials. Under the provisions stipulated in CEC Regulation No. 2 of 2020 and Ministry of Finance Decree No. 13/KMK.01/2017, state officials in DGT with specific

posts are obliged to fill out and submit Reports of State Officials Wealth (LHKPN) to CEC. LHKPN is a report that contains descriptions and details of information regarding assets, personal data, income, expenses, and other data.



Posts Obligated to Submit Reports of State Officials Wealth

• Director General of Taxes	• Account Representative
• Echelon II, III and IV Officials	• Objection Reviewers
• Commitment-Making Official	• Tax Auditors
• Head/Staff of the Procurement Unit	• Tax Appraisers
• Procurement Committee	• IT Specialists
• Treasurer	• Tax Bailiffs

Legal Basis: the Minister of Finance Decree No. 13/KMK.01/2017.



Particular DGT officials/employees are required to submit LHKPN periodically on an annual basis for assets acquired from January 1 to December 31. LHKPN is submitted through e-LHKPN application or by filling out the specified form no later than March 31 of the following year.

In 2020, all state officials required to report LHKPN, which was amounted to 25,218 employees, have fulfilled their obligations on time. In other words, DGT compliance level has reached 100 percent. For such accomplishment, Ministry of Finance named DGT echelon I unit with the most LHKPN reporting and the best LHKPN administrator. The award was presented at the moment of the 2020 Hakordia commemoration at Ministry of Finance.

E. DEVELOPMENT OF INTEGRITY ZONE TOWARD CORRUPTION-FREE AREA AND CLEAN AND GOOD SERVICE BUREAUCRACY AREA

Integrity Zones (IZ) is a title given to government agencies whose leaders and staff are committed to performing Corruption-Free Area and Clean and Good Service Bureaucracy Area (WBK/WBBM) through bureaucratic reform, particularly by preventing corruption and improving the quality of public services.

IZ development in DGT refers to Minister of Administrative and Bureaucratic Reform Regulation No. 52 of 2014, Minister of Finance Decree No. 426/KMK.01/2017, and Director General of Taxes Decree No. KEP-20/PJ/2018.



Development of Integrity Zone Toward Corruption-Free and Clean and Good Service Bureaucracy Area

Area	Objectives
Change Management	Systematically and consistently change the work mechanism, mindset, and work culture of individuals, to better match the goals and objectives of Integrity Zone development.
Governance Improvement	Improve the efficiency and effectiveness of clear, effective, efficient and measurable systems, processes and work procedures.
Human Resources Management System Improvement	Increase the effectiveness, transparency and accountability of HR management to create personnel with integrity and professionalism.
Strengthening in Supervision	Promote governance that is clean and free from corruption, collusion, and nepotism.
Strengthening of Performance Accountability	Enhance the capacity and performance accountability of government agencies.
Quality of Public Services Improvement	Improve the quality and innovation of public services so that they are faster, safer and more accessible to customers.

Source: Directorate of Internal Compliance and Apparatus Transformation.

A government agency would be granted IZ title when it has passed through several stages of assessment on IZ development. Work units have to pass all assessments in multiple levels, from the assessment by DGT internal assessment team, Ministry of Finance assessment team (Inspectorate General), to national assessment team (Ministry of Administrative and the Bureaucratic Reform and Statistics Indonesia).

The stages of assessment for IZ Development in DGT are described as follows:

- submission of proposals for office units as participants by respective RTO;
- input of supporting documents for the IZ development Towards WBK/WBBM in Digital Integrity Assessment (DIA) application;
- document verification by DGT internal assessment team;
- assessment by DGT internal assessment team;
- assessment by Ministry of Finance assessment team; and
- submission of participants' proposal by Ministry of Finance assessment team to the national assessment team.



Number of DGT Offices Passed Assessment of the 2020 Integrity Zone Development

Level	Corruption-Free Area	Clean and Good Service Bureaucracy Area
Proposal by RTOs	98 units	18 units
Assessment by DGT internal assessment team	87 units	15 units
Assessment by Ministry of Finance Assessment Team	76 units	15 units
Assessment by National Assessment Team	64 units	6 units

Source: Directorate of Internal Compliance and Apparatus Transformation.

“
124 DGT office units received
 IZ title from 2013 to 2020
 ”



F. IMPLEMENTATION OF RISK MANAGEMENT

An organization requires risk management to provide adequate assurance that its objectives could be accomplished by managing risks at an acceptable level. Currently, risk management in DGT refers to Minister of Finance Decree No. 577/KMK.01/2019 and Director General of Taxes Decree No. KEP-702/PJ/2019.

Covid-19 pandemic in 2020 has triggered changes in behavior and dynamics in achieving organizational goals, including DGT. Activities that were initially dominated by physical communication turned into technology-based ones. This change creates new risks for DGT, and thus risk management is expected to be able to accommodate and mitigate risks in achieving its organizational goals.

In 2020, Directorate of Internal Compliance and Apparatus Transformation performed monitoring, evaluation, and assistance on risk management implementation. Monitoring and evaluation are carried out to assess whether the internal control system has been appropriately implemented at every level of the office unit. Meanwhile, assistance is provided to office units as Risk Owner Units (ROU) that need guidance in developing risk profile following risk management principles. By the end of 2020, Directorate of Internal Compliance and Apparatus Transformation has monitored and evaluated 8 ROUs, while also assisting 16 ROUs.



Directorate of Internal Compliance and Apparatus Transformation analyzes risk management documents prepared by ROUs to assess the quality of its preparation. The analysis is carried out by reviewing conformity of the format and substance of these documents to the regulation. The analysis results are documented in a working sheet then forwarded to ROUs as the subject for improving the risk management document. By the first semester of 2020, analysis of risk management documents has been carried out on 52 ROUs consisting of Directorates, RTOs, and TIUs.

In 2020, Directorate of Internal Compliance and Apparatus Transformation took the initiative to conduct a risk management strengthening program for echelon II officials of DGT Head Office as ROU leaders. This program was held on September 1, 2020, at DGT Head Office and broadcasted via video conference to all RTOs. Through this program, DGT expects ROU leaders to have a stronger risk-aware culture and be able to motivate their units to manage organizational risks.

Directorate of Internal Compliance and Apparatus Transformation also plays a role in formulating and monitoring risk management at Ministry of Finance (Kemenkeu-Wide) level, DGT level (Kemenkeu-One), and echelon II unit level (Kemenkeu-Two). The forms of activities include the preparation of Risk Management Supporting Charter and Documents and risk management monitoring quarterly through Organizational Performance Dialogue (OPD).

Furthermore, several initiatives in risk management by Directorate of Internal Compliance and Apparatus Transformation throughout 2020 include:

- updating the list of risks and risk mitigation following changes in organizational goals at the vertical unit level;
- developing risk management application together with Directorate of Information and Communication Technology. Starting at the end of December 2020, each vertical unit can use the application to create Risk Management Charter and Risk Management Supporting Documents for 2021; and
- developing Risk and Control Matrix (RCM), which is a risk mapping tool to ensure that risks in each significant process have been identified, managed, and mitigated with adequate controls. In 2020, four business processes were prepared for RCM, namely audit, supervision, tax collection, and preliminary tax refunds, and one ad hoc RCM, namely tax incentives.

G. INTERNAL CONTROL MONITORING

DGT applies internal control monitoring (ICM) across all of its business processes and activities to evaluate the quality of the internal control system from time to time.

ICM is carried out through key control monitoring by Internal Compliance Unit (ICU). It indicates that ICU in DGT takes a central role in supporting tax revenue by creating healthy and conducive organizational governance. ICU function in DGT is carried out by:

- Subdirectorate of Internal Compliance, Directorate of Internal Compliance and Apparatus Transformation at DGT Head Office;
- Subdivision of Advocacy, Reporting, and Internal Compliance, Division of General Affairs at RTOs;
- Subdivision of Internal Affairs, Personnel, and Internal Compliance, Division of General Affairs and Internal Compliance at Center for Taxation Data and Document Processing;
- Subdivision of General Affairs and Internal Compliance at tax offices; and
- Subdivision of Office Administration and Internal Compliance at Taxation Data and Document Processing Office and Information and Complaint Services Office.



Driven by the needs and stakeholders' expectations, DGT focuses on completing the strategic plan targets for improving the internal control system. Strengthening competent ICU is one of the priority agendas in improving DGT's internal control system.

Several activities carried out by DGT in 2020 to support the implementation of strategic plans for improving the internal control system are described as follows:

- a. improvement of ICU technical guidelines and monitoring instruments, including instructions for implementing ICU duties as well as competency and job requirements for ICU officers. This guideline is ratified by Director General of Taxes through Director General of Taxes Regulation No. PER-05/PJ/2020;
- b. preparation of an academic paper for ICU strengthening with the design concept that includes three aspects, namely organizational restructuring, competence development and improvement of supporting personnel, and development of information technology-based controls;
- c. trial and introduction of ICU monitoring application, called PRO UKI. This application was developed by Inspectorate General of Ministry of Finance and Center for Financial Technology Information Systems. This application is used as a means of reporting on the key control review results. With this application, it is expected that the ICU review results can be directly utilized by management in reviewing the internal control system implementation. For the application trials in 2020, DGT has provided some input for improvement to the developer unit. PRO UKI application has also been introduced to ICU in all DGT office units;
- d. ICM implementation on three business processes in DGT Head Office, namely:
 - 1) audit at Directorate of Tax Audit and Collection;
 - 2) preparation for review at Directorate of Tax Objections and Appeals; and
 - 3) follow-up on complaints at Directorate of Internal Compliance and Apparatus Transformation.
 ICM program is conducted monthly, and the result, in the form of the Key Control Review Report (LHPPU), is submitted to the head of the monitored unit.
- e. ICU monitoring and assistance aims to:
 - 1) ensure the conformity of internal control implementation by ICU, starting from the preparation of the Entity Level Internal Control Evaluation (ELICE) to preparation of Management Statement regarding the effectiveness of internal control; and
 - 2) strengthen the internal control function through assistance on the implementation of duties and responsibilities of ICU vertical unit;
- f. ICU workshops for echelon III officials, echelon IV officials, and ICU officers. The objective of this program is to optimize the role of ICU in identifying and detecting indications of fraud risk.

H. INTERNAL COMPLIANCE REVIEW

Directorate of Internal Compliance and Apparatus Transformation as ICU at DGT Head Office level also conducts separate evaluations through internal compliance review.

Planning and conducting of internal compliance review always refers to risk control measures that can hinder the organization's goals. The review plan is defined through a risk assessment mechanism for work units and business processes at DGT. This mechanism is tailored to determine the work units and business processes most at risk for compliance review.

In 2020, internal compliance review was conducted using the fusion method between risk-based audit and directive/judgment-based audit. For this, Directorate of Internal Compliance and Apparatus Transformation also conducted internal compliance review on tax incentives for taxpayers affected by Covid-19 pandemic. The compliance review is carried out as a form of responsibility to ensure that National Economic Recovery (PEN) program runs well and complies with regulations.

Themes of Internal Review, 2020

Themes	Total Reviewed Units
Supervision by Account Representative	5
Tax Collection	5
Tax Audit	3
Tax Incentives	6
ISO 27001:2013 on data security in Directorate of Information and Communication Technology	1
Join domain implementation	17
ISO 9001:2015 on complaint services in Information and Complaint Services Office	1
Total	38

Source: Directorate of Internal Compliance and Apparatus Transformation.

Following up on the directions from Director General of Taxes that outstanding tax arrears require further evaluation and settlement measures, Directorate of Internal Compliance and Apparatus Transformation in 2020 reviewed tax arrears write-off. The objectives of this review are:

- to evaluate peer review implementation on tax arrears write-off proposal which is carried out starting from tax offices, RTOs, to Directorate of Tax Audit and Collection level; and
- to provide recommendations on issues in peer review implementation on the tax arrears write-off proposal to ensure the validity of the list of proposed write-offs submitted under regulations.

In 2020, DGT completed the review on tax arrears write-offs for 18 office units.

In addition, ICU strengthening through information and communication technology revamp was also initiated in 2020. DGT prepared an academic paper on Integrated Internal Control System (IICS) development. This system integrates governance, risk management, and compliance. IICS serves to detect internal control flaws in all elements of the organization so that IICS can be used as a tool for making decisions related to risk management, compliance management, and audit management.

DGT hopes that the implementation of compliance review in the future can be supported by a reliable information system capable of digging up information related to violations by employees. In this IICS development concept, DGT also expects that every information system used by DGT in the future can be embedded in a module or menu for monitoring and evaluation on an ongoing basis. As such, DGT could monitor every business process performed using information technology,

and all levels of management are increasingly responsible for the duties carried out by their units.

IICS development is not exactly an independent application development, but rather adding monitoring application tools embedded in DGT existing application systems, such as DGT Information System, Approweb, ALPP, Audit Desktop, SIDJP-NINE. These monitoring tools can be added by providing a special menu for ICU.



I. IMPLEMENTATION OF WHISTLEBLOWING SYSTEM

A whistleblowing system (WBS) is a mechanism for accommodating and processing complaints/tip-off submitted directly or indirectly concerning violation of employee discipline. WBS implementation in DGT refers to Minister of Finance Regulation No. 103/PMK.09/2010, Minister of Finance Decree No. 149/KMK.09/2011, and Director General of Taxes Regulation No. PER-22/PJ/2011.

DGT has several channels for WBS. Based on data for the last five years, the most popular channel is mail. It indicates that mail is still considered the safest and most convenient media used by whistleblowers. After the mail, the second most popular channel is the Ministry of Finance's WBS page (WiSe application). Its ease of access for everyone and confidentiality are among the reasons for the increasing use of the WiSe channel.

Number of Complaints by Channels, 2016–2020

Channel	2020	2019	2018	2017	2016
Email	29	28	19	35	14
Mail	80	76	92	64	85
Direct visit	9	17	10	18	14
Online media	0	7	8	4	10
Phone	10	22	22	9	12
SIKKA-WBS application	7	12	5	5	3
WiSe application	37	21	31	59	21
Others	0	0	4	6	5
Total	172	183	191	200	164

Note:

SIKKA-WBS application is managed by DGT, while WiSe is WBS application at Ministry of Finance level.

Source: Directorate of Internal Compliance and Apparatus Transformation.

In 2020, the number of complaints related to violations of official regulations rose from the previous year and became the most common type of violations, with 54 complaints. The second-highest number of complaints is related to asking for and/or receiving money, goods, and other facilities, with the same number of complaints as the previous year, which was 37 complaints.

Number of Complaints by Subject Matters, 2016–2020

Subject Matters	2020	2019	2018	2017	2016
Requesting and/or receiving money, goods, or other facilities	37	37	41	25	41
Misuse of office budget and facilities	2	7	8	6	8
Misuse of electronic data	4	1	1	1	0
DGT external services	3	13	13	16	21
DGT internal services	4	2	7	3	7
Violation of official regulations	54	48	36	46	22
Violation of working hours	12	4	8	5	5
Violation of regulations on procurement	2	4	1	0	2



Subject Matters	2020	2019	2018	2017	2016
Violation on procedures of marriage and divorce	15	17	27	16	17
Violation on civil servant dignity and honor	24	24	31	17	22
Not related to DGT employees	15	26	18	65	19
Total	172	183	191	200	164

Source: Directorate of Internal Compliance and Apparatus Transformation.

Directorate of Internal Compliance and Apparatus Transformation manages and supervises the follow-ups to complaints reported to DGT. In 2020, Directorate of Internal Compliance and Apparatus Transformation resolved 140 of the 172 incoming complaints.



Photo:
Nandhya Marfiana -
Jakarta Menteng Dua TO

J. EXTERNAL AUDIT

External parties who supervise/audit DGT in 2020 are Functional Supervisory Apparatus, consisting of Audit Board Indonesia, Inspectorate General of Ministry of Finance, Finance and Development Supervisory Agency, as well as the non-structural committee which is Tax Supervisory Committee.

1. Audit Board of Indonesia

Audit Board of Indonesia's audit comprises of financial audit, special audit, and performance audit.

In regard to the issuance of several regulations regarding tax incentives for taxpayers affected by Covid-19, Audit Board Indonesia in 2020 conducted a performance audit with the theme: *Provide Taxpayers with Tax Incentives in the Context of Covid-19 Pandemic Handling and National Economic Recovery in 2020 on Directorate General of Taxes and Directorate General of Customs and Excise, Ministry of Finance and Other Related Agencies in Jakarta and the Regions.*



The criteria used in the audit include formulation of regulations; cost calculation, outputs and indicators of success; actual amount, time, and target; and monitoring. The audit process took place from September to December 2020, followed by DGT responses on the concept of findings and Audit Report (LHP) submitted by Audit Board of Indonesia.

In the same period, Audit Board Indonesia also conducted a performance audit with the theme: *Management of Information Systems for Reporting Tax Revenue, Tax Arrears, and Tax Payables for the Year 2019-2020 on Directorate General of Taxes and the Directorate General of Customs and Excise, Ministry of Finance, as well as Other Related Agencies in Jakarta*. The financial audits are carried out regularly in the first semester.

The audit results in 2019 were submitted through the submission of Audit Report in 2020, namely:

- a. Compliance on Management of Import Duty Exemption or Relief and Tax-Free Stimulus for Temporary Imports and Imports for Use in 2017 until Semester I of 2019;
- b. Compliance on Tax Restitution of the Year 2018 until Semester I of 2019 (consisting of two reports);
- c. Financial Performance Report on Ministry of Finance Financial Statement (Budget Section 015) for the Fiscal Year 2019 which is divided into those related to the internal control system and compliance with laws and regulations.

2. Inspectorate General of Ministry of Finance

As the government supervisory apparatus, Inspectorate General of Ministry of Finance is responsible for internal supervision within Ministry of Finance. Four units under the Inspectorate General supervise DGT, namely Inspectorate I, Inspectorate V, Inspectorate VII, and Inspectorate for Investigation (IBI).

Inspectorate I audit findings are based on tax-related regarding flaws in managing DGT duties and organizational function. Findings on audit objects (work units) could be escalated to become organizational findings, thus requiring settlement at a higher level of policy recommendations. In 2020, there were eight policy recommendation themes of 2019 that have been thoroughly followed up, namely:

- a. Monitoring on tax claim refund process;
- b. Monitoring on VAT data;
- c. Evaluation of Taxpayer Accounting;
- d. Tax supervision;
- e. Outstanding tax arrears;
- f. Data migration for Renewal of Tax Administration System;
- g. Monitoring on Treasurer Taxpayer; and
- h. ICU evaluation and assistance.



