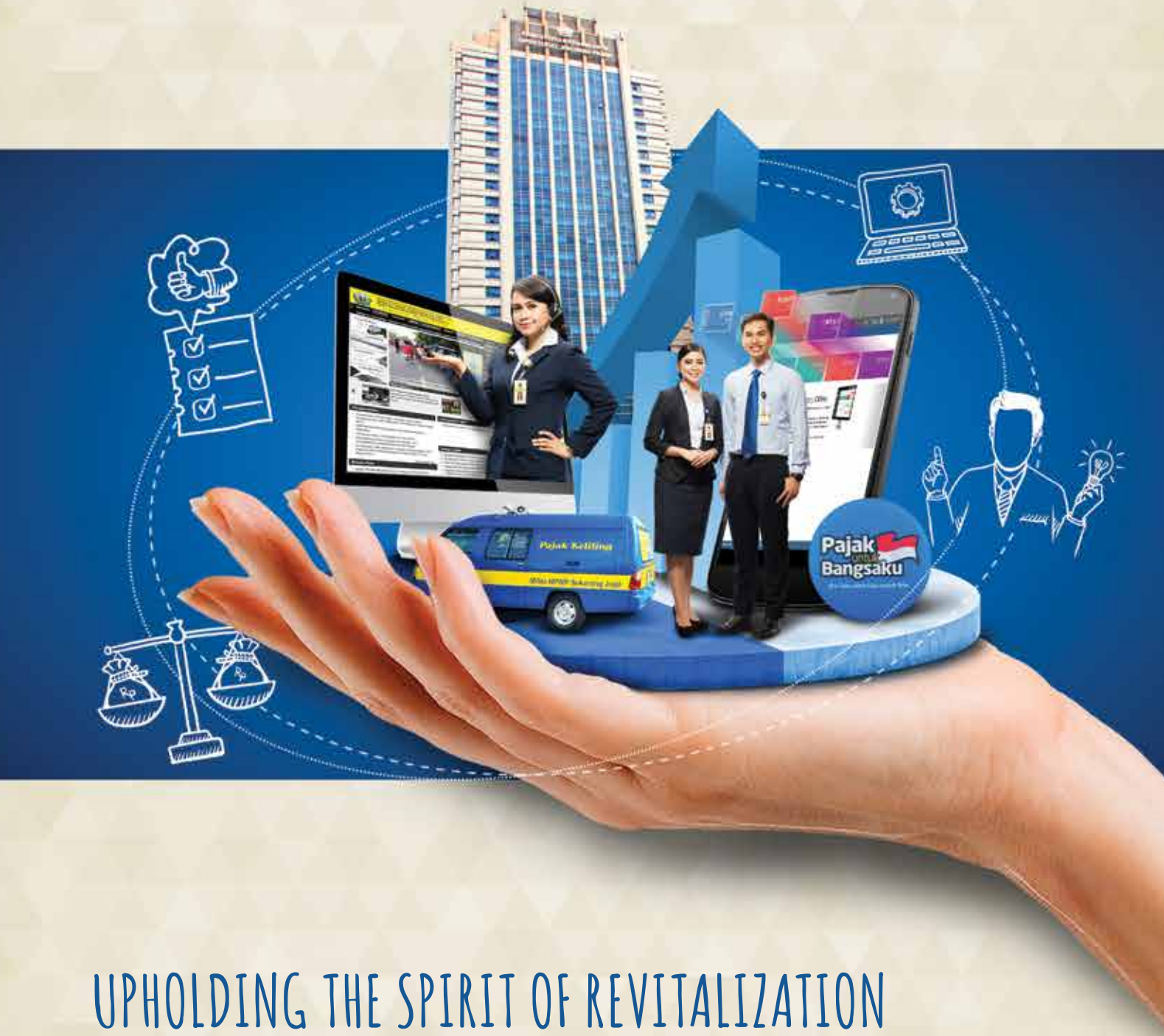
ANNUAL REPORT 2014

WWW.PAJAK.GO.ID

MINISTRY OF FINANCE
THE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXES



UPHOLDING THE SPIRIT OF REVITALIZATION FOR INTEGRATED TRANSFORMATION

COMMITMENT CHARTER OF ORGANIZATIONAL TRANSFORMATION

Together, we are committed to ensure the success of Organizational Transformation in the Directorate General of Taxes (DGT).

At the helm of this program, we realize that the transformation shall begin with us. Together setting out aspiration, assessing, designing, taking action, and moving forward, we are committed to lead this transformation for all personnel of DGT and the Ministry of Finance.

We promise to sincerely drive the Ministry of Finance for the better and into upholding values of integrity, professionalism, synergy, service, and excellence.

We will allocate time and resources necessary for these while also collaborating with Echelon I and Echelon II units to deliver the best for DGT and the Ministry of Finance.

We are fully aware that this transformation has not always been easy, yet we will continue to live up to the task. With God's blessing, we will dedicate the transformation to DGT, the Ministry of Finance, and Indonesia's future generation.

(Commitment Charter is signed by DGT Board of Directors in Kick-off Mini Lab of DGT Organizational Transformation Program).

PERFORMANCE HIGHLIGHTS

REVENUE [1]

TAX REVENUE

Rp985.13 trillion

from target **Rp1,072.38 trillion**

TAX REVENUE GROWTH

7.81% Excluding Oil & Gas Income Tax

6.92% Including Oil & Gas Income Tax

PROPORTION OF TAX REVENUE

46.60% Non-Oil & Gas Income Tax

8.88% Oil & Gas Income Tax

41.50% VAT & Sales Tax of Luxury Goods

2.38% Land & Building Tax

0.64% Other Taxes

TAXPAYERS [2]

TOTAL TAXPAYERS

30,574,428

90.56% Individual

1.35% Treasurer

8.09% Corporate

COMPLIANCE RATIO OF ANNUAL INCOME TAX RETURN FILING

58.87%

SERVICES [3]

STAKEHOLDERS' SATISFACTION INDEX

On a scale
1 (highly unsatisfied)
– 5 (highly satisfied)

3.91%

TOTAL USERS OF E-SPT

Increased by 60.65% compared to 2013

TOTAL USERS OF E-FILING

Increased by 39 times compared to 2013

TOTAL ACCESS TO WWW.PAJAK.GO.ID

9,714,741 hits

Increased by 28.01% compared to 2013

50,557,271 page views

Increased by 50.30% compared to 2013

PERCENTAGE OF RECEIVED CALLS IN DGT CALL CENTER SERVICE

90.29%

Increased by 5.97% compared to 2013

LAW ENFORCEMENT

REVENUES FROM TAX AUDIT
Rp24.47 trillion

TAX ARREARS COLLECTION
Rp12.42 trillion

INVESTIGATION FILES WITH P-21 STATUS
42 files
(declared complete by the Attorney)

TAX DISPUTES SETTLEMENT

OBJECTION, CORRECTION, DEDUCTION, ANNULMENT, AND CANCELLATION
52.573 requests

APPEAL WON BY DGT
29.10%

LAWSUIT WON BY DGT
77.67%

GOOD GOVERNANCE [4]

ORGANIZATIONAL HEALTH INDEX
75
on a scale 1–100

PERFORMANCE ACCOUNTABILITY SCORE
89.81
Increased by 8.76 point compared to 2013

MATURITY LEVEL OF RISK MANAGEMENT IMPLEMENTATION
74.02
Risk defined

WORKFORCE [5]

EDUCATION AND TRAINING
131
training types

EMPLOYEES MEET TRAINING HOUR STANDARD
27.141
employees

WORKLOAD ANALYSIS

WORKLOAD
61.250.149
work hours

UNIT EFFICIENCY
1.35
Category "excellent"

Description:
1) Revenue data from DGT Financial Report 2014 (Audited).
2) - Total taxpayers data from Taxpayers Masterfile as of 17 February 2015.
   - Compliance Ratio is a comparison between total Annual Income Tax Return received on 31 December 2014 with total taxpayers Obliged to file Annual Income Tax Return on 1 January 2014.
   - Compliance data of Annual Tax Return filing from Compliance Dashboard as of 31 December 2014.
3) - Stakeholders' Satisfaction Index based on the result of Stakeholders' Satisfaction Survey of the Ministry of Finance Service 2014.
   - Growth of total e-SPT users based on Tax Return receipt in ODS as of 17 February 2015.
   - Growth of total e-Filing users based on Tax Return receipt in e-Filing database as of 13 February 2014.
   - Total access to www.pajak.go.id based on Google Analytics result.
   - Call center service performance based on Workforce Management Report of DGT Call Center.
4) - Organization Health Index based on the Ministry of Finance Organizational Fitness Index 2014 Survey result.
   - Performance Accountability Score based on evaluation result on DGT-Performance Accountability of Government Agencies 2014 by Inspectorate General of the Ministry of Finance.
   - Maturity Level of Risk Management Implementation Index (TKPMR) based on evaluation on TKPMR by Inspectorate General of the Ministry of Finance.
5) - Employees education and training conducted by the Financial Education and Training Agency.
   - Workload analysis data based on DGT Workload Analysis Result 2014 reported to the Ministry of Finance.

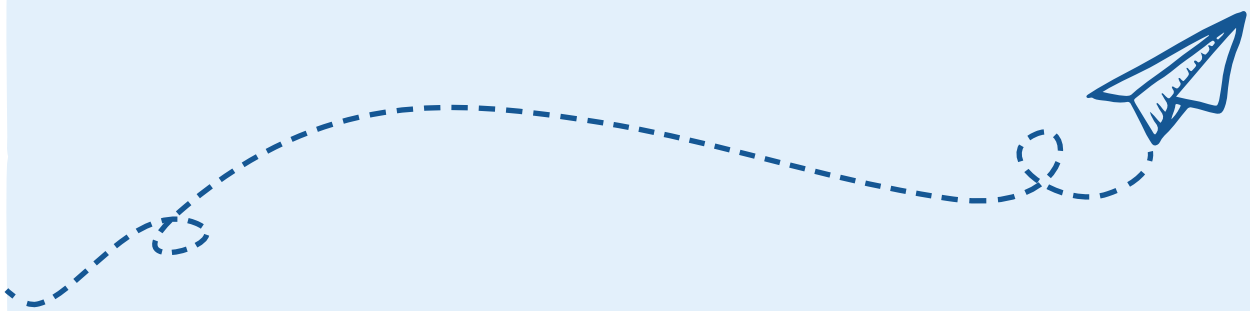


DGT ORGANIZATIONAL TRANSFORMATION

Organizational Transformation is an initiative by Ministry of Finance as a continuation from Bureaucratic Reform Program in order to support continuous reformation of state finance management, performance improvement, and corruption eradication. Among the main objectives of Organizational Transformation Program that related to DGT is 19 percent tax ratio to be achieved in 2019.

In order to implement the initiative, DGT conducted a series of reviews and assessments on business processes which aim to measure the efficiency and effectiveness of its main function to support productivity and performance. Started in April 2013, it was initiated by diagnosing the most critical elements in DGT's tasks and functions. In the diagnosis stage, the activities covered were benchmarking, surveys, interviews, and focus group discussion. The data and facts collected from this stage were then processed as feedbacks for designing stage.

Designing stage took place from August to December 2013. Organizational Transformation initiative is particularly designed by using a comprehensive discussion approach through mini-lab process that involved hundreds of DGT's officials and staffs as well as local and foreign experts. The thorough study and discussion on this stage then produces DGT Organizational Transformation Program Blueprint 2014—2025 as stipulated in the Minister of Finance Regulation No.36/KMK.01/2014 regarding the Ministry of Finance Organizational Transformation Program Blueprint 2014—2025.



MISSION, THEMES, AND INITIATIVES



Mission	Themes	Initiatives
1. Collecting revenues and enforcing the law fairly	1. Shifting the tax mix to include all taxpayers	1. Improving segmentation and coverage model of small taxpayers 2. Pursuing the informal economy through an end-to-end approach 3. Revamping the VAT administration system
	2. Enforcing risk-based compliance	4. Developing a predictive, risk-based compliance and model linked to business processes 5. Improving tax audit and tax collection effectiveness
	3. Improving the integrity of law enforcement	6. Ensuring quality and consistency of law enforcement
	4. Capturing the 'indirect effect' via integrated communications	7. Launching an integrated communications strategy
	5. Strengthening external partherships	8. Systematically engaging third party for data, law enforcement, and taxpayer outreach



Mission	Themes	Initiatives
2. Make it easy for taxpayers to comply	6. Implementing 'lean' operations and end-to-end electronification	9. Enhancing tax offices 10. Selectively increasing Data Processing Center coverage and improving data capturing capabilities 11. Migrating taxpayers to e-Filing
	7. Shifting to a multi-channel service model	12. Drastically increasing call centers capacity 13. Expanding functionality of website



Mission	Themes	Initiatives
3. Stay at the forefront of relevant technology	8. Revamping and integrating IT systems	Information Technology initiatives are implemented in coordination with the Ministry of Finance. Details are provided in the Information Technology and Communication Blueprint



Mission	Themes	Initiatives
4. Attracting and developing top talents	9. Strengthening human capital	14. Re-aligning functional staff and selectively increase capacity Cross-cutting Human Resources initiatives on talent and performance management are implemented in coordination with the Ministry of Finance
	10. Empowering the organization	15. Restructuring the organization 16. Securing flexibilities needed for the transformation

The blueprint is implemented through project management approach to make it easier to monitor development and issues on each process. To ensure a good governance in implementing the entire initiative continually and professionally, a Project Management Office (PMO) is established.

DGT has planned centralized and comprehensive change management activities so that the Organizational Transformation Program embedded in every element in DGT. Therefore, DGT expects to elevate its performance and productivity in order to achieve tax ratio of 19 percent.

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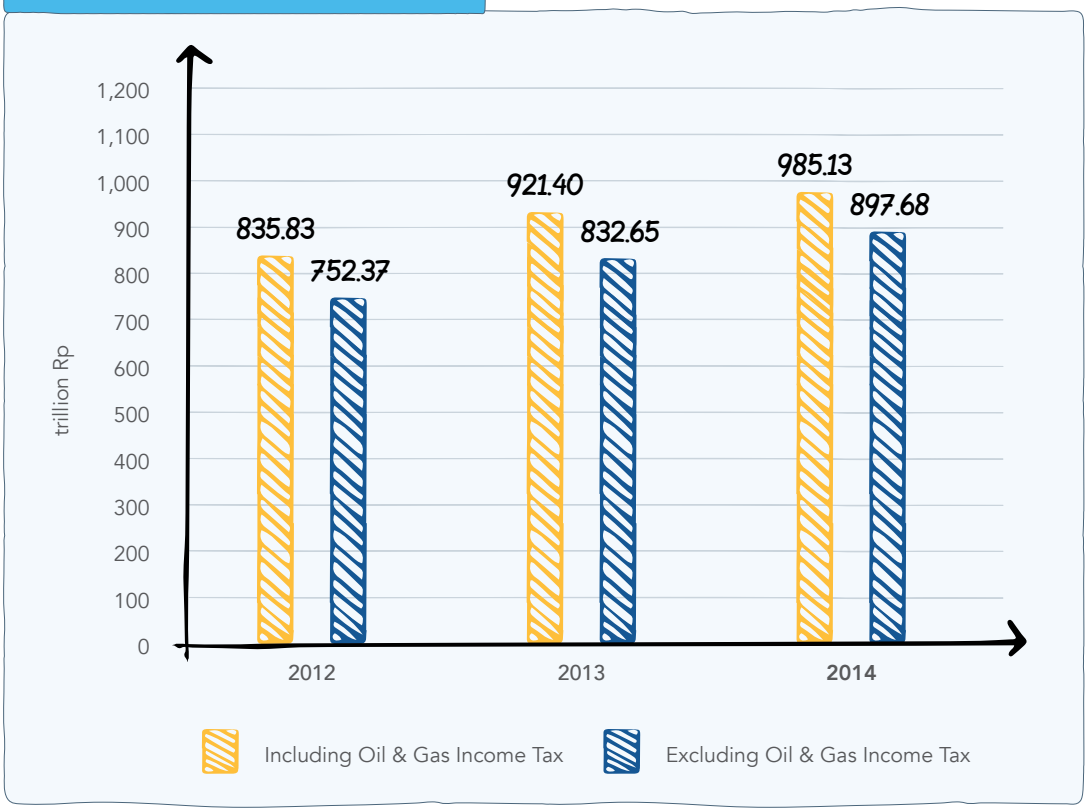
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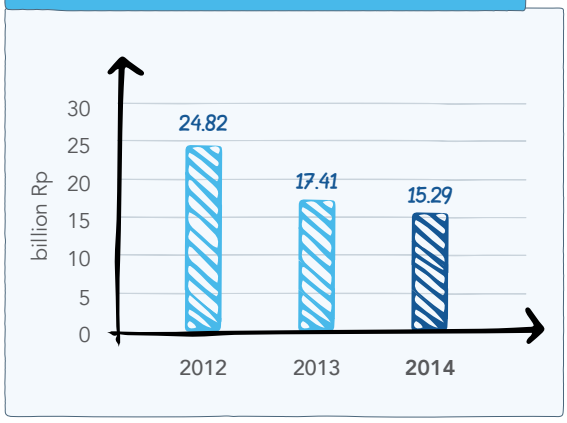
Financial Highlights

Realized Tax Revenue, 2012—2014



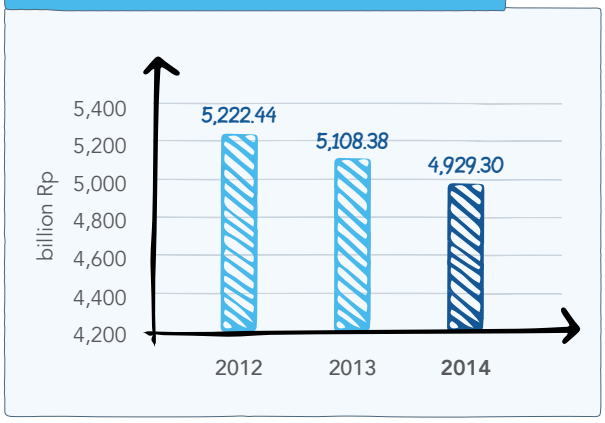
Source: DGT Financial Report (Audited)

Realized Non-Tax Revenue, 2012—2014



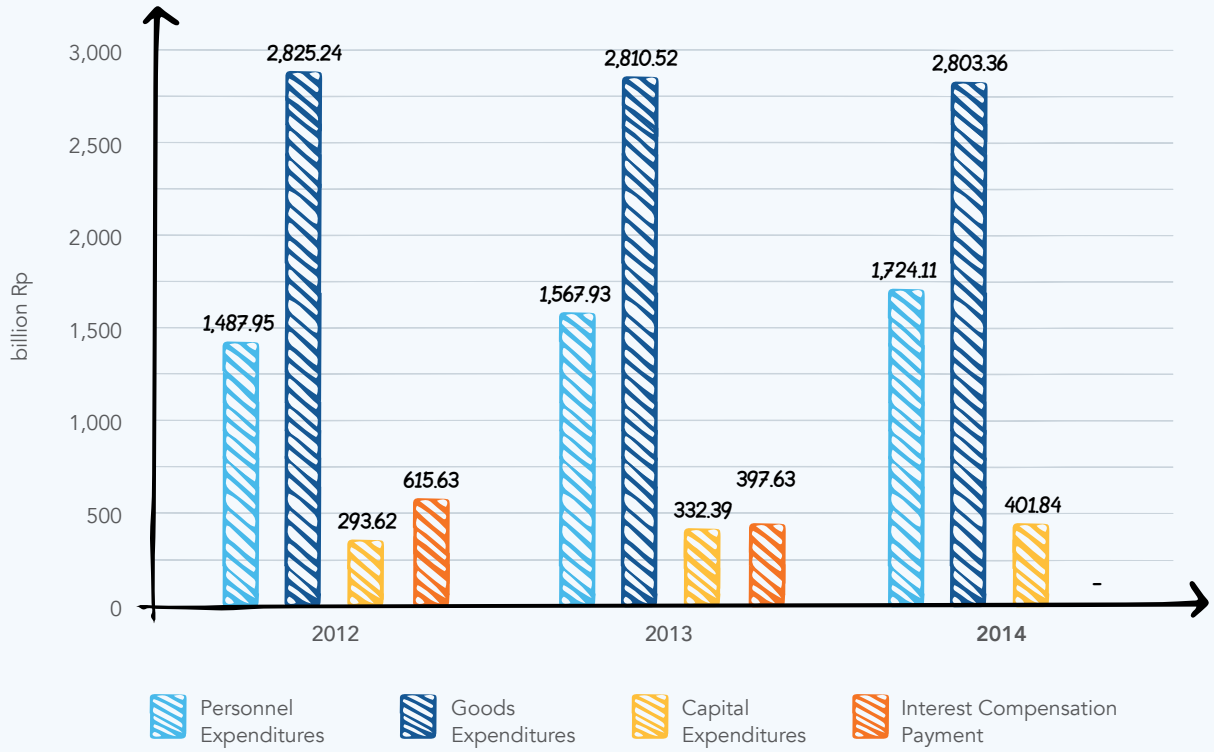
Source: DGT Financial Report (Audited)

DGT Budget Expenditure, 2012—2014



Source: DGT Financial Report (Audited)

DGT Budget Expenditure per Type, 2012–2014



Source: DGT Financial Report (Audited)

DGT Balance Sheet as of 31 December 2014, 2013, and 2012

(in rupiah)

Description	2014	2013	2012
Assets	34,970,592,344,496	40,364,581,499,917	43,305,576,732,970
Current Assets	22,860,195,775,861	28,762,395,345,959	27,996,176,909,629
Fixed Assets	11,807,675,592,433	11,304,866,628,274	14,907,494,400,412
Long-Term Receivables	74,314,560	0	14,676,255
Other Assets	302,646,661,642	297,319,525,684	401,890,746,674
Liabilities	1,359,244,344,927	145,274,404,009	768,091,968,246
Short-Term Liabilities	1,359,244,344,927	145,274,404,009	768,091,968,246
Equity Fund	33,611,347,999,569	40,219,307,095,908	42,537,484,764,724
Current Equity Fund	21,500,951,430,934	28,617,120,941,950	27,228,084,941,383
Investment Equity Fund	12,110,396,568,635	11,602,186,153,958	15,309,399,823,341

Source: DGT Financial Report (Audited)

WORKFORCE

as of 31 December 2014



SUMATERA

5,545 Employees

- **7** Regional Tax Offices
- **67** Tax Offices
- **78** Tax Services Dissemination & Consultation Offices
- **1** Technical Implementing Unit

JAVA

22,928 Employees

- **1** Head Office
- **16** Regional Tax Offices
- **189** Tax Offices
- **31** Tax Services Dissemination & Consultation Offices
- **3** Technical Implementing Units

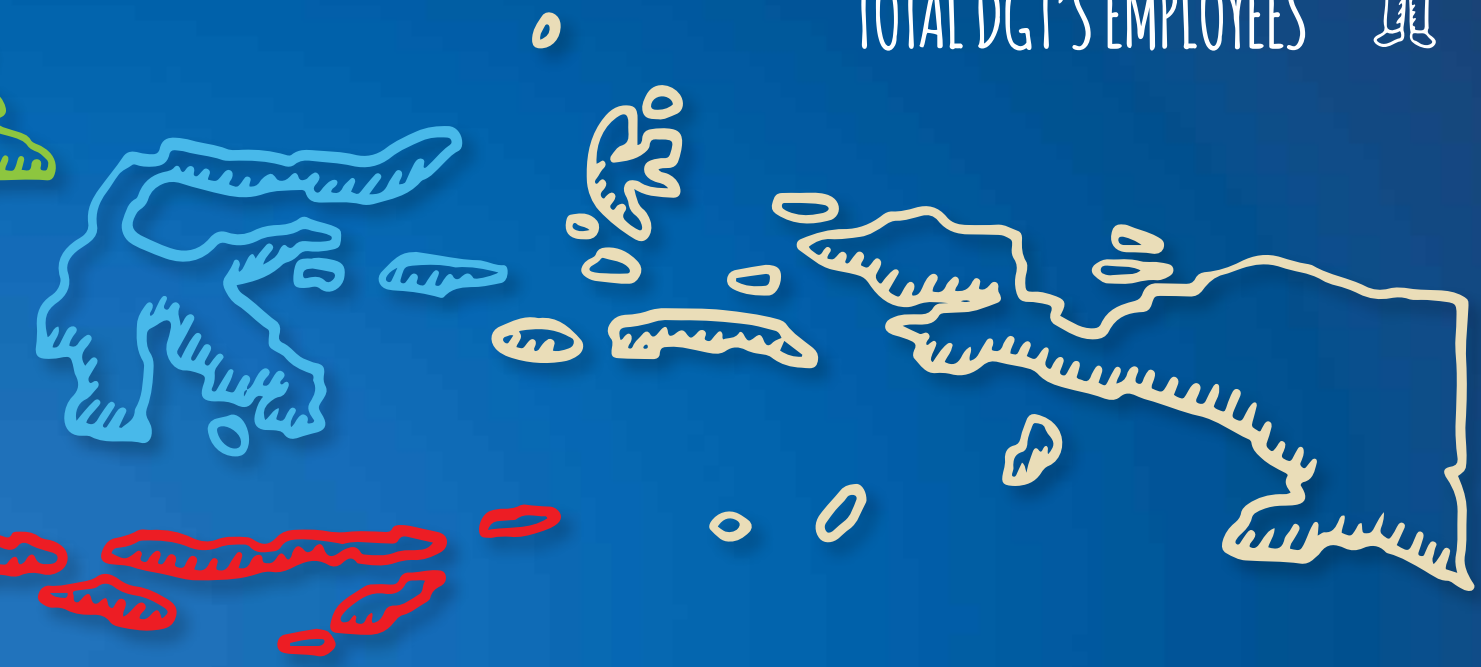
BALI & NUSA TENGGARA

1,484 Employees

- **2** Regional Tax Offices
- **19** Tax Offices
- **15** Tax Services Dissemination & Consultation Offices