2020 Policy Recommendation that DGT Must Follow Up in 2021

Inspectorate General Monitoring on the Corona Virus Disease 2019 (Covid-19) and National Economic Recovery (PEN) Program	Design policies and measures to supervise taxpayers that utilize tax incentives to be used as guidelines by vertical units in monitoring tax incentives use.
Inspectorate General Monitoring on Registration Process	Prepare regulations and action plans to improve taxpayer masterfile data (MFWP) to resolve data anomalies in MFWP.
Monitoring and Evaluation of Employee Profile Compilation, Utilization of Fraud Risk Scenario (FRS) by DGT ICU in 2020 and Preparation of DGT's Annual Monitoring Plan (RPT) in 2021	Develop policies for determining the number and parameters/ priority of employees profiled by ICU.

Source: Directorate of Internal Compliance and Apparatus Transformation.



Inspectorate I's monitoring on the provision of tax incentives in the context of Covid-19 pandemic handling as outlined in the Inspectorate General's Monitoring Result Report Regarding Implementation of Tax Incentives for COVID-19 Pandemic Handling (LAP-30/IJ.2/2020 dated December 29, 2020), concerning:

- | | |
|--|---|
| <p>a. implementation of tax incentives for taxpayers affected by Covid-19 pandemic under Minister of Finance Regulation No. 86/PMK.03/2020 as amended by Minister of Finance Regulation No. 110/PMK.03/2020;</p> | <p>b. implementation of tax incentives for goods and services needed in Covid-19 pandemic handling under Minister of Finance Regulation No. 28/PMK.03/2020 as amended Minister of Finance Regulation No. 143/PMK.03/2020.</p> |
|--|---|

In addition, Inspectorate I also reviewed the shift in the State General Treasurer (BUN) budget from Section 999.08 (Management of Other Expenditures) to Section 999.07 (Management of Subsidy Expenditures of Government-borne Taxes (DTP)) in the context of Covid-19 pandemic handling for Fiscal Year 2020 (LAP-13/IJ.2/2020 dated October 13, 2020, and LAP-27/IJ.2/2020 dated December 22, 2020). In particular, the review evaluates the value of the proposed BUN budget shift and the completeness of supporting documents for the budget shift. Based on the review, DGT has followed up the following recommendations:

- | | | |
|--|---|--|
| <p>a. DGT has coordinated with Directorate General of Budget to ensure that the budget post used for DTP Tax Subsidy in the context of Covid-19 pandemic handling complies with the regulations;</p> | <p>completeness of supporting documents has been reviewed and signed by Director General of Taxes under regulations; and</p> | <p>for Construction Services P3-TGAI and Import VAT and/or the submission of Newspaper and/or Magazine Paper, as well as the submission of a proposed budget shift, has complied with the regulations.</p> |
| <p>b. DGT has supplied a Declaration Letter that the</p> | <p>c. DGT has formulated a Working Terms of Reference and Details of DTP Tax Subsidy Calculation Budget on the Final Income Tax</p> | |

IBI investigates reports on violations of the Codes of Conduct and disciplinary by DGT employees. IBI submitted an investigation report (LHAI) to Directorate of Internal Compliance and Apparatus Transformation, which recommends disciplinary sanctions according to Government Regulation No. 53 of 2010. In 2020, DGT received one LHAI with a recommendation of imposing disciplinary action on one Civil Servant Candidate.

3. Finance and Development Supervisory Agency

In 2020, Financial and Development Supervisory Agency (BPKP) monitored the implementation of tax incentives for taxpayers affected by Covid-19. The monitoring was conducted on business sectors and the number of taxpayers who take advantage of tax incentives, eligibility verification on tax incentives applications, information dissemination of tax incentives, tax incentives realization, and reporting on taxpayers' use of tax incentives. Based on this monitoring, BPKP submits recommendations for improving DGT's policies in the future.

4. Tax Supervisory Committee

Tax Supervisory Committee is an independent and non-structural committee that assists Minister of Finance in supervising DGT. In performing its duties, the Committee receives public complaints on DGT's performance, analyzes them, and relays the results to DGT in the form of clarification requests and/or feedback, and recommendations. It may also review strategic aspects and offer inputs/feedback to DGT based on the review results.



In 2020, Directorate of Internal Compliance and Apparatus Transformation received 44 official notes from Tax Supervisory Committee. Suggestions/recommendations from 22 official notes have been carried out effectively (completed), and 22 others are declared still in the process, which will be followed up again in 2021. Of the 22 official notes still in the process, 9 are official notes with the leading suggestions/recommendations addressed to Directorate General of Customs and Excise and followed up collectively with DGT.

K. IMPOSITION OF DISCIPLINARY SANCTIONS

Discipline enforcement is crucial to maintain order and work effectively while encouraging Civil Servants to be more productive based on the career and work performance systems. The enforcement of Civil Servants' discipline in Ministry of Finance refers to several regulations, namely Law No. 5 of 2014, Government Regulation No. 53 of 2010, and Ministry of Finance Regulation No. 97/PMK.09/2018.

Regulations regarding Civil Servant discipline enforcement include obligations, prohibitions, and

disciplinary penalties imposed on employees committing violations. The imposition of disciplinary penalties is intended to enlighten employees who have committed violations to repent and try not to repeat it and improve themselves in the future.

The regulation also explicitly states the type of disciplinary sanctions that can be imposed. Imposition of light, moderate, or heavy disciplinary sanctions is based on the severity degree of the violation while considering other things such as background and impact of the violations.

The authority to determine disciplinary sanctions for employees committing violations is also carried out based on the provisions in the regulations as mentioned above. These regulations also stipulate that employees receiving disciplinary sanctions have the right to defend themselves through administrative measures to avoid arbitrariness in imposing disciplinary penalties.

There have been 1,261 disciplinary penalties imposed on DGT employees during the last five years, with details on the types of disciplinary penalties described in the following table. Among the types of violations that received disciplinary sanctions in 2020, namely:

- 186 violation of working hours;
- 35 violations due to receiving gifts from certain parties;
- 19 violations of SOPs;
- 6 violation of procedures of Civil Servants marriage and divorce; and
- 31 other violations.

Imposition of Disciplinary Sanctions, 2016–2020

Type of Sanctions	Year				
	2020	2019	2018	2017	2016
Light Level:	123	198	83	53	67
Verbal Reprimand	45	71	25	11	17
Written Reprimand	55	99	35	22	23
Written Dissatisfaction Statement	23	28	23	20	27



Type of Sanctions	Year				
	2020	2019	2018	2017	2016
Moderate Level:	49	65	44	29	40
Postponement of periodical salary increase for 1 year	20	27	15	10	11
Postponement of rank promotion for 1 year	21	22	15	13	15
Demotion to one rank lower for 1 year	8	16	14	6	14
Heavy Level:	105	116	117	106	66
Demotion to one rank lower for 3 years	36	48	37	32	17
Rotation in terms of demotion	1	0	2	0	0
Position discharge	3	3	3	6	2
Involuntary honorable discharge	65	65	75	68	47
Total impositions issued	277	379	244	188	173

Source: Secretariat of Directorate General of Taxes.

Public Information Openness

The fulfillment of the general public fundamental rights to obtain information regarding the implementation of government duties has been stipulated in Law No. 14 of 2008 concerning Public Information Openness (KIP Law). Public information openness is one of the essential characteristics of a democratic country that upholds people sovereignty to realize good state administration.

The KIP Law mandates that every public institution is obliged to disclose public information related to the organization for general public to guarantee the people's rights and build good governance.

The Ministry of Finance has committed to implementing public information openness by establishing the following regulations:

- Minister of Finance Regulation No. 129/PMK.01/2019 concerning Guidelines for Public Information Services by Information and Documentation Management Officer and Structure of Information and Documentation Management Officer; and
- Minister of Finance Decree No. 879/KMK.01/2019 concerning the Appointment of Supervisor for Information and Documentation Management Officer within Ministry of Finance and Echelon I Unit Level, Information and Documentation Management Officer within Ministry of Finance, and Structure of Information and Documentation Management Officer.



Photo:
Lukman Priatmaja -
Ternate TO

Based on those provisions, structure/tools for managing public information services in DGT are as follows:

- | | |
|---|---|
| a. Supervisor for Information and Documentation Management Officer (IDMO) Level I is served by Director General of Taxes; | b. IDMO Level I is served by Director of Tax Dissemination, Services, and Public Relations; |
| | c. IDMO Level II is served by the head of RTOs; and |
| | d. IDMO Level III is served by the head of tax offices. |

Public information provided by IDMO Level I has complied with KIP Law and Information Commission Regulation No. 1 of 2010. The public information that can be accessed through DGT website, with following details:

- | | | |
|---|---|--|
| a. information that must be provided and announced regularly; | b. information that must be available at all times; and | c. information that must be announced immediately. |
|---|---|--|

In 2020, IDMO Level I received 101 requests for public information, consisting of 77 tax-related requests and 24 requests regarding other matters.

Thanks to the efforts and performance in public information openness, the IDMO Level I DGT received recognition based on the monitoring and evaluation conducted by Ministry of Finance and the Central Information Commission in 2020. DGT was awarded the Most Informative IDMO Level 1 category.

ADAPT

Effective Education and Excellent Tax Services

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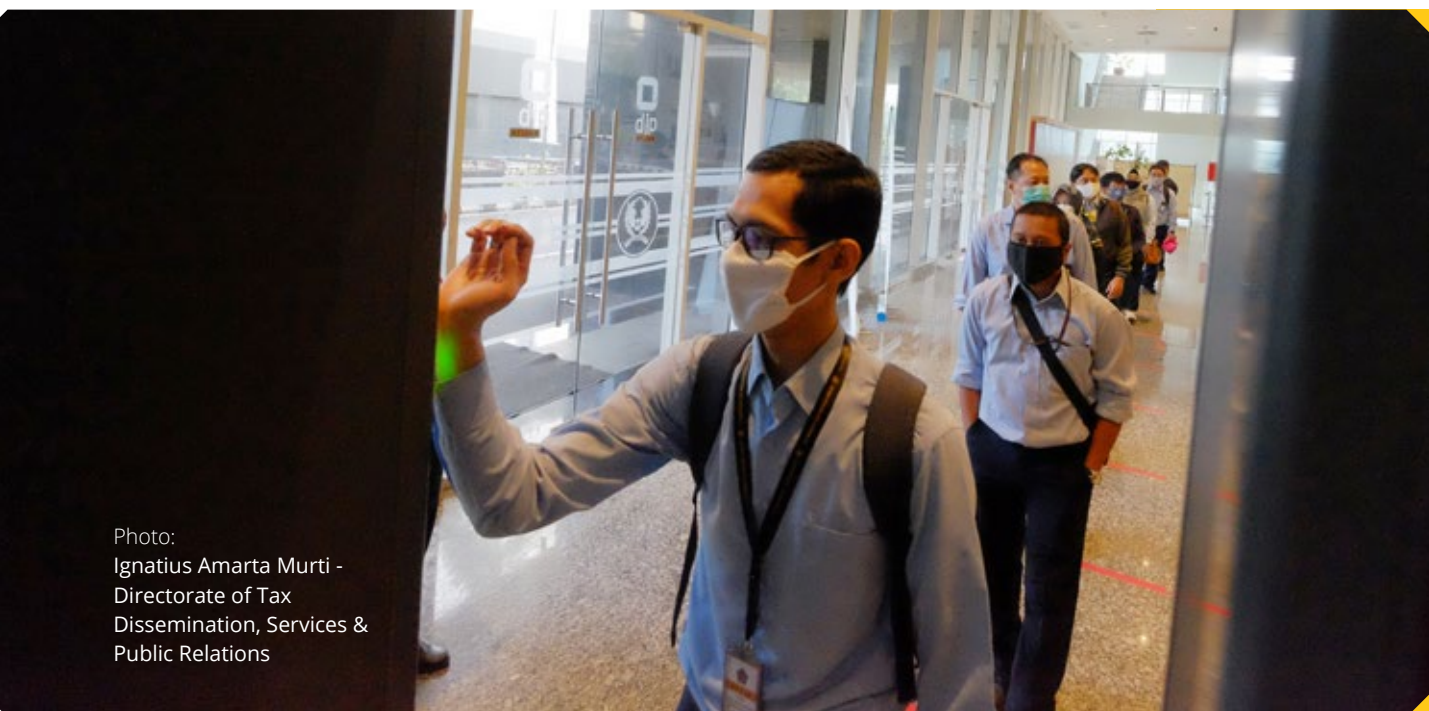


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Ignatius Amarta Murti -
Directorate of Tax
Dissemination, Services &
Public Relations

Net Tax Revenue by Type, 2016—2020	186
Tax Revenue Contribution to Domestic Revenue, 2016—2020	186
DGT Tax Revenue to State Expenditure, 2016—2020	186
Tax Revenue by Business Classification, 2016—2020	187
Average Growth of Tax Revenue by Business Classification, 2016—2020	188
Tax Ratio, 2016—2020	188
Number of Taxpayers, 2016—2020	189
Number of Taxpayers using e-SPT, 2016—2020	189
Number of Taxpayers using e-Filing, 2016—2020	189
Number of Taxpayers using e-Form, 2016—2020	189



Number of Tax Return Retrieved Manually and Electronically from e-Filing, e-Form, and e-SPT, 2016—2020	189
Annual Tax Return Submission Compliance Ratio, 2016—2020	190
Issuance of Notice of Land and Building Tax Payable on Plantation, Forestry Mineral & Coal Mining, Oil & Gas Mining, Geothermal Mining, and Other Sectors, 2016—2020	190
Tax Arrears Balance, 2016—2020	191
Tax Arrears by Due, 2020	191
Number of Tax Dispute Case Settlement, 2016—2020	192
Parties Required to Provide Tax Data and Information to DGT as of the End of 2020	192
List of Indonesia's Tax Treaty Network as of the End of 2020	195
Inbound and Outbound Performance of Kring Pajak 1500200, 2016—2020	197
Number of Incoming Complaints Through Tax Complaint Information System, 2016—2020	197
List of Tax Centers, as of the End of 2020	198
Total Employees, 2020	208
Number of Employees by Gender, 2016—2020	210
Number of Employees Participation in Training, 2016—2020	210
Number of Education Assignment, 2016—2020	211
Number of Overseas Short Course Assignment, 2016—2020	211
Number of On-the-Job Training Participants, 2016—2020	211

Net Tax Revenue by Type, 2016—2020

(in trillion rupiah)

Year	Non-Oil & Gas Income Tax	VAT & Sales Tax on Luxury Goods	Land & Building Tax	Other Taxes	Oil & Gas Income Tax	Total	
						Excluding Oil & Gas Income Tax	Including Oil & Gas Income Tax
2016	630.12	412.21	19.44	8.10	36.10	1,069.87	1,105.97
2017	596.48	480.72	16.77	6.74	50.32	1,100.71	1,151.03
2018	685.28	537.26	19.44	6.63	64.71	1,248.61	1,313.32
2019	713.11	531.56	21.15	7.68	59.16	1,273.49	1,332.66
2020	561.01	450.33	20.95	6.79	33.03	1,039.08	1,072.11

Source: DGT Financial Statements 2016—2020 (Audited).

Tax Revenue Contribution to Domestic Revenue, 2016—2020

Year	DGT Tax Revenue		Domestic Revenue (trillion Rp)	Contribution (%)	
	Excluding Oil & Gas Income Tax (trillion Rp)	Including Oil & Gas Income Tax (trillion Rp)			
	A	B	C	D = A : C	E = B : C
2016	1,069.87	1,105.97	1,546.95	69.16	71.49
2017	1,100.71	1,151.03	1,654.75	66.52	69.56
2018	1,248.61	1,313.32	1,928.11	64.76	68.11
2019	1,273.49	1,332.66	1,955.13	65.14	68.16
2020	1,039.08	1,072.11	1,628.95	63.79	65.82

Notes/source:

- Tax Revenue data from DGT Financial Statements 2016-2020 (Audited).
- Domestic Revenue data from Government Financial Statements 2016-2020 (Audited).
- Domestic Revenue = Tax Revenue + Non-Tax Revenue.

DGT Tax Revenue to State Expenditure, 2016—2020

Description	2020	2019	2018	2017	2016
A Tax Revenue excluding Oil & Gas Income Tax (trillion Rp)	1,039.08	1,273.49	1,248.61	1,100.71	1,069.87
B Tax Revenue including Oil & Gas Income Tax (trillion Rp)	1,072.11	1,332.66	1,313.32	1,151.03	1,105.97
C State Expenditure (trillion Rp)	2,595.48	2,309.29	2,213.12	2,007.35	1,864.28
Ratio A : C (%)	40.03	55.15	56.42	54.83	57.39
Ratio B : C (%)	41.31	57.71	59.34	57.34	59.32

Notes/source:

- Tax Revenue data from DGT Financial Statements 2016—2020 (Audited).
- Domestic Revenue data from Government Financial Statements 2016—2020 (Audited).



Tax Revenue by Business Classification, 2016–2020

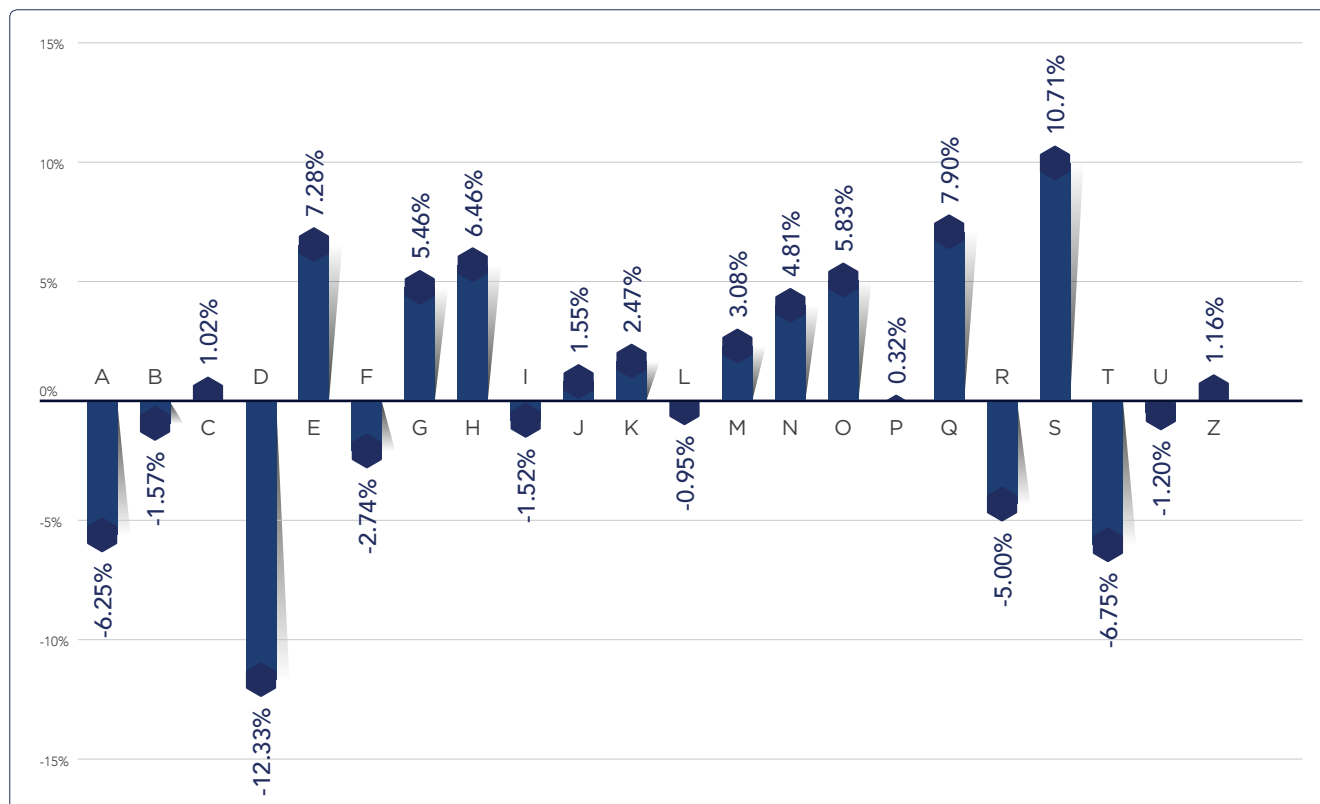
(in billion rupiah)

Description	2020	2019	2018	2017	2016
A Agriculture, Forestry, and Fishery	11,152.74	15,544.73	20,774.56	17,696.13	14,439.65
B Mining and Quarrying	69,552.03	123,308.12	155,318.34	103,927.45	74,111.01
C Manufacturing	298,207.59	371,713.77	372,821.91	335,826.86	286,373.37
D Provision of Electricity, Gas, Steam/Hot Water, and Cold Air	18,080.32	30,656.41	25,494.10	23,528.58	30,606.91
E Provision of Water, Garbage and Recycle Management, Disposal and Cleaning of Waste and Garbage	2,219.55	2,507.48	2,259.94	2,041.04	1,675.81
F Construction	51,074.58	66,631.70	64,495.98	60,831.95	57,079.11
G Wholesaler and Retailer, Car and Motorcycle Repair and Maintenance	201,735.05	245,835.29	241,860.55	200,276.25	163,089.73
H Transportation and Warehousing	43,414.49	50,774.77	42,644.56	37,169.85	33,792.42
I Provision of Accommodation and Food & Beverages	4,310.18	7,006.74	6,035.60	5,057.04	4,582.98
J Information and Communication	44,943.47	46,055.99	42,934.11	46,163.64	42,260.14
K Finance and Insurance Services	150,479.76	175,744.64	164,517.34	147,056.16	136,488.36
L Real Estate	19,230.20	24,588.76	22,366.56	21,135.26	19,981.42
M Professional, Science, and Technical Services	24,904.62	29,142.32	27,666.79	25,385.12	22,061.83
N Leasing, Labour, Travel Agency Services and Other Business Support Services	12,794.67	15,010.77	14,158.77	12,067.98	10,602.27
O Governmental Administration and Compulsory Social Security	46,630.46	42,625.94	40,992.61	36,593.44	37,167.35
P Education Services	2,913.44	3,333.95	2,884.63	2,934.15	2,876.22
Q Health Services and Social Activities	5,749.66	6,435.36	5,538.25	4,940.07	4,242.60
R Cultural, Entertainment, and Recreational	834.88	1,421.27	1,453.47	1,313.03	1,025.06
S Other Services	16,290.38	17,426.64	15,960.88	13,386.35	10,845.80
T Households Goods and Services	119.48	162.84	153.98	192.47	158.01
U Activities of International and Other Extra International Bodies	84.16	101.11	91.14	98.09	88.31
Z Land and Building Tax and Conveyance Tax	20,953.61	21,145.90	19,444.95	16,767.28	20,006.39
* Miscellaneous	26,430.47	35,491.74	23,450.36	36,639.94	132,419.70

Notes/source:

- Business Classification refers to the Director General of Taxes Decree No. KEP-321/PJ/2012.
- Miscellaneous category consists of revenue that are not specifically detailed and Business Classification that cannot be identified/classified to particular business classification.
- Tax Revenue data is retrieved from Dashboard Penerimaan Pajak on July 5, 2021, Directorate of Tax Potential, Compliance, and Revenue.

Average Growth of Tax Revenue by Business Classification, 2016–2020



Notes:

- Description of Business Classification codes refers to Table of Tax Revenue by Business Classification on the previous page.
- Tax Revenue data is retrieved from Tax Revenue Dashboard on July 5, 2021, Directorate of Tax Potential, Compliance, and Revenue.

Tax Ratio, 2016–2020

Description	2020	2019	2018	2017	2016
Gross Domestic Product based on Current Prices (trillion Rp)	15,434.15	15,833.94	14,837.40	13,588.80	12,406.77
Central Tax (trillion Rp)	1,285.14	1,546.14	1,518.79	1,343.53	1,284.97
Natural Resources Revenue (trillion Rp)	90.26	147.43	173.10	105.61	59.85
- Oil and Gas	69.08	121.09	142.79	81.84	44.09
- Mineral and Coal Mining	21.18	26.34	30.31	23.76	15.76
Tax Ratio					
Central Tax and Natural Resources Revenue to Gross Domestic Product	8.91	10.70	11.40	10.66	10.84
Central Tax to Gross Domestic Product	8.33	9.76	10.24	9.89	10.36

Source: Government Financial Statements (Audited), Statistics Indonesia.



Number of Taxpayers, 2016–2020

Type	2020	2019	2018	2017	2016
Corporate	3,557,097	3,550,438	3,320,020	3,101,839	2,904,378
Individual	42,304,811	42,284,351	38,651,308	35,491,280	32,957,424
Treasurer	518,211	115,651	508,157	497,778	478,038
Total	46,380,119	45,950,440	42,479,485	39,090,897	36,339,840

Notes/source:

- The quoted figure is the number of registered taxpayers at the beginning of the year concerned.
- Directorate of Tax Data and Information, data as of December 31, 2020.

Number of Taxpayers using e-SPT, 2016–2020

Filing Year	2020	2019	2018	2017	2016
Total Taxpayers	754,482	469,172	723,290	670,623	592,282

Source: Directorate of Tax Data and Information, data as of December 31, 2020.

Number of Taxpayers using e-Filing, 2016–2020

Filing Year	2020	2019	2018	2017	2016
Total Taxpayers	10,874,284	10,580,475	9,152,817	8,410,515	7,538,009

Source: Directorate of Tax Data and Information, data as of December 31, 2020.

Number of Taxpayers using e-Form, 2016–2020

Filing Year	2020	2019	2018	2017	2016
Total Taxpayers	874,442	797,772	315,021	99,218	-

Source: Directorate of Tax Data and Information, data as of December 31, 2020.

Number of Tax Return Retrieved Manually and Electronically from e-Filing, e-Form, and e-SPT, 2016–2020

Lodgement Year	e-Filing	e-Form	e-SPT	Manually
2016	8,817,614	-	8,389,730	17,919,891
2017	10,875,117	103,650	8,738,750	15,179,738
2018	17,095,207	344,346	4,309,794	3,953,281
2019	22,083,186	913,040	1,552,185	1,859,495
2020	22,003,662	995,243	1,346,463	1,591,422

Source: Directorate of Tax Data and Information, data as of December 31, 2020.

Annual Tax Return Submission Compliance Ratio, 2016—2020

Description	2020	2019	2018	2017	2016
Taxpayers Obligated to submit Tax Return	19,006,794	18,334,683	17,653,046	16,598,887	20,165,718
a. Corporate	1,482,500	1,472,217	1,451,512	1,188,488	1,215,417
b. Employee Individual	14,172,999	13,819,918	13,748,881	13,446,068	16,817,086
c. Non-employee Individual	3,351,295	3,042,548	2,452,653	1,964,331	2,133,215
Annual Income Tax Return	14,755,255	13,394,502	12,551,444	12,047,967	12,249,793
a. Corporate	891,877	963,814	854,354	774,188	706,798
b. Employee Individual	12,105,833	10,120,426	9,875,321	10,065,056	10,607,940
c. Non-employee Individual	1,757,545	2,310,262	1,821,769	1,208,723	935,055
Compliance Ratio	77.63%	73.06%	71.10%	72.58%	60.75%
a. Corporate	60.16%	65.47%	58.86%	65.14%	58.15%
b. Employee Individual	85.41%	73.23%	71.83%	74.86%	63.08%
c. Non-employee Individual	52.44%	75.93%	74.28%	61.53%	43.83%

Notes/source:

- Taxpayers obliged to submit Annual Income Tax Return are those who are registered and required to submit Annual Income Tax Return.
- Annual Income Tax Return was the total Annual Income Tax Returns received by DGT within that year regardless of the responsible fiscal year of the Tax Return.
- Compliance ratio is the ratio of Annual Income Tax Return successfully submitted to total taxpayers obliged to submit a Tax Return.
- 2020 data from Mandor application accessed on January 11, 2021, Directorate of Tax Potential, Compliance, and Revenue.

Issuance of Notice of Land and Building Tax Payable on Plantation, Forestry Mineral & Coal Mining, Oil & Gas Mining, Geothermal Mining, and Other Sectors, 2016—2020

Sector	2020		2019		2018		2017		2016	
	Notice on Land and Building Tax Payable (notices)	Tax Principal (billion Rp)	Notice on Land and Building Tax Payable (notices)	Tax Principal (billion Rp)	Notice on Land and Building Tax Payable (notices)	Tax Principal (billion Rp)	Notice on Land and Building Tax Payable (notices)	Tax Principal (billion Rp)	Notice on Land and Building Tax Payable (notices)	Tax Principal (billion Rp)
Plantation	4,447	2,672	4,592	2,533	4,542	2,268	4,509	2,077	4,334	1,770
Forestry	759	661	770	696	735	631	726	589	670	534
Mineral & Coal Mining	4,191	2,939	4,534	3,345	4,425	2,045	4,349	1,306	3,468	903
Oil & Gas Mining	456	14,008	523	13,828	587	13,914	610	12,525	583	15,369
Geothermal Mining	163	402	150	368	147	314	137	254	120	205
Others	1,225	92	1,570	68	1,331	57	1,033	45	96	15
Total	11,241	20,774	12,139	20,839	11,767	19,229	11,364	16,797	9,271	18,796

Source: SIDJP NINE Application, Land and Building Tax module, Directorate of Tax Extensification and Valuation.



Tax Arrears Balance, 2016—2020

(in billion rupiah)

Type of Tax Arrears	2020	2019	2018	2017	2016
Oil Income Tax	0.01	-	-	-	-
Income Tax Article 21	1,444.92	1,354.21	1,179.01	989.82	1,704.93
Income Tax Article 22	603.74	596.15	513.49	475.16	487.71
Income Tax Article 22 on Imports	2.12	-	-	-	-
Income Tax Article 23	3,144.40	3,598.68	1,274.12	1,082.06	2,121.25
Income Tax Article 25/29 Individual	1,903.19	1,818.89	1,583.28	1,376.62	2,645.14
Income Tax Article 25/29 Corporate	18,313.01	18,693.19	16,109.15	13,774.98	28,950.83
Income Tax Article 26	1,443.92	1,339.52	1,692.19	1,257.36	3,833.15
Final Income Tax	3,455.01	2,938.86	1,818.77	1,143.29	2,396.74
Domestic VAT	24,279.44	24,501.51	23,743.18	23,797.56	35,518.58
VAT on Imports	19.97	-	-	-	-
Domestic Sales Tax on Luxury Goods	257.68	350.74	504.89	352.05	621.89
Land and Building Tax for Plantation Sector	1,497.25	1,316.91	1,302.38	1,021.52	1,045.70
Land and Building Tax for Forestry Sector	829.38	774.74	611.28	669.10	720.01
Land and Building Tax for Mining Sector	4,018.23	4,459.84	6,033.39	5,094.43	9,481.01
Land and Building Tax for Other Sectors	74.78	75.08	21.62	34.79	16.63
Stamp Duty	4.50	-	-	-	-
Other Indirect Taxes	16.50	20.76	2.03	1.24	12.31
Income Tax Collection Interest	5,664.05	6,770.11	6,594.21	2,330.02	8,661.38
VAT Collection Interest	2,765.85	3,847.38	4,914.54	725.91	3,520.34
Sales Tax on Luxury Goods Collection Interest	153.16	174.07	193.21	34.19	36.62
Gross Tax Arrears	69,891.09	72,630.64	68,090.74	54,160.09	101,774.22
Allowance for Uncollectible Tax Arrears	37,439.66	44,894.69	41,098.67	27,725.48	70,022.98
Net Tax Arrears	32,451.43	27,735.95	26,992.07	26,434.61	31,751.24

Source: DGT Financial Statements 2016—2020 (Audited).

Tax Arrears by Due, 2020

(in billion rupiah)

Due	Gross Tax Arrears	Allowance	Net Tax Arrears
Up to 1 year	17,241.69	223.03	17,018.66
More than 1 year up to 2 years	12,524.32	1,701.68	10,822.64
More than 2 years up to 3 years	9,000.57	4,499.63	4,500.94
More than 3 years up to 4 years	7,793.94	7,770.41	23.53
More than 4 years up to 5 years	6,480.98	6,467.21	13.77
More than 5 years	16,849.58	16,777.70	71.88
Total	69,891.09	37,439.66	32,451.43

Sources: DGT Financial Statements 2020 (Audited).

Number of Tax Dispute Case Settlement, 2016—2020

Types of Services	Total				
	2020	2019	2018	2017	2016
Correction	816	809	671	330	704
Objection	18,849	18,985	12,418	9,335	10,804
Deduction of Principle Amount of Tax	208	51	590	466	722
Deduction of Administrative Sanctions	148,059	125,814	108,057	68,372	333,358
Deduction or Cancellation of Tax Assessment Notice	3,941	3,149	3,002	3,398	4,199
Deduction or Annulment of Tax Collection Notice	15,355	18,258	27,646	17,953	13,348
Annulment of Tax Audit Results/Tax Assessment Notice as a Result of Tax Audit	207	373	110	227	271
Total	187,435	167,439	152,494	100,081	363,406

Source: Directorate of Tax Objections and Appeals.

Parties Required to Provide Tax Data and Information to DGT as of the End of 2020

No.	Name of Agency/Institution/Association/Third Party
1.	Directorate General of Budget, Ministry of Finance
2.	Directorate General of Treasury, Ministry of Finance
3.	Directorate General of Customs and Excise, Ministry of Finance
4.	Directorate General of Fiscal Balance, Ministry of Finance
5.	Fiscal Policy Agency, Ministry of Finance
6.	Indonesia Port Corporation I
7.	Indonesia Port Corporation II
8.	Indonesia Port Corporation III
9.	Indonesia Port Corporation IV
10.	Investment Coordinating Board
11.	Ministry of Home Affairs
12.	National Land Agency
13.	Directorate General of Marine Transportation, Ministry of Transportation
14.	Bank of Indonesia
15.	Association of Indonesian Automotive Industries (GAIKINDO)
16.	Indonesian Motorcycle Industry Association (AIS)
17.	Ministry of Trade
18.	PT Indonesia Central Security Depository (KSEI)
19.	National Public Procurement Agency
20.	PT Jakarta International Container Terminal (JICT)



No.	Name of Agency/Institution/Association/Third Party
21.	PT Mustika Alam Lestari (MAL)
22.	PT Terminal Peti Kemas Koja
23.	PT Terminal Peti Kemas Surabaya
24.	Center of Electronic Procurement Service, Ministry of Finance
25.	Directorate General of Oil and Gas, Ministry of Energy and Mineral Resources
26.	Special Task Force for Upstream Oil & Gas Business
27.	PT Perusahaan Listrik Negara (Persero)
28.	Finance Professions Supervisory Center, Ministry of Finance
29.	National Institute of Aeronautics and Space
30.	Social Security Administration Body (BPJS) for Employment
31.	PT Sucofindo
32.	PT Surveyor Indonesia
33.	PT Carsurin
34.	PT Geoservices
35.	Indonesian Institute of Certified Public Accountants (IAPI)
36.	Indonesian Society of Appraisers (MAPPI)
37.	All Provincial Governments
38.	All District Governments
39.	Indonesia Domain Name Registry (PANDI)
40.	Ministry of Public Works and Housing
41.	Ministry of Education and Culture
42.	Directorate General of Immigration, Ministry of Law and Human Rights
43.	Directorate General of Public Law Administration, Ministry of Law and Human Rights
44.	Ministry of Industry
45.	Directorate General of Civil Aviation, Ministry of Transportation
46.	Directorate General of Land Transportation, Ministry of Transportation
47.	Ministry of Health
48.	Ministry of State-Owned Enterprises
49.	Ministry of Religious Affairs
50.	Directorate General of Mineral and Coal, Ministry of Energy and Mineral Resources
51.	Data and Information Center, Ministry of Energy and Mineral Resources
52.	Ministry of Agriculture
53.	Ministry of Communication and Informatics
54.	Ministry of Marine and Fisheries
55.	Ministry of Manpower
56.	General Election Commission
57.	Indonesian National Police

No.	Name of Agency/Institution/Association/Third Party
58.	Ministry of Defense
59.	Ministry of Environment and Forestry
60.	Ministry of Cooperatives and SMEs
61.	Statistics Indonesia
62.	Ministry of Research, Technology and Higher Education
63.	Directorate General of State Assets, Ministry of Finance
64.	PT Taspen (Persero)
65.	Directorate General of Protection and Social Security, Ministry of Social Affairs
66.	National Agency of Drug and Food Control
67.	<p>Banks/Organizations Issuing Credit Cards, including:</p> <ol style="list-style-type: none"> 1) Pan Indonesia Bank, Ltd. Tbk. 2) PT Bank ANZ Indonesia 3) PT Bank Bukopin, Tbk. 4) PT Bank Central Asia, Tbk. 5) PT Bank CIMB Niaga, Tbk. 6) PT Bank Danamon Indonesia, Tbk. 7) PT Bank MNC Internasional 8) PT Bank ICBC Indonesia 9) PT Bank Maybank Indonesia, Tbk. 10) PT Bank Mandiri (Persero), Tbk. 11) PT Bank Mega, Tbk. 12) PT Bank Negara Indonesia 1946 (Persero), Tbk. 13) PT Bank Negara Indonesia Syariah 14) PT Bank OCBC NISP, Tbk. 15) PT Bank Permata, Tbk. 16) PT Bank Rakyat Indonesia (Persero), Tbk. 17) PT Bank Sinarmas 18) PT Bank UOB Indonesia 19) Standard Chartered Bank 20) The Hongkong & Shanghai Banking Corp. 21) PT Bank QNB Indonesia 22) Citibank N.A. 23) PT AEON Credit Services
68.	<p>Cellular Network Providers, including:</p> <ol style="list-style-type: none"> 1) PT Hutchison 3 Indonesia 2) PT Indosat, Tbk. 3) PT Sampoerna Telekomunikasi Indonesia 4) PT Smartfren Telecom, Tbk. 5) PT Smart Telecom 6) PT Telekomunikasi Selular 7) PT XL Axiata, Tbk.
69.	<p>Providers of Fixed Line Network, Long-Distance Domestic and/or International Telephone Service, including:</p> <ol style="list-style-type: none"> 1) PT Indosat, Tbk. 2) PT Telekomunikasi Indonesia, Tbk. 3) PT Batam Bintan Telekomunikasi

Legal Basis: Minister of Finance Regulation 228/PMK.03/2017.