34,510

TOTAL DGT'S EMPLOYEES



KALIMANTAN

1,856 Employees

3	Regional Tax Offices
23	Tax Offices
31	Tax Services Dissemination & Consultation Offices

SULAWESI

2,086 Employees

2	Regional Tax Offices
26	Tax Offices
37	Tax Services Dissemination & Consultation Offices
1	Technical Implementing Unit

PAPUA & MALUKU

611 Employees

1	Regional Tax Office
7	Tax Offices
15	Tax Services Dissemination & Consultation Offices

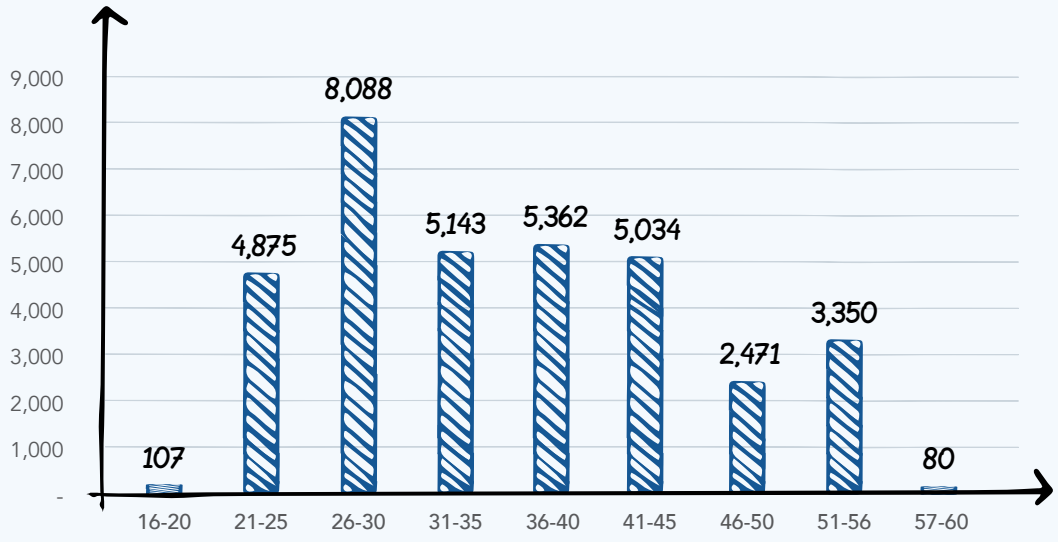
HR Distribution Based on Gender



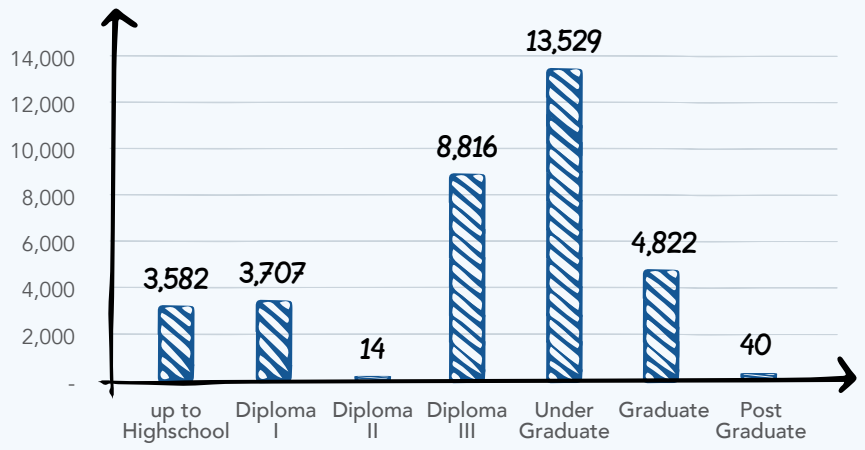
73.55%
Men

26.45%
Women

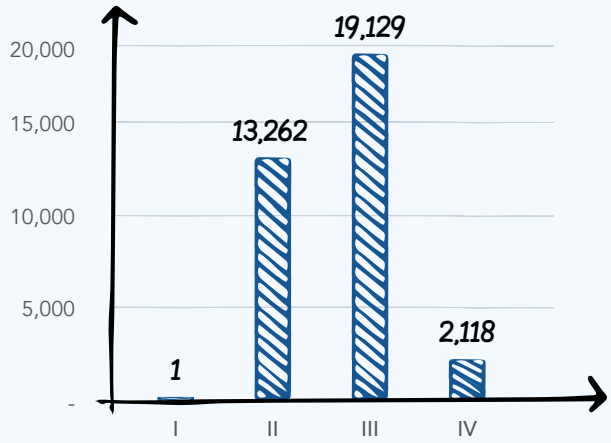
HR Distribution Based on Age



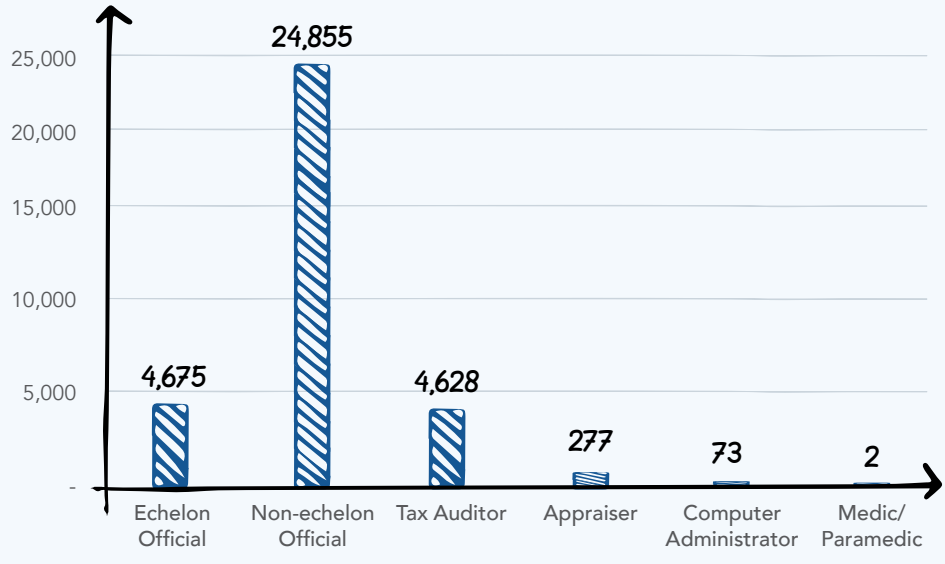
HR Distribution Based on Educational Level



HR Distribution Based on Rank Group



HR Distribution Based on Job Position



Event Highlights

January 27-28



DGT Joint Coordination Meeting of West Regional held in Padang. Several discussed agenda were 2013 revenue evaluation, 2014 tax collection strategy, Taxable Person for VAT Purposes segmentation, and tax overpayment refund regulation.

January 30

DGT Joint Coordination Meeting of Central Regional held in DGT Head Office, Jakarta.

February 5

Establishment of the Ministry of Finance Organizational Transformation Program Blueprint 2014—2025.

February 6

DGT Joint Coordination Meeting of East Regional in Surabaya.

February 10



The Minister of Finance, M. Chatib Basri inaugurated DGT North Sumatera I Regional Tax Office building located in Sukamulia, Medan. This new building will be occupied by North Sumatera I Regional Tax Office, Medan Medium Taxpayers Office, Medan Kota Tax Office, Medan Timur Tax Office, and Medan Polonia Tax Office.

February 13



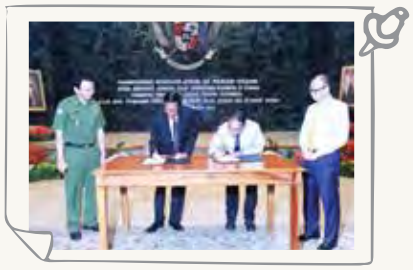
Courtesy visit to DGT by Vice Minister of the Malaysian Ministry of Finance accompanied by four delegation members. The visit was intended to discuss tax information exchange between two countries.

February 13



The signing of Project Charter of Organization Transformation Program Initiatives by Director General of Taxes, held in DGT Head Office, Jakarta.

March 17



MoU signing between DGT and the Jakarta Provincial Government concerning to the Coordination Revenue Optimization of State Tax, Local Tax, and Local Retribution, located in Municipal Building, Jakarta.

MARCH 17–21



Study visit by delegation of Uganda Revenue Authority and the Ministry of Finance, Planning, and Economic Development of Uganda to DGT Head Office and Oil and Gas Sector Tax Office. Comparative study subjects includes Indonesia's tax system and regulation for oil and gas industry.

MARCH 20



Located in Presidential Palace, President Susilo Bambang Yudhoyono filled and submitted the online 2013 Annual Income Tax Return through the Internet (e-filing). Some officials were present to witness, namely Minister State Secretary Sudi Silalahi, Minister of Finance M. Chatib Basri, Cabinet Secretary Dipo Alam, and Director General of Taxes A. Fuad Rahmany.

APRIL 8



MoU signing between DGT and PT Perusahaan Listrik Negara (state-owned company in electricity), PT Pelabuhan Indonesia IV (Indonesia Port Corporation IV), and Workers' Social Security Agency (BPJS Ketenagakerjaan) held in DGT Head Office, Jakarta. The agreement concerning data utilization is expected to support tax revenue optimization.

MAY 6–8



DGT Head Office Expo with theme "Communication for Synergy" held in DGT Head Office, Jakarta. In this activity, each echelon II in DGT Head Office featured their booths with information about profile, performance, and work program.

JUNE 17



The Minister of Finance M. Chatib Basri inducted seven echelon II officials in the Ministry of Finance. There were five DGT officials inducted, namely Yuli Kristiyono as Director of Intelligence and Investigation, Estu Budiarto as Director of Internal Compliance and Apparatus Transformation, Jatnika as Senior Advisor of Tax Extensification and Intensification, Samon Jaya as Head of South Sumatera and Bangka Belitung Islands Regional Tax Office, and Bambang Tri Muljanto as Head of South Jakarta Regional Tax Office.

JUNE 18



Tax National Seminar with theme "Tax Institution Strategic Role in State Budget Self-Reliance" held in Empire Palace Hotel, Surabaya. This seminar was attended by various associations such as members of Surabaya Chamber of Commerce and Industry (KADIN), members of Surabaya Tax Consultants Association (IKPI), members of Surabaya Indonesian Institute of Accountants (IAI), scholars, and students.

JUNE 25



The launching of Electronic Tax Invoice service (e-Tax Invoice).

JULY 4



The DGT National Executive Meeting held in Head Office, Jakarta. The agenda were the evaluation of tax revenue of 2014 semester I and tax collection of 2014 semester II.

JULY 8



National Seminar "Electronic Transaction Risk Mitigation in Tax Administration" held in DGT Head Office, Jakarta.

AUGUST 15

President Susilo Bambang Yudhoyono delivered government statement regarding to Bill on State Budget Year 2015 and Financial Memorandum. From the state revenue target of Rp1,762.3 trillion in Draft State Budget (RAPBN) 2015, as much as Rp1,370.8 trillion comes from tax revenue. The total amount of targeted tax revenue increased by 10 percent from 2014 Revised State Budget (APBN-P) of Rp1,246.1 trillion.

AUGUST 17

Issuance of year 2014's stamp duty design. This new stamp duty is intended to replace the previous 2009 design which still can be used until 31 March 2015.

AUGUST 18



Coordination meeting between DGT and Criminal Investigation Agency (Bareskrim) of Indonesian National Police with theme "Law Enforcement Synergy in Securing the State Tax Collection" held in DGT Head Office, Jakarta.

AUGUST 27



Tax Seminar on "Tax Obligation Fulfillment for e-Commerce in Indonesia" held in DGT Head Office, Jakarta.

SEPTEMBER 5



MoU signing between DGT and the Government of Bali Province concerning the Coordination in Revenue Optimization of State Tax, Local Tax, and Regional Retribution, held in Wisma Sabha Building, Bali Government Office, Denpasar.

SEPTEMBER 8

MoU signing between DGT and the Surabaya City Government concerning the Coordination in Revenue Optimization of State Tax, Local Tax, and Regional Retribution, held in Municipal Building, Surabaya.

SEPTEMBER 9



Best Performance Employee Award 2014. There were 97 best Tax Objection Reviewers, Account Representatives, Tax Auditors, and Civil Servant Investigators attended to receive the award from the Director General of Taxes A. Fuad Rahmany.

SEPTEMBER 22



The Internalization of Organizational Transformation Program was attended by the officials in DGT and other officials in the Ministry of Finance, held in DGT Head Office, Jakarta. As part of the internalization, also held Communication and Change Management Strategy Seminar, with Hermawan Kertajaya, CEO MarkPlus Inc. as the speaker.

OCTOBER 14



MoU signing between DGT and Directorate General of General Legal Administration Ministry of Law and Human Rights held in DGT Head Office, Jakarta. The agreement concerning data utilization is expected to support tax revenue optimization.

OCTOBER 27

The President Joko Widodo inducted Bambang P.S. Brodjonegoro as the Minister of Finance in the Working Cabinet 2014—2019.

OCTOBER 31

Launching of Tax Gallery by Sutadi Sukarya, Director General of Taxes for the tenure of 1970—1981. Tax Gallery located on the 1st floor of the Main Building DGT Head Office is a temporary exhibition space which presents an overview of DGT's organization milestone.

NOVEMBER 25-27

DGT Booth present in Bakohumas (Indonesia Investment Coordination Board) 2014 Communication and Information Expo organized by the Ministry of Communications and Informatics held in Harris Hotel Convention Hall, Bandung.

DECEMBER 1



The Minister of Finance Bambang P.S. Brodjonegoro appointed Vice Minister of Finance Mardiasmo as Acting Director General of Taxes to replace A. Fuad Rahmany who retired.

DECEMBER 4



Anti-Corruption Day with the theme of "Honest and Clean in Work for DGT and My Country" held in DGT Head Office, Jakarta. The commemoration event filled with anti-corruption talkshow with Johan Budi (Corruption Eradication Commission) as a speaker, Bima Arya (Mayor of Bogor), and Komaruddin Hidayat (cultural enthusiast), as well as the awarding to the units who excel in the anti-corruption implementation.

AWARDS



Clean Bureaucracy and Excellent Service (WBBM) award from the Ministry of State Apparatus Empowerment and Bureaucratic Reforms achieved by Purwokerto Tax Office.



Corruption Free Bureaucracy (WBK) Award from the Ministry of Administrative and Bureaucratic Reforms achieved by Bojonegoro Tax Office.



The Best Public Service Office Model Award in the Ministry of Finance achieved by Maros Tax Office.



Bronze Champion of Indonesia WOW Brand 2014 award for the category of Public Institution-Ministry from MarkPlus Insight.

The awards received on 2014 Asia Pacific Top Ranking Performers in the Contact Center World held by The Contact Center World:



GOLD
(Winner)
for the category of Customer Service-Small Inhouse achieved by **DGT**



SILVER
(Runner Up)
for the category of Supervisor achieved by **Rahmat**



SILVER
(Runner Up)
for the category of Trainer achieved by **Franxis Erika Mutiasari**

The awards received on Top Ranking Performers in the Contact Center World 2014 held by The Contact Center World:



SILVER
(Runner Up)
for the category of Customer Service-Medium achieved by **DGT**



BRONZE
(Third Place)
for the category of Trainer achieved by **Franxis Erika Mutiasari**

The awards received on The Best Contact Center Indonesia 2014 held by Indonesia Contact Center Association:



PLATINUM

(Winner) for the category of Supervisor 31—100 Seats achieved by **Dian Emmil Rachmania**



PLATINUM

(Winner) for the category of Agent Inbound Regular 31—100 Seats achieved by **Gilang Dimas Permadi**



GOLD

(Runner Up) for the category of Contact Center Operation achieved by **DGT**



GOLD

(Runner Up) for the category of Manager <100 Seats achieved by **Bekti Lestari**



GOLD

(Runner Up) for the category of Trainer <100 Seats achieved by **Lena Gusmawati**



GOLD

(Runner Up) for the category of Quality Assurance achieved by **Andy Fitriono**



GOLD

(Runner Up) for the category of Team Leader Inbound <100 Seats achieved by **Made Wira Mahiswara**



GOLD

(Runner Up) for the category of Customer Service <100 Seats achieved by **Tifara Ashari**



GOLD

(Runner Up) for the category of Telemarketing achieved by **Willyandri**



SILVER

(Third Place) for the category of Quality Assurance <100 achieved by **Rizka Amelia**



SILVER

(Third Place) for the category of Team Leader Inbound <100 Seats achieved by **Sulistiyono**

REMARKS BY THE DIRECTOR GENERAL OF TAXES

SIGIT PRIADI PRAMUDITO
Director General of Taxes



"We realize that we cannot foster DGT into a better institution by ourselves. In line with the transformation initiative that we launched, we still need participation from the entire Indonesia society and government political support to make us the best and most reliable tax authority."

Assalamu'alaikum Wr. Wb.

Respected shareholders,

We would like to express our gratitude to God Almighty for His blessing, mercy, and grace that has been bestowed upon us.

Throughout 2014, the economy in general including Indonesia has continued to experience slowing growth. In particular, US economy recovery has adversely affected Indonesia, which caused Indonesia to suffer from a relatively substantial capital outflow. Indonesia government has issued necessary policies in order to stabilize the economy and dampen the capital outflow by significantly increasing interest rate to undermine domestic consumption. In addition, sluggish global economic has also driven lower export demand from Indonesia's trade partners. Indonesia posted a moderate Gross Domestic Product growth of 5.06 percent, slowed down over 2013 at 5.73 percent.

2014 Performance

As stipulated in Performance Contract between the Director General of Taxes and the Minister of Finance, DGT's performance targets for 2014 encompasses 18 Key Performance Indicator (KPI), which shall be achieved as the indicator of success in achieving organization strategic objectives. By the end of 2014, DGT succeeded in achieving target of 14 KPI with Organizational Performance Score of 101.55 percent.



Organizational Performance Score in 2014 **101.55%**

Tax revenue performance-wise, DGT has collected tax revenue of Rp985.13 trillion or 91.86 percent of the initial target of Rp1,072.38 trillion. The declining performance of several large taxpayers particularly in mining and quarrying sector, has led to less optimal tax revenue, particularly in the Income Tax. Moreover, the undermined domestic consumption in 2014 also triggered VAT to fall behind the projected target. However, the overall tax revenue actually registered a 6.92 percent climb than 2013. Among the key factors that contribute to the growth of revenue in 2014 are adjustment of Regional Minimum Wage (UMP) in several provinces, higher personnel expenditure in State Budget, as well as inflation rate that affects salary increase in several companies.

Finding tax potency, which include intensification and expansion of tax basis through tax extensification, are proactively carried out to optimize state revenue. From tax extensification, DGT has successfully booked tax revenue of Rp20.8 trillion. Total registered taxpayers in 2014 rose to 30,574,428 or grew by 9.19 percent than the previous year. Nevertheless, the challenge remained strong for DGT as it had to deal with compliance of tax return filing, which was only recorded at 58.87%.

In terms of law enforcement, tax audit managed to make contribution of Rp24.47 trillion to tax revenue while tax collection led to tax arrears collection of Rp12.42 trillion. Tax investigation performance was illustrated in investigation files that were declared completed by the attorney (P-21 status): 42 files with total loss in state revenue of Rp271.1 billion. In addition to positively affect tax revenue, law enforcement is also expected to improve taxpayers' compliance.

DGT continues to improve and refine tax regulations in order to enhance law enforcement and to promote fairness in tax collection. In compliance with authorities regulated by law, DGT takes major role in issuing tax regulation from formulation stage, analysis, or ratification. In 2014, the government has issued a series of tax regulations which include change in VAT and Sales Tax on Luxury Goods for selected motor vehicles, VAT imposition for the delivery of gold jewelry, new design for stamp duty, and post-dated stamp duty. To reinforce the basis of tax data, there is also the Minister of Finance Regulation No.191/PMK.03/2014, which requires 61 agencies, government, institutions, and other parties to provide DGT with tax data and information as well as changes in type of data and information submitted.

Excellent Services

Taxpayers' satisfaction is one of the indicators for service quality. DGT is a public institution that always strive to enhance its service quality. In order to do that, DGT continues to evaluate and improve various aspects from procedures, human resources competencies, as well as facilities to achieve service excellence.

A series of accomplishments in various call center competitions again attested to DGT's world-class service. Information and Complaint Service Office as the unit on charge for call center in 2014 won 11 national awards, 3 regional (Asia Pacific) awards, and 2 international awards.

Referring to Service User Satisfaction Survey on Service Excellence, which was held in 2014 by the Ministry of Finance and Bogor Agricultural University, DGT got a score of 3.91 out of 5 in Customer Satisfaction Index with total respondent of 833 people. The achievement reflects a positive improvement compared to the same survey in 2013 in which DGT got a score of 3.90 out of 5.

In order to enhance effectiveness of tax revenue collection aiming to ensure state budget self-reliance, ***a stronger tax administration institution which has flexible authorities in several aspects is prerequisite.***

Implementation of Organizational Transformation

To drive a more effective work process, enhance organizational performance, and further nurture result-oriented accountability culture, the Ministry of Finance has established Organizational Transformation program as a continuation of Bureaucratic Reform program. Among the main objectives of Organizational Transformation that related to DGT, is to achieve tax ratio of 19 percent by 2019. The figure is relatively high considering that Indonesia's tax ratio have been ranging on 11-12 percent for the last decade.

DGT Organizational Transformation Program is elaborated in 16 main initiatives as established in DGT Organizational Transformation Program Blueprint 2014 – 2019. In 2014, DGT Organizational Transformation Program has generated several key outcomes. Among the outcomes are: achievement of 700,000 users of e-Filing by individual taxpayers, formulation compliance risk management model, pilot testing of Client e-Tax Invoice application in certain Taxable Person for VAT Purposes, expansion of call center capacities, and improvement of organization design.

In order to enhance effectiveness of tax revenue collection aiming to ensure state budget self-reliance, a stronger tax administration institution, which has flexible authorities in organization, finance, HR management, and development of information technology system, is prerequisite. As such, among the major initiatives of DGT Organizational Transformation Program is establishment of autonomous new organization.

Success in achieving the key outcomes lays foundation for DGT transformation in the future. For the Organizational Transformation Program to continue, supports from all of the main stakeholders, both internal and external ones, proves to be highly essential. Therefore, change management plays a vital role in ensuring that all stakeholders are involved and support DGT transformation journey.

International Relation

Indonesia has a strategic role in international cooperation and relation. The increasingly growing international economy has a significant effect on international tax. The diverse international trade plan, advanced development of information technology, and different tax regulation in each country require DGT to establish a good cooperation and relationship with other countries while also keep improving and innovating especially on international tax policies.

Among the international partnerships are renegotiation of Mutual Agreement Procedure (MAP) and exchange of information for tax purpose. DGT has conducted a number of MAP discussions with state tax authorities from MAP partners such as China, Japan, Hong Kong, United States, Finland, England, Netherlands, Sweden, Switzerland, and Austria.