Note:

Financial services company and other entities are required to provide tax data and information to DGT based on the provisions of Law No. 9 of 2017.



List of Indonesia's Tax Treaty Network as of the End of 2020

No.	Partner Country/Jurisdiction	Effective Date
1.	South Africa	January 1, 1999
2.	Algeria	January 1, 2001
3.	United States of America	February 1, 1997
4.	Armenia	January 1, 2017
5.	Saudi Arabia	January 1, 1989
6.	Australia	July 1, 1993
7.	Austria	January 1, 1989
8.	Bangladesh	January 1, 2007
9.	Netherlands	January 1, 2004
10.	Belarus	May 9, 2018
11.	Belgium	January 1, 2002
12.	Brunei Darussalam	January 1, 2003
13.	Bulgaria	January 1, 1993
14.	Denmark	January 1, 1987
15.	Philippines	January 1, 1983
16.	Finland	January 1, 1990
17.	Hong Kong	January 1, 2013
18.	Hungary	January 1, 1994
19.	India	January 1, 2017
20.	United Kingdom	January 1, 1995
21.	Iran	January 1, 2011
22.	Italy	January 1, 1996
23.	Japan	January 1, 1983
24.	Germany	January 1, 1992
25.	Cambodia	January 1, 2021
26.	Canada	January 1, 1999
27.	Republic of Korea	January 1, 1990
28.	Democratic People's Republic of Korea	January 1, 2005
29.	Kuwait	January 1, 1999
30.	Lao People's Democratic Republic	January 1, 2017
31.	Luxembourg	January 1, 1995
32.	Malaysia	January 1, 1987
33.	Morocco	January 1, 2013
34.	Mexico	January 1, 2005
35.	Egypt	January 1, 2003
36.	Mongolia	January 1, 2001

No.	Partner Country/Jurisdiction	Effective Date
37.	Norway	January 1, 1991
38.	Pakistan	January 1, 1991
39.	Papua New Guinea	March 5, 2015
40.	Poland	January 1, 1994
41.	Portugal	January 1, 2008
42.	France	January 1, 1981
43.	Qatar	January 1, 2008
44.	Czech	January 1, 1997
45.	Republic of Croatia	January 1, 2013
46.	Republic of Suriname	January 1, 2014
47.	Romania	January 1, 2000
48.	Russia	January 1, 2003
49.	New Zealand	January 1, 1989
50.	Serbia	January 1, 2019
51.	Seychelles	January 1, 2001
52.	Singapore	January 1, 1992
53.	Slovak Republic	January 1, 2002
54.	Spain	January 1, 2000
55.	Sri Lanka	January 1, 1995
56.	Sudan	January 1, 2001
57.	Syria	January 1, 1999
58.	Sweden	January 1, 1990
59.	Switzerland	January 1, 1990
60.	Taiwan	January 1, 1996
61.	Tajikistan	January 1, 2020
62.	Thailand	January 1, 2004
63.	China	January 1, 2017
64.	Tunisia	January 1, 1994
65.	Turkey	January 1, 2001
66.	Ukraine	January 1, 1999
67.	United Arab Emirates	January 1, 2000
68.	Uzbekistan	January 1, 1999
69.	Venezuela	January 1, 2001
70.	Vietnam	January 1, 2000
71.	Jordan	January 1, 1999

Source: Directorate of International Taxation.



Inbound and Outbound Performance of Kring Pajak 1500200, 2016–2020

Type of Service	Description	2020	2019	2018	2017	2016
Inbound	Incoming Calls	424,104	647,492	659,494	709,586	685,211
	Answered Calls	415,560	635,152	633,530	636,939	598,228
	Answered Calls (%)	97.99	98.09	96.06	89.76	87.31
Outbound	Outcoming Calls	87,265	65,482	152,025	63,275	53,237

Source: Directorate of Tax Dissemination, Services, and Public Relations.



Number of Incoming Complaints Through Tax Complaint Information System, 2016–2020

Year	Total
2016	701
2017	364
2018	200
2019	84
2020	108

Source: Directorate of Tax Dissemination, Services, and Public Relations.

List of Tax Centers, as of the End of 2020

No.	Parties in Partnership	
	University/Institution	DGT
1.	Universitas Indonesia	DGT Head Office
2.	Association of Indonesian Higher Education Tax Centers	
3.	Universitas Syiah Kuala	
4.	Universitas Malikussaleh	Aceh RTO
5.	Universitas Teuku Umar	
6.	Universitas Muhammadiyah Aceh	
7.	Politeknik Kutaraja	
8.	Institut Agama Islam Negeri (IAIN) Langsa	
9.	Universitas Sumatera Utara	Sumatera Utara I RTO
10.	Universitas Muhammadiyah Sumatera Utara	
11.	Universitas HKBP Nommensen	
12.	Universitas Methodist Indonesia	
13.	Universitas Harapan Medan	
14.	Universitas Pembangunan Pancabudi	Sumatera Utara II RTO
15.	Sekolah Tinggi Ilmu Hukum Yayasan Nasional Indonesia	
16.	Sekolah Tinggi Ilmu Ekonomi Bina Karya Tebing Tinggi	
17.	Institut Teknologi DEL Laguboti Toba	
18.	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Asahan	
19.	Universitas HKBP Nommensen Pematang Siantar	
20.	Institut Agama Kristen Negeri Tarutung Tapanuli Utara	
21.	Sekolah Tinggi Ilmu Ekonomi Surya Nusantara Pematang Siantar	
22.	Universitas Quality Berastagi	
23.	Universitas Asahan Kisaran	
24.	Universitas Efarina Pematang Siantar	
25.	Sekolah Tinggi Ilmu Ekonomi Sultan Agung Pematang Siantar	
26.	Sekolah Tinggi Akuntansi dan Manajemen Indonesia Pematang Siantar	
27.	Politeknik Bisnis Indonesia Pematang Siantar	
28.	Sekolah Tinggi Manajemen Informatika dan Komputer Citra Mandiri Padang Sidempuan	
29.	Sekolah Tinggi Ilmu Ekonomi Gihon Pematang Siantar	
30.	Sekolah Tinggi Ilmu Ekonomi Mars Pematang Siantar	
31.	Universitas Labuhan Batu	
32.	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Kisaran	
33.	Universitas Simalungun Pematang Siantar	



No.	Parties in Partnership	
	University/Institution	DGT
34.	Universitas Andalas	Sumatera Barat and Jambi RTO
35.	Universitas Negeri Padang	
36.	Universitas Bung Hatta	
37.	Universitas Jambi	
38.	Institut Agama Islam Negeri Bukittinggi	
39.	Sekolah Tinggi Ilmu Ekonomi Pelita Indonesia	Riau RTO
40.	Universitas Lancang Kuning	
41.	Universitas Riau	
42.	Universitas Muhammadiyah Riau	
43.	Politeknik Negeri Batam	Kepulauan Riau RTO
44.	Universitas Internasional Batam	
45.	Universitas PGRI Palembang	Sumatera Selatan and Kepulauan Bangka Belitung RTO
46.	Universitas Bangka Belitung	
47.	Sekolah Tinggi Ilmu Ekonomi Multi Data Palembang	
48.	Universitas Bina Darma	
49.	Universitas Sriwijaya	
50.	Universitas Katolik Musi Charitas	
51.	Universitas Palembang	
52.	Himpunan Pengusaha Muda Indonesia Sumatera Selatan	
53.	Politeknik Negeri Sriwijaya	
54.	Universitas Tridinanti Palembang	
55.	Universitas Indo Global Mandiri	
56.	Informatics and Business Institute (IBI) Darmajaya Bandar Lampung	Bengkulu and Lampung RTO
57.	Universitas Bengkulu	
58.	Universitas Lampung	
59.	Politeknik Negeri Lampung	
60.	Universitas Malahayati Bandar Lampung	
61.	Universitas Mitra Indonesia	
62.	Universitas Bandar Lampung	
63.	Universitas Muhammadiyah Pringsewu	
64.	Politeknik Pos Indonesia	Large Taxpayers RTO
65.	Ikatan Akuntansi Indonesia	Special Jakarta RTO
66.	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia (STIAMl)	Jakarta Pusat RTO
67.	Universitas Prof. Dr. Moestopo (Beragama)	

No.	Parties in Partnership	
	University/Institution	DGT
68.	Universitas Trisakti	Jakarta Barat RTO
69.	Universitas Bina Nusantara	
70.	Universitas Mercu Buana	
71.	Universitas Kristen Krida Wacana	
72.	Universitas Tarumanegara	
73.	ABFI Institute Perbanas	Jakarta Selatan I RTO
74.	Universitas Trilogi	
75.	Universitas Bakrie	
76.	Indonesia Banking School	
77.	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Jakarta	
78.	Universitas Katolik Atma Jaya	
79.	Universitas Paramadina	
80.	Universitas Sahid Jakarta	
81.	Universitas Pancasila	Jakarta Selatan I RTO
82.	Universitas Satya Negara Indonesia	
83.	Universitas Pembangunan Nasional Veteran Jakarta	
84.	Universitas Nasional	
85.	Universitas Al Azhar	
86.	Universitas Budi Luhur	
87.	Sekolah Tinggi Ekonomi Swadaya	Jakarta Selatan II RTO
88.	Universitas Negeri Jakarta	
89.	Universitas Kristen Jakarta	
90.	Sekolah Tinggi Ilmu Ekonomi Indonesia	
91.	Sekolah Tinggi Perpajakan Indonesia	
92.	KALBIS Institute	
93.	Universitas Muhammadiyah Prof. Dr. Hamka	
94.	Universitas Darma Persada	
95.	Universitas Bunda Mulia	Jakarta Timur RTO
96.	Kwik Kian Gie School of Business	



No.	Parties in Partnership	
	University/Institution	DGT
97.	Universitas Sultan Agung Tirtayasa	Banten RTO
98.	Universitas Pelita Harapan	
99.	Politeknik Keuangan Negara STAN	
100.	Universitas Multimedia Nusantara	
101.	Universitas Muhammadiyah Jakarta	
102.	Universitas Pamulang	
103.	Matana University	
104.	Universitas Islam Negeri Syarif Hidayatullah Jakarta	
105.	Sekolah Tinggi Ilmu Ekonomi Ahmad Dahlan	
106.	Swiss German University	
107.	STIE Alkhairiyah	
108.	Sekolah Tinggi Ilmu Administrasi Banten	
109.	Universitas Mathlaul Anwar Banten	
110.	Universitas Bina Bangsa Banten	
111.	Universitas Langlangbuana	Jawa Barat I RTO
112.	Universitas Padjadjaran	
113.	Universitas Siliwangi Tasikmalaya	
114.	Politeknik Padjadjaran	
115.	Telkom University	
116.	Sekolah Tinggi Manajemen Informatika & Ilmu Komputer LPKIA Bandung	
117.	Politeknik Negeri Bandung	
118.	Sekolah Tinggi Ilmu Ekonomi Ekuitas	
119.	Universitas Widyatama	
120.	Universitas Katholik Parahyangan	
121.	Universitas Pendidikan Indonesia	
122.	Universitas Sangga Buana YPKP	
123.	Universitas Komputer Indonesia	
124.	Universitas Muhammadiyah Sukabumi	
125.	Universitas Galuh Ciamis	
126.	Sekolah Tinggi Ilmu Ekonomi dan Bisnis Perdana Mandiri Purwakarta	
127.	Universitas Majalengka	Jawa Barat II RTO
128.	Universitas Swadaya Gunung Jati Cirebon	
129.	Universitas Singaperbangsa Karawang	
130.	Sekolah Tinggi Ilmu Ekonomi Suta Atmaja Subang	
131.	President University Cikarang	

No.	Parties in Partnership	
	University/Institution	DGT
132.	Universitas Gunadarma	Jawa Barat III RTO
133.	Universitas Islam 45 Bekasi	
134.	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia Bekasi	
135.	Institut Pertanian Bogor	
136.	Institut Agama Islam Tazkia	
137.	Institut Bisnis dan Informatika Kesatuan Bogor	
138.	Universitas Bhayangkara Jakarta Raya	
139.	Universitas Katolik Soegijapranata	Jawa Tengah I RTO
140.	Politeknik Negeri Semarang	
141.	Universitas Semarang	
142.	Universitas Panca Sakti Tegal	
143.	Universitas Dian Nuswantoro	
144.	Sekolah Tinggi Ilmu Ekonomi AMA Salatiga	
145.	Universitas 17 Agustus 1945 Semarang	
146.	Universitas Pekalongan	
147.	Universitas Muria Kudus	
148.	Universitas Islam Sultan Agung	
149.	Universitas Negeri Semarang	
150.	Politeknik Harapan Bersama	
151.	Universitas Diponegoro	
152.	Universitas Kristen Satya Wacana	
153.	Universitas Wahid Hasyim	
154.	Yayasan Pendidikan Islam Nasima	
155.	Universitas Wali Songo Semarang	
156.	Sekolah Tinggi Ilmu Ekonomi Yayasan Pengembang Potensi Insani Rembang	



No.	Parties in Partnership	
	University/Institution	DGT
157.	Universitas Jenderal Soedirman Purwokerto	Jawa Tengah II RTO
158.	Universitas Muhammadiyah Magelang	
159.	Universitas Muhammadiyah Surakarta	
160.	Sekolah Tinggi Ilmu Ekonomi Putra Bangsa Kebumen	
161.	Universitas Setia Budi Surakarta	
162.	Universitas Islam Batik Surakarta	
163.	Sekolah Tinggi Ilmu Ekonomi Surakarta	
164.	Politeknik Sawunggalih Aji Purworejo	
165.	Universitas Tidar Magelang	
166.	Universitas Boyolali	
167.	Universitas Muhammadiyah Purwokerto	
168.	Sekolah Tinggi Ilmu Ekonomi AUB Surakarta	
169.	Sekolah Tinggi Ilmu Ekonomi AAS Surakarta	
170.	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Cilacap	
171.	Universitas Pembangunan Nasional "Veteran"	Daerah Istimewa Yogyakarta RTO
172.	Universitas Negeri Yogyakarta	
173.	Universitas Kristen Duta Wacana	
174.	Politeknik "API"	
175.	Universitas Gadjah Mada	
176.	Sekolah Tinggi Ilmu Ekonomi Bisnis dan Perbankan Yogyakarta	
177.	Universitas Sarjanawiyata Tamansiswa	
178.	Sekolah Tinggi Ilmu Ekonomi Yayasan Keluarga Pahlawan Negara	



No.	Parties in Partnership	
	University/Institution	DGT
179.	Universitas Kristen Petra Surabaya	Jawa Timur I RTO
180.	Universitas Surabaya	
181.	Universitas Pembangunan Nasional Veteran Jawa Timur	
182.	Universitas Ciputra	
183.	Universitas Wijaya Kusuma Surabaya	
184.	Universitas Narotama Surabaya	
185.	Universitas Katolik Darma Cendika	
186.	Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya	
187.	Universitas 17 Agustus 1945 Surabaya	
188.	Universitas Pelita Harapan	
189.	Universitas Airlangga Surabaya	
190.	Universitas Katolik Widya Mandala Surabaya	
191.	Politeknik NSC Surabaya	
192.	Sekolah Tinggi Ilmu Ekonomi Surabaya	
193.	Universitas Negeri Surabaya	Jawa Timur II RTO
194.	Universitas Trunojoyo	
195.	Universitas Muhammadiyah Sidoarjo	
196.	Universitas Muhammadiyah Ponorogo	
197.	Universitas Merdeka Madiun	
198.	Universitas Madura	
199.	Universitas Wiraraja Sumenep	
200.	Universitas Muhammadiyah Gresik	
201.	PGRI Ronggolawe Tuban	
202.	Sekolah Tinggi Ilmu Ekonomi PGRI Dewantara	Jawa Timur III RTO
203.	Fakultas Ekonomi Universitas Negeri Malang	
204.	Fakultas Ilmu Administrasi Universitas Brawijaya	
205.	Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Malang	
206.	Universitas Islam Negeri Maulana Malik Ibrahim	
207.	Fakultas Ilmu Sosial dan Politik Universitas Jember	
208.	Politeknik Kediri	
209.	Universitas 17 Agustus 1945 Banyuwangi	
210.	Universitas Islam Malang	
211.	Politeknik Program Studi Diluar Kampus Utama Kediri	
212.	Universitas Islam Kadiri	
213.	Universitas Negeri Malang	
214.	Sekolah Tinggi Ilmu Ekonomi Mandala Jember	



No.	Parties in Partnership	
	University/Institution	DGT
215.	Universitas Tanjungpura	Kalimantan Barat RTO
216.	Sekolah Tinggi Ilmu Ekonomi Widya Dharma	
217.	Akademi Perpajakan Panca Bhakti	
218.	Sekolah Tinggi Ilmu Ekonomi Pontianak	
219.	Politeknik Negeri Pontianak	
220.	Universitas Muhammadiyah Pontianak	
221.	Politeknik Negeri Sambas	
222.	Politeknik Negeri Ketapang	
223.	Universitas Lambung Mangkurat	Kalimantan Selatan and Tengah RTO
224.	Universitas Palangkaraya	
225.	Sekolah Tinggi Ilmu Ekonomi Indonesia Kayutangi Banjarmasin	
226.	Politeknik Negeri Banjarmasin	
227.	Universitas Antakusuma	
228.	Universitas Terbuka Banjarmasin	
229.	Akademi Sekretaris Manajemen Indonesia Citra Nusantara	
230.	Politeknik Tanah Laut	
231.	Universitas Darwan Ali	
232.	Universitas Nahdlatul Ulama Kalimantan Selatan	
233.	Sekolah Tinggi Ilmu Administrasi Tabalong	Kalimantan Timur and Utara RTO
234.	Sekolah Tinggi Agama Islam Al Washilah Barabai	
235.	Universitas Mulawarman Samarinda	
236.	Universitas Balikpapan	
237.	Universitas Borneo Tarakan	
238.	Sekolah Tinggi Ilmu Ekonomi Madani Balikpapan	
239.	Sekolah Tinggi Manajemen Informatika Komputer Borneo Internasional	
240.	Sekolah Tinggi Ilmu Ekonomi Balikpapan	
241.	Universitas 17 Agustus 1945 Samarinda	
242.	Sekolah Tinggi Ilmu Manajemen Indonesia Samarinda	
243.	Sekolah Tinggi Ilmu Ekonomi Nusantara Sangatta	
244.	Akademi Sekretari dan Manajemen Indonesia Airlangga	
245.	Universitas Kutai Kartanegara	
246.	Universitas Muhammadiyah Kalimantan Timur	
247.	Politeknik Negeri Balikpapan	

No.	Parties in Partnership	
	University/Institution	DGT
248.	Universitas Muhammadiyah Parepare	Sulawesi Selatan, Barat, and Tenggara RTO
249.	Universitas Tomakaka Mamuju	
250.	Universitas Kristen Indonesia Toraja	
251.	Universitas Bosowa Makassar	
252.	Sekolah Tinggi Ilmu Manajemen Nitro Makassar	
253.	Universitas Islam Makassar	
254.	Universitas Patria Artha	
255.	Universitas Gorontalo	Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara RTO
256.	Universitas Negeri Gorontalo	
257.	Universitas Khairun Ternate	
258.	Politeknik Negeri Manado	
259.	Universitas Tadulako Palu	
260.	Universitas Klabat	
261.	Politeknik Perdamaian Halmahera	
262.	Universitas Sam Ratulangi	
263.	Universitas Tompatika Luwuk	
264.	Universitas Khatolik De La Salle Manado	
265.	Sekolah Tinggi Ilmu Ekonomi Petra Bitung	
266.	Sekolah Tinggi Ilmu Ekonomi Mujahiddin Tolitoli	
267.	Universitas Kristen Tentana	
268.	Institut Agama Islam Negeri Sultan Amai Gorontalo	
269.	Universitas Prisma	
270.	Universitas Udayana	Bali RTO
271.	Universitas Warmadewa	
272.	Universitas Dhyana Pura	
273.	Universitas Pendidikan Ganesha	
274.	Sekolah Tinggi Ilmu Ekonomi Triatma Mulya	
275.	Politeknik Negeri Badung	
276.	Universitas Pendidikan Nasional	
277.	Politeknik Negeri Bali	



No.	Parties in Partnership	
	University/Institution	DGT
278.	Universitas Nusa Nipa Maumere	Nusa Tenggara RTO
279.	Universitas Flores Ende	
280.	Sekolah Tinggi Ilmu Ekonomi Bima	
281.	Universitas Teknologi Sumbawa	
282.	Sekolah Tinggi Ilmu Ekonomi AMM Mataram	
283.	Universitas Yapis Papua	Papua and Maluku RTO
284.	Sekolah Tinggi Ilmu Ekonomi Port Numbay	
285.	Universitas Cenderawasih	
286.	Universitas Muhammadiyah Sorong	
287.	Sekolah Tinggi Agama Islam Negeri Sorong	

Source: Directorate of Tax Dissemination, Services, and Public Relations.

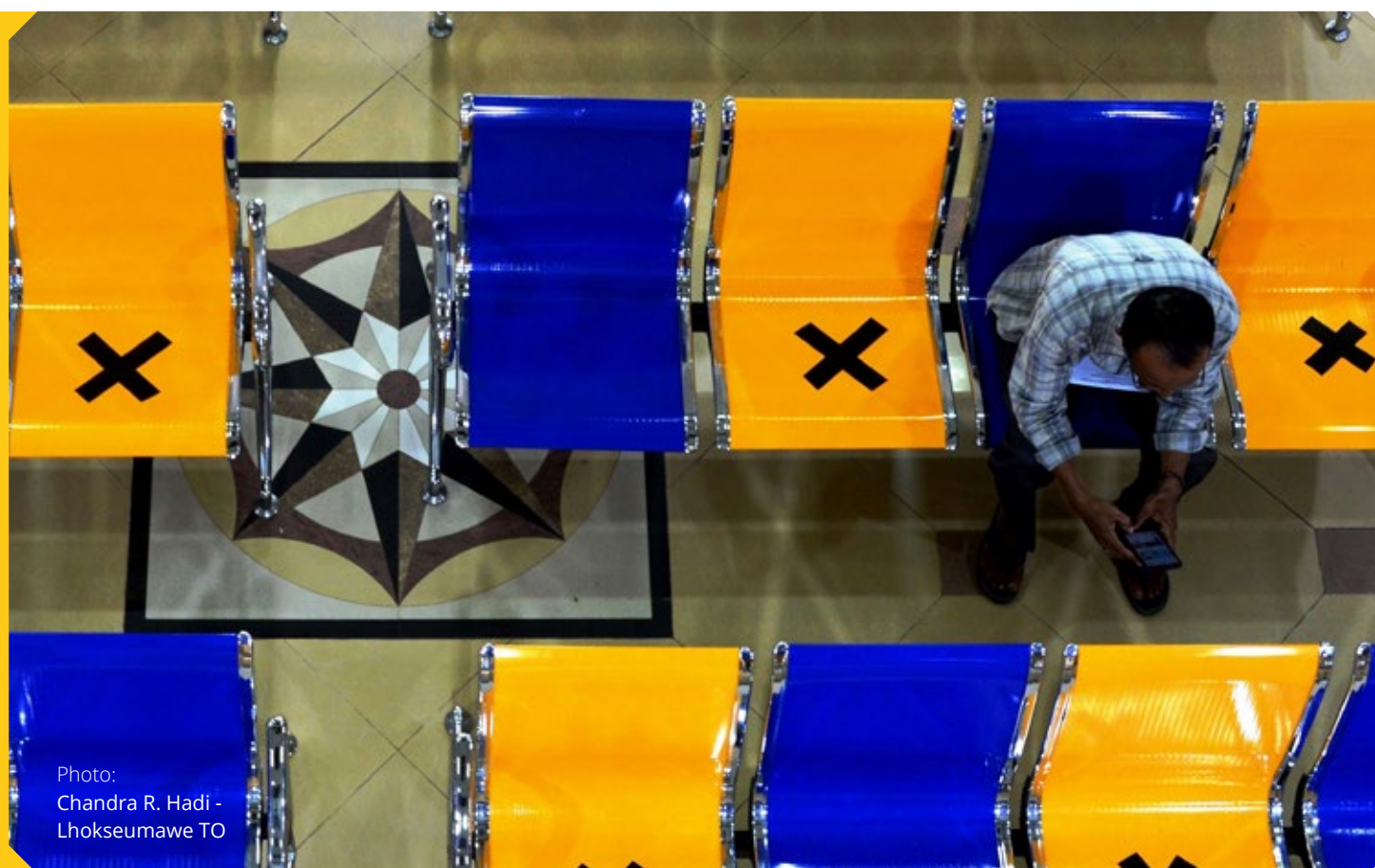


Photo:
Chandra R. Hadi -
Lhokseumawe TO

Employees Composition, 2020

Position			Total	Gender		Rank Group				Education Level								
				Men	Wo- men	I	II	III	IV	*)	up to high school	Diplo- ma I	Diplo- ma II	Diplo- ma III	Un- der- grad- uate	Grad- uate	Post- grad- uate	
Structural	Echelon	Echelon I Official	4	4	-	-	-	-	4	-	-	-	-	-	-	2	2	
		Echelon II Official	51	45	6	-	-	-	51	1	-	-	-	-	-	2	41	7
		Echelon III Official	609	512	97	-	-	2	607	-	-	-	-	-	-	15	573	21
		Echelon IV Official	4,503	3,587	916	-	-	2,227	2,276	1	28	1	-	69	1,394	2,990	20	
		Total	5,167	4,148	1,019	-	-	2,229	2,938	2	28	1	-	69	1,411	3,606	50	
	Non Echelon	Account Representative	10,903	7,284	3,619	-	1,492	9,302	109	-	110	493	1	2,157	7,144	996	2	
		Treasurer	451	288	163	-	406	45	-	-	7	188	-	196	60	-	-	
		Tax Bailiff	754	683	71	-	422	329	3	3	131	233	-	209	173	5	-	
		Operator Console	119	115	4	-	104	15	-	-	2	89	-	18	10	-	-	
		Secondees	525	247	278	-	522	3	-	525	-	-	-	-	-	-	-	
		Staff in Education Assignment	1,097	627	470	-	780	308	9	1	-	591	-	190	286	29	-	
		General Staff	18,849	9,481	9,368	1	14,066	4,728	54	1,946	1,439	8,505	4	3,687	2,857	407	4	
		Tax Objection Reviewer	986	647	339	-	10	923	53	-	-	1	-	126	558	301	-	
		Officer for VAT Refund	16	16	-	-	10	6	-	-	5	10	-	-	1	-	-	
		Secretary	382	93	289	-	356	26	-	4	1	7	-	329	41	-	-	
		Total	34,082	19,481	14,601	1	18,168	15,685	228	2,479	1,695	10,117	5	6,912	11,130	1,738	6	
	Total Structural Employees		39,249	23,629	15,620	1	18,168	17,914	3,166	2,481	1,723	10,118	5	6,981	12,541	5,344	56	
Functional	Tax Auditor	Senior Expert	1,073	963	110	-	-	-	1,073	-	-	-	-	-	473	597	3	
		Junior Expert	1,724	1,613	111	-	-	1,723	1	-	-	-	-	23	1,181	519	1	
		First Expert	1,212	1,037	175	-	1	1,211	-	-	-	-	-	20	1,117	75	-	
		Supervisor	305	284	21	-	-	305	-	-	6	3	-	235	61	-	-	
		Senior Staff	304	271	33	-	-	304	-	-	-	-	-	219	84	1	-	
		Staff	1,799	1,510	289	-	1,788	11	-	-	1	-	-	1,227	571	-	-	
		Total	6,417	5,683	739	-	1,789	3,554	1,074	-	7	3	-	1,724	3,487	1,192	4	
	Appraiser and Appraiser Assistant	Senior Expert	28	27	1	-	-	-	28	-	-	-	-	-	11	17	-	
		Junior Expert	83	68	15	-	-	83	-	-	1	-	-	-	54	28	-	
		First Expert	114	99	15	-	-	114	-	-	-	-	-	3	103	8	-	
		Supervisor	21	21	-	-	-	21	-	-	3	-	-	18	-	-	-	
		Senior Staff	40	38	2	-	-	40	-	-	2	-	-	34	4	-	-	
		Staff	147	102	45	-	147	-	-	-	-	-	-	128	19	-	-	
		Total	433	355	78	-	147	258	28	-	6	-	-	183	191	53	-	
	IT Specialist	Senior Expert	3	3	-	-	-	-	3	-	-	-	-	-	1	2	-	
		Junior Expert	38	34	4	-	-	38	-	-	-	-	-	-	23	15	-	
		First Expert	39	37	2	-	-	39	-	-	-	-	-	-	35	4	-	
		Supervisor	2	2	-	-	-	2	-	-	-	-	-	2	-	-	-	
		Senior Staff	16	15	1	-	-	16	-	-	1	-	-	12	3	-	-	
		Staff	22	21	1	-	22	-	-	-	-	6	-	14	2	-	-	
		Total	120	112	8	-	22	95	3	-	1	6	-	28	64	21	-	
	Dentist	Senior Expert	1	-	1	-	-	-	1	-	-	-	-	-	1	-	-	
		Total	1	-	1	-	-	-	1	-	-	-	-	-	1	-	-	
	Asses- sor	Junior Expert	1	-	1	-	-	1	-	-	-	-	-	-	1	-	-	
		Total	1	-	1	-	-	1	-	-	-	-	-	-	1	-	-	
	Total Functional Employees		6,972	6,145	827	-	1,958	3,908	1,106	-	14	9	-	1,935	3,744	1,266	4	
Total DGT Employees		46,221	29,774	16,447	1	20,126	21,822	4,272	2,481	1,737	10,127	5	8,916	16,285	6,610	60		

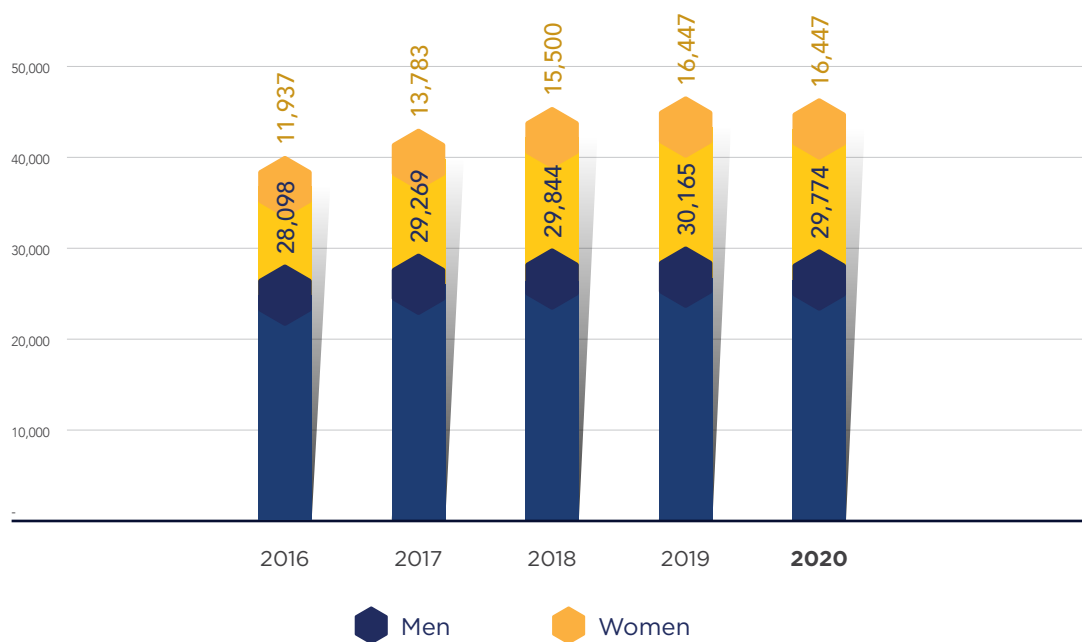
*) There are 2,481 employees/Civil Servants Candidates whose education history data is still being updated and has not been included in the table above.



	Age									Placement					
	<21	21-25	26-30	31-35	36-40	41-45	46-50	51-55	>55	Sumatera	Java	Kaliman- tan	Sulawesi	Bali & Nusa Tenggara	Papua Maluku
	-	-	-	-	-	-	2	2	-	-	4	-	-	-	-
	-	-	-	-	-	-	7	29	15	7	36	3	2	2	1
	-	-	-	-	1	27	236	317	28	117	367	44	37	31	13
	-	-	-	85	394	1,340	1,658	803	223	914	2,578	348	325	233	105
	-	-	-	85	395	1,367	1,903	1,151	266	1,038	2,985	395	364	266	119
	-	36	1,228	3,655	3,003	1,779	837	242	123	1,926	7,232	505	659	447	134
	-	169	162	74	36	4	3	3	-	91	220	41	59	24	16
	-	196	75	114	104	74	78	82	31	148	432	57	59	42	16
	-	45	35	26	10	2	-	1	-	22	67	8	8	8	6
	131	391	3	-	-	-	-	-	-	-	525	-	-	-	-
	15	648	168	188	62	15	1	-	-	-	1,097	-	-	-	-
	1,046	9,980	2,670	1,656	936	558	729	768	506	3,501	11,329	1,402	1,310	868	439
	-	-	9	217	279	323	146	11	1	138	733	38	34	38	5
	-	7	2	1	1	-	1	4	-	-	10	-	-	6	-
	-	228	129	15	7	1	2	-	-	86	214	26	28	21	7
	1,192	11,700	4,481	5,946	4,438	2,756	1,797	1,111	661	5,912	21,859	2,077	2,157	1,454	623
	1,192	11,700	4,481	6,031	4,833	4,123	3,700	2,262	927	6,950	24,844	2,472	2,521	1,720	742
	-	-	-	-	3	106	512	340	112	126	864	38	16	28	1
	-	-	-	14	328	904	437	37	4	270	1,201	107	67	64	15
	-	-	243	590	342	25	10	2	-	239	730	96	70	60	17
	-	-	-	-	35	111	111	38	10	27	243	17	8	7	3
	-	-	1	53	187	43	17	3	-	31	254	7	3	6	3
	-	240	1,143	385	24	2	5	-	-	419	944	157	131	93	55
	-	240	1,387	1,042	919	1,191	1,092	420	126	1,112	4,236	422	295	258	94
	-	-	-	-	-	6	12	8	2	5	21	-	1	1	-
	-	-	-	1	11	35	25	10	1	12	62	3	1	5	-
	-	-	26	37	43	3	2	3	-	40	43	11	14	4	2
	-	-	-	-	-	1	5	11	4	2	18	-	-	1	-
	-	-	-	3	25	-	7	2	3	1	33	4	2	-	-
	-	40	99	2	6	-	-	-	-	60	3	46	16	8	14
	-	40	125	43	85	45	51	34	10	120	180	64	34	19	16
	-	-	-	-	-	2	1	-	-	-	3	-	-	-	-
	-	-	-	3	10	21	4	-	-	-	38	-	-	-	-
	-	-	3	13	18	5	-	-	-	-	39	-	-	-	-
	-	-	-	-	-	1	1	-	-	-	2	-	-	-	-
	-	-	-	6	7	2	1	-	-	-	16	-	-	-	-
	-	-	9	9	4	-	-	-	-	-	22	-	-	-	-
	-	-	12	31	39	31	7	-	-	-	120	-	-	-	-
	-	-	-	-	-	-	-	-	1	-	1	-	-	-	-
	-	-	-	-	-	-	-	-	1	-	1	-	-	-	-
	-	-	-	-	-	-	-	1	-	-	1	-	-	-	-
	-	-	-	-	-	-	-	1	-	-	1	-	-	-	-
	-	280	1,524	1,116	1,043	1,267	1,150	455	137	1,232	4,538	486	329	277	110
	1,192	11,980	6,005	7,147	5,876	5,390	4,850	2,717	1,064	8,182	29,382	2,958	2,850	1,997	852

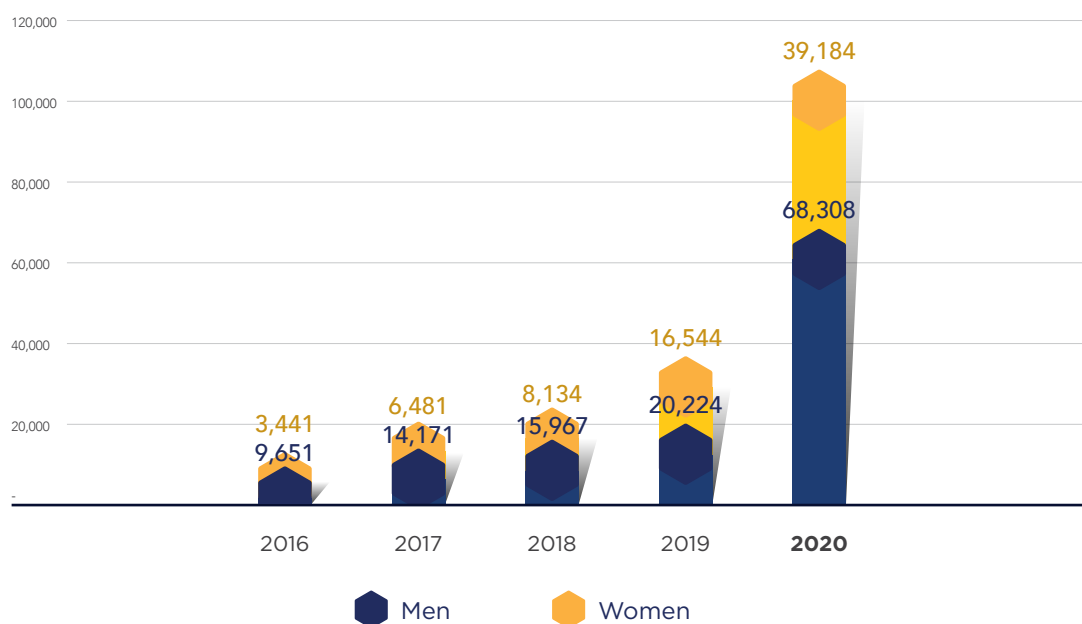
Source: Employee, Financial, and Assets Information System as of December 31, 2020.