In 2014, DGT has also carried out some activities related to Advanced Pricing Agreement (APA) to implement fair price principle over special relation transaction. The deal is sealed between DGT and taxpayers, as well as between DGT and tax authorities of partner countries such as Singapore, Japan, and United States as well as taxpayers related to Tax Treaty partner such as Netherlands, Switzerland, and Belgium.

Towards 2015

Target of tax revenue in Revised State Budget 2015 is amounted to Rp1,294.26 trillion or increased by Rp309.13 trillion with approximate growth of 31.38 percent compared to the target of Revised State Budget 2014 at Rp985.13 trillion. Among the measures prepared by DGT to achieve the tax revenue target are: (1) tax potencies of individual taxpayers by focusing on high and middle-income individual; (2) increase monitoring on non-tradable economic sectors (such as property, financial service, and trade) as well as economic activities in natural resources and plantation; (3) refine IT-based administration system such as e-Filing for annual income tax return filing and e-Tax Invoice for VAT; (4) develop online system with institutions which administer strategic economic activities; (5) elevate effectiveness of tax audit and tax collection by implementing compliance risk management; (6) enhance synergy with the police and attorney in tax law enforcement; (7) revise regulation that expand tax basis; (8) improve tax administration infrastructure and quality as well as quantity of HR; and (9) extend flexibility of authorities to manage HR, organization, and budgets.

Referring to timeline of Organizational Transformation Program, there are some targets for 2015; some of which are launching of mobile tax unit, extended implementation of e-Tax Invoice for all Taxable Person for VAT Purposes; e-Filing for corporate taxpayers; as well as establishment of outbound call center.



Target 2015

Rp1,294.26 trillion

Appreciation

Innovation, loyalty, and hard work of all DGT personnel are the key to DGT's performance improvement. Our high appreciation goes to all tax personnel who help achieving tax revenue target.

On the behalf of DGT, allow me to thank all stakeholders for their assistance and support to DGT's task, especially to the taxpayers, which contribute through tax compliance.

We realize that we cannot foster DGT into a better institution by ourselves. In line with the transformation initiative that we launched, we still need participation from the entire Indonesia society and government political support to make us the best and most reliable tax authority.

Wassalamu'alaikum Wr. Wb.
On the behalf of Directorate General of Taxes



SIGIT PRIADI PRAMUDITO
Directorate General of Taxes



BOARD OF DIRECTORS



Rear Row:

Left to Right:
• **Imam Arifin** • **Iwan Djuniardi** • **Hantriono Joko Susilo** • **Hartoyo** • **Cucu Supriatna** • **Herry Sumardjito** • **Teguh Budiharto** •

Middle Row:

Left to Right:
• **Yuli Kristiyono** • **Suryo Utomo** • **Dadang Suwarna** • **Estu Budiarto** • **Mekar Satria Utama** • **Mutamam** •

Front Row:

Left to Right:
• **Edi Slamet Irianto** • **Awan Nurmawan Nuh** • **Sigit Priadi Pramudito** • **Irawan** • **Poltak Maruli John Liberty Hutagaol** •

BOARD OF DIRECTORS PROFILE

Job position as of 16 June 2015



SIGIT PRIADI PRAMUDITO

Director General of Taxes

Born in Purwokerto, 17 September 1959. He has been serving as Director General of Taxes since 6 February 2015 and previously performed as Head of Large Taxpayers Regional Tax Office. He earned Bachelor in Geodesy Engineering from Bandung Institute of Technology in 1986 and Master of Arts in Economics from Syracuse University, USA, in 1993.



AWAN NURMAWAN NUH

Secretary of the Directorate General of Taxes

Born in Bandung, 26 September 1968. He has been serving as Secretary of Directorate General of Taxes since 11 November 2013 and previously performed as Director of Taxation Regulations I. He earned Bachelor in Economics in Accounting from Gadjah Mada University, Yogyakarta, in 1992 and Master of Business Taxation from the University of Southern California, USA, in 1997.



IRAWAN

Director of Taxation Regulations I

Born in Jakarta, 22 August 1967. He has been serving as Director of Taxation Regulations I since 11 November 2013 and previously performed as Senior Advisor of Tax Supervision and Law Enforcement. He finished his bachelor degree in Accounting from the State College of Accountancy, Jakarta, in 1996 and earned Master of Business Taxation from the University of Southern California, USA, in 2001.



POLTAK MARULI JOHN LIBERTY HUTAGAOL

Director of Taxation Regulations II

Born in Jakarta, 27 November 1965. He has been serving as Director of Taxation Regulations II since 16 August 2012 and previously performed as Senior Advisor for Tax Supervision and Law Enforcement. He earned his Bachelor in Economics majoring in Accounting from Brawijaya University, Malang, in 1988. He earned Master of Arts in Economics in 1994 and Master of Economics by Research in 1995 from Macquarie University, Australia. In 2004, he earned doctorate degree in Business Management from Padjadjaran University, Bandung.



EDI SLAMET IRIANTO

Director of Tax Audit and Collection

Born in Kuningan, 3 May 1963. He has been serving as Director of Tax Audit and Collection since 2 April 2015 and previously performed as Head of Central Java I Regional Tax Office. He earned Bachelor in Economics majoring in Accounting from Tridharma School of Economic, Bandung in 1992 and Magister Science from the University of Indonesia, Jakarta, in 1999. Later in 2008, he earned a PhD in Public Administration at Gadjah Mada University, Yogyakarta.



YULI KRISTIYONO

Director of Tax Intelligence and Investigation

Born in Banjarnegara, 25 July 1963. He has been serving as Director of Tax Intelligence and Investigation since 17 June 2014 and previously performed as Head of Tax Investigation Sub-Directorate and Acting Director of Tax Intelligence and Investigation. He finished Diploma IV Program in Financial Accounting, State College of Accountancy, Jakarta, in 1993.



SURYO UTOMO

Director of Tax Extensification and Valuation

Born in Semarang, 26 March 1969. He has been serving as Director of Tax Extensification and Valuation since 2 April 2015. He earned Bachelor of Economics in Accounting from Diponegoro University, Semarang in 1992 and Master of Business Taxation from the University of Southern California, USA, in 1998.



DADANG SUWARNA

Director of Tax Objection and Appeals

Born in Sukabumi, 6 November 1958. He has been serving as Director of Tax Objection and Appeals since 2 April 2015 and previously performed as Director of Tax Audit and Collection. He is an alumnus of the Diploma IV Program in Financial Accounting, State College of Accountancy, Jakarta, in 1991.



ESTU BUDIARTO

Director of Tax Potency, Compliance, and Revenue

Born in Magetan, 8 August 1962. He has been serving as Director of Potency, Compliance, and Revenue since 2 April 2015 and previously served as Director of Internal Compliance and Apparatus Transformation. He is an alumnus of the Diploma IV Program in Financial Accounting, State College of Accountancy, Jakarta, in 1991. He earned Master of Business Administration in Finance from the University of Rochester, USA, in 1993.



MEKAR SATRIA UTAMA

Director of Tax Dissemination, Service, and Public Relations

Born in Kotabumi, 23 June 1968. He has been serving as Director of Tax Dissemination, Service, and Public Relations since 2 April 2015 and previously performed as Head of South and Central Kalimantan Regional Tax Office. He earned bachelor degree in Economics from the Padjadjaran University, Bandung, in 1993 and Master of Professional Accounting from the University of Texas at Austin, USA, in 1999.



MUTAMAM

Acting Director of Tax Information Technology

Born in Cirebon, 29 September 1967. He has been serving as Acting Director of Tax Information Technology since 2 April 2015 and previously performed as Head Division of Data and Tax Potency Supervision in West Jakarta Regional Tax Office. He finished Diploma IV Program in Financial Accounting, State College of Accountancy, Jakarta, in 1996. Furthermore, in 2002 he earned Master of Laws from Gadjah Mada University, Yogyakarta.



IMAM ARIFIN

Director of Internal Compliance and Apparatus Transformation

Born in Grobogan, 27 June 1967. He has been serving as Director of Internal Compliance and Apparatus Transformation since 2 April 2015 and previously performed as Head of Tax Education and Training Center, Financial Education and Training Agency. He earned Bachelor of Science in Agriculture from Bogor Agricultural University in 1991 and Master of Arts in Economics from the International University of Japan, in 2000. Furthermore, he finished the Doctoral Program in Economic Sciences at the Gadjah Mada University in 2013.



IWAN DJUNIARDI

Director of Information and Communication Technology Transformation

Born in Bandung, 10 June 1968. He has been serving as Director of Information and Communication Technology Transformation since 2 April 2015 and previously performed as Director of Tax Information Technology. He earned Bachelor of Mechanical Engineering and Master of Management from Bandung Institute of Technology respectively in 1992 and 1994.



HANTRIONO JOKO SUSILO

Director of Business Process Transformation

Born in Bojonegoro, 22 December 1968. He has been serving as Director of Business Process Transformation since 2 April 2015 and previously performed as Head of Organization and Procedure Division. He finished his bachelor degree in Mara University of Technology, Malaysia, in 1995. He earned Master of Taxation degree from the University of Denver, USA, in 2001.



HARTOYO

Senior Advisor of Tax Extensification and Intensification

Born in Malang, 30 April 1955. He has been serving as Senior Advisor of Tax Extensification and Intensification since 2 April 2015 and previously served as Director of Tax Extensification and Valuation. He earned a Bachelor of Economics majoring in Management from Mulawarman University, Samarinda, in 1982 and Master of Business Property from University of South Australia in 1992.



CUCU SUPRIATNA

Senior Advisor of Tax Services

Born in Cimahi, 2 April 1965. He has been serving as Senior Advisor of Tax Services since 2 April 2015 and previously served as Head of Nusa Tenggara Regional Tax Office. He earned Bachelor in Law from Padjadjaran University, Bandung, in 1990 and Master of Law from University of Indonesia, Jakarta, in 2004.



HERRY SUMARDJITO

Senior Advisor of Human Resources Development

Born in Kebumen, 23 July 1955. He has been serving as Senior Advisor of Human Resources Development since 2 April 2015 and previously performed as Head of Jakarta Special Regional Tax Office. He earned Bachelor of Economics in Accounting from Gadjah Mada University, Yogyakarta, in 1980 and master degree in Administrative Sciences from the University of Indonesia, Jakarta, in 2002. Furthermore, he graduated from Doctoral Program in Business Management, Bogor Agricultural University in 2012.



TEGUH BUDIHARTO

Senior Advisor of Tax Supervision and Law Enforcement

Born in Yogyakarta, 25 November 1966. He has been serving as Senior Advisor of Tax Supervision and Law Enforcement since 11 November 2013 and previously performed as Head of Surakarta Small Taxpayers Office. He earned Bachelor in Law from Gadjah Mada University, Yogyakarta, in 1992 and Master of Laws in Taxation from Leiden University, Holland, in 2001.

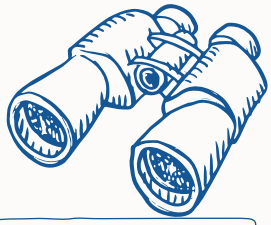
Head of Regional Tax Offices and Head of Taxation Data and Document Processing Center

No.	Name	Position
1.	Peni Hirjanto	Head of Large Taxpayers Regional Tax Office
2.	Muhammad Haniv	Head of Jakarta Special Regional Tax Office
3.	Mukhtar	Head of Aceh Regional Tax Office
4.	Harta Indra Tarigan	Head of North Sumatera I Regional Tax Office
5.	Yunirwansyah	Head of North Sumatera II Regional Tax Office
6.	Jatnika	Head of Riau and Riau Islands Regional Tax Office
7.	Muhammad Ismiransyah M. Zain	Head of West Sumatera and Jambi Regional Tax Office
8.	Samon Jaya	Head of South Sumatera and Bangka Belitung Islands Regional Tax Office
9.	Rida Handanu	Head of Bengkulu and Lampung Regional Tax Office
10.	Dicky Hertanto	Head of Central Jakarta Regional Tax Office
11.	Sakli Anggoro	Head of West Jakarta Regional Tax Office
12.	Bambang Tri Muljanto	Head of South Jakarta Regional Tax Office
13.	Mohammad Isnaeni	Head of East Jakarta Regional Tax Office
14.	Pontas Pane	Head of North Jakarta Regional Tax Office
15.	Catur Rini Widosari	Head of Banten Regional Tax Office
16.	Adjat Djatnika	Head of West Java I Regional Tax Office
17.	Angin Prayitno Aji	Head of West Java II Regional Tax Office
18.	R. Dasto Ledyanto	Head of Central Java I Regional Tax Office
19.	Yoyok Satiotomo	Head of Central Java II Regional Tax Office
20.	Rudy Gunawan Bastari	Head of Special Region of Yogyakarta Regional Tax Office
21.	Ken Dwijugiasteadi	Head of East Java I Regional Tax Office
22.	Nader Sitorus	Head of East Java II Regional Tax Office
23.	Budi Susanto	Head of East Java III Regional Tax Office
24.	Eddy Marlan	Head of West Kalimantan Regional Tax Office
25.	Arif Yanuar	Head of South and Central Kalimantan Regional Tax Office
26.	Harry Gumelar	Head of East Kalimantan Regional Tax Office
27.	Arfan	Head of South, West, and Southeast Sulawesi Regional Tax Office
28.	Hestu Yoga Saksama	Head of North and Central Sulawesi, Gorontalo, and North Maluku Regional Tax Office
29.	Wahju Karya Tumakaka	Head of Bali Regional Tax Office
30.	Neilmaldrin Noor	Head of Nusa Tenggara Regional Tax Office
31.	Eka Sila Kusna Jaya	Head of Papua and Maluku Regional Tax Office
32.	Lusiani	Head of Taxation Data and Document Processing Center

DGT AT A GLANCE

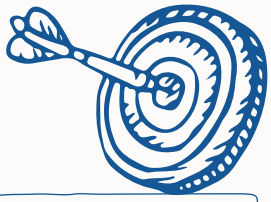
40	Vision and Mission
41	Values
42	Position
42	Tasks and Functions
43	Organizational Structure


KEMENTERIAN KEUANGAN RI
REKTORAT JENDERAL PAJAK
HANDOKO



VISION

To become the best state tax administrator to ensure state sovereignty and autonomy



MISSION

Ensure the implementation of a sovereign and autonom state with:

1. Revenue collection based on high compliance on tax voluntary and fair law enforcement;
2. Modern technology-based service to ease tax compliance fulfillment;
3. Tax officers with integrity, competency, and professional; and
4. Competitive compensation based on performance management system.

Legal Basis:
The Director General of Taxes Decree No. KEP-95/PJ/2015.

VALUES



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

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

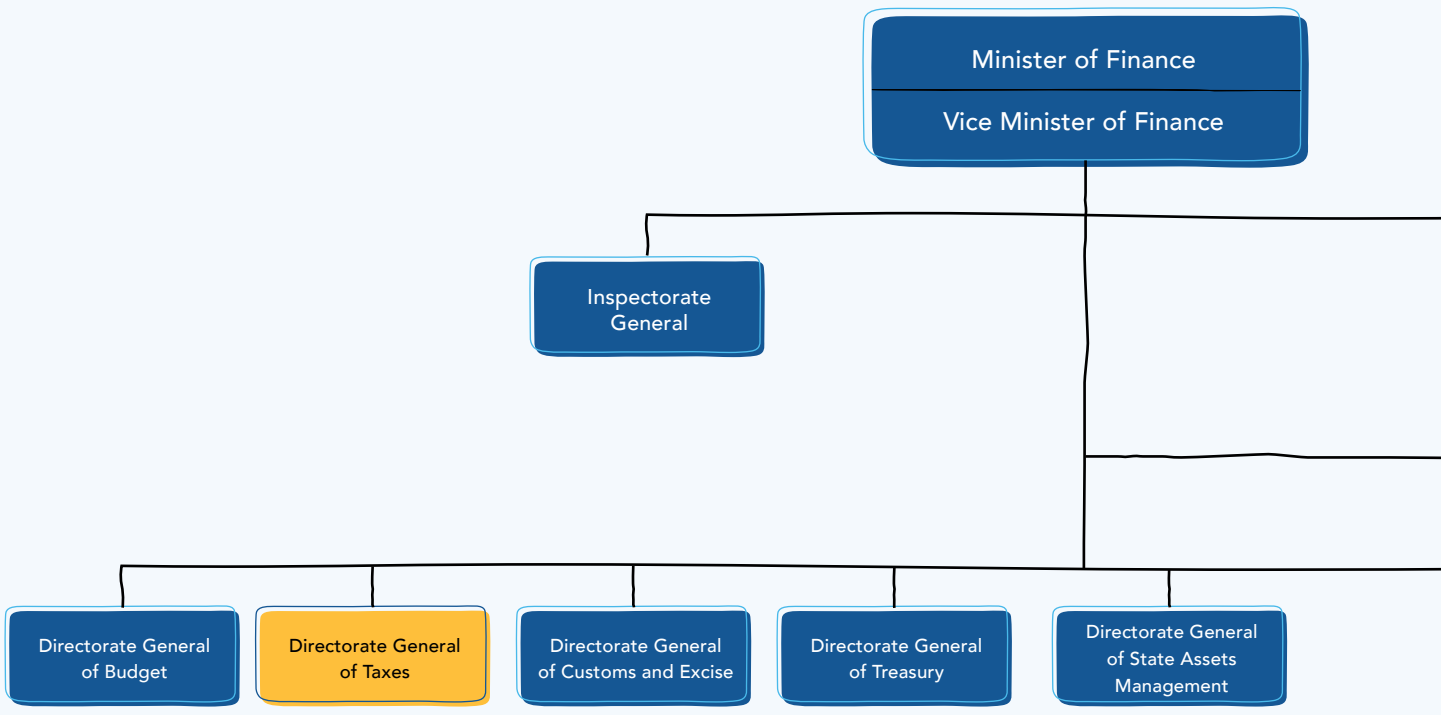
SYNERGY *Build and ensure productive internal cooperation and harmonious partnership with stakeholders, to produce useful and high quality work.*

SERVICE *Provide services wholeheartedly, transparently, fast, accurately, and safely to meet stakeholders' satisfaction.*

EXCELLENCE *Perform continuous improvement in every aspect in order to become and give the best.*

Legal Basis:
The Minister of Finance Decree No.312/KMK.01/2011.

POSITION



TASKS

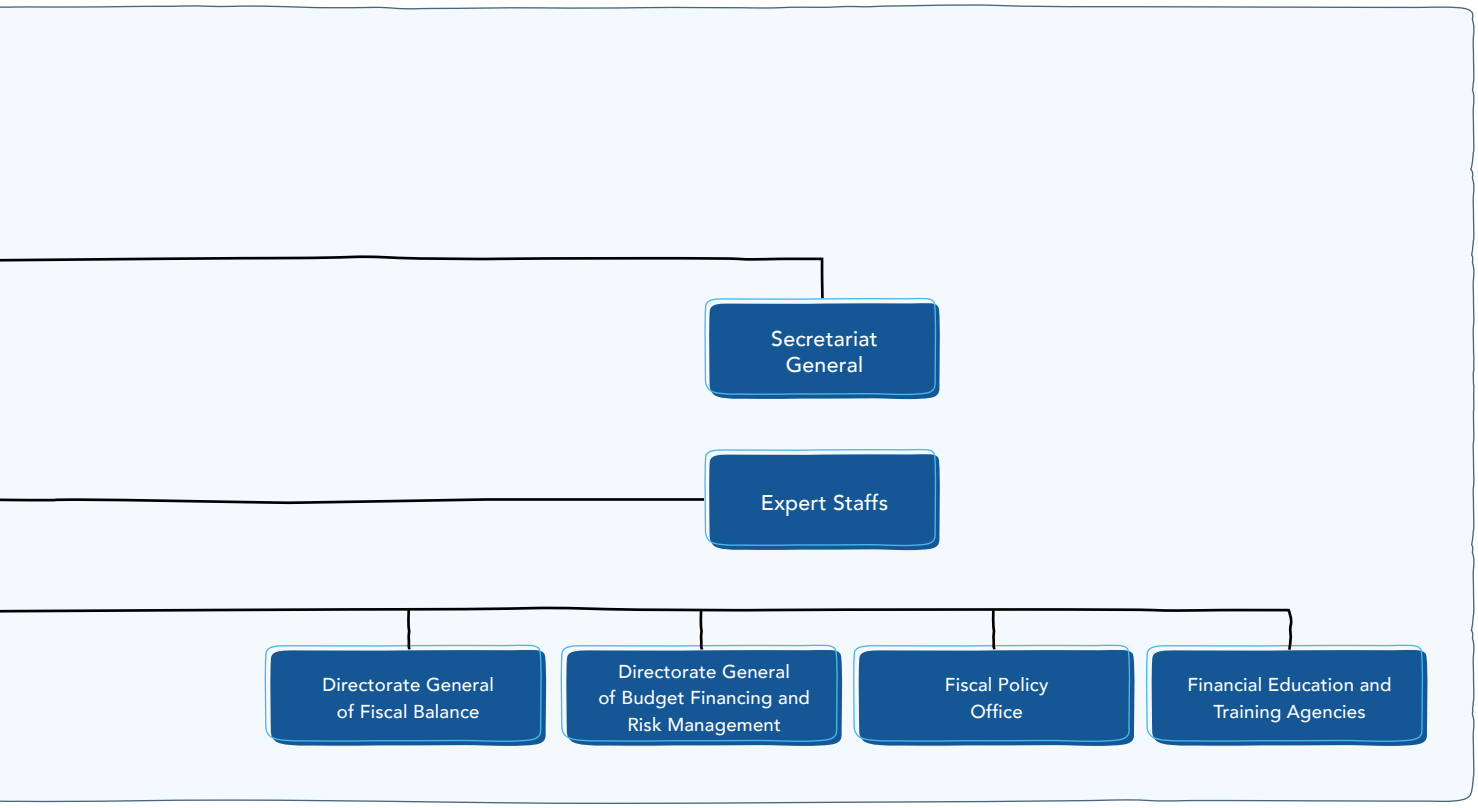
To formulate and implement technical policies and standardization in the area of taxation.

FUNCTIONS

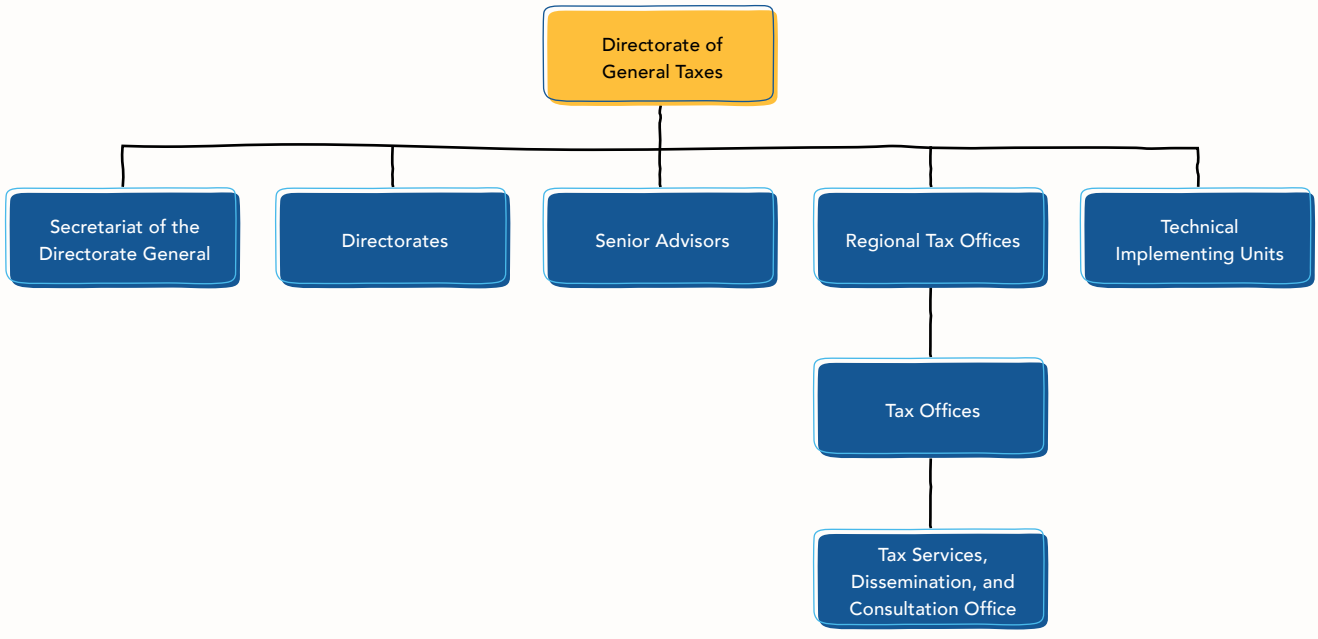
- *Preparing the policy in taxation area;*
- *Implementing taxation policies;*
- *Preparing norms, standards, procedures, and criterias in taxation area;*
- *Providing technical guidance and evaluation in taxation area;*
- *Performing tax administration.*

Legal Basis:

- The Presidential Regulation No.24 Year 2010 which was undergone several amendments with the latest amendment Presidential Regulation No.135 Year 2014.
- The Minister of Finance Regulation No.206/PMK.01/2014.