Number of Employees by Gender, 2016—2020



Source: Secretariat of Directorate General.

Number of Employees Participation in Training, 2016—2020

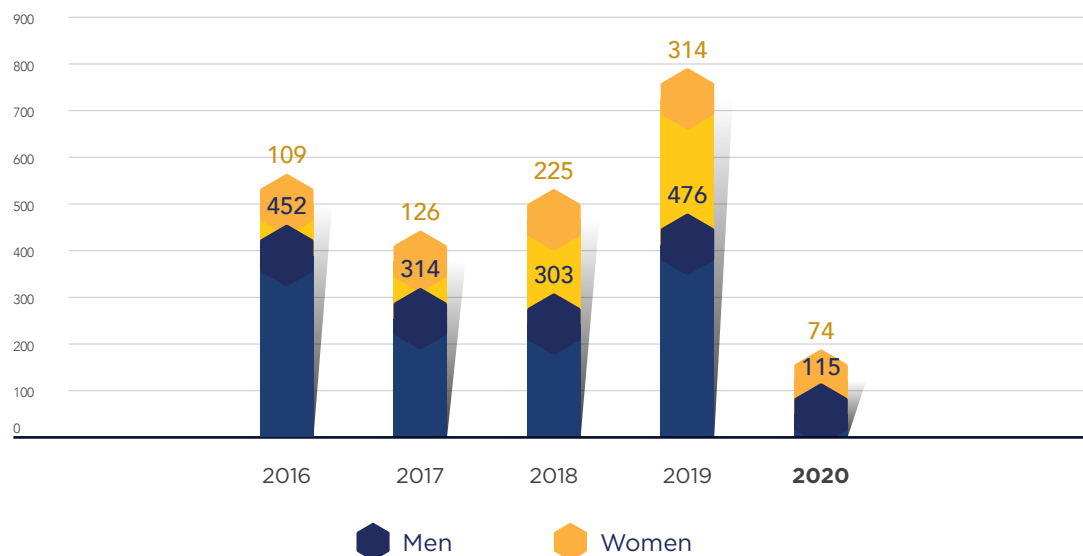


Notes/source:

- Employee Trainings are organized by the Financial Education and Training Agency (FETA).
- Throughout 2020, FETA organized 468 trainings for DGT employees.
- One employee can attend more than one type of trainings.
- Secretariat of Directorate General.



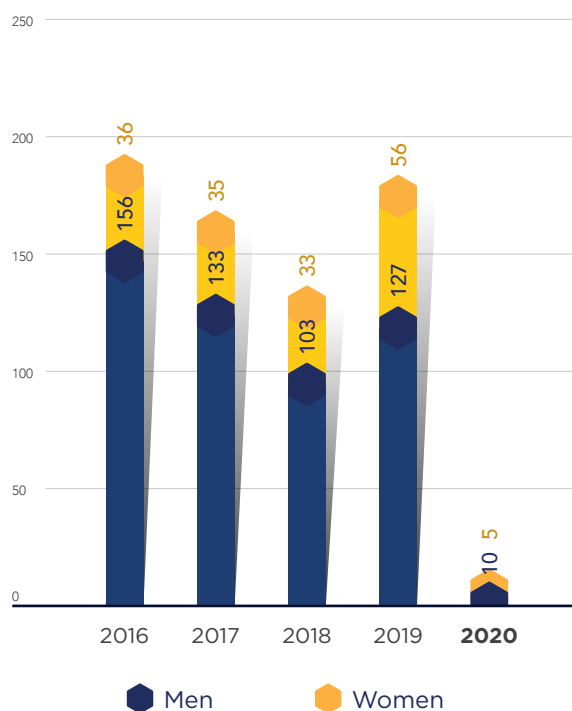
Number of Education Assignment, 2016—2020



Notes/source:

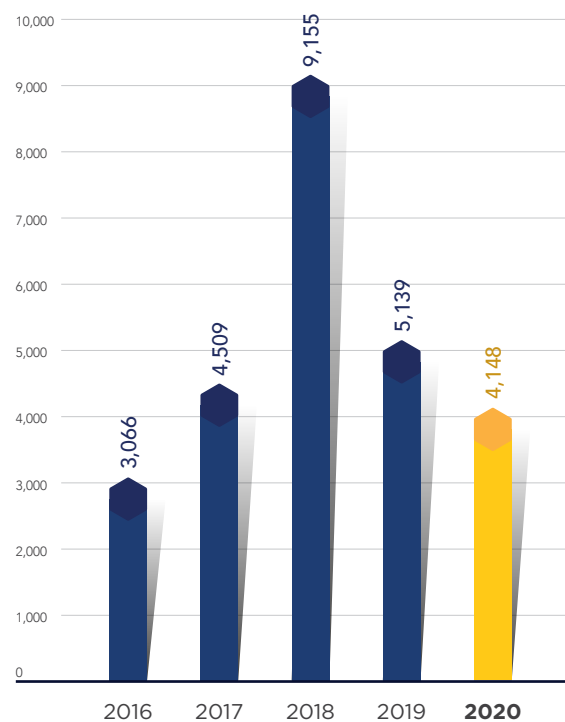
- The above figures are the number of assignments issued in the respective years, not the number of staffs in education assignment.
- Secretariat of Directorate General.

Number of Overseas Short Course Assignment, 2016—2020



Source: Secretariat of Directorate General.

Number of On-the-Job Training Participants, 2016—2020



Source: Secretariat of Directorate General.

COLLABORATE

Synergy Between Institutions, Collective Commitment to Build Tax Transparency

Partnership in tax data integration with SOEs and the exchange of data and financial information with partner countries/jurisdictions.



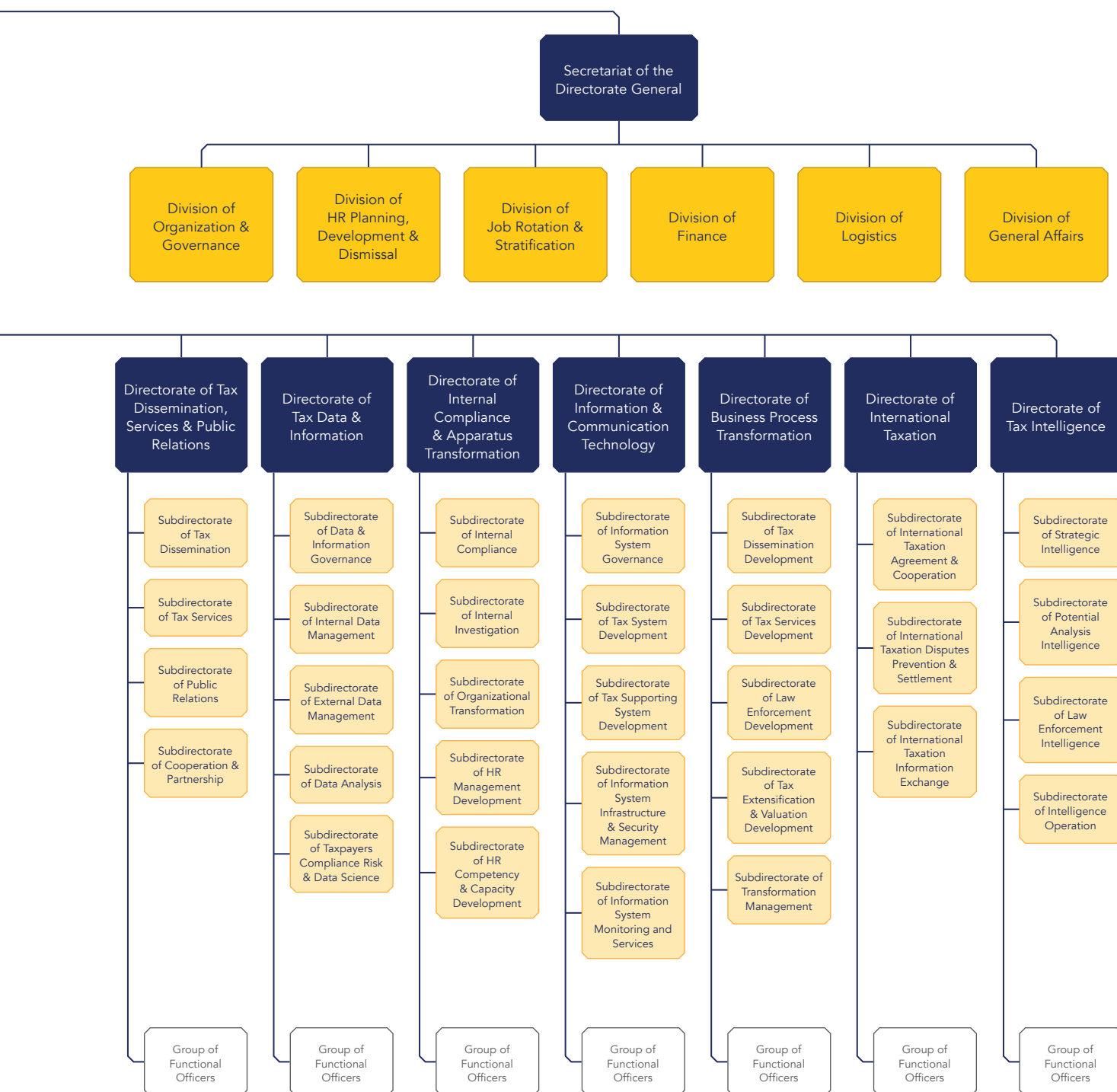
OFFICE INFORMATION

Organizational Structure	214
Tax Services Complaint Channels	221
Complaint Channels for Code of Conduct and Discipline Violation	221
Social Media	222
Office Directory	223