Organizational Structure



INITIATIVE-15

RESTRUCTURING THE ORGANIZATION

Initiative 15 aims to create a DGT which is able to adapt quickly, effectively, and efficiently in facing economic dynamics.



DGT organization is divided into two major sections consist of head office and operational office. The head office mainly functions as a back office for DGT in formulating policies and analysis, acting as technical support as well as facilitator (employment, finance, and utilities) with limited operational function activities. Meanwhile, the operational office run its function as technical operational and/or technical support.

Head Office

DGT Head Office consists of the Secretariat of the Directorate General, 12 directorates, and 4 senior advisors. Below are the tasks of each unit/position in DGT Head Office.

Secretariat of the Directorate General	To coordinate the task implementation and to guide as well as to provide administrative supports to all units within DGT.
Directorate of Taxation Regulations I	To formulate and implement policies and technical standardization in the regulations of General Provisions and Tax Procedures, Tax Collection with Coerce Warrant, Value Added Tax and Sales Tax on Luxury Goods, Other Indirect Taxes, Land and Building Tax, and Conveyance Tax.
Directorate of Taxation Regulations II	To formulate and implement policies and technical standardization in Income Tax regulations, tax treaty and international cooperation, legal assistance, and harmonization of tax regulation.
Directorate of Tax Audit and Collection	To formulate and implement policies and technical standardization in tax audit and collection.
Directorate of Tax Intelligence and Investigation	To formulate and implement policies and technical standardization in tax intelligence and investigation.
Directorate of Tax Extensification and Valuation	To formulate and implement policies and technical standardization in tax base broadening and valuation.
Directorate of Tax Objections and Appeals	To formulate and implement policies and technical standardization in tax objections and appeals.
Directorate of Tax Potency, Compliance, and Revenue	To formulate and implement policies and technical standardization in tax potency, compliance, and revenue.
Directorate of Dissemination, Services, and Public Relations	To formulate and implement policies and technical standardization in tax information dissemination, services, and public relations.
Directorate of Tax Information Technology	To formulate and implement policies and technical standardization in taxation information technology.
Directorate of Internal Compliance and Apparatus Transformation	To formulate and implement policies and technical standardization in internal compliance and apparatus transformation.
Directorate of Information and Communication Technology Transformation	To formulate and implement policies and technical standardization in information and communication technology transformation.
Directorate of Business Process Transformation	To formulate and implement policies and technical standardization in business process transformation.

Senior Advisor of Tax Extensification and Intensification	To review and examine issues in tax base broadening and intensification and to provide expertise solution.
Senior Advisor of Tax Supervision and Law Enforcement	To review and examine issues in tax supervision and law enforcement and to provide expertise solution.
Senior Advisor of Human Resources Development	To review and examine issues in human resources development and to provide expertise solution.
Senior Advisor of Tax Services	To review and to examine issues in tax services and to provide expertise solution.

Operational Office

DGT operational offices consist of Regional Tax Offices, Tax Offices, Tax Service, Dissemination, and Consultation Offices, as well as Technical Implementing Units.

Regional Tax Office performs tasks of coordinating, controlling, analyzing, and evaluating Tax Offices operations, and providing elucidation of the Head Office policies. The types of regional tax office are:

a. Large Taxpayers Regional Tax Office and Jakarta Special Regional Tax Office, both are located in Jakarta; and
b. other Regional Tax Office located throughout Indonesia.

Tax office performs functions of delivering tax services, tax information dissemination, and supervising of taxpayers. Based on the taxpayer segmentations, tax offices can be differentiated into:

a. Large Taxpayers Office (LTO), administering national large corporate taxpayers, state-owned enterprises, and high wealth individuals;
b. Medium Taxpayers Office (MTO), administering large corporate taxpayers, foreign investment companies; permanent establishment and expatriates, and public listed companies in its region; and
c. Small Taxpayers Office (STO), serving local individual and corporate taxpayers.

Tax Service, Dissemination, and Consultation Offices (TSDCO) is established to deliver tax services, tax information dissemination, and consultation to taxpayers/communities residing in remote areas unreached by Tax Offices.

The tasks of Technical Implementing Units (TIU) in DGT are as follows:

a. Taxation Data and Document Processing Center, located in Jakarta, implements tasks of receiving, scanning, recording, and storing tax documents;
b. Taxation Data and Document Processing Office, located in Makassar and Jambi, implements tasks of receiving, scanning, and storing tax documents, and also transferring tax data;
c. External Data Processing Office, located in Jakarta, implements tasks of receiving, scanning, and storing tax documents, and also transferring tax related data provided by government institutions, foundations, associations, and other parties; and
d. Information and Complaint Service Office, located in Jakarta, implements tasks of providing taxation general information, taxation information dissemination in order to improve services quality and complaint management.

Number of DGT Operational Office, 2014

Type	Total
Regional Taxpayers Office	31
Large Taxpayers Office	4
Medium Taxpayers Office	28
Small Taxpayers Office	299
Tax Services, Dissemination, & Consultation Office	207
Technical Implementing Units	5
Total	574

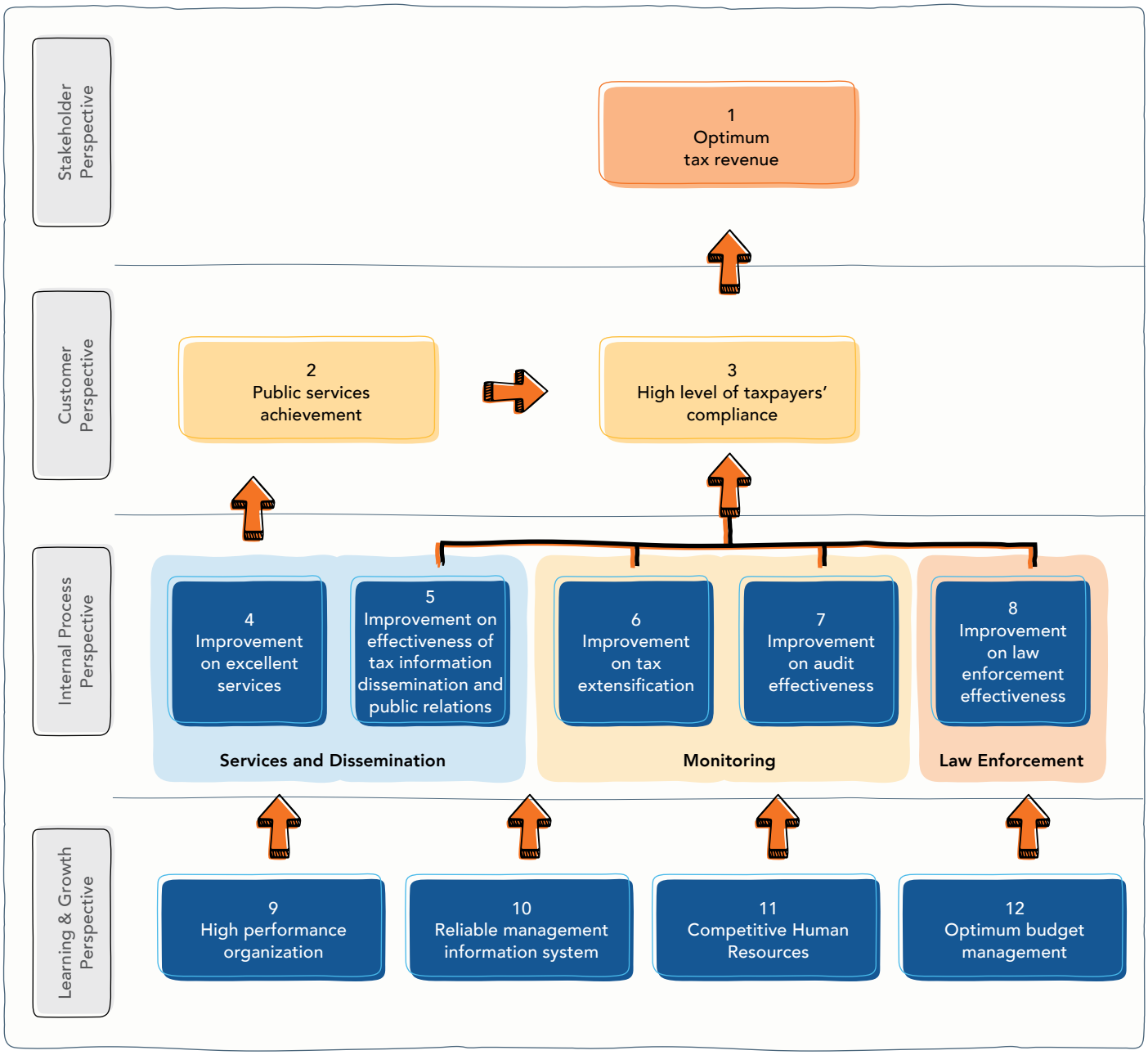


MANAGEMENT DISCUSSION AND ANALYSIS

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1770 - III
TRANSFORM
Pajak Keliling

STRATEGIC MAP 2014



Strategic Map outlines the DGT Strategic Objectives in a cause-effect framework that describes the entire DGT's strategy. DGT Strategic Map 2014 consists of 12 Strategic Objectives which are the long-term objectives of organization mission.

Key Performance Indicators Achievement

The development of organization and individual performance management system is one of the bureaucratic reform implementation in the Ministry of Finance. At the beginning of the year, each head of office sets performance contracts that consist of Key Performance Indicators (KPI) and each target for a year. KPI indicates Strategic Objectives achievement.

The performance contract signed by Director General of Taxes and Minister of Finance consists of KPI for echelon I of DGT. In 2014, there are 18 KPIs for echelon I with the following details.

Key Performance Indicators Achievement, 2014

No.	Key Performance Indicators	Target	Realization	Achievement
Strategic Objective 1: Optimum tax revenue				
1.	Total tax revenue	Rp1,072.38 trillion	Rp985.13 trillion	91.86%
Strategic Objective 2: Public services achievement				
2.	Stakeholders' satisfaction index	3.94	3.91	99.24%
3.	Percentage of e-Filing submission	100.00%	15.12%	150.12%
Strategic Objective 3: High level of taxpayers' compliance				
4.	Percentage of taxpayers' compliance	70.00%	58.73%	83.90%
Strategic Objective 4: Improvement on excellent services				
5.	Percentage of answered call on call center	81.00%	90.29%	111.47%
6.	Level of stakeholders' satisfaction	72.00	73.92	102.67%
Strategic Objective 5: Improvement on effectiveness of tax information dissemination and public relations				
7.	Effectiveness level of tax information dissemination and public relations	72	71.02	98.64%
Strategic Objective 6: Improvement on tax extensification				
8.	Percentage of registered taxpayers	40.20%	42.54%	105.82%

No.	Key Performance Indicators	Target	Realization	Achievement
Strategic Objective 7: Improvement on audit effectiveness				
9.	Audit Coverage Ratio	100.00%	100.79%	100.79%
10.	Effectiveness level of tax audit	85.00	94.24	110.86%
11.	Percentage of successful implementation of joint audit	72.00%	100.00%	120.00%
Strategic Objective 8: Improvement on law enforcement effectiveness				
12.	Percentage of investigation findings declared complete by the Attorney (P-21 status)	50.00%	59.38%	118.75%
13.	Percentage of tax arrears collection	25.00%	27.36%	109.44%
Strategic Objective 9: High performance organization				
14.	Organizational health index	68	75	110.29%
15.	Percentage of organizational transformation initiatives implementation	100.00%	100.00%	100.00%
Strategic Objective 10: Reliable management information system				
16.	Percentage of completion on information system module development in relation with DGT strategic plan	100.00%	100.00%	100.00%
Strategic Objective 11: Competitive HR				
17.	Percentage of officials who have met the job competency standards	81.00%	81.84%	101.04%
Strategic Objective 12: Optimum budget management				
18.	Percentage of budget absorption and spending output	95.00%	95.39%	100.41%

Notes:

- Data based on the Minister of Finance Decree No. 332/KMK.01/2015 regarding Organization Performance Value within the Ministry of Finance for the Year 2014, except for the KPI of total tax revenue.
- KPI realization and achievement on total tax revenue are in accordance with DGT Financial Report 2014 (Audited).

Strategic Initiatives Achievement

DGT Strategic Initiative is a part of Performance Contract between Director General of Taxes and Minister of Finance. The Strategic Initiative contains some operational measures to achieve the KPI target, and thus affected the achievement of Strategic Objectives.

Strategic Initiatives Achievement, 2014

No.	Strategic Initiatives	Output/Outcome	Implementation Period	Status	Description
1.	e-Filing dissemination with certain segment and target	Number of dissemination	Jan—Mar	Done	e-Filing dissemination to the state officials and public has been conducted through several media and technical assistance
2.	e-Filing application development	e-Filing Web Service application	Feb	Done	e-Filing Web Service application has been implemented and could be accessed through efiling.pajak.go.id.
		e-Filing application through Application Service Provider	Feb	Done	Application has been implemented.
3.	Increasing the number of agents and improving the call center infrastructure	Number of call center agents	May	Done	92 new agents have been assigned.
		Revitalization of call center infrastructures and workstation	June	Done	Procurement has been conducted for: • maintenance of call center tools and its supporting application; • improvement of call center capacity; • cubicle for new agents.
4.	Civil data-based tax broadening	New taxpayers	Jan—Dec	Done	The number of taxpayers increased by 2,622,264.
5.	Regulation amendment regarding audit by operational offices	Amendment of the Minister of Finance Regulation No. 62/PMK.01/2009 regarding Organization and Procedures of DGT Operational Offices	Oct	Done	Issuance of the Minister of Finance Regulation No. 206.2/PMK.01/2014.
6.	Forming a joint assistance team among DGT, the Indonesian National Police, and General Attorney	DGT, Indonesian National Police, and General Attorney assisting team	Mar	Done	Teams have been established in every investigation case.
7.	Standardization of hardware and software through implementation of join domain	Integration of computer's client in DGT Head Office into one domain	Dec	Done	Join domain has been implemented in DGT Head Office.
8.	Refinement of VAT administration system	Supervision application of Taxable Person for VAT Purposes	Mar	Done	Application has been used since 1 March 2014 and has been disseminated to 200 Tax Offices.
		e-Tax Invoice application	Jul	Done	Application has been completed and has been implemented since 1 July 2014.
9.	Refinement of regulations related to Job-Person Match and Job Competency Standards	Proposal of amendment to the Minister of Finance Regulation No. 47/PMK.01/2008 regarding Assessment Center	Dec	Done	Refinement draft of the Minister of Finance Regulation No. 47/PMK.01/2008 has been proposed.

INITIATIVE-8

SYSTEMATICALLY ENGAGING THIRD PARTY FOR DATA, LAW ENFORCEMENT, AND TAXPAYER OUTREACH

In line with the objective of Initiative 8 which is to build and strengthen partnership with third parties, particularly related to data exchange, in 2014 DGT has signed memorandum of understanding with several government agencies and SOEs regarding utilization of tax-related data.



Operational Overview

A. Issuance of Tax Regulation

1. The Collection of Tax-Related Data and Information

   According to authority granted by the Government Regulation No.31 Year 2012 regarding Submission and Collection of Tax-Related Data and Information, in 2013 the Minister of Finance issued Regulation No.16/PMK.03/2013 regarding Details and Submission Procedures of Tax-Related Data and Information. Based on this regulation, initially, there are 14 government institutions and State Owned Enterprises that oblige to provide DGT with tax-related data and information.

   Furthermore, the Minister of Finance Regulation No.191/PMK.03/2014 as the fourth amendment to the Minister of Finance Regulation No.16/PMK.03/2013 was published in 2014 by adding the number of government agencies, institutions, associations, and other parties that oblige to provide DGT with tax-related data and information that includes changes of data and information type that should be submitted. Based on the Minister of Finance Regulation No.191/PMK.03/2014, there are 61 government agencies, institutions, associations, and other parties who oblige to provide DGT with tax-related data and information.

2. The Increment of Rate for Sales Tax on Luxury Goods for Specific Vehicle

   To maintain a balance of tax imposition between the low-income consumers and high-income consumers, in 2014 the government raised the rate of Sales Tax on Luxury Goods (PPnBM) on a Taxable Goods (BKP) classified as luxurious motor vehicles such as:

   a. motor vehicles with a spark-ignition engine with capacity fewer than 10 people including the driver, such as:
      1) sedan or station wagon; and
      2) other than sedan or station wagon with two-wheel drive (4x2) or four-wheel drive (4x4), with cylinder capacity more than 3,000 cc;
   b. motor vehicles with compression-ignition engine (diesel or semi-diesel) that transport fewer than 10 people including the driver such as:
      1) sedan or station wagon; and
      2) other than sedan or station wagon with two-wheel drive (4x2) or four-wheel drive (4x4), with cylinder capacity more than 2,500 cc;
   c. two-wheel motor vehicles with cylinder capacity more than 500 cc; and
   d. caravan-type trailers and semi-trailers for residential or camping purposes.

The tax rate was raised to 125 percent from previously 75 percent. This rate increment was regulated in the Government Regulation No.22 Year 2014 regarding the Amendment to Government Regulation No.41 Year 2013 regarding the Luxury-Goods Sales Tax on Motor Vehicles.

3. Imposition of Value Added Tax on the Delivery of Gold Jewelry

In order to provide legal assurance and to ensure fairness, as well as to harmonize some of regulations related to the imposition of VAT on the delivery of gold jewelry, Minister of Finance issued the Minister of Finance Regulation No.30/PMK.03/2014 regarding the Imposition of VAT on the Delivery of Gold Jewelry.

The referred regulation, among others, regulates that VAT is imposed to the delivery of gold jewelry and/or services related to the delivery of the gold jewelry conducted by gold jewelry entrepreneurs with tax base set at 20 percent from selling price of gold jewelry. However, the input VAT for the deliveries of gold jewelry could not be credited. In terms of delivery of gold jewelry exchanged with a 24-carat gold bar as a replacement for all the material used to produce the gold jewelry, thus the tax base for VAT is set at 20 percent of margin derived from selling price of gold jewelry reduced by the price of 24-carat gold bar that is contained in gold jewelry. In terms of reporting, gold jewelry entrepreneurs shall be registered as Taxable Person for VAT Purposes.

4. Parameter of Small Houses and Very Small Houses in which the Handover is Exempted from VAT Imposition

VAT regulation which was also published in 2014 was the Minister of Finance Regulation No.113/PMK.03/2014 regarding the Fourth Amendment to the Minister of Finance Regulation No.36/PMK.03/2007 regarding the Parameter of Small Houses, Very Small Houses, Small Flat, Labours' Cottage, Students' Dormitory, and Other Housings, in which the Handover is Exempted from the VAT Imposition. The regulation was issued in order to provide wider opportunities for low-income people to own a house. By taking into account the ability of low-income people and the increasing price of land and buildings, it is necessary for the government to adjust the parameter of small houses and very small houses that could be granted exemption from VAT.

Based on the referred regulation, the parameter of small houses and very small houses which exempted from VAT imposition are as follows:

a. the building area is not more than 36 m2;
b. the selling price is not over the selling price that was set in accordance with zone combination and the respective/corresponding year;
c. it is the first house to be owned and to be used as their residence, and shall not be transferred within 5 years of ownership;
d. the land area is not less than 60 m2; and
e. acquired in cash, financed through a subsidized or non-subsidized credit facility, or based on the sharia law.

5. Improvement of Regulations on Land and Building Tax for Plantation, Forestry, and Mining

Improvement of implementation regulations on Land and Building Tax Law in 2014 was conducted with the priority as follows.

a. Land and Building Tax Registration and Data Collection
The Minister of Finance Regulation No.254/PMK.03/2014 regarding the Procedures of Registration and Data Collection of Tax Objects and Tax Subjects or Taxpayers of Land and Building Tax which regulates, among others:

1) Creating uniformity in regulation of registration and data collection of tax object in all sectors;
2) Providing the opportunity for taxpayers to exercise the right with a better self declaration, among others:

- to actively registering their tax object that already meets objective and subjective requirement without waiting for Notification of Tax Object (SPOP) from DGT;
- to extend period for submitting SPOP, to correct SPOP, and to propose for an elimination of Tax Object Number due to the termination of business activity.

b. Audit and Examination of Land and Building Tax
The Minister of Finance Regulation No.256/PMK.03/2014 regarding the Procedures of Land and Building Tax Audit and Examination regulates, among others:

1) Harmonizing audit procedures for Land and Building Tax with other type of taxes audit provision, e.g. by granting authority and obligation to tax auditors and to taxpayers; adding some procedures such as clarification meeting with tax subject or taxpayer; review, confiscation, documents borrowing; quality assurance and questioner filling by the taxpayer;
2) Setting up criteria for implementing audit and examination for Land and Building Tax;
3) Arranging the implementation of final discussion for audit and examination result.

c. Issuance of Land and Building Tax Assessment Notice and Decision on Land and Building Tax Overpayment;
The Minister of Finance Regulation No.255/PMK.03/2014 regulates the criteria for issuing the Land and Building Tax Assessment Notices and Decisions on Land Building Tax Overpayment as well as the period of issuing Land and Building Tax Assessment Notices.

d. Settlement of Land and Building Tax Objection
The Minister of Finance Regulation No.253/PMK.03/2014 regarding the Procedures of Submission and Settlement of Land and Building Tax Objection which regulates, among others:

1) Harmonizing objection settlement procedure for Land and Building Tax with other type of taxes provision;
2) Granting the authority and obligation to tax officers and taxpayers, that include meeting procedure with tax subject or taxpayers, review, and documents borrowing;
3) Providing an opportunity for taxpayer to be present in order to provide information or to request for explanation;
4) Granting rights to the taxpayer for revoking the objection and granting the right to attend;

e. Deduction of Land and Building Tax for Oil and Gas Sector in the Exploration Phase
The Minister of Finance Regulation No.267/PMK.03/2014 regarding the Reduction of Land and Building Tax for Oil and Gas Sector in the Exploration Phase provides a tax incentive for oil and gas sector in their exploration phase with 100 percent deduction of Land and Building Tax as set in the Notice of Land and Building Tax Payable (SPPT PBB).

6. New Design of Stamp Duty

In 2014, Minister of Finance issued the Minister of Finance Regulation No.65/PMK.03/2014 regarding Shape, Size, and Color of Stamp Duty in order to prevent counterfeiting acts to stamp duty, and to introduce the characteristic of the original stamp duty to common people.

The regulation arrange the shape, size, and color of stamp duty year 2014 replacing the design of stamp duty year 2009. There are security elements in the design of stamp duty year 2014 such as hologram, special pattern image, raster image, microtext, visible fluorescent ink, color shifting ink with taggant, as well as perforation in the shape of star, round, and oval.

With the enactment of stamp duty year 2014, the stamp duty year 2009 remains valid and could still be used until 31 March 2015.

7. Post-dated Stamp Duty

The Minister of Finance Regulation No.70/PMK.03/2014 regarding the Post-dated Stamp Duty was issued to create post-dated procedures of Stamp Duty and to provide certainty and supervise the obligation to pay Stamp Duty.

Several things regulated in the Minister of Finance Regulation No.70/PMK.03/2014 such as:

a. Creating settlement for unpaid or underpaid Stamp Duty that also include fines settlement;
b. The person responsible for paying off the unpaid or underpaid Stamp Duty are document holder or document issuer; and
c. In case that document holder or document issuer do not fulfill their obligation, Director General of Taxes through the Head of Tax Office shall collect the unpaid or underpaid Stamp Duty, in accordance with the Law on General Provisions and Tax Procedures.

B. Tax Potencies

1. Tax Extensification

Tax base broadening (extensification) is a proactive way by DGT to add the number of taxpayers or Taxable Person for VAT Purposes. The activity applied to taxpayers whom have met the following requirements:

- eligible based on subjective and objective requirements according to tax law, yet not registered; and/or
- eligible as Taxable Person for VAT Purposes based on Law of VAT, yet not confirmed.