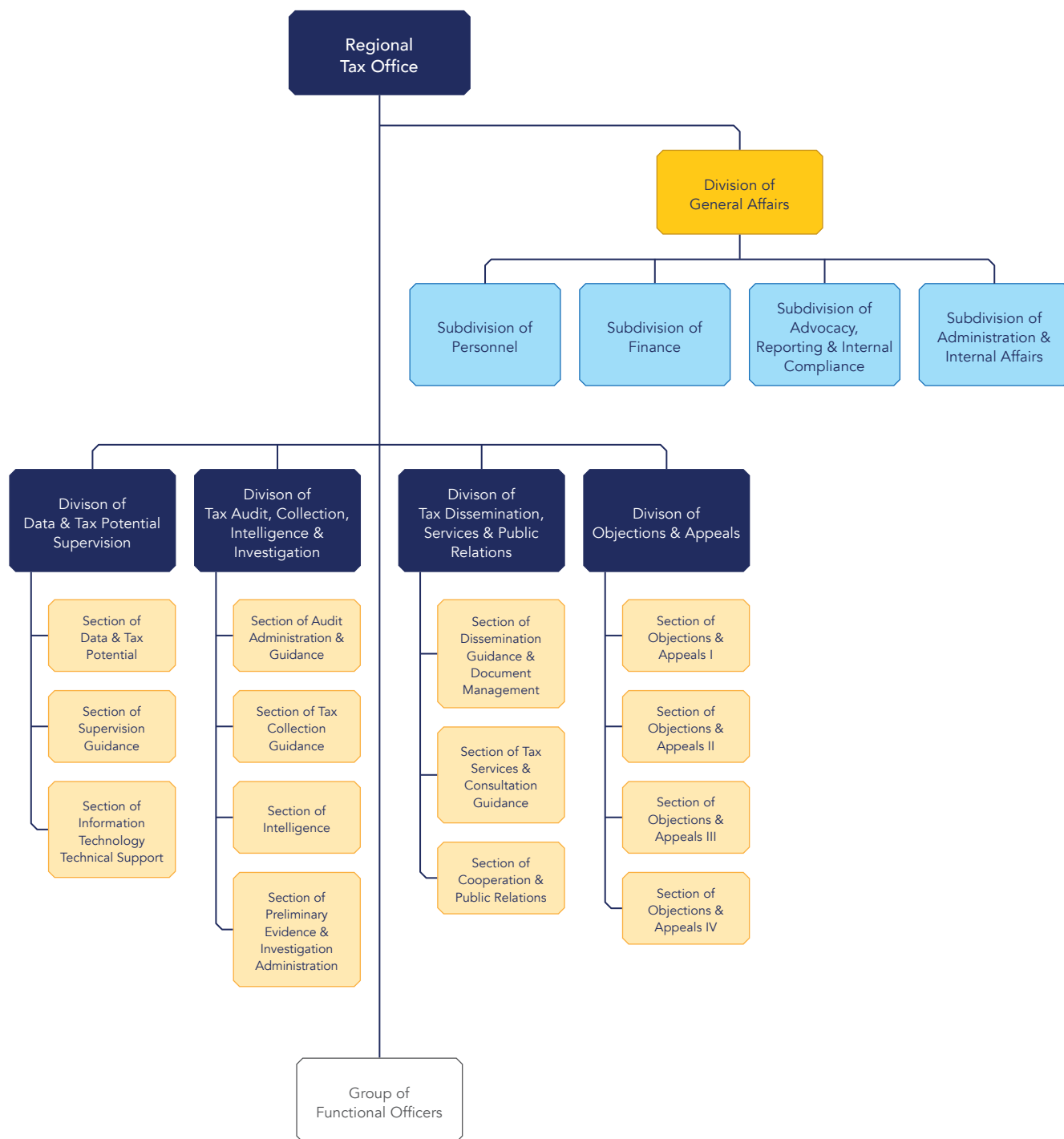
Organizational Structure

HEAD OFFICE



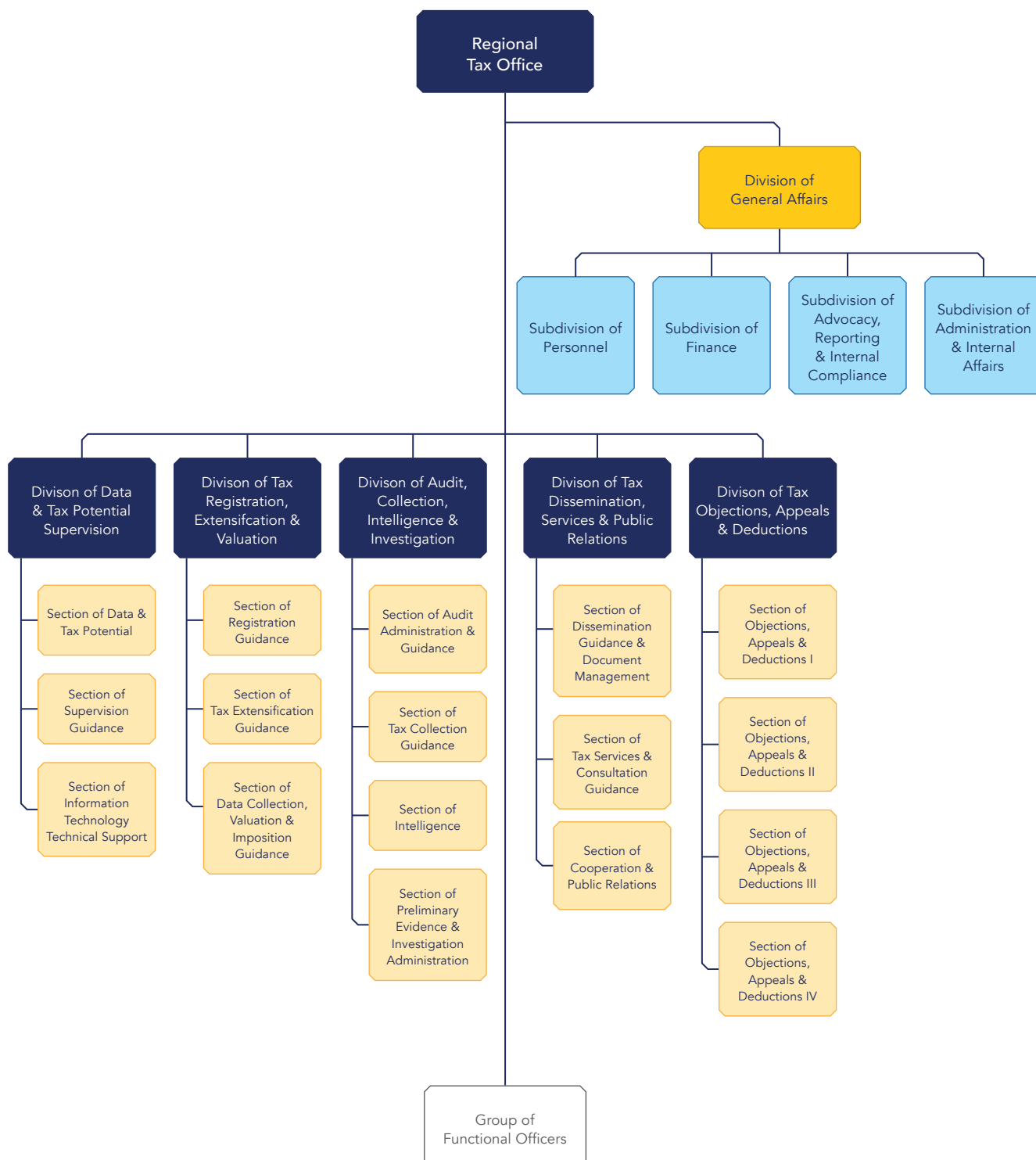


LARGE TAXPAYERS REGIONAL TAX OFFICE AND SPECIAL JAKARTA REGIONAL TAX OFFICE



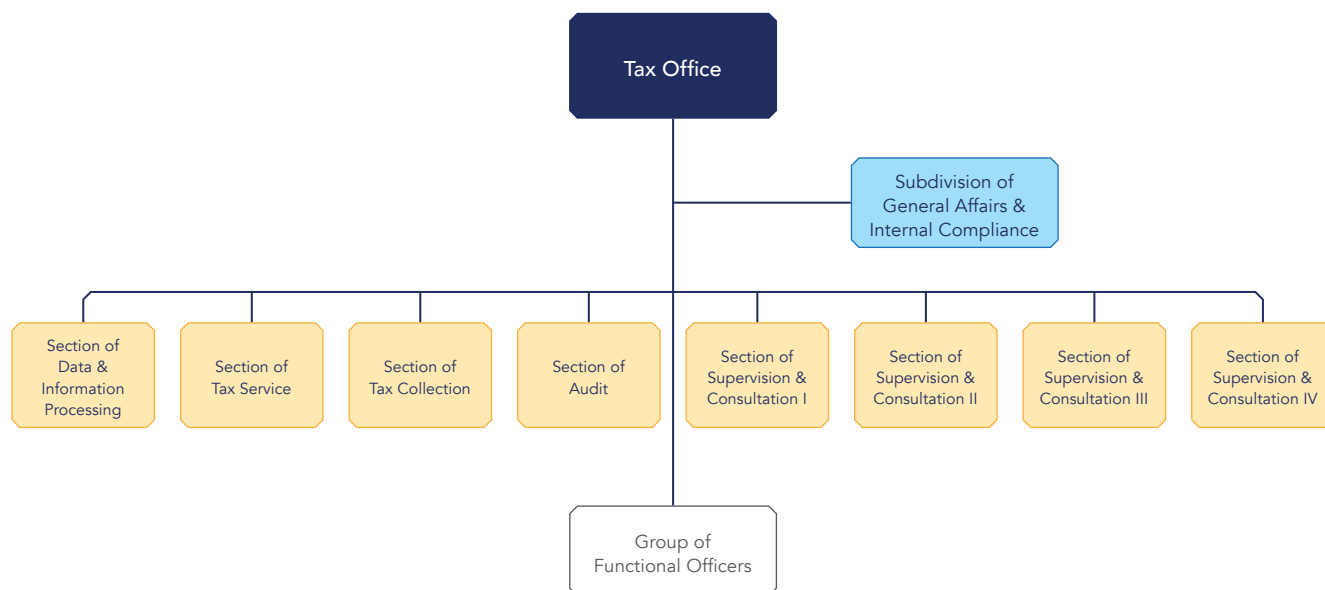


REGIONAL TAX OFFICE IN ADDITION TO LARGE TAXPAYERS REGIONAL TAX OFFICE AND SPECIAL JAKARTA REGIONAL TAX OFFICE





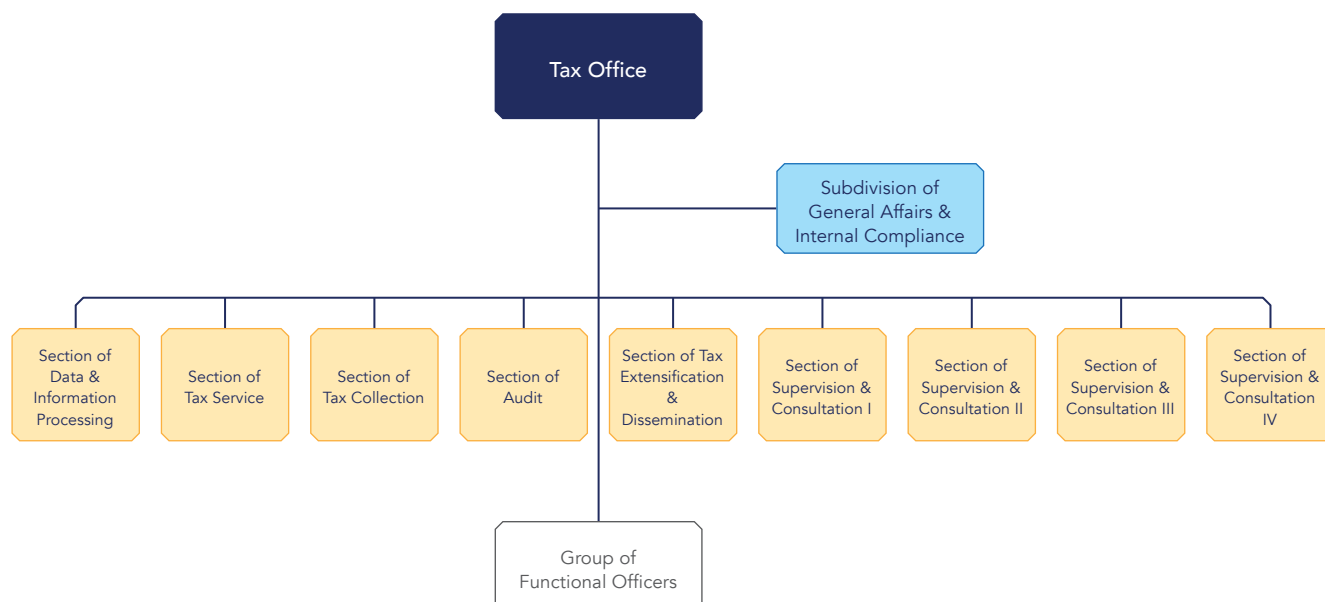
LARGE TAXPAYERS OFFICE AND MEDIUM TAXPAYERS OFFICE*



Note:

*) As of May 24, 2021, the structure of Large Taxpayers Office and Medium Taxpayers Office are modified and will refer to the provisions of Minister of Finance Regulation No. 184/PMK.01/2020.

TAX OFFICE*

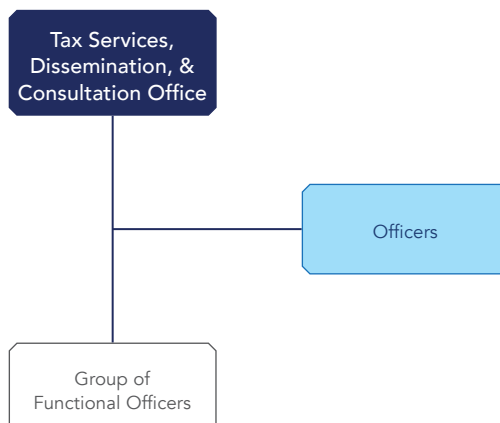


Note:

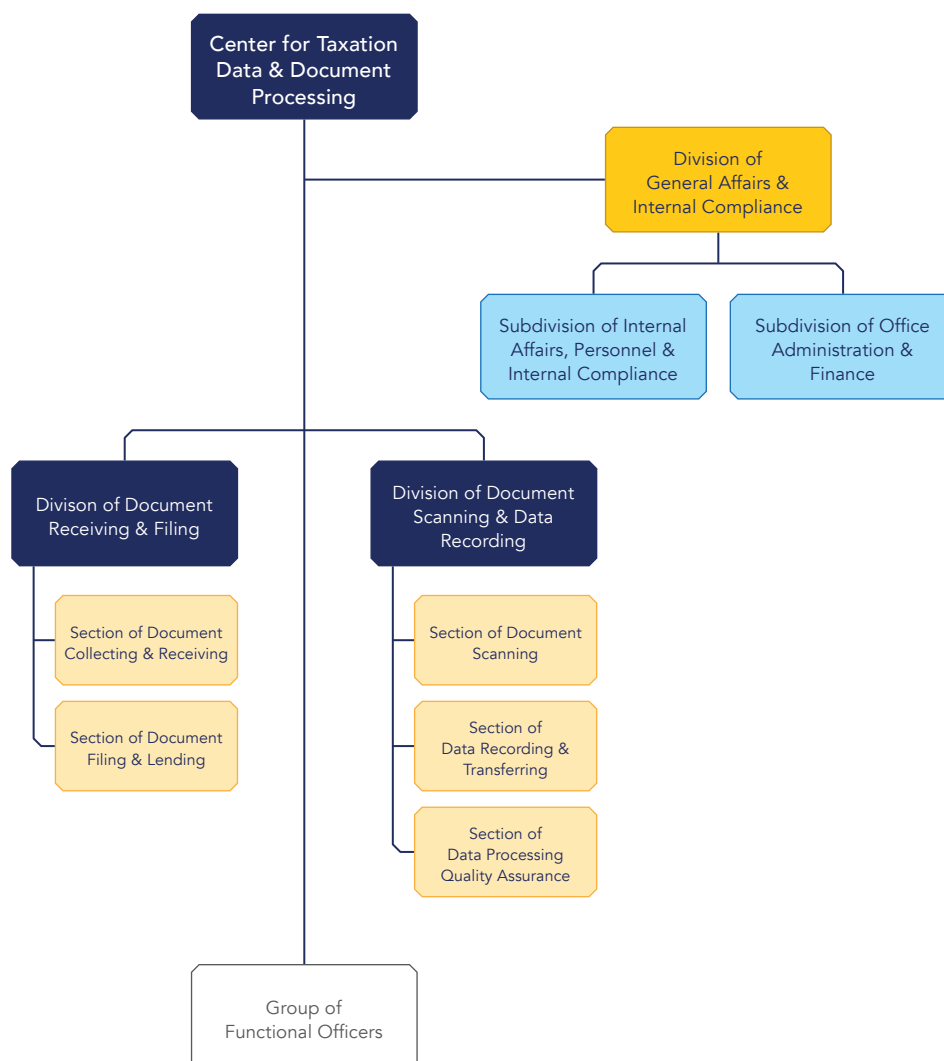
*) As of May 24, 2021, the structure of Tax Office are modified and will refer to the provisions of Minister of Finance Regulation No. 184/PMK.01/2020.



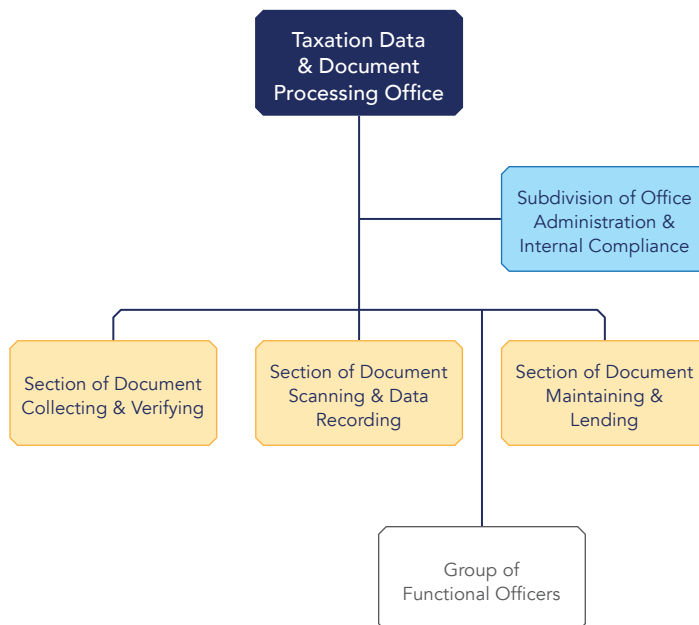
TAX SERVICES, DISSEMINATION, AND CONSULTATION OFFICE



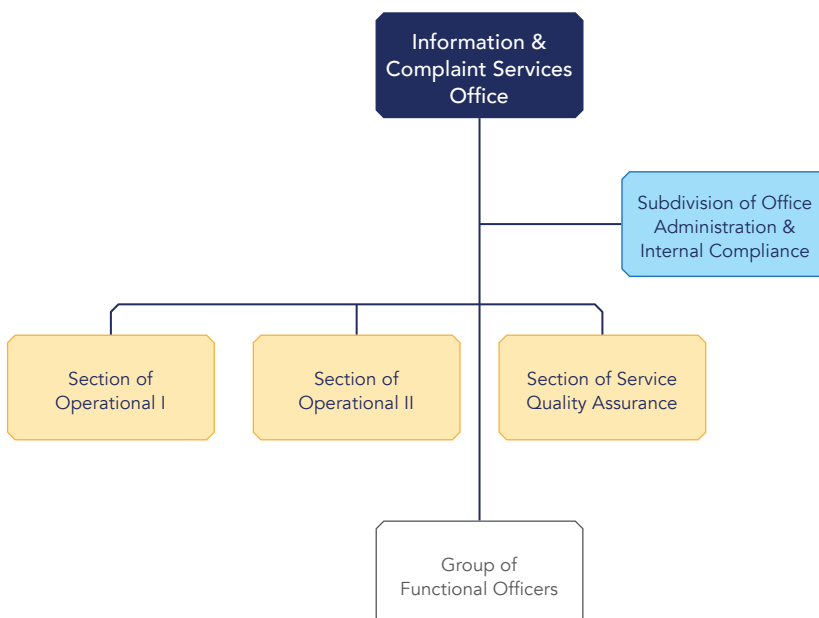
CENTER FOR TAXATION DATA AND DOCUMENT PROCESSING



TAXATION DATA AND DOCUMENT PROCESSING OFFICE



INFORMATION AND COMPLAINT SERVICES OFFICE





Tax Services

Complaint Channels

Channels	Unit in Charge
Kring Pajak: Phone 1500200 Mobile phone (021) 1500200 Facsimile (021) 5251245 E-mail pengaduan@pajak.go.id Website pengaduan.pajak.go.id Twitter @kring_pajak Chat service on pajak.go.id	Information & Complaint Services Office (ICSO)
Mail or walk-in to: Directorate of Tax Dissemination, Services, and Public Relations Mar'ie Muhammad Building, Directorate General of Taxes Head Office, 16 th Floor Jl. Jenderal Gatot Subroto Kavling 40-42 Jakarta 12190	Directorate of Tax Dissemination, Services, & Public Relations
Mail or walk-in to Regional Tax Office/Tax Office/Technical Implementing Units	Regional Tax Office/Tax Office/Technical Implementing Units

Complaint Channels for

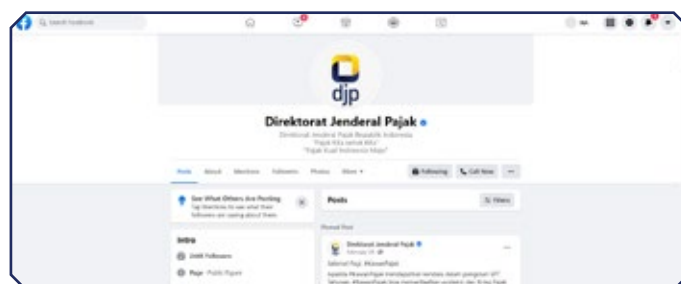
Code of Conduct and Discipline Violation

Channels	Unit in Charge
Ministry of Finance Whistleblowing System Application wise.kemenkeu.go.id	Ministry of Finance
Personnel, Finance, and Assets Information System (SIKKA)-WBS Application Phone (021) 52970777 E-mail kode.etik@pajak.go.id pengaduan@pajak.go.id Walk-in to: Directorate of Internal Compliance & Apparatus Transformation Mar'ie Muhammad Building, Directorate General of Taxes Head Office, 20 th Floor Jl. Jenderal Gatot Subroto Kavling 40-42 Jakarta 12190 Mail to: Director General of Taxes or Director of Internal Compliance & Apparatus Transformation	Directorate of Internal Compliance & Apparatus Transformation
Mail to head of office	Regional Tax Office or Tax Office
Kring Pajak: Phone 1500200 Mobile phone (021) 1500200 E-mail pengaduan@pajak.go.id	Information & Complaint Services Office (ICSO)

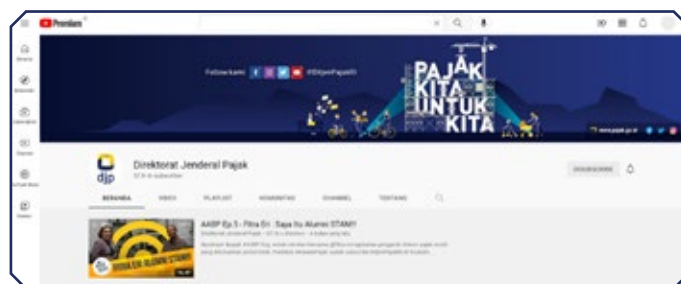
Social Media



DitjenPajakRI



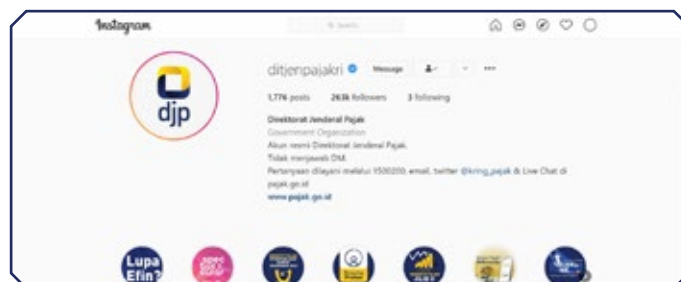
DitjenPajakRI



@DitjenPajakRI



@ditjenpajakri



ditjenpajakri





Office Directory

HEAD OFFICE

Jl. Jenderal Gatot Subroto Kav. 40-42,
Jakarta Selatan 12190
Ph. (021) 5250208, 5251609, 5262880
Fax. (021) 5251245