To achieve the tax revenue target, since 2011 DGT implemented a policy of target stipulation for every Tax Office in the form of extra effort of tax revenue collection from new taxpayers also known as extra effort of tax extensification. Extra effort of tax extensification is a payment or settlement of all type of taxes for new taxpayers for the first 2 years, namely the current year and the previous year, including VAT payment on Self-Construction Activities based on the result of supervision and/or verification.

In 2014, DGT has prepared and implemented the following optimization measures related to the tax base broadening.

a. Extensification targets high and average income individual taxpayer based on demographic data ID number/e-KTP.
b. Tax base broadening in sectors that are least explored including small and medium enterprises sector and property sector.
c. Optimization of data and information utilization from other institution through the implementation of Article 35A of Law on General Provisions and Tax Procedures.
d. Dissemination to new taxpayers by conducting education continuously and monitored through Triple One activity and other activities.
e. Activity of monitoring and data collection in order to find extensification potencies.
f. Optimization of National Tax Census data result year 2011, 2012, and 2013.
g. Preparation of dominant economic sector in each of Regional Tax Office as a priority target of extensification.
h. Increase of new taxpayers' compliance through the utilization of e-Filing.

Extensification Performance, 2014

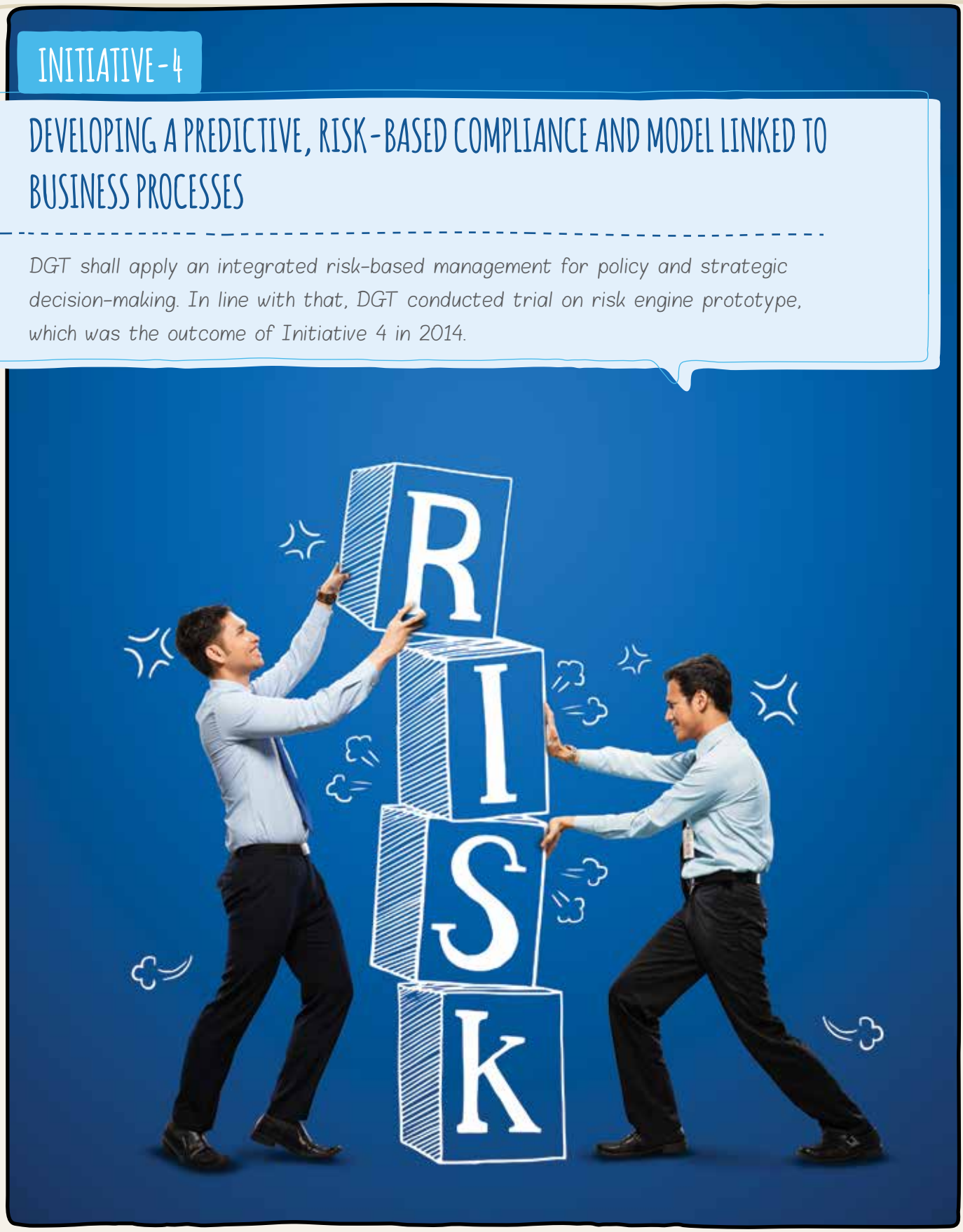
Indicator	Target	Realization	Achievement
Individual Taxpayer	25,439,909	26,918,401	105.81%
Extra Effort of Tax Extensification	20,000,000,000,000	20,884,603,302,946	104.42%
The Issuance of notification letter for new taxpayers to file their Annual Tax Return	1,279,414	1,301,437	101.72%

Source: DGT Information System as of 31 December 2014

INITIATIVE-4

DEVELOPING A PREDICTIVE, RISK-BASED COMPLIANCE AND MODEL LINKED TO BUSINESS PROCESSES

DGT shall apply an integrated risk-based management for policy and strategic decision-making. In line with that, DGT conducted trial on risk engine prototype, which was the outcome of Initiative 4 in 2014.



2. Tax Intensification

Tax intensification is the activity in finding tax potency by gathering information from other sources needed to strengthen taxpayers' data in DGT database, in order to verify taxpayers' compliance.

The following are tax intensification activities covered in 2014.

a. Tax potency finding focused on dominant sectors such as real estate, construction, hospitality, and financial services (banking).
b. Tax potency finding based on data utilization. The utilizing of Web-based Data Profile Application (Approweb) and DGT Portal Application from internal and external data to support the achievement of tax revenue target.
c. Tax potency finding for individual taxpayers implemented by profiling (individual taxpayers analysis) and by equalizing the taxpayers' tax return with external data which was obtained from taxation data exchange or internet searching. The intensification activity is targetting individual taxpayers with high and upper-middle income such as public figures, prominent people, professionals, entrepreneurs, and individuals who carry out the transfer of shares.
d. Tax potency finding on the transfer of shares. Started in 2013, this activity was conducted by matching the DGT's internal data with data obtained from IDX, Commission for the Supervision of Business Competition (KPPU), and internet searching.
e. Tax potency finding on Central and Local Government Treasurer through cooperation and coordination with Local Government and Finance and Development Supervisory Agency (BPKP).

C. Law Enforcement

1. Tax Audit

The benchmark of an effective tax audit is to create deterrent effect for taxpayers which leads to the increase of tax compliance and the increase of contribution to the state revenues from taxation sector.

In order to create an effective tax audit, in 2014 DGT implemented strategies as follows.

a. Special tax audit instruction from DGT Head Office based on computerized risk-based selection criteria. The issuance of this instruction is in accordance with the tax audit focus and the number of instruction targeted by audit coverage ratio (ACR).
b. Special tax audit instruction from DGT Head Office based on manual risk analysis which is issued for:
    1) tax audit on taxpayers joined in 1 group, conducted at least to the related 5 groups of corporate and individual taxpayers;
    2) joint audit on taxpayers of oil and gas sector, which conducted by DGT, Special Task Force for Upstream Oil and Gas (SKK Migas), and the Financial and Development Supervisory Board (BPKP);

INITIATIVE-5

IMPROVING TAX AUDIT AND TAX COLLECTION EFFECTIVENESS

Among the objectives of Initiative 5 is to improve effectiveness of tax collection that targeting large taxpayers which has tax arrears.



3) tax audit on taxpayers indicated abusing the transfer pricing transaction with abroad entities, conducted to at least 30 taxpayers;
4) joint audit between DGT and Directorate General of Customs and Excise.

c. Special tax audit instruction from DGT Head Office and Regional Tax Office based on development result and analysis of information, data, report, and denunciation (IDLP).
d. Implementation of risk based audit based on compliance risk management (CRM).
e. Inventory of Tax Audit Instruction Letter (SP2) which was overdue. In order to anticipate the overload routine audit, the new proposal of routine audit was temporarily held and could be continue if the completion of cumulated audit routine has reached 70 percent from the total number of audit in the beginning of 2014.

In 2014, the tax audit was focused on:

a. corporate taxpayers in property and financial services industry business sector; and
b. individual taxpayers, entrepreneurs, shareholders, and notary/Land Deed Official.

Tax Audit Performance, 2014

Description	Target	Realization
Completion (Tax Audit Report/LHP)	35,653 reports	30,448 reports
Revenue from tax audit	Rp24.00 trillion	Rp24.00 trillion

Notes:

- Tax audit scope other than all-taxes corporate audit was converted so that equivalent to all-taxes corporate audit
- Realization figure includes collection after reprimand

2. Tax Collection

Tax collection is DGT's attempt to collect tax arrears due to unpaid tax notice assessment by taxpayers at maturity date.

Contribution of Tax Collection to the Tax Arrears Collection, 2014

Action	Frequency	Amount (Rp)
Reprimand Letter	325,643	3,956,655,911,377
Notice of Coerce Warrant	234,383	7,241,813,236,489
Notice of Seizure (SPMP)	7,537	682,738,803,885
Auction	158	10,411,597,064
Account Blockage	5,966	495,780,208,184
Prevention	484	37,166,449,116
Gijzeling	0	0
Total		12,424,566,206,115

Several strategic activities carried out by DGT to optimize the implementation of tax arrears collection in 2014:

a. settlement on travelling suspension process of 460 taxbearers and extension of prevention period for 38 taxbearers;
b. implementation of case conference and preparation of gijzeling on six taxpayers in three Regional Tax Offices;
c. coordination and cooperation with external parties involved in the implementation of tax collection, such as Ministry of Justice and Human Rights, Financial Services Authority, Indonesian National Police, and banking institution;
d. establishment of Asset Tracing team to search taxbearers whereabouts and assets on tax receivable by utilizing internal and external data; and
e. making of study and initiation of Tax Collection Outbond Call Program.

3. Preliminary Evidence Verification

Preliminary Evidence Verification is an examination conducted to obtain preliminary evidence of the alleged criminal act in the field of taxation.

Performance of Preliminary Evidence Verification, 2012–2014

Description	2014	2013	2012
Initial overdue (letter)	814	1.199	1.087
Issuance of Inspection Warrant of Preliminary Evidence (letter)	567	342	574
Inspection of Preliminary Evidence is complete, followed by:			
Investigation Proposal (report)	255	160	50
Article 8 paragraph (3) of Law on General Provisions and Tax Procedures (report)	122	165	131
Minutes of Findings (report)	-	0	42
Issuance of Tax Assessment Notification (report)	7	4	5
Summary (report)	-	374	234
No Criminal Act and Data Delivery	95	-	-
Final Overdue (letter)	895	838	1.199

Notes:

- Article 8 paragraph (3) of Law on General Provisions and Tax Procedures regulates that taxpayer reveals the misconduct.
- Summary is a report of preliminary evidence verification which is closed because of there is no indication of criminal act or the individual taxpayer has deceased.
- Minutes of Findings is a summary report but there was a potency of tax payable.

In order to eradicate the issuer and user of tax invoice that is not based on the real transaction, the preliminary evidence verification in 2014 was focused on:

a. issuer network; and
b. taxpayers that are not cooperative in revising the Period VAT Return.

4. Investigation

Tax crime investigation is a series of activities carried out by the Tax Investigator to find and collect evidence in order to reveal the tax crime and to find the suspect. Tax crime investigation is the final law enforcement (ultimum remedium) as mandated by law.

Investigation Performance, 2012–2014

Description	2014	2013	2012
Issuance of Investigation Warrant		34	16
Files submitted to the Attorney			
A P-19 case status	41	17	20
Amount of State Loss (billion Rp)	279.2	581	1,540
B P-21 case status	42	15	27
Amount of State Loss (billion Rp)	271.1	73.6	144.7
Cases Convicted			
Total of Convicted Cases	16	9	26
Amount of State Loss (billion Rp)	38.7	327.6	1,550
Crime Fines (billion Rp)	584.7	675.5	3,270

Investigation strategy implemented in 2014 includes:

a. improving the role of Regional Tax Office to carry out tax crime investigation;
b. improving various forms of cooperation with several institutions, such as Indonesian National Police, Attorney General Office, Ministry of Justice and Human Rights, Financial Services Authority (OJK), Corruption Eradication Commission (KPK), and Indonesian Financial Transaction Reports and Analysis Center (PPATK) in order to strengthen the investigation activities;
c. improving the human resources capacity by establishing new Tax Investigators, organizing technical assistance, training and education, shortcourse, etc; and
d. increasing publicity about the efforts and the implementation of law enforcement in the field of taxation via mass media.

D. Tax Disputes Settlement

1. Tax Objection, Correction, Deduction, Annulment, and Cancellation

Legal attempts that could be taken by the taxpayers if they disagree with the tax assessment are:

a. tax objection over:
   - Notice of Tax Underpayment Assessment (SKPKB);
   - Notice of an Additional Tax Underpayment Assessment (SKPKBT);
   - Notice of Nil Tax Assessment (SKPN);
   - Notice of Overpayment Assessment (SKPLB);
   - Notice of Land and Building Tax Payable (SPPT);
   - Notice of Tax Assessment of Land and Building Tax (SKP PBB);
   - Notice on Acquisition Duty of Right on Land and Building Assessment Underpayment (SKBKB);
   - Notice on Additional Acquisition Duty of Right on Land and Building Assessment Underpayment (SKBKBT);
   - Notice on Acquisition Duty of Right on Land and Building Assessment Overpayment (SKBLB);
   - Notice of Nil Acquisition Duty of Right on Land and Building Assessment (SKBN); and
   - other withholding tax by a third party;

b. correction of notice of tax assessment, Notice of Tax Collection (STP), and decrees for any error in writing, miscalculations, and mistake in the application of certain provisions of tax law and regulations;

c. deduction or annulment of administrative penalties either due to the negligence of taxpayers or not;

d. deduction or cancellation of incorrect notice of tax assessment;

e. deduction or cancellation of incorrect Notice of Tax Collection;

f. deduction of administrative penalty for Land and Building Tax;

g. deduction of payable Land and Building Tax and Duty of Rights on Land and Building Acquisition; and

h. cancellation of tax audit result or notice of tax assessment resulted from audit that conducted without notification of tax audit finding (SPHP) or closing conference with taxpayers.

Settlement on Objection, Correction, Deduction, Annulment, and Cancellation of Notice of Tax Assessment per Type of Taxes, 2014

Description	Income Tax	VAT & Sales Tax on Luxury Goods	Land & Building Tax	Collection Interest	Others	Total
Objection	3,764	9,229	373	1	1	13,368
Correction	309	418	7	5	8	747
Deduction of Tax Base	-	-	179	-	-	179
Deduction or Annulment of Administrative Penalties	10,181	17,803	98	1,219	4	29,305
Deduction or Cancellation of Notice of Tax Assessment	860	2,007	269	11	3	3,150
Deduction or Cancellation of Notice of Tax Collection	2,537	2,826	31	178	-	5,572
Cancellation of Tax Audit Results/Notice of Tax Assessment as a Result of Tax Audit	52	193	7	-	-	252
Total	17,703	32,476	964	1,414	16	52,573

INITIATIVE-6

ENSURING QUALITY AND CONSISTENCY OF LAW ENFORCEMENT

Consistent information and handling in tax audit, objection, appeal, and investigation process are essential to level up law enforcement quality. Initiative 6 aims to achieve fair law enforcement in collecting tax revenue.



2. Appeal and Lawsuit

Taxpayers may file for appeal to the Tax Court if the taxpayers disagree and are dissatisfied on objection decision issued by DGT. The lawsuit may be filed by the taxpayers or taxbearers to the Tax Court in case of:

a. execution of Coerce Warrant, Notice of Seizure, or Notice of Auction;
b. prevention decision in the framework of tax collection;
c. decision that relates to the execution of tax decision, other than those stipulated in Article 25 paragraph (1) and Article 26 of Law on General Provisions and Tax Procedures; or
d. issuance of notice of tax assessment or decision on objection that is not in accordance with the procedures stipulated in tax law.

Appeal and Lawsuit Verdicts Accepted by DGT, 2014

Letters of Verdict	Appeal	Lawsuit	Total
Rejected	1,121	569	1,690
Partially Granted	1,192	13	1,205
Fully Granted	2,091	232	2,323
Cancelled	6	33	39
Eliminated from Disputes Lists	16	2	18
Unaccepted	207	396	603
Added	6	0	6
Total	4,639	1,245	5,884
Corrected due to Errors in Writing and/or Calculation	146	7	153

Note:

Corrected due to Errors in Writing and/or Calculation is a verdict which revised previous verdict.

Based on the table above, the Letters of Verdict namely Rejected, Eliminated from Disputes Lists, Unaccepted, and Added shows that DGT won in the appeal or lawsuit, which amounted to 2,317 of 5,884 Letters of Verdict or 39.38 percent.

3. Review

A verdict of appeal or lawsuit from Tax Court is a final verdict and has permanent legal force. However, taxpayers and DGT still have the right to take extraordinary remedy to the Supreme Court in the form of review of court decision. Review of court decision could be filed by either taxpayers or DGT in terms of:

a. the Tax Court verdicts are based on falsity or deceit of the opposite party which is revealed after the cases have been decided or based on evidence which then declared as false by the judges;
b. there are new written evidence which is vital and decisive in which if it is presented at the trial in the Tax Court it may result in different verdict;

c. some issues that were not charged or more than what have been charged have been granted, except that terminated under Article 80 paragraph (1) letter b and letter c of Tax Court Law;
d. concerning a part of the lawsuit which is yet to be decided without being given duly considerations; or
e. there is a verdict which is clearly not in accordance with the provision of prevailing laws and regulations.

Review is submitted by DGT to the Supreme Court in the form of Memory of Review. Upon the Review filed by the taxpayers to Supreme Court, DGT shall be obliged to respond in the form of Counter Memory of Review.

Memory of Review and Counter Memory of Review filed by DGT, 2014

Type of Taxes	Memory of Review	Counter Memory of Review	Total
Income Tax	690	104	794
VAT and Sales Tax on Luxury Goods	1,832	267	2,099
Land & Building Tax	9	3	12
Interest Benefit	0	0	0
Others	212	125	337
Total	2,743	499	3,242

Review Verdicts Accepted by DGT based on Applicant and Type of Verdicts, 2014

Applicant	Verdict			Total
	Rejected	Granted	Suspended Sentence by Supreme Court	
DGT	239	14	1	254
Taxpayers	167	7	2	176
Total	406	21	3	430

E. Other Disputes Settlement

Beyond the Tax Court, the lawsuit against DGT is filed in the District Court, Administrative Court, Religious Court, Commercial Court, and Central Information Commission. The subject of the suit is often a dispute outside the Tax Court, among others, the issuance of legal products such as notice of tax assessment, Notice of Tax Collection, objection letter, and Notice of Land and Building Tax Payable, determination of Sales Value of Taxable Objects, execution of tax collection, procurement of goods/services, asset ownership of state property, and decisions in the field of personnel.

In addition to facing a lawsuit, DGT also often acts as plaintiff in the District Court, Administrative Court, and Commercial Court. DGT also handles judicial review at the Constitutional Court and Supreme Court.

Number of Disputes Settled by DGT out of Tax Court, 2014

Judicative Institutions	DGT Wins	DGT Loses	In Process	Total Disputes	Description
The District Court	9	2	16	27	First instance courts
	-	-	-	-	Appeal
	-	-	-	-	Cassation
	-	-	-	-	Review
The Administrative Court	3	2	1	6	First instance courts
	-	-	-	-	Appeal
	-	-	-	-	Cassation
	-	-	-	-	Review
The Supreme Court	5	3	0	8	Judicial Review
The Constitutional Court	2	0	0	2	Judicial Review

Disputes Still in Process, 2014

Judicative Institutions	Year	Total Disputes	Description
The District Court	2012	12	not legally binding yet
	2013	15	not legally binding yet
	2014	27	lawsuit accepted (in the process of settlement)
The Administrative Court	2012	2	not legally binding yet
	2013	6	not legally binding yet
	2014	6	lawsuit accepted (in the process of settlement)
The Commercial Court	2012	0	completely settled
	2013	0	completely settled
	2014	9	lawsuit accepted (in the process of settlement)
The Religious Court	2012	0	completely settled
	2013	0	completely settled
	2014	2	lawsuit accepted (in the process of settlement)
The Public Information Commission	2012	0	completely settled
	2013	0	completely settled
	2014	1	lawsuit accepted

F. Tax Services

1. Performance of Information and Complaint Service Office (Kring Pajak 1500200)

Since the beginning of 2008, DGT has operated call center that function as a center for information services and complaints. DGT call center, formerly known as Kring Pajak, has been set in the form of a structural unit with the name of Information and Complaint Services Office (KLIP). As an information service center, KLIP provides information services, general tax advice and electronic tax application consultancy. Meanwhile, as the complaint services center, KLIP receives and manages complaints from the public to support the implementation of good governance principles.

Being aware of the strategic role of call center services and in line with the increasing number of people who use call center, DGT continuously keeps on developing the capacity of the KLIP in the aspect of organization, human resources, as well as supporting infrastructure.

The effort of developing the capacity of KLIP resulted in the increasing performance of incoming calls handling from year to year as well as various awards received by DGT in the field of call centers. In 2014, KLIP received a lot of achievements such as 11 awards at the national level, 3 awards in the Asia Pacific region, and 2 awards at world level.

Performance of Information and Complaint Services Office based on Services, 2014

Type of Services	Incoming Call	Answered Call	% Answered
Information	381,974	346,925	90.82
Application	71,313	63,154	88.56
Complaint	14,983	12,717	84.88
Total	468,270	422,796	90.29

Trend of Answered Call, 2010–2014

Description	2010	2011	2012	2013	2014
Number of Incoming Call	348,571	399,368	366,370	537,241	468,270
Number of Answered Call	265,977	320,280	318,069	457,730	422,796
% Answered	76.30	80.20	86.82	85.20	90.29

INITIATIVE-3

REVAMPING THE VAT ADMINISTRATION SYSTEM

Implementation of e-Tax Invoice is among DGT's effort to improve VAT administration system as encompassed in Initiative 3.



2. New Tax Services Feature: Implementation of e-Tax Invoice

Tax Invoice in electronic form or the so-called e-Tax Invoice is a tax invoice prepared through the application or electronic system determined and/or provided by the DGT. e-Tax Invoice is an electronic document which could be printed in paper form or in the form of pdf format file.

The first phase of e-Tax Invoices was implemented in 1 July 2014 for certain Taxable Person for VAT Purposes confirmed in Tax Office such as Large Taxpayers Regional Tax Office, Jakarta Special Regional Tax Office, and Jakarta Medium Tax Office. The second phase of implementation was conducted in 1 July 2015 for Taxable Person for VAT Purposes that were confirmed in Tax Offices in Java and Bali and the last stage of implementation will be conducted in 1 July 2016 for the entire Taxable Person for VAT Purposes.

Some of the benefits and convenience of e-Tax Invoice are:

a. wet signature is substituted with electronic signature;
b. e-Tax Invoice is not required to be printed, thus reducing the cost of paper, printing, and storage;
c. e-Tax Invoice application is also part of e-SPT application, thus making it easier for taxable entrepreneurs in submitting VAT Period Tax Return; and
d. request of Tax Invoice Serial Number is provided online through DGT website so that the taxable entrepreneurs does not need to go to Tax Office.

For DGT, e-Tax Invoice will facilitate in providing administration services of Tax Invoice serial number and reporting of e-SPT as well as facilitate the monitoring of Taxable Person for VAT Purposes' compliance.

3. Stakeholders' Satisfaction Survey

The Ministry of Finance in cooperation with Bogor Agricultural University (IPB) held Stakeholders' Satisfaction Survey of the Ministry of Finance and DGT was one of 10 units of echelon I which become the survey object.

Stakeholders' Satisfaction Survey of the Ministry of Finance year 2014 was held at 6 research location, namely Medan, Jakarta, Surabaya, Balikpapan, Makassar, and Batam. The survey involved 833 respondents which include public, government institution, and private company which in within the past year has received excellent public services from DGT.

According to the survey result, DGT achieved index satisfaction level at 3.91 out of 5. The survey result of 2014 increased slightly from the previous years which indicated that the overall score of DGT's services quality performance has been rated as good, however improvement efforts shall also be pursued.

Index of DGT Stakeholders' Satisfaction Level, 2009–2014



G. Tax Information Dissemination

Tax information dissemination aims to improve the tax knowledge and skills, as well as in order to build people understanding and awareness, so that they can exercise their tax rights and fulfill their tax obligations.

In order to improve the effectiveness of the tax dissemination implementation, every year DGT carries out a theme of national dissemination which is adjusted with the activity of tax administration activities and national taxation program.

The dissemination theme of 2014 was categorized into 3 main themes, namely:

a. compliance improvement with the main focus on the submission of Annual Income Tax Return of Individual Taxpayers through e-Filing, which was implemented in January – April 2014;
b. knowledge improvement on tax rights and obligation focusing on the dissemination of latest tax provisions or dissemination to the group of taxpayers in certain sector, which was implemented in May – August 2014; and
c. knowledge improvement on law enforcement focusing on tax audit, tax collection, and tax penalties, which was implemented in September – December 2014.

Theme of Tax Information Dissemination Activity, 2014

Month	Dissemination Tagline	Activity Description
January	"Treasurers Comply withTax Obligation"	Dissemination to the treasurer on: • obligation in issuing Withholding Tax Receipt of Income Tax 1721 A1/A2; and • obligation of e-SPT of Periodic Tax Income Article 21/26.
February	"e-Filing: Tax Return Filing Become Easier"	Dissemination to employees through the employers on: • obligation to request for Withholding Tax Receipt of Income Tax 1721 A1/A2; • form of Annual Income Tax Return for individual taxpayer; and • e-Filing.
	"File Your Tax Return, It's Easy"	Dissemination to the taxpayers with a particular gross income.

Month	Dissemination Tagline	Activity Description
March	"e-Filing: Tax Return Filing Become Easier"	Dissemination to employees through the employers on: • obligation to request for Withholding Tax Receipt of Income Tax 1721 A1/A2; • form of Annual Income Tax Return for individual taxpayer; and • e-Filing.
	"File Your Tax Return, It's Easy"	Tax information dissemination to the taxpayers with a particular gross income.
April	"Proud to be Taxpayer"	Dissemination to the corporate taxpayers on: • filing the Annual Income Tax Return for corporate taxpayer; and • submission of Annual Income Tax Return for corporate taxpayer through ASP.
	"File Your Tax Return, It's Easy"	Dissemination to the corporate taxpayers with a particular gross income.
May	"Know the Right, Comply the Obligation"	Dissemination to the taxpayers on: • tax payment with billing system; • procedure of filing a refund of tax overpayment that should not be payable; and • procedure of filing objection, correction, reduction, and annulment of adminstrative penalty.
	"Tax Revenue for Nation Building"	Dissemination to the prospective taxpayers on: • function and benefit of tax; and • tax administrative system in Indonesia.
June	"Pay Your Tax, It's Easy"	Dissemination to the taxpayers with certain income on: • Final Income Tax for taxpayers with certain income; and • payment facility via ATM.
	"Tax Revenue for Nation Building"	Dissemination to the prospective taxpayers on: • function and benefit of tax; and • tax administrative system in Indonesia.
July	"Right and Obligation"	• Dissemination to the taxpayers in certain sector; and • Dissemination to the taxpayers which conduct e-commerce.
August	"Right and Obligation"	• Dissemination to the taxpayers in certain sector; and • Dissemination to the Taxable Person for VAT Purposes on the obligation of e-Tax Invoice implementation.
September	"Obedient Taxpayers"	• Dissemination to the taxpayers on the provision of tax law enforcement (tax audit and tax collection); and • Dissemination to the taxpayers in certain sector.
October	"Tax and Law Enforcement"	• Dissemination to the taxpayers on the provision of tax law enforcement (tax audit and tax collection); and • Dissemination to the taxpayers in certain sector.
November	"Fair Taxation"	• Dissemination to the taxpayers on the provision of tax law enforcement (tax crime); and • Dissemination to the taxpayers in certain sector.
December	"Pay Your Tax and Sleep Well"	• Dissemination to the taxpayers on the provision of tax law enforcement (tax crime); and • Dissemination to the taxpayers in certain sector.

H. Domestic Partnership

DGT's attempt in optimizing the tax revenue required the support and participation of all elements in society. DGT often collaborates and build partnerships with various stakeholders such as law enforcement institution, local government, banking institutions, national bodies, and business/ profession associations to support the implementation of the tasks. The scope of cooperation/ partnership could be referred to the coordination and harmonization of the implementation of tasks, collection of data and information, technical assistance, and training session.

In 2014, DGT issued the Director Genderal of Taxes Circular Letter No.SE-19/PJ/2014 on Guidelines for the Implementation of Mutual Agreement between DGT and Other Domestic Parties as a guideline for all units in conducting cooperation with other parties in domestic, from the preparation to monitoring and evaluation of the cooperation implementation.

Signing of Memorandum of Understanding (MoU), 2014

Date	Parties Dealing in the Agreement	MoU Title
3 March	DGT and Yogyakarta Provincial Government	Coordination in Optimizing Tax Revenue
17 March	DGT and Provincial Government of Jakarta	Coordination in Optimizing Central and Local Tax Revenue as well as Local Retribution
8 April	DGT and PT Perusahaan Listrik Negara (State Electricity Company)	Utilization of Electricity Consumers Data and Consultancy
8 April	DGT and Workers' Social Security Agency	Utilization of Participants Data and Taxpayers Identity Data
2 June	DGT and PT Pelabuhan Indonesia IV (Indonesia Port Corporation IV)	Utilization of Port Services Data and Taxpayers Identity Data
5 September	DGT and Bali Provincial Government	Coordination in Optimizing Central and Local Tax Revenue as well as Local Retribution
8 September	DGT and Surabaya City Government	Coordination in Optimizing Central and Local Tax Revenue as well as Local Retribution
14 October	DGT and Directorate General of Public Law Administration of the Ministry of Justice and Human Rights	Utilization of Online Database of Directorate General of Public Law Administration to Support State Revenue
17 October	The Ministry of Finance and the Ministry of Education and Culture	Increasing Tax Awareness through Education

I. International Relationships

1. Tax Treaty Agreement

Tax Treaty Agreement is formed to avoid double taxation by domicile country and source country on the same revenue. The agreement will also increase the investment flow between countries in agreement.



65 Number of tax treaty partners

Authority in the Implementation of International Tax Treaty	
Head of Fiscal Policy Agency acts as coordinator to carry out implementation and/or renegotiation of Tax Treaty Agreement.	Director General of Taxes acts as coordinator to carry out implementation and/or renegotiation of Mutual Agreement Procedure and Exchange of Information.

Legal basis:

- The Minister of Finance Regulation No. 206/PMK.01/2014 regarding Organization and Procedures of the Ministry of Finance
- The Minister of Finance Decree No. 188/KMK.01/2013 regarding the Appointment of Officials in the Ministry of Finance to Serve as Competent Tax Authority to Carry Out Implementation and/or Renegotiation of Tax Treaty Agreement

According to the provision of Article 59 of the Government Regulation No.74 Year 2011 regarding the Procedures of Implementation of Rights and Obligation Tax Compliance, the Ministry of Finance is authorized to set further provisions on the implementation of Tax Treaty Agreement which includes the procedures of exchange of information (EoI), the procedures of mutual agreement procedure (MAP), and the advance pricing agreement (APA).

As the implementation of Article 59 of Government Regulation No.74 Year 2011, in 2014 the Minister of Finance issued:

a. The Minister of Finance Regulation No.60/PMK.03/2014 regarding the Procedures of Exchange of Information, which among others regulate the following:

   1) the basis of implementation and type of information exchange;
   2) the appointment of Director of Taxation Regulations II as the authorized official or competent authority in Indonesia to implement the information exchange;

3) the authority of Director General of Taxes to conduct tax examination abroad or simultaneous tax examinations;
4) the authority of Director General of Taxes to request for information to the taxpayers or other parties in the frame work of information exchange with partners; and
5) the obligation to treat every information as confidential in accordance with the Article 34 Law of the General Provisions and Tax Procedures.

b. The Minister of Finance Regulation No.240/PMK.03/2014 regarding the Implementation of Mutual Agreement Procedure, which among others regulate the following:

1) the appointment of Director of Taxation Regulations II as the authorized official or competent authority in Indonesia to implement the MAP;
2) the party that could request the implementation of MAP, among others, is domestic taxpayers through the Director General of Taxes, the Director General of Taxes, or tax authority from the partnering country;
3) the procedures for filing request for the implementation of MAP by each party referred above;
4) the procedures of MAP implementation;
5) the procedures of MAP issuance; and
6) documenting the implementation process of MAP by the Director of Taxation Regulations II and all documents are treated confidentially.

2. Mutual Agreement Procedures

The Mutual Agreement Procedure/MAP is one feature of Tax Treaty which gave the opportunity for taxpayer in resolving the tax dispute on interpretation differences and discriminative treatment on taxpayer. MAP is considered to be the alternative which can be used by taxpayer to settle tax disputes other than objection and appeal.

During 2014, several meetings were held to discuss MAP between DGT and tax authorities of partnering country, namely:

a. MAP between Indonesia and China;
b. MAP between Indonesia and Japan;
c. MAP between Indonesia and Hong Kong Special Administrative Region;
d. MAP between Indonesia and United States;
e. MAP between Indonesia and Finland;
f. MAP between Indonesia and United Kingdom;
g. MAP between Indonesia and Netherlands;
h. MAP between Indonesia and Sweden;
i. MAP between Indonesia and Switzerland; and
j. MAP between Indonesia and Austria.

3. Advanced Pricing Agreement

Advance Pricing Agreement (APA) is conducted between DGT and/or other tax authority of partnering countries on the arm's length principle for inter-parties transaction with special relationship.

In 2014, there have been several activities related to the handling of APA, namely:

a. APA between DGT and competent authority of Singapore;
b. APA between DGT and competent authority of Japan;
c. APA between DGT and taxpayers (Unilateral APA);
d. APA between DGT and competent authority of United States;
e. APA between DGT and taxpayers in relation with Netherlands as a partnering country of Tax Treaty;
f. APA between DGT and taxpayers in relation with Switzerland as a partnering country of Tax Treaty; and
g. APA between DGT and taxpayers in relation with Belgium as a partnering country of Tax Treaty.

4. Ratification of Convention on Mutual Administrative in Tax Matters

As a member of the G20, Indonesia is committed to implement the internationally agreed standards in promoting transparency through assistance in the field of taxation. This was followed by ratification on the Convention on Mutual Administrative in Tax Matters (MAC). MAC governs the implementation of assistance between "the requesting party" and "the requested party". MAC formation, among others, aims to open up wider access and to get assistance in the field of taxation from fellow member countries of OECD and Council of Europe (CoE).

MAC manuscript was signed on 3 November 2011 in Cannes, France. The representative from the Indonesian is Agus Martowardjojo as the Minister of Finance at the time.

The Presidential Decree No.159 Year 2014 regarding the Ratification of the Convention on Mutual Administrative in Tax Matters has been issued in 17 October 2014.

5. Tax Information Exchange Agreement

In 2014, DGT has carried out several matters related to the establishment plan of Tax Information Exchange Agreement (TIEA) with Macau. Establishment of TIEA Indonesia and Macau is a follow-up to the initiative of Indonesian Government and Macau to form a taxation agreement with Indonesia.

The process that has been implemented by DGT regarding the establishment of TIEA, among others as follows:

a. preparation of Macau economic analysis and taxation;
b. request of political and regional analysis to the Ministry of Foreign Affairs;
c. request of economic analysis to the Fiscal Policy Agency;
d. request for approval to the Minister of Finance on the establishment plan of TIEA Indonesia-Macau, in which the approval has been granted in December 2014; and
e. joint discussion with the Ministry of Foreign Affairs, Cabinet Secretariat, the Ministry of Justice and Human Rights, and the Legal Bureau of the Ministry of Finance.

In addition to the process of TIEAs above, in 2014 there were also 4 TIEAs that has been ratified through the issuance of Presidential Decree, namely:

Number & Date of Regulation	Subject
Presidential Regulation No. 91 Year 2014 dated 1 September 2014	Ratification of TIEA between Indonesia and Jersey
Presidential Regulation No. 92 Year 2014 dated 1 September 2014	Ratification of TIEA between Indonesia and Guernsey
Presidential Regulation No. 93 Year 2014 dated 1 September 2014	Ratification of TIEA between Indonesia and Isle of Man
Presidential Regulation No. 95 Year 2014 dated 1 September 2014	Ratification of TIEA between Indonesia and Bermuda

6. Participation in International Forum

During 2014, DGT participated in several international forum, are as follows.

Date	Place	Forum
28—30 Jan	France	Meeting with BEPS Associates and CFA Bureau with the topic of Update on the base erosion and profit shifting (BEPS) Project
27—28 Jan	Phillipine	The 3rd ASEAN Forum on Taxation with the topic of International Taxation
20—21 Feb	South Korea	Regional Consultation on BEPS
24—28 Feb	Vietnam	Workshop on Transfer Pricing: Advance Pricing Agreements
25--28 Feb	South Korea	The 7th Round Negotiation of Indonesia-Korea Comprehensive Economic Partnership Agreement (IKCEPA)
17—21 Mar	Malta	The 15th Peer Review Group Meeting with the topic of EoI
24—26 Mar	France	OECD Working Party No. 10 with the topic of Automatic EoI
21—26 Mar	Timor Leste	Cross-border Meeting Indonesia-Timor Leste
26—28 Mar	France	The 3rd Annual Meeting of the Global Forum on Transfer Pricing
17—18 Apr	Japan	The 2nd Global Forum on VAT with Japan's MoF
21—23 Apr	Japan	The 5th High Level Tax Conference for Asian Countries with the topic of Tax Policy and Tax Administration
23—24 Apr	Taiwan	The 3rd Steering Committee on the Morotai Development Project Indonesia-Taiwan with the topic of Investment Agreement
9—10 May	Japan	G20 International Tax Symposium with the topic of BEPS
21—23 May	Kazakhstan	The 7th Astana Economic Forum with the topic of Tax Administration Business Process
4—5 Jun	Jakarta	Asian Tax Authorities Symposium
5 Jun	United States	ECOSOC Special Meeting on International Tax Cooperation
25—26 Jun	France	Committee on Fiscal Affairs OECD with the topic of BEPS and Automatic EoI
30 Jun—3Jul	France	The 16th Peer Review Group Meeting with the topic of EoI

Date	Place	Forum
5—7 Aug	Phillipines	The 4th ASEAN Forum on Taxation with the topic of International Taxation
26—29 Aug	Thailand	The 5th Annual ASEAN Tax Conference with the topic of International Tax Dispute Settlement
31 Agt—2 Sep	Taiwan	Investment Seminar in Taipei
1—5 Sep	China	The 16th SGATAR WLM Meeting with the topic of Transfer Pricing
8—11 Sep	Tunisia	The 11th ATAIC Technical Conference with the topic of Taxation of Islamic Financial Mechanism
9—11 Sep	Belgium	International Conference on Taxation of Extractive Industries
11—12 Sep	Netherlands	The 2nd Meeting of the Forum of Heads of Tax Crime Investigation
15 Sep	Malaysia	International Seminar on Goods and Services Tax
23—24 Sep	France	Workshop on Tax Base Protection for Developing Countries
24—26 Sep	France	OECD 19th Annual Tax Treaty Meeting with the topic of BEPS
24—25 Sep	Singapore	IBC's Asia Pacific Transfer Pricing Summit
28—30 Sep	South Korea	Working Level Task Force Indonesia-Korea Selatan with the topic of Trade and Investment Negotiation
28 Sep—3 Oct	Japan	Negotiation of ASEAN-Japan Comprehensive Economic Partnership (AJCEP)
6—9 Oct	San Marino	The 7th Global Forum Assessor Training Seminar
9—10 Oct	China	Meeting with China's competent authority with the topic of MAP
23—24 Oct	Ireland	The 9th Meeting of the Forum on Tax Administration with the topic of BEPS
27—29 Oct	Germany	The 7th Meeting of Global Forum on Transparency and EoI for Tax Purposes
27-30 Oct	Singapore	Taxation of Oil and Gas Seminar
27 Okt—7 Nov	Malaysia	Joint IRBM-OECD Training Programme with the topic of Application and Negotiation on Tax Treaty
28—30 Okt	Singapore	Joint IRAS-OECD Training Programme with the topic of MAP dan APA
4—5 Nov	Netherlands	OECD Meeting of the Advisory Group with the topic of BEPS
7—13 Nov	United States	Meeting with USA's Competent Authority with the topic of MAP
12—14 Nov	Phillipines	International Tax Forum with the topic of Tax Policy and Tax Administration
17—18 Nov	United Kingdom	Automatic EoI Study Visit
24—27 Nov	Australia	The 44th SGATAR Meeting with the topic of Automatic EoI, BEPS, Multinational Entities
30 Nov—4 Dec	United States	Consultative Meeting Review of Investment Improvement and Protection Agreement
1—2 Dec	Mexico	Competent Authorities Meeting with the topic of Automatic EoI
15 Dec	Malaysia	IRBM Conference on ASEAN Tax System Integration
15 Dec	Singapore	Bilateral Meeting Indonesia-Singapore with the topic of EoI
19 Dec	Singapore	Courtesy Visit to IRAS with the topic of MAP

7. Foreign Delegations Visit

Every year the DGT is often visited by various delegations of foreign countries and institutions. The agenda of the visit could be a courtesy visit, comparative studies, coordination meetings, as well as in the implementation of a cooperation.

Foreign delegations visits to DGT in 2014 are as follows.

Date	Delegation	Agenda
13 Feb	Inland Revenue Board of Malaysia	Courtesy visit
17—21 Mar	Uganda Revenue Authority	Comparative study of regulation and tax administration system in the oil and gas sector
17—21 Mar	OECD	Coordination meeting
22—23 Apr	National Tax Agency of Japan	Meeting of competent authority between Indonesia and Japan
24 Apr	Hong Kong	Meeting of competent authority between Indonesia and Hong Kong
6—8 May	China	Meeting of competent authority between Indonesia and China
4—5 Jun	International Bureau of Fiscal Documentation	Asian Tax Authorities Symposium 2014: Broadening the Revenue Base, Narrowing the Tax Gap
16—20 Jun	OECD	Transfer Pricing and Case Studies Workshop
17 Jun	National Tax Agency of Japan and Japan International Cooperation Agency	Coordination meeting
12—19 Sep	International Monetary Fund	Tax Policy and Administration Mission to Indonesia 2014
25—26 Sep	Tanzania Revenue Authority	Comparative study of tax administration system in the sector of mining and oil and gas
14—17 Oct	National Tax Agency of Japan	Meeting of competent authority between Indonesia and Japan
27—31 Oct	OECD	Exchange of Information Workshop
31 Oct	OECD	Coordination Meeting: Foreign Account Tax Compliance Act and Common Reporting Standard on Automatic Exchange of Information
8—12 Dec	Australian Taxation Office	Courtesy visit

8. Donor Activities

In 2014, there were 2 non-government international institutions giving assistance to DGT; the Australia-Indonesia Partnership for Economic Governance (AIPEG) and Japan International Cooperation Agency (JICA). Related activities carried out regarding the coordination of donor countries described as follows.

a. Australia-Indonesia Partnership for Economic Governance

Australia-Indonesia Partnership for Economic Governance (AIPEG) is designed by the Australian Government and under the coordination of Department of Foreign Affairs and Trade. AIPEG is established to assist Indonesian Government in economic governance. Technical assistance provided in 2014 was included in AIPEG Phase II which implemented within the period of December 2012 until November 2015.

Cooperation between DGT and Australian Taxation Office (ATO) in 2014 was facilitated by AIPEG and realized in the form of several activities, among others as follows:

1) the official visit of ATO delegation to Indonesia to provide assistance related to the preparation of strategic plan;
2) the official visit of DGT to ATO to attend training of risk-based compliance and IT integrated systems;
3) deployment of DGT's employees to attend annual conference of Association of Certified Anti-Money Laundering Specialists (ACAMS) in the field of anti-money laundering and financial crimes; and
4) provide technical assistance in the scheme of Government Partnership Fund (GPF) Phase II regarding the Comparative Study on Benchmarking and Tax Intelligence.

b. Japan International Cooperation Agency (JICA)

In 2014, DGT and JICA continued the cooperation in the Project on Modernization of Tax Administration (Phase III) which has been ongoing since 2010 for the period ending on June 2014. The cooperation project is implemented by providing assistance in the development of human resources capacity, collection, investigation, as well as objection and appeal. Other cooperation was Counterpart Training Program in Criminal Investigation (Administration) 2 which held in Tokyo.

On July 2014, DGT and JICA has signed the cooperation agreement for 2015–2017 period, under the name of "Project for Enhancing Tax Monitoring and Enforcement in the DGT through the Prevention of Tax Dispute and Improvement in the Management of Human Resources and Organization". This cooperation project is focused on 4 theme, namely international taxation, e-commerce, risk management, and human resource management. As the implementation of cooperation, JICA has approved the assignment of JICA's expert, Naofumi Kosugi to be assigned in DGT.

In 2014, DGT was also working with the World Bank and received grant assistance which include in the scheme of Public Financial Management Multi-Donor Trust Fund (MDTF PFM) II. The grants were used for the implementation of technical assistance activities which include training organized by the SETYM International Organization in relation with the project management and sustainable organizational change management.

SUPPORTING FUNCTIONS OVERVIEW

A. Development of Employee Performance Management

1. Development of Employee Performance Management

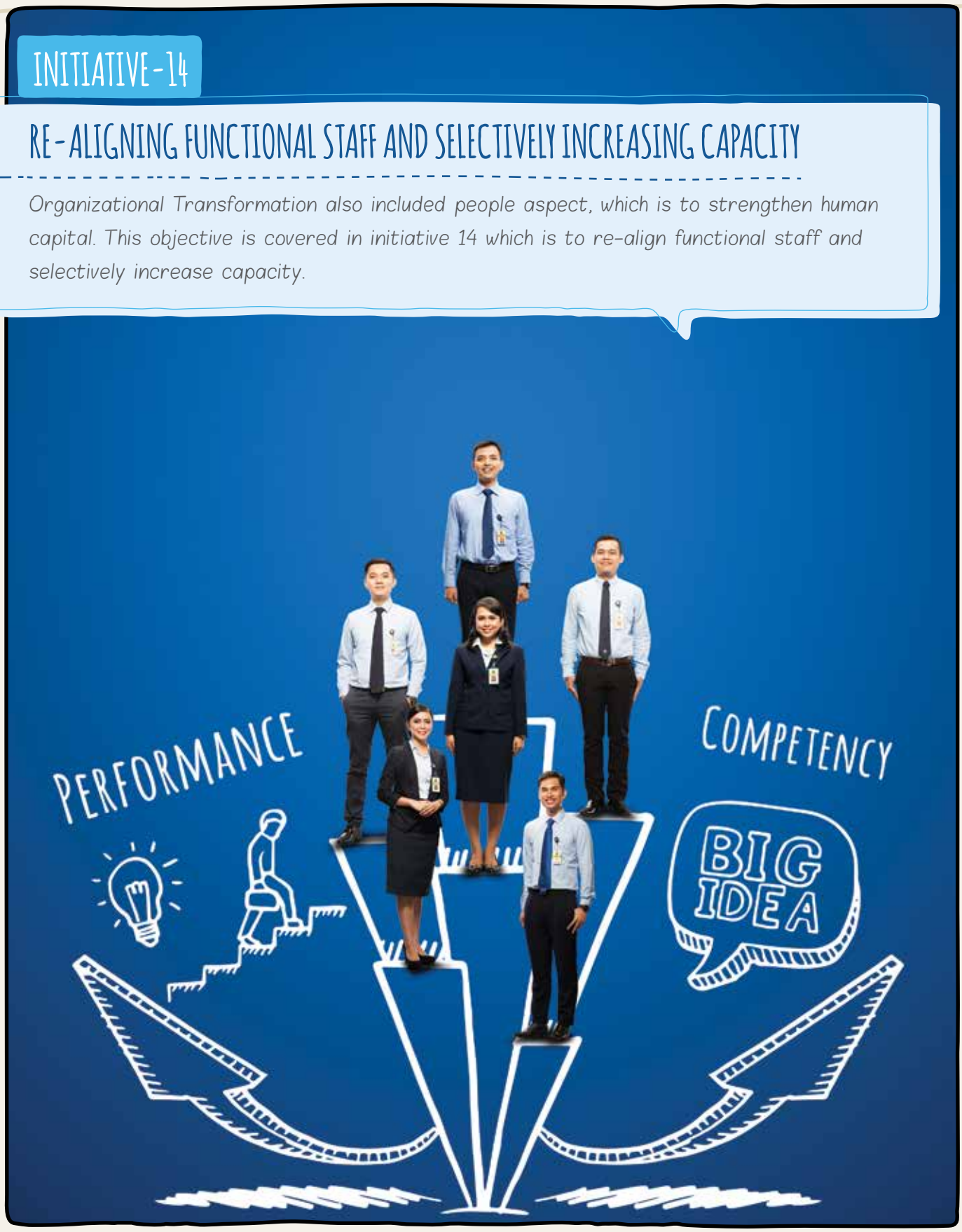
The objective of employee performance management is to improve employee performance through an objective, transparent and reliable assessment system. Employee performance management aims to:

a. Lay foundation for organizing and developing personnel capacity;
b. guide for rewarding employees;
c. build competitive organizational culture while enhancing employee job satisfaction;
d. create a competent and highly motivated employees; and
e. build an effective communication and harmonious relationship between superiors and subordinates.