Large Taxpayers RTO

Gedung Radjiman Wedyodiningrat Lt. 3,
Jl. Jenderal Sudirman Kav. 56
Jakarta Selatan 12190
Ph. (021) 22775100
Fax. (021) 22775103

LTO I
Gedung Radjiman Wedyodiningrat Lt. 16-17,
Jl. Jenderal Sudirman Kav. 56
Jakarta Selatan 12190
Ph. (021) 22775100
Fax. (021) 22775089
Email kpp.091@pajak.go.id

LTO II
Gedung Radjiman Wedyodiningrat Lt. 14-15,
Jl. Jenderal Sudirman Kav. 56
Jakarta Selatan 12190
Ph. (021) 22775100
Fax. (021) 22775078
Email kpp.092@pajak.go.id

LTO III
Gedung Radjiman Wedyodiningrat Lt. 12-13,
Jl. Jenderal Sudirman Kav. 56
Jakarta Selatan 12190
Ph. (021) 22775100
Fax. (021) 22775088
Email kpp.051@pajak.go.id

LTO IV
Gedung Radjiman Wedyodiningrat Lt. 10-11,
Jl. Jenderal Sudirman Kav. 56
Jakarta Selatan 12190
Ph. (021) 22775100
Fax. (021) 22775058
Email kpp.093@pajak.go.id

Special Jakarta RTO

Menara Mandiri II Lt. 2 dan 3
Jl. Jenderal Sudirman Kav. 54-55
Jakarta Selatan 12190
Ph. (021) 5264888
Fax. (021) 5266003, 5266005

Foreign Investment I TO
Jl. TMP Kalibata, Rawa Jati, Pancoran,
Jakarta Selatan 12750
Ph. (021) 7980023, 7941890
Fax. (021) 7975359
Email kpp.052@pajak.go.id

Foreign Investment II TO
Jl. TMP Kalibata, Rawa Jati, Pancoran,
Jakarta Selatan 12750
Ph. (021) 7948536
Fax. (021) 7948191
Email kpp.055@pajak.go.id

Foreign Investment III TO
Jl. TMP Kalibata, Rawa Jati, Pancoran,
Jakarta Selatan 12750
Ph. (021) 7948462
Fax. (021) 7902445
Email kpp.056@pajak.go.id

Foreign Investment IV TO
Jl. TMP Kalibata, Rawa Jati, Pancoran,
Jakarta Selatan 12750
Ph. (021) 79192323, 79192444
Fax. (021) 79192255
Email kpp.057@pajak.go.id

Foreign Investment V TO
Jl. TMP Kalibata, Rawa Jati, Pancoran,
Jakarta Selatan 12750
Ph. (021) 7982870, 7982388
Fax. (021) 7980024
Email kpp.058@pajak.go.id

Foreign Investment VI TO
Jl. TMP Kalibata, Rawa Jati, Pancoran,
Jakarta Selatan 12750
Ph. (021) 79196742, 7974514
Fax. (021) 7974516
Email kpp.059@pajak.go.id



Public Listed Company TO Gedung Radjiman Wedyodiningrat Lt. 8-9, Jl. Jenderal Sudirman Kav. 56, Senayan, Kebayoran Baru, Jakarta Selatan 12190 Ph. (021) 22775100 Fax. (021) 22775063 Email kpp.054@pajak.go.id	Permanent Establishment & Expatriate TO Jl. TMP Kalibata, Rawa Jati, Pancoran, Jakarta Selatan 12750 Ph. (021) 79181006/9, 7975357 Fax. (021) 7980022 Email kpp.053@pajak.go.id	Oil & Gas Sector TO Jl. TMP Kalibata, Rawa Jati, Pancoran, Jakarta Selatan 12750 Ph. (021) 79194783, 79194831 Fax. (021) 79194852 Email kpp.081@pajak.go.id
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Aceh RTO

Gedung Keuangan Negara Gd. B,
 Jl. Tgk Chik Ditiro, Ateuk Pahlawan,
 Baiturrahman, Banda Aceh 23241
 Ph. (0651) 33254, 31274
 Fax. (0651) 33255

Banda Aceh TO Jl. Tengku. H. Moh. Daud Beureueh No. 20, Kuta Alam, Banda Aceh 23121 Ph. (0651) 28249, 28246, 28060 Fax. (0651) 22145 Email kpp.101@pajak.go.id	Aceh Besar TO Jl. Tengku. H. Moh. Daud Beureueh No. 53 Kuta Alam, Banda Aceh 23126 Ph. (0651) 7317032, 7317275 Fax. (0651) 8012779 Email kpp.108@pajak.go.id	Lhokseumawe TO Jl. Merdeka No. 146, Kuta Blang, Banda Sakti, Lhokseumawe 24351 Ph. (0645) 43027, 46565 Fax. (0645) 43191 Email kpp.102@pajak.go.id
Meulaboh TO Jl. Imam Bonjol No. 56, Seuneubok, Johan Pahlawan, Aceh Barat 23611 Ph. (0655) 7551029 Fax. (0655) 7551026 Email kpp.103@pajak.go.id	Bireuen TO Jl. Medan - Banda Aceh, Cot Gapu Kota Juang, Bireuen 24251 Ph. (0644) 5353054 Fax. (0644) 5353052 Email kpp.104@pajak.go.id	Langsa TO Jl. Jend. Ahmad Yani No. 105 Payabujuk Tunong, Langsa Baro Langsa 24415 Ph. (0641) 21022, 22765 Fax. (0641) 23691 Email kpp.105@pajak.go.id
Tapaktuan TO Jl. T. Ben Mahmud No. 26, Lhok Keutapang, Tapaktuan Aceh Selatan 23718 Ph. (0656) 323598 Fax. (0656) 21049 Email kpp.106@pajak.go.id	Subulussalam TO Jl. Teuku Umar No. 63 Subulussalam Selatan, Simpang Kiri Subulussalam 24782 Ph. (0627) 31525 Fax. (0627) 31757 Email kpp.107@pajak.go.id	
Sigli TSDCO Jl. Prof A. Majid Ibrahim Km.114, Lampeudeu Baroh, Pidie 24151 Ph. (0653) 7000336 Fax. (0653) 25362 Email kp2kp.sigli@pajak.go.id	Sabang TSDCO Jl. Tinjau Alam No. 6, Aneuk Laot Sukakarya, Sabang 23514 Ph. (0652) 21378 Fax. (0652) 21378 Email kp2kp.sabang@pajak.go.id	Lhoksukon TSDCO Jl. Medan-Banda Aceh No. 79 Mns. Ranto, Lhoksukon Aceh Utara 24382 Ph. (0645) 31315 Fax. (0645) 43191 Email kp2kp.lhoksukon@pajak.go.id
Calang TSDCO Jl. Pinto Sa Dalam Kuala Meurisi, Calang Krueng Sabee, Aceh Jaya 23654 Ph. (0654) 2210243 Fax. (0654) 2210243 Email kp2kp.calang@pajak.go.id	Sukamakmur TSDCO Jl. Poros Utama, Ujong Fatimah Kuala, Nagan Raya 23661 Ph. (0655) 7141003 Fax. (0655) 7141003 Email kp2kp.sukamakmur@pajak.go.id	Takengon TSDCO Jl. KL Yos Sudarso No. 252, Blang Kolak II Bebesen, Aceh Tengah 24552 Ph. (0643) 23782 Fax. (0645) 21062 Email kp2kp.takengon@pajak.go.id
Rimba Raya TSDCO Jl. Bandara Rembele Simpang Tiga Redelong, Wih Pesam Bener Meriah 24581 Ph. (0643) 8001022 Fax. (0643) 8001033 Email kp2kp.rimbaraya@pajak.go.id	Karang Baru TSDCO Jl. Iskandar Muda No. 4 Kota Kuala Simpang, Aceh Tamiang 24475 Ph. (0641) 31261 Fax. (0641) 332344 Email kp2kp.karangbaru@pajak.go.id	Blangkejeran TSDCO Jl. Blangkejeran-Kutacane, Simpang Tiga Gele, Blangkejeran, Gayo Lues 24653 Ph. (0642) 21759 Fax. (0642) 21529 Email kp2kp.blangkejeran@pajak.go.id



Blangpidie TSDCO Jl. Letkol BB Djalal, Padang Baru Susoh, Aceh Barat Daya 23765 Ph. (0659) 93359 Fax. (0659) 91611 Email kp2kp.blangpidie@pajak.go.id	Sinabang TSDCO Jl. Tgk. Diujung Desa No. 45, Ameria Bahagia Simeulue Timur, Simeulue 23891 Ph. (0656) 323598-99 Fax. (0656) 21049 Email kp2kp.sinabang@pajak.go.id	Aceh Singkil TSDCO Jl. Utama No. 35, Pulo Sarok Singkil, Aceh Singkil 24785 Ph. (0658) 20165 Fax. (0658) 20165 Email kp2kp.acehsingkil@pajak.go.id
Kutacane TSDCO Jl. Iskandar Muda No. 10, Kutacane Lama Babussalam, Aceh Tenggara 24651 Ph. (0629) 21612 Fax. (0629) 21164 Email kp2kp.kutacane@pajak.go.id		

Sumatera Utara I RTO

Gedung Kanwil DJP Sumut I Lt. 7
 Jl. Sukamulia No. 17A,
 Aur, Medan Maimun 20151
 Ph. (061) 4538833
 Fax. (061) 4538340

Medan MTO Gedung Kanwil DJP Sumut I Lt. 1-2 Jl. Sukamulia No. 17A, Aur, Medan Maimun, Medan 20151 Ph. (061) 4559763 Fax. (061) 4561040 Email kpp.123@pajak.go.id	Medan MTO II* (Formerly Medan Kota TO) Gedung Kanwil DJP Sumut I Lt. 1 & 3 Jl. Sukamulia No. 17A, Aur, Medan Maimun, Medan 20151 Ph. (061) 4529379 Fax. (061) 4529403 Email kpp.129@pajak.go.id	Medan Barat TO Jl. Asrama No. 7A, Sei Sikambang C II Medan Helvetia, Medan 20123 Ph. (061) 8467967, 8454509, 8452275 Fax. (061) 8467439 Email kpp.111@pajak.go.id
Medan Belawan TO Jl. K.L. Yos Sudarso Km.8,2, Tanjung Mulia Medan Deli, Medan 20241 Ph. (061) 6642764, 6642763 Fax. (061) 6642764 Email kpp.112@pajak.go.id	Medan Timur TO Gedung Kanwil DJP Sumut I Lt. 4 Jl. Sukamulia No. 17A, Aur, Medan Maimun, Medan 20151 Ph. (061) 4513284 Fax. (061) 4570165 Email kpp.113@pajak.go.id	Medan Polonia TO Gedung Kanwil DJP Sumut I Lt. 5 Jl. Sukamulia No. 17A, Aur, Medan Maimun, Medan 20151 Ph. (061) 4529353 Fax. (061) 4529343 Email kpp.121@pajak.go.id
Medan Petisah TO Jl. Asrama No. 7A, Sei Sikambang C II Medan Helvetia, Medan 20123 Ph. (061) 8467951 Fax. (061) 8467744 Email kpp.124@pajak.go.id	Binjai TO Jl. Jambi No. 1, Rambung Barat Binjai Selatan, Binjai 20723 Ph. (061) 8820407 Fax. (061) 8829724 Email kpp.119@pajak.go.id	Lubuk Pakam TO Gedung Keuangan Negara I Lt. 2, Jl. P. Diponegoro No. 30A, Madras Hulu Medan Polonia, Medan 20152 Ph. (061) 4564697 Fax. (061) 4564724 Email kpp.125@pajak.go.id

Sumatera Utara II RTO

Jl. Kapten M.H. Sitorus No. 2,
 Pematang Siantar 21116
 Ph. (0622) 27388, 27594, 27483
 Fax. (0622) 432466

Tebingtinggi TO Jl. Mayjen Sutoyo No. 32, Rambung Tebing Tinggi Kota 20633 Ph. (0621) 22498, 22788 Fax. (0621) 24951 Email kpp.114@pajak.go.id	Kisaran TO Jl. Prof. H.M. Yamin SH No. 79 Kota Kisaran Timur, Asahan 21219 Ph. (0623) 41355, 43920 Fax. (0623) 41714 Email kpp.115@pajak.go.id	Rantau Prapat TO Jl. Ahmad Yani No. 56, Rantauprapat Rantau Utara, Labuhanbatu 21415 Ph. (0624) 21105, 23547 Fax. (0624) 21776 Email kpp.116@pajak.go.id
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Pematang Siantar TO Jl. Dahlia No. 12, Simarito Siantar Barat, Pematang Siantar 21113 Ph. (0622) 22856 Fax. (0622) 24465 Email kpp.117@pajak.go.id	Padang Sidempuan TO Jl. Jend. Sudirman No. 6, Wek II Padangsidempuan Utara 22718 Ph. (0634) 26138-40, 26141 Fax. (0634) 22626 Email kpp.118@pajak.go.id	Sibolga TO Jl. Ade Irma Suryani No. 17 Sibolga Utara, Sibolga 22511 Ph. (0631) 23123, 23125 Fax. (0631) 23120 Email kpp.126@pajak.go.id
Balige TO Jl. Somba Debata, Komp. Ruko Ganda Uli Balige III, Balige, Toba Samosir 22315 Ph. (0632) 21758, 21759 Fax. (0632) 21756 Email kpp.127@pajak.go.id	Kabanjahe TO Jl. Jamin Ginting, Sumber Mufakat Kabanjahe, Karo 22151 Ph. (0628) 21052 Fax. (0628) 22164 Email kpp.128@pajak.go.id	
Tanjung Balai TSDCO Jl. Cokroaminoto No. 79, Pantai Burung Tanjung Balai Selatan, Tanjung Balai 21316 Ph. (0623) 92070 Fax. (0623) 94293 Email kp2kp.tanjungbalai@pajak.go.id	Kualuh Hulu TSDCO Jl. Mayor Siddik No. 72, Aek Kanopan, Kualuh Hulu, Labuhanbatu Utara 21457 Ph. (0624) 92570 Fax. (0624) 92570 Email kp2kp.kualuhulu@pajak.go.id	Kota Pinang TSDCO Jl. Lintas Sumatera-Kota Pinang Asam Jawa, Torgamba Labuhanbatu Selatan 21464 Ph. (0624) 95522 Fax. (0624) 95523 Email kp2kp.kotapinang@pajak.go.id
Perdagangan TSDCO Jl. Sudirman No. 293, Perdagangan I Bandar, Simalungun 21184 Ph. (0622) 697848 Fax. (0622) 697013 Email kp2kp.perdagangan@pajak.go.id	Panyabungan TSDCO Jl. Willem Iskandar No. 175B Panyabungan II, Panyabungan Kota Mandailing Natal 22913 Ph. (0636) 321401 Fax. (0636) 321401 Email kp2kp.panyabungan@pajak.go.id	Sibuhuan TSDCO Jl. Ki Hajar Dewantara No. 76A Sibuhuan, Barumon Padang Lawas 22763 Ph. (0636) 421506 Fax. (0636) 421505 Email kp2kp.sibuhuan@pajak.go.id
Pandan TSDCO Jl. Padang Sidempuan-Sibolga Km.3,8 Sarudik, Pandan, Tapanuli Tengah 22616 Ph. (0631) 22078, 21274 Fax. (0631) 21274 Email kp2kp.pandan@pajak.go.id	Gunung Sitoli TSDCO Jl. Pancasila No. 18, Mudik, Gunungsitoli 22813 Ph. (0639) 21886 Fax. (0639) 323602 Email -	Dolok Sanggul TSDCO Jl. Siliwangi No. 105, Bonani Onan Dolok Sanggul, Humbang Hasundutan 22457 Ph. (0633) 31659 Fax. (0633) 31408, 31659 Email kp2kp.doloksanggul@pajak.go.id
Tarutung TSDCO Jl. Guru Mangaloksa, Tarutung, Tapanuli Utara Ph. (0633) 21654 Fax. (0633) 31408 Email kp2kp.tarutung@pajak.go.id	Sidikalang TSDCO Jl. Rumah Sakit Umum No. 28 Sidikalang, Dairi 22218 Ph. (0627) 21891 Fax. (0627) 21891 Email kp2kp.sidikalang@pajak.go.id	

Riau RTO

Jl. Sudirman No. 247,
 Pekanbaru 28116
 Ph. (0761) 28201, 28103-04
 Fax. (0761) 28202

Pekanbaru MTO Jl. Mr. Sm Amin, Ring Road Arengka II Simpang Baru, Tampan, Pekanbaru 28293 Ph. (0761) 29525 Fax. (0761) 29401 Email kpp.218@pajak.go.id	Pekanbaru Senapelan TO Jl. Sudirman No. 247, Simpang Empat Pekanbaru Kota 28116 Ph. (0761) 28204 Fax. (0761) 28205 Email kpp.211@pajak.go.id	Pekanbaru Tampan TO Jl. Mr. Sm Amin, Ring Road Arengka II Simpang Baru, Tampan, Pekanbaru 28116 Ph. (0761) 40846, 40836 Fax. (0761) 859955 Email kpp.216@pajak.go.id
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Dumai TO Jl. Sultan Syarif Kasim No. 18 Teluk Binjai, Dumai Timur, Dumai 28813 Ph. (0765) 34229, 34582 Fax. (0765) 34230 Email kpp.212@pajak.go.id	Rengat TO Jl. Bupati Tulus No. 9, Kampung Besar Kota Rengat, Indragiri Hulu 29319 Ph. (0769) 22271, 22273, 21379 Fax. (0769) 22272 Email kpp.213@pajak.go.id	Bengkalis TO Komplek Mall Mandau City Kav. 109, Basement Blok B03, Jl. Jend. Sudirman Babussalam, Mandau, Bengkalis 28784 Ph. (0765) 94531, 94217 Fax. (0765) 92415 Email kpp.219@pajak.go.id
Bangkinang TO Jl. Cut Nyak Dien II No. 4, Jadirejo Sukajadi, Pekanbaru 28126 Ph. (0761) 44825, 44827 Fax. (0761) 44826 Email kpp.221@pajak.go.id	Pangkalan Kerinci TO Komp. Perkantoran Bhakti Praja, Jl. Pamong Praja, Pangkalan Kerinci Pelalawan 28381 Ph. (0761) 494712, 494711 Fax. (0761) 494600 Email kpp.222@pajak.go.id	
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Makassar Taxation Data & Document Processing Office

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Note:

*) Type and/or nomenclature of this office is in accordance with the provisions of Ministry of Finance Regulation No. 184/PMK.01/2020, starting to take effect on May 24, 2021.

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