INITIATIVE-14

RE-ALIGNING FUNCTIONAL STAFF AND SELECTIVELY INCREASING CAPACITY

Organizational Transformation also included people aspect, which is to strengthen human capital. This objective is covered in initiative 14 which is to re-align functional staff and selectively increase capacity.



DGT uses 2 assessment methods in employee performance management as follow:

a. **Civil Servant Perfomance Evaluation based on the Government Regulation No.46 Year 2011**
   Every employee will be assessed on achievement of Employee Work Target (SKP) and Work Behavior Assessment. SKP is work plan and target that will be achieved by employees in certain year while work behavior appraisal encompasses several aspects such as service oriented, integrity, commitment, discipline, teamwork, and leadership. The evaluation method applies 360° system (assessment by superiors, fellow employees, and subordinates).
b. **Performance Evaluation based on the Minister of Finance Decree No.467/KMK.01/2014 regarding Performance Management within the Ministry of Finance**
   The method applied is Balanced Scorecard (BSC) in order for performance to be measured and focused. The performance appraisal is expected to be an early warning system for leaders to monitor the trend of employees' performance.

2. **Employees' Competency Enhancement**

Employee's capacity building has been conducted through both internal training by DGT and external training by the Financial Education and Training Agency.

a. **On-the-Job Training**
   Competencies development for new recruits is conducted through on-the-job training (OJT). The following table summarizes the OJT implementation in 2014.

OJT Implementation, 2014

Type	Total Participants
OJT for New Recruits	2,613
OJT for Tax Objection Reviewer	74
OJT for Account Representative	891
OJT for Tax Auditor	542
OJT for Tax Bailiff	30
OJT for Operator Console	35
Total	4,185

b. **Competency Assessment**
   Competency Assessment is a method created to identify employees' competency profile. During 2012 to 2014, DGT has been conducting assessment on 2,270 echelon IV officials and 157 Tax Auditors.

3. **Employee Performance Award Program**

Employee Performance Recognition Award Program is dedicated to appreciate employees who perform well. The purpose of the program is to increase employee's motivation in performing their duties and responsibilities. In 2014, DGT has held performance award program for Account Representative, Tax Objection Reviewer, Tax Auditor, and Tax Investigator.

4. Employee's Health Insurance Improvement Program

In 2014, DGT again conducted of employee's health insurance improvement program in partnership with PT Asuransi Jasa Indonesia for period 2014—2015. Total participants of this program were 10,257 people.

Number of Health Insurance Program Participants, 2014

Group	Number of Participants
DGT's employees	3,835
DGT's employees' families	6,226
Other employees in the Ministry of Finance and their families	196
Total	10,257

5. Development of Employee Database System (SIKKA)

DGT has developed and redesigned the application of Employee Database System (SIKKA) to support human resources business process. The redesigned in 2014 includes:

a. development of Employee Performance Management Application in accordance with the Government Regulation No.46 Year 2011 regarding Civil Servants Work Performance Evaluation;
b. development of superior assessment application;
c. development of employee preferred city application;
d. development of Regular Salary Increase;
e. development of employee permit application and minutes of investigation for employees who forget enroll attendance;
f. development of promotion proposal menu; and
g. improvement of employee activities plan.

B. Organization Development

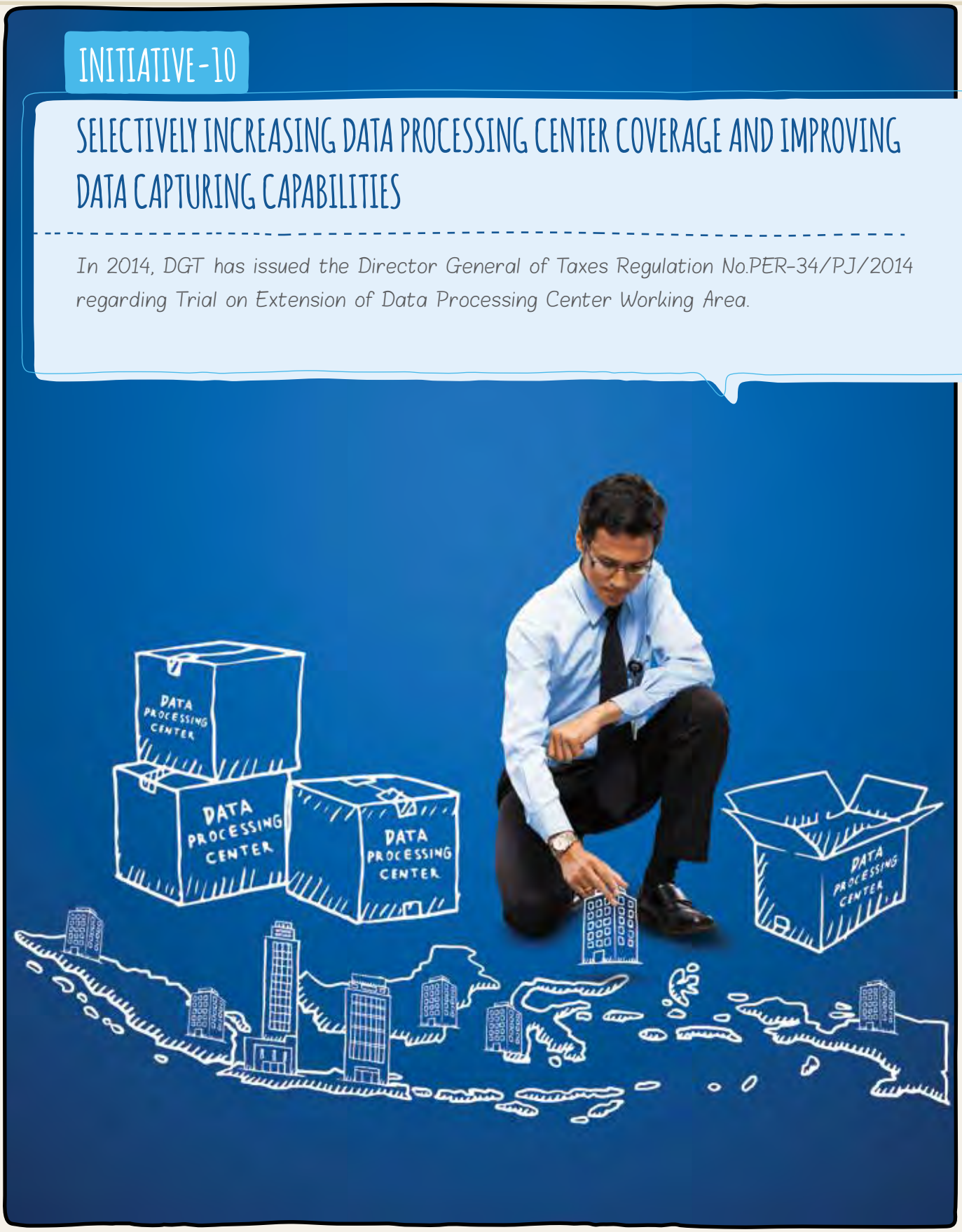
The objective of DGT organization development is to build an effective organization that can adapt to environment dynamics and improve organizational performance. With reference to the Ministry of Finance Decree No.36/KMK.01/2014 regarding the Ministry of Finance Organizational Transformation Program Blueprint 2014—2025, there are some recommendations related to organizational structure such as:

a. Initiative 1, improving segmentation and coverage model of small taxpayers;
b. Initiative 10, selectively increasing Data Processing Center (DPC) coverage and improving data capture capabilities;
c. Initiative 12, drastically increasing call center capacity;
d. Initiative 15, restructuring the organization; and
e. Initiative 16, ensuring flexibility needed for the transformation.

INITIATIVE-10

SELECTIVELY INCREASING DATA PROCESSING CENTER COVERAGE AND IMPROVING DATA CAPTURING CAPABILITIES

In 2014, DGT has issued the Director General of Taxes Regulation No.PER-34/PJ/2014 regarding Trial on Extension of Data Processing Center Working Area.



From those initiatives, organization development in DGT which has taken place since 2014 can be detailed further as follows:

1. Organization Development of Operational Office

Operational office organization development is part of initiative 1. In 2014, Minister of Finance issued the Minister of Finance Regulation No.206.2/PMK.01/2014 regarding Organization and Procedures of DGT Operational Office which regulates establishment of 10 Tax Offices dan 2 Regional Tax Offices, as well as enhancement of the tasks and function of operational office.

From February to December 2014, DGT also held pilot project in 10 Tax Offices to separate the tasks of: a) consultation and services and b) supervision and potency findings, which has been carried out entirely by Account Representative. The project result had shown positive result.

2. Organization Development of Technical Implementing Units

Organization development of technical implementing units (TIU) is a selective implementation of Initiative 10. Proposal of organization development is stipulated in an academic script with the following subjects:

a. strengthening functions and expanding working areas of DPC;
b. strengthening functions and adding organizational structure in Information and Complaint Services Office; and
c. establishing procurement unit which include Jakarta region.

3. Organization Development of DGT Head Office

Organization development of DGT Head Office is implementation of Initiative 15 "organizational restructuring". An academic script of organizational development in DGT Head Office entails proposal as follows:

a. adjusting DGT's span of control;
b. establishing directorate which handles strategic management, international tax, and human resources;
c. integrating and reorganizing Directorate of Tax Information Technology and Directorate of Information & Communication Technology Transformation;
d. strengthening DGT's main function which include:
    1) strengthening sectoral-based monitoring function in Directorate of Tax Potency, Compliance, and Revenue;
    2) adding function of impact, harmonization, documentation, evaluation, and dissemination to Directorate Taxation Regulations I, Directorate Taxation Regulations II, and Directorate International Taxation;
    3) strengthening monitoring function on new taxpayers and organizing assessment function in Directorate of Tax Extensification and Valuation;
    4) combining function of DGT's main business process development and organization development function as well as development of supporting business process within one directorate;
    5) strengthening legal assistance function; and
    6) strengthening tax audit function on special transactions and tax collection administration management in Directorate of Tax Audit and Collection.

4. Strengthening DGT's Autonomy

In line with high demand for DGT to achieve tax revenue growth of 1.4 times faster than national economy as well as external obstacles which limit DGT from accelerating steps and achieve target, strengthening DGT's autonomy to create breakthrough in terms of organization, HR, and finance. DGT's strengthened autonomy is also in accordance with initiative 16.

DGT proposes to be granted authorities in accordance with international best practices. As mentioned in Organization for Economic Co-operation and Development (OECD), tax institution has flexibility in managing:

a. tax rulings;
b. impose sanctions;
c. organizational design;
d. budgeting;
e. service level agreement;
f. mix of staff;
g. recruitment;
h. appointment and dismissal; and
i. remuneration.

To accommodate that management flexibility, DGT needs to transform into an independent and autonomous institutions. Such ideal condition needs to be further reviewed regarding various institutional type of DGT by still accommodating flexibility of resources management.

C. Information and Communication Technology Development

1. Supervision Module of Taxable Person for VAT Purposes

Development of supervision module of Taxable Person for VAT Purposes (PKP) on DGT Information System is initiated by the need for tools to provide information to tax officials especially Account Representative in supervising PKP obligation. Furthermore, this module can also be used as an early warning system to determine necessary follow-up.

This module consists of a series of supervision activities as follow:

a. defining PKP identities in taxpayers database;
b. creating taxpayers data related to their obligation, Tax Return, and payment;
c. collecting taxation data and other information from external party which can be established as a supervision basis on PKP;
d. composing list of supervised PKP;
e. inputting data of Examination Report by Account Representative to determine the follow-up activities;
f. creating list of Notice of Tax Collection (STP) issuance regarding taxpayers' payment overdue, late submission, and/or underpayment; and
g. monitoring of follow-up activities of the list for STP issuance.

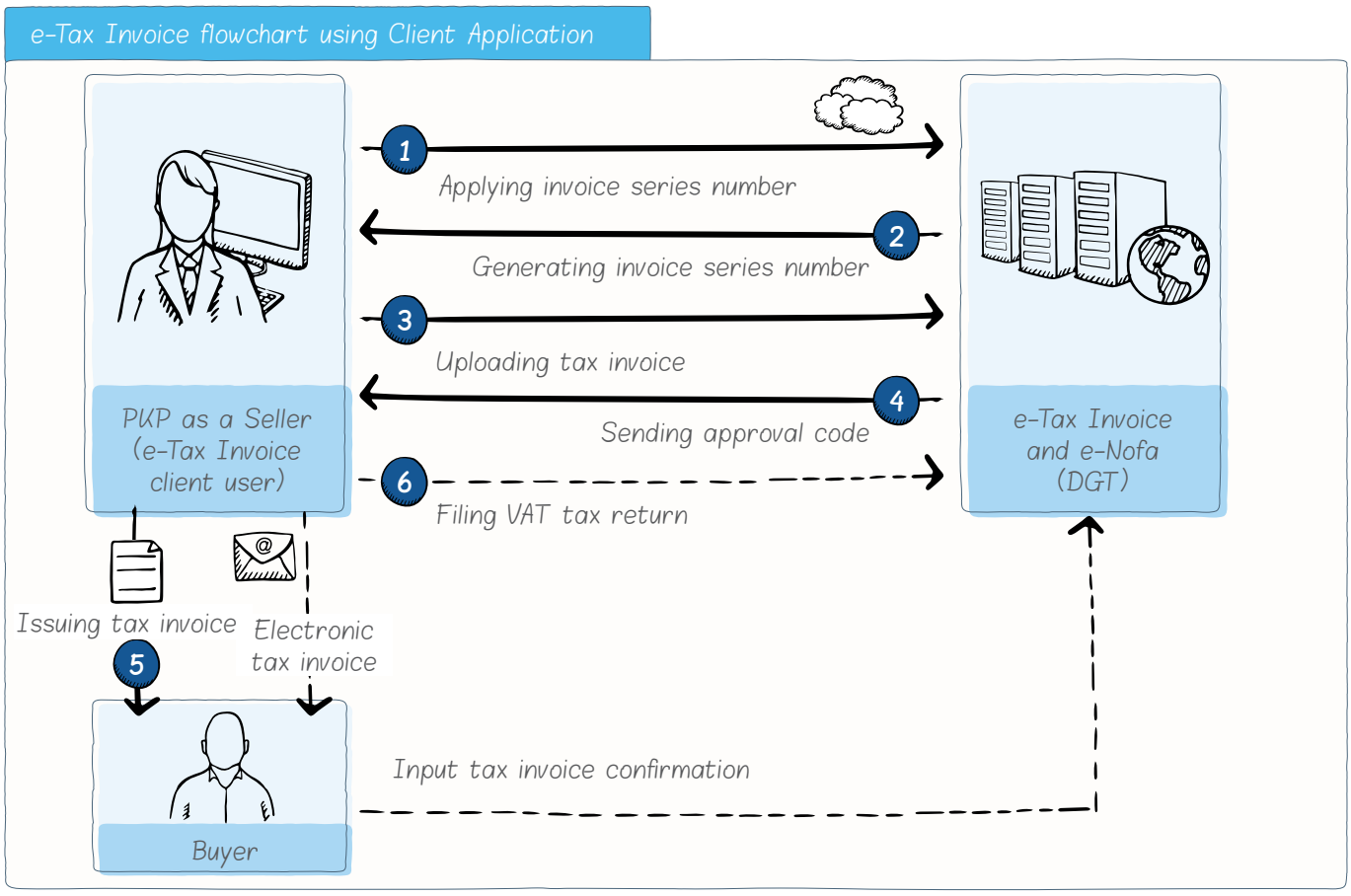
2. e-Tax Invoice Application

e-Tax Invoice is tax invoice created by DGT's electronic system. Through e-Tax Invoice, it is expected that the service becomes faster, phony and double invoice becomes less, and PKP will be more comfortable and secure in conducting their tax rights and obligation, as well as reducing cost of compliance occurred from printing hardcopy invoices.

e-Tax Invoice ensures the validity of tax invoice by verifying:

a. registered data of PKP in taxpayers database;
b. compliance with regulation regarding formal and material aspect on issued and credited tax invoice; and
c. submitted tax invoice and paid VAT.

There will be 3 available channels that PKP may opt to access e-Tax Invoice which are client application, web application, and host-to-host/ERP system. Currently, the client application is the only available channel whereas the other 2 channels are still under development.



3. Implementation of Join Domain

Join domain is a computer networking single management group in Active Directory. With join domain implementation, every configuration of computer devices can be centralized. Therefore identity management process while facilitating patch and software distribution will be easier. While in system security, configuration of sharing policy on use of computer devices, access level protocol on configuration of computer devices, as well as software management can be performed easier and faster. Through join domain, DGT will be able to manage its computer devices more optimally at a higher security level.

Join domain is one of the DGT initiative strategies in 2014 regarding the effectiveness of the computer devices management and increases the DGT's information system security. The implementation process has been implemented at DGT Head Office.

4. Application Module of Land & Building Tax in the Mining, Forestry, and Plantation Sector (PBB P3)

Development of information system application for PBB P3 is motivated by the condition of PBB P3 which is yet not to be managed using an integrated information system. The current information system application for PBB P3 is only aimed for forestry sector which is not nationally integrated. The current information system application is yet not integrated with DGT's Information System (SIDJP). This condition is considered to impede the entire implementation of PBB P3's business process.

Development of information system application for PBB P3 which took place in 2014 was initiated with the development of PBB Module in SIDJP-New Innovative Novelty Excellence (SIDJP-NINE). This module becomes pilot project in SIDJP-NINE development. Basic features for managing PBB P3 are designed with priority on submodule of service and imposition of PBB on forestry and mining sector.

INITIATIVE-2

PURSUING THE INFORMAL ECONOMY THROUGH AN END-TO-END APPROACH

Informal sector accounts for up to 25-40% of Indonesia GDP. It is particularly challenging for DGT in the search for tax potencies. In initiative 2, DGT identified informal sectors with the highest tax potencies in order to shift tax mix to individual taxpayers and SME in informal sectors.



D. Business Process Development

The development of business process which is implemented in 2014 is further detailed in the following table.

Area of Development	Subject	Legal Basis
Tax Information Dissemination	Enhancement on e-Filing procedures through www.pajak.go.id	• Director General of Taxes Regulation No. PER-01/PJ/2014 • Director General of Taxes Circular Letter No. SE-01/PJ/2014
	Standardization of annual tax return filing procedures for individual taxpayers which use Form 1770S or 1770SS through e-Filing which are permanent employees in certain employers.	• Director General of Taxes Regulation No. PER-06/PJ/2014 • Director General of Taxes Circular Letter No. SE-43/PJ/2014
	Standardization of service procedures in Information and Complaint Service Office.	• Director General of Taxes Regulation No. PER-22/PJ/2014 • Director General of Taxes Circular Letter No. SE-27/PJ/2014
Service	Standardization of service procedures of password and activation code application, Taxable Person for VAT Purposes account activation and electronic certificate application as well as Tax Invoice Serial Number request, return, and monitoring.	• Director General of Taxes Regulation No. PER-17/PJ/2014 • Director General of Taxes Circular Letter No. SE-27/PJ/2014
Law Enforcement	Review of monitoring on information system relation on business process of taxpayers' compliance supervision	-
	Evaluation of verification for issuing Notice of Tax Assessment.	-
	Evaluation of monitoring on Final Income Tax on transfer of land and/or building rights	-
	Formulation of review document on monitoring model for data and information collection related to taxation (Article 35A of Law on General Provisions and Tax Procedures)	-
Tax Extensification and Valuation	Improvement of administration of electronic billing system	Director General of Taxes Regulation No.PER-26/PJ/2014
	Implementation of Tax Return management in Data Processing Center	

Development of Taxation Business Process on e-Commerce

In 2014, DGT also conducted development of e-commerce business process concurrently with the policies and database development.

The advanced development of internet in Indonesia encourages trade of goods and/or services development via electronic system (e-commerce). However, it turns out that the development of e-commerce business does not go hand in hand with improvement of tax compliance.

The relatively low tax compliance, especially for e-commerce taxpayers, is driven by low awareness of e-commerce actors in fulfilling their tax obligation and DGT has not yet optimize its monitoring function.

The development of e-commerce policies, business process, and database aims to resolve the defined issues by 1) improving regulation, 2) optimizing tax potency, 3) formulating monitoring method, 4) increasing partnership in data and information collection, and 4) establishing e-Commerce Task Team.

It is expected that by strengthening DGT's supervision function, potential tax lost from e-commerce business could be reduced.

Financial Overview

Mandated by the law, DGT is obliged to submit the financial report to Ministry of Finance. The financial overview refers to DGT Financial Statements for Fiscal Year 2014 which has been audited by the Audit Board.

A. Tax Revenue

Revenue Performance based on Type of Tax, 2014

Type of Tax	Revised State Budget 2014 (billion Rp)	Realization 2014 (billion Rp)	Achievement 2014 (%)	Realization 2013 (billion Rp)	Growth 2013—2014 (%)
Non-Oil & Gas Income tax	**485,974.19**	**459,084.66**	**94.47**	**417,690.68**	**9.91**
Income Tax Article 21	105,675.73	105,625.44	99.95	90,162.95	17.15
Income Tax Article 22	14,480.03	7,256.14	50.11	6,837.15	6.13
Income Tax Article 22 on Import	44,293.94	39,453.73	89.07	36,331.29	8.59
Income Tax Article 23	28,003.08	25,535.47	91.19	22,205.81	14.99
Income Tax Article 25/29 from Individual	5,147.36	4,704.41	91.39	4,383.38	7.32
Income Tax Article 25/29 from Corporate	169,819.13	148,719.21	87.58	154,291.54	-3.61
Income Tax Article 26	33,804.10	34,728.02	102.73	27,984.78	24.10
Final Income Tax	83,095.85	87,318.12	105.08	71,569.83	22.00
Other Non-Oil & Gas Income Tax	1,654.96	88.82	5.37	36.92	140.60
Exit Tax	0.00	0.00	-	0.85	-
Income Tax Borne by the Government	0.00	5,655.30	-	3,886.19	45.52

Type of Tax	Revised State Budget 2014 (billion Rp)	Realization 2014 (billion Rp)	Achievement 2014 (%)	Realization 2013 (billion Rp)	Growth 2013—2014 (%)
VAT & Sales Tax on Luxury Goods	**475,589.86**	408,829.94	85.96	384,718.04	6.27
Domestic VAT	285,328.04	240,786.41	84.39	226,764.75	6.18
VAT on Import	167,683.29	152,313.19	90.83	138,990.41	9.59
Other VAT	193.52	151.69	78.39	131.46	15.39
Domestic Sales Tax on Luxury Goods	13,914.70	10,239.76	73.59	11,548.28	-11.33
Sales Tax on Luxury Goods on Import	8,468.52	5,335.61	63.01	7,281.34	-26.72
Other Sales Tax on Luxury Goods	1.79	3.29	183.49	1.81	81.50
Land & Building Tax	**21,742.91**	**23,476.28**	**107.97**	**25,304.95**	**-7.23**
Land & Building Tax on Rural Sector	0.00	0.00	-	750.41	-100.00
Land & Building Tax on Urban Sector	0.00	0.00	-	1,366.30	-100.00
Land & Building Tax on Plantation Sector	1,398.79	1,482.36	105.97	1,323.23	12.03
Land & Building Tax on Forestry Sector	283.87	365.53	128.77	293.83	24.40
Land & Building Tax on Mineral and Coal Mining Sector	839.30	1,021.59	121.72	630.51	62.03
Land & Building Tax on Oil and Gas Mining Sector	19,220.96	20,604.22	107.20	20,940.66	-1.61
Land & Building Tax on Geothermal Mining Sector	0.00	2.58	-	0.00	-
Other Taxes	**5,179.61**	**6,293.35**	**121.50**	**4,937.08**	**27.47**
Oil and Gas Income Tax	**83,889.79**	**87,445.55**	**104.24**	**88,747.36**	**-1.47**
Excluding Oil and Gas Income Tax	**988,486.57**	**897,684.24**	**90.81**	**832,650.75**	**7.81**
Including Oil and Gas Income Tax	**1,072,376.36**	**985,129.79**	**91.86**	**921,398.11**	**6.92**

Source: DGT Financial Statement Year 2014 (Audited)

Realized net tax revenue amounted to Rp985.13 trillion or 91.86 percent of the 2014 target, grew by 6.92 percent from previous year. Details about the tax revenue performance in 2014 are as follow:

1. Non-Oil & Gas Income Tax

Realized net tax revenue from Non-Oil & Gas Income Tax in 2014 amounted Rp459.08 trillion or 94.47 percent of the target. While it fell behind the target, the actual figure grew by 9.91 percent from previous year. The revenue from Non-Oil & Gas Income Tax is the most significant contributor of the national tax revenue amounted to 46.60 percent. Main aspects that affected the Non-Oil & Gas Income Tax revenue are as follow.

a. Income Tax Article 21

The realized net tax revenue from Income Tax Article 21 in 2014 is amounted to Rp105.62 trillion or 99.95 percent of the target and also grew by 17.15 percent from the previous year. Main aspects that affected the revenue from Income Tax Article 21 were adjustment of Province Minimum Wage (UMP) in 11 provincial cities, allowance increment of 9 ministries/institutions, increase of salary of civil servants, national armies, and state officials as well as increase of inflation rate.

b. Income Tax Article 22

The realized net tax revenue from Income Tax Article 22 in 2014 is amounted to Rp7.26 trillion or 50.11 percent of the target and also grew by 6.13 percent from the previous year. Main aspect that affected the revenue from Income Tax Article 22 was 2014's budget spending which not yet optimal. As of 31 December 2014, expenditure of central government (ministry/institutional expenditure) was amounted to Rp1,203.58 trillion or 94.0 percent of the Revised State Budget 2014. The figure was lower than the previous year realization at Rp1,137.16 trillion.

c. Income Tax Article 22 on Import

The realized net tax revenue from Income Tax Article 22 on Import in 2014 is amounted to Rp39.45 trillion or 89.07 percent of the target and also grew by 8.59 percent from the previous year. Main aspect that affected the revenue from Income Tax Article 22 on Import was import revenue of US$178.2 billion in 2014, rose by 4.53 percent than the previous year. The growth of Income Tax Article 22 on Import revenue was supported by depreciated Rupiah against US Dollar in 2013 and 2014.

d. Income Tax Article 23

Realized net tax revenue from Income Tax Article 23 amounted to Rp25.54 trillion or 91.19 percent of target and grew by 14.99 percent than previous year. Income Tax Article 23 on the utilization of third party's services was the major contributor which grew by 18.52 percent from the previous year. Moreover, object of Income Tax Article 23 from interest and royalty payment also increased by 46.58 percent and 25.78 percent respectively.

Mining and quarrying sector which became the major contributors in the previous year experienced a drastic drop by -15.76 percent. It is especially occurred due to the performance slow-down of companies in mining sector resulted by the decrease of market demand for commodities which in turn result in the declining commodity prices. This condition leads several major companies to not giving out dividends in 2014 furthermore it affects Income Tax Article 23 revenue.

e. Income Tax Article 25/29 from Individual

Realization of Income Tax Article 25/29 revenue from individual in 2014 is amounted to Rp4.70 trillion or 91.39 percent of the target, and also rose by 7.32 percent from the previous year. Among the aspects that contribute to the performance of Income Tax Article 25/29 revenue from Individual is the increased number of taxpayers who are required to pay 1 percent rate of Final Income Tax.

f. Income Tax Article 25/29 from Corporate

Realization of Income Tax Article 25/29 revenue from corporate in 2014 is amounted to Rp148.72 trillion or 87.58 percent of the target, decreased by 3.61 percent from the previous year. Two major factors that affected the realization of tax revenue are declined installment payment (Income Tax Article 25) and increased restitution as a result of slowed-down national economy in 2013.

g. Income Tax Article 26

Realized revenue from Income Tax Article 26 in 2014 is amounted to Rp34.73 trillion or 102.73 percent of the target which grew significantly by 24.10 percent than the previous year. Among the aspects that affected the growth are:

1) increased dividend payment to foreign taxpayers (8.71 percent growth);
2) increased interest payment to offshore (37.94 percent growth); and
3) the major leap of some contributor sectors in Income Tax article 26 such as construction (131.26 percent growth) and mining and quarrying (127.48 percent growth).

h. Final Income Tax

Realized Final Income Tax revenue in 2014 is amounted to Rp87.32 tillion or 105.08 percent of the target and grew by 22.00 percent from previous year. This performance of Final Income Tax is the best compared to performance of other taxes in 2014. The achievement is supported by the following factors; higher tax revenue from land and building lease, time deposits/savings, as well as construction services.

2. VAT and Sales Tax on Luxury Goods

Realized revenue from VAT and Sales Tax on Luxury Goods in 2014 is amounted to Rp408.83 trillion or 85.96 percent of the target, grew by 6.27 percent from the previous year. VAT and Sales Tax on Luxury Goods is the second biggest contributor in national tax revenue with 41.50 percent. Several factors that affected the revenue are as follows:

a. Domestic VAT

Realized revenue of Domestic VAT in 2014 is amounted to Rp240.79 trillion or 84.39 percent of the target. While the realized revenue grew by 6.18 percent from the previous year, the growth figure is the lowest in the last 4 years. In general, the slowing growth of Domestic VAT is driven by the pressured Indonesia economy from the recovered United States' economy throughout 2014 so as to cause a significant capital outflow from Indonesia.

b. VAT on Import

Realized revenue of VAT on import in 2014 is amounted to Rp152.31 trillion or 90.83 percent of the target while grew by 9.59 percent from the previous year. The revenue performance is especially affected by realized revenue of non-oil and gas import in 2014 which was amounted to US$134.7 billion, grew by 4.70 percent from the previous year. While, realized revenue growth in Tax Income Article 22 on import revenue is mostly supported by depreciation of Rupiah against US Dollar in 2013. Depreciation of Rupiah in 2014 continued throughout 2014 and thus still support the growth of VAT on Import.

c. Domestic Sales Tax on Luxury Goods

Realized revenue of Domestic Sales Tax on Luxury Goods in 2014 is amounted to Rp10.24 trillion or 73.59 percent of the target while decreased by 11.33 percent from the previous year. The decrease of the revenue performance is especially affected by the policy of Sales tax on Luxury Goods exemption incentive for low cost green car (LCGC). Due to the exemption, DGT lost the revenue from Sales Tax on Luxury Goods of Rp15.19 trillion.

d. Sales Tax on Luxury Goods on Import

Realized revenue of Sales Tax on Luxury Goods on import in 2014 is amounted to Rp5.34 trillion or 63.01 percent of the target while decreased by 26.72 percent from the previous year. The government policy to cut down import in order to encourage export market has led to the declining Sales Tax on Luxury Goods revenue on import. Indonesia imports in 2014 is amounted to US$178.2 billion or dropped by 4.53 percent from 2013. The enactment of new Sales Tax on Luxury Goods rate from 75 percent to 125 percent for certain motor vehicles which results in the lower consumption of CBU import cars also affected the revenue performance.

Tax Revenue Performance, 2010–2014

Description	2014	2013	2012	2011	2010
A Tax Revenue exclude Oil and Gas Tax Income (trillion Rp)	897.68	832.65	752.37	669.65	569.35
B Tax Revenue include Oil and Gas Tax Income (trillion Rp)	985.13	921.40	835.83	742.74	628.23

Source:

2010–2011 data from Government Financial Report (Audited)
2012–2014 data from DGT Financial Report 2014 (Audited)

B. Non-Tax Revenue

Realized Non-Tax Revenue in 2014 amounted to Rp15.56 billion or decreased by 10.62 percent from the previous year.

Non-Tax Revenue, 2013–2014

Description	2014 (Rp)	2013 (Rp)	% Increase/ (Decrease)
Revenue from State Assets Management and Revenue from Sales	7,060,153,937	6,547,021,628	7.84
Revenue from Services	1,063,539,232	1,266,142,107	(16.00)
Revenue from Interest	28,800,000	522,792	5,408.88
Revenue from Dues and Fines	443,203,969	732,040,625	(39.46)
Revenue from Dues and Fines	6,963,856,515	8,861,955,751	(21.42)
Total	15,559,553,653	17,407,682,903	(10.62)

C. Personnel Expenditures

Realized Personnel Expenditures in 2014 amounted to Rp1.72 trillion or 96.69 percent of budget. Civil Servant Salaries and Allowances Expenditure contributed the largest share of budget spent considering the large amount of DGT's employees.

Net Personnel Expenditures, 2013–2014

Description	2014			2013	% Increase/ (Decrease)
	Budget (Rp)	Realization (Rp)	Absorption (%)	Realization (Rp)	
Civil Servant Salaries & Allowances Expenditure	1,748,954,694,000	1,696,762,021,075	97.04	1,542,203,118,726	10.02
Overtime Expenditure	34,191,731,000	27,343,558,560	79.97	25,722,507,000	6.30
Special Allowances Expenditure and Transit Personnel Expenditure	0	0	-	0	-
Total	1,783,146,425,000	1,724,105,579,635	96.72	1,567,925,625,726	9.96

INITIATIVE-16

ENSURING FLEXIBILITIES NEEDED FOR THE TRANSFORMATION

In order to expand organization capacity, DGT requires flexibility in managing budget. Moving forward, DGT needs to allocate more budget for the development of new office, employee recruitment, and development of information technology as supporting function.



D. Goods Expenditures

Realized Goods Expenditures in 2014 amounted to Rp2.80 trillion or 92.85 percent of budget. The biggest budget spent on Operational Goods Expenditure which is used for provision of consumable goods and/or services for work office. The Operational Goods Expenditure covers offices needs, food, correspondence, utilities expense (electricity, water, and telephone), as well as building and construction maintenance cost.

Net Goods Expenditure, 2013–2014

Description	2014			2013	% Increase/ (Decrease)
	Budget (Rp)	Realization (Rp)	Absorption (%)	Realization (Rp)	
Operational Goods Expenditure	1,549,734,866,902	1,494,861,784,443	96.46	1,530,696,201,372	(2.34)
Non-operational Goods Expenditure	219,787,891,000	197,384,245,018	89.81	215,460,916,419	(8.39)
Services Expenditure	279,996,914,403	250,003,317,192	89.30	281,024,255,217	(11.04)
Maintenance Expenditure	395,251,720,010	357,136,789,963	90.36	319,707,594,140	11.71
Domestic Travel Expenditure	562,827,480,685	497,459,639,616	88.41	458,060,097,373	8.60
International Travel Expenditure	11,595,966,000	6,511,118,191	56.15	5,570,193,548	16.89
Total	3,019,194,839,000	2,803,356,894,423	92.90	2,810,519,258,069	(0.25)

E. Capital Expenditures

Realized Capital Expenditures in 2014 amounted to Rp401.84 billion or 87.63 percent of budget. The largest budget spent on Capital Expenditure on Building and Construction which is allocated for building and construction matter, either by contract or self-management. The expenditures covered buying or construction cost, administration cost of Building Permit, notary, and taxes.

Net Capital Expenditure, 2013–2014

Description	2014			2013	% Increase/ (Decrease)
	Budget (Rp)	Realization (Rp)	Absorption (%)	Realization (Rp)	
Capital Expenditure on Land	1,166,400,000	1,161,190,000	99.55	4,656,121,000	(75.06)
Capital Expenditure on Equipment & Machine	173,949,130,000	134,078,031,720	77.08	150,958,335,999	(11.18)
Capital Expenditure on Building & Construction	271,217,832,000	260,778,486,239	96.15	170,966,397,910	52.53
Capital Expenditure on Irrigation & Installation	1,279,003,000	1,237,009,828	96.72	2,877,768,100	(57.01)
Capital Expenditure on Other Infrastructure	10,935,081,000	4,580,533,321	41.89	2,930,400,087	56.31
Total	458,547,446,000	401,835,251,108	87.63	332,389,023,096	20.89

F. Interest Compensation Payment

Interest Compensation Payment is interest compensation to taxpayers for the delayed of disbursement of overpayment or objection decisions, appeal decisions, and judicial review that granted the taxpayer's request. There is no realized Interest Compensation Payment in 2014.

Interest Compensation Payment, 2013–2014

2014 (Rp)	2013 (Rp)	% Increase/ (Decrease)
0	397,544,480,438	(100.00)

G. Assets

1. Current Assets

Current Assets are assets expected to be realized or owned to be used or sold within twelve months since reporting. The total Current Assets of DGT as of 31 December 2014 amounted to Rp22.86 trillion.

Current Assets, 2013–2014

Description	2014 (billion Rp)	2013 (billion Rp)	% Increase/ (Decrease)
Cash in Expenditure Treasurer	2,172,341,615	2,721,906,425	(20.19)
Other Cash & Cash Equivalent	753,489,575	6,058,323,687	(87.56)
Prepaid Expenditure	20,128,471,340	23,711,631,982	(15.11)
Tax Receivables (Net)	22,589,315,148,485	28,581,451,198,172	(20.97)
Non-Tax Receivables (Net)	63,733,757,416	-	-
Current Portion of Treasury Bills/ Compensation Claim (Net)	34,054,749	336,056,691	(89.87)
Inventory	184,058,512,681	148,116,229,002	24.27
Total	22,860,195,775,861	28,762,395,345,959	(20.52)

2. Fixed Assets

Fixed assets include the entire assets that are used for either government or public's interests with economic benefit more than a year. Fixed assets are measured based on acquisition cost by taking account the depreciation cost. The book value of Fixed Assets as of 31 December 2014 amounted to Rp11.81 trillion.

Fixed Assets, 2013–2014

Description	2014 (Rp)	2013 (Rp)	% Increase/ (Decrease)
Land	6,806,824,265,943	6,702,039,392,919	1.56
Equipment & Machine	3,860,412,444,437	3,866,745,634,724	(0.16)
Building & Construction	4,983,440,997,688	4,881,577,221,808	2.09
Road, Irrigation & Installation	47,580,966,395	46,818,717,982	1.63
Other Fixed Assets	4,697,627,505	5,496,513,815	(14.53)
Construction in Progress	230,063,174,463	134,703,268,466	70.79
Accumulated Depreciation as of 31 December 2014	(4,125,343,883,998)	(4,332,514,121,440)	(4.78)
Total	11,807,675,592,433	11,304,866,628,274	4.45

3. Long-Term Receivables

The Long-Term Receivables as of 31 December 2014 amounted to Rp74.31 million. The amount is the deduction of Current Portion of Treasury Bills/Compensation Claim of Rp74.69 million with Uncollectible Tax Arrears-Current Portion of Treasury Bills/Compensation of Rp373.44 thousand.

4. Other Assets

Other Assets are government assets other than current assets, long-term investment, and fixed assets. The book value of Other Assets as of 31 December 2014 amounted to Rp302.65 billion.

Other Assets, 2013 – 2014

Description	2014 (Rp)	2013 (Rp)	% Increase/ (Decrease)
Intangible Assets (Software, Licenses, and Other Intangible Assets)	248,403,465,870	242,032,654,335	2.63
Other Assets (Unused Fixed Assets)	333,157,860,090	240,763,749,172	38.38
Accumulated Depreciation as of 31 December 2014	(278,914,664,318)	(185,476,877,823)	50.38
Total	302,646,661,642	297,319,525,684	1.79

H. Short-Term Liabilities

A liability is classified as short-term liability if it is expected to be paid or due within twelve months after the reporting date. The Short-Term Liabilities as of 31 December 2014 amounted to Rp1.36 trillion.

Short-Term Liabilities, 2013–2014

Description	2014 (Rp)	2013 (Rp)	% Increase/ (Decrease)
Payables to Third Parties	3,922,448,021	9,800,483,821	(59.98)
Payables to Revenue Refund	1,352,405,622,270	131,977,337,642	924.73
Prepaid Revenue	188,295,523	255,142,667	(26.20)
Prepaid from State Treasury Service Office	2,172,341,615	2,721,906,425	(20.19)
Deferred Revenue	486,904,101	519,533,454	(6.28)
Other Short-Term Liabilities	68,733,397	-	-
Total	1,359,244,344,927	145,274,404,009	835.64

I. Equity

1. Current Equity Fund

Current Equity Fund as of 31 December 2014 amounted to Rp21.50 trillion. The amount is net wealth of government which is earned through the difference between current assets value and short-term liabilities.

Current Equity Fund, 2013–2014

Description	2014 (Rp)	2013 (Rp)	% Increase/ (Decrease)
Allowance for Receivable	22,653,425,851,808	28,581,857,584,993	(20.74)
Allowance for Inventory	184,058,512,681	148,116,229,002	24.27
Allowance for Short-Term Liabilities Payment	(1,356,130,218,214)	(136,239,031,230)	895.41
Goods/Services to be Received	19,785,580,182	23,641,301,852	(16.31)
Goods/Services to be Transferred	(188,295,523)	(255,142,667)	(26.20)
Total	21,500,951,430,934	28,617,120,941,950	(24.87)

2. Investment Fund Equity

Investment Fund Equity is a fund that was invested in long-term investment, fixed assets, and other assets. As of 31 December 2014, the Investment Fund Equity amounted to Rp12.11 trillion which was invested in:

a. Fixed Assets amounted to Rp11.81 trillion; and
b. Other Assets amounted to Rp302.72 billion.

2015 Performance Target

DGT's commitment towards 2015 target can be seen in DGT Performance Contract which covers the target of Key Performance Indicators and Strategic Initiatives achievement.

DGT Performance Contract, 2015

No.	Objectives of Programs/Activities	Key Performance Indicator	Target
1.	Optimum state tax revenue	Percentage of tax revenue realization	100%
2.	Public services achievement	Users' satisfaction index	3.91
		Level of stakeholders' satisfaction	72
3.	High level of taxpayers' compliance	Percentage of taxpayers' compliance	70%
4.	Excellent services	Percentage of e-Filing submission	2,000,000 Tax Return
5.	Improvement on effectiveness of tax information dissemination	Effectiveness level of tax information dissemination	72
6.	Improvement on effectiveness of public relations	Effectiveness level of tax public relations	72
7.	Improvement on tax extensification	Percentage of new taxpayers from tax extensification program which makes payment	100%
8.	Improvement on taxpayers supervision	Percentage of tax return amendment which has been followed-up as a result of notification letter issuance	100%
9.	Improvement on tax audit effectiveness	Audit coverage ratio	100%
		Effectiveness level of tax audit	87
		Success percentage of joint audit	72%
10.	Improvement on effectiveness of law enforcement	Percentage of investigation findings declared complete by the Attorney (P-21 status)	42%
		Amount of tax arrears collection	Rp20 trillion
		The number of gijzeling proposals	31 taxpayers/tax bearers
11.	Improvement of data reliability	Percentage of annual tax return processed timely	85%
		Percentage of identified external data	25%
12.	Competitive HR	Percentage of officials who has met job competency standard	82%
13.	Reliable organization and tranformation	Organizational Health Index	72
		Percentage of organizational transformation initiative implementation	85%
14.	Integrated management information system	Percentage of completion on information system module development	100%
15.	Optimum budget management	Percentage of budget absorption and budget output	95%

DGT Strategic Initiatives, 2015

IKU	Strategic Initiatives	Output/Outcome	Period
Amount of e-Filing Submission	Appointment of taxpayers as application service provider (ASP) for tax return filing for employees and customers	Appointment of taxpayers as ASP	Mar
Percentage of tax return amendment which has been followed-up as a result of notification letter issuance	Development of integrated data utilization and monitoring system	Information system module	Apr
Audit coverage ratio	Issuance of the Director General of Taxes Circular Letter on tax audit by non-functional tax auditor	Circular Letter	Apr
Audit coverage ratio	Increasing the number of tax auditor	Number of tax auditors increased	Apr
Effectiveness level of tax audit	Development of information system integrated for tax audit, tax objection, appeal, review, and tax collection	Information system module	Jun
Percentage of investigation findings declared complete by the Attorney (P-21 status)	Appointment of new civil servant investigator	Number of civil servant investigators increased	Apr—Dec
Percentage of annual tax return processed timely	Expansion of working area of: • Taxation Data and Document Processing Center; and • Taxation Data and Document Processing Office	Stipulation of working area expansion	Apr

2015 Organizational Transformation Program Initiatives Implementation

Based on the Ministry of Finance Organizational Transformation Program Blueprint, the key outcomes expected from DGT in 2015 for every strategic initiative are as follow.

Initiative	Key Outcomes
1. Improving segmentation and coverage model of small taxpayers	• Improvement of segmentation completed; pilot partnership with micro-finance institutions (including post offices) • Launching of mobile office
2. Pursuing the informal economy through an end-to-end approach	End-to-end approach trial to one informal economy sector
3. Revamping the VAT administration system	• e-Invoice is mandatory for all Taxable Person for VAT Purposes in Regional Tax Office in Java and Bali • Review on implementation of cash receipt system
4. Developing a predictive, risk-based compliance and model linked to business processes	Pilot project risk engine for tax audit and supervision

Initiative	Key Outcomes
5. Improving tax audit and tax collection effectiveness	• Simplification of tax audit process • Improvement on case allocation • Refinement on tools and work sheet templates
6. Ensuring quality and consistency of law enforcement	Implementation of tax audit, tax objection, and appeal on work flow management module
7. Launching an integrated communications strategy	• Enhancement on public relation coordination • Information in education and law enforcement publication to be delivered in optimal way
8. Systematically engaging third party for data, law enforcement, and taxpayer outreach	Capability and expertise to manage data; a mandate from the President's office
9. Enhancing Tax Offices 10. Selectively increasing Data Processing Center coverage and improving data capturing capabilities	Tax Return (1770 SS) received in every Tax Office is directly sent to Data Processing Center
11. Migrating taxpayers to e-Filing	e-Filing for corporate taxpayers
12. Drastically increasing call centers capacity	Establishment of Kring Pajak (Call Center) Academy and outbound call center
13. Expanding functionality of website	Add service feature (tax access)
14. Re-aligning functional staff and selectively increasing capacity	-
15. Restructuring the organization	Approval from the Minister of Administrative Reform and Bureaucratic Reform (Issuance of the Presidential Decree)
16. Ensuring flexibilities needed for the transformation	• The chosen autonomy proposal is supported by the Ministry of Finance • Approval from the Minister of Administrative Reform and Bureaucratic and the President's Office • Reduce span of control, recruit experienced experts, performance-based remuneration, consequence management • Roll-out of competitive remuneration and benefits

Legal basis:

- The Ministry of Finance Decree No. 36/KMK.01/2014 regarding the Ministry of Finance Organizational Transformation Program Blueprint 2014–2025
- Secretary General of the of Finance Decree as Chairman of the Ministry of Finance's Bureaucratic Reform and Central Transformation Office Team No. KEP-33/SJ/2015 regarding Change of Manual in Implementing Organizational Transformation Program initiatives in the Ministry of Finance as amended by KEP-382/SJ/2015

GOOD GOVERNANCE

110 Procedures

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Selamat Datang di Whistleblowing System
PERHATIAN
WBS

Implementation of good governance reflects the commitment of all elements in DGT to achieve the vision of "Becoming the best tax administrator to ensure state sovereignty and autonomy".

DGT implements good governance in all aspects e.g. organization structure and business process. Organization structure is formulated based on functionalization principle, work load balance, authority delegation, span of control, clear charting, check and balance, as well as inherent supervision. DGT business process aims to increase organization performance efficiency and to support organization sustainability towards community dynamics.

PROCEDURES

In order to build a good administration and business process, DGT has implemented a number of administrative regulations as guidelines for working units or staff position. Implementation of administrative regulations defines roles and functions of each post, preventing jobs duplication and obscurity of authorities and responsibility as well as reducing cases of failure/error. DGT also continues to improve the regulations to enhance service quality for all stakeholders.

Organization and Procedures

Description of positions, tasks and functions, procedures, working area, and organizational structure chart.

Unit	Legal Basis
Head Office	• The Minister of Finance Regulation No. 206/PMK.01/2014 regarding Organization and Procedures of the Ministry of Finance • The Minister of Finance Decree No. 218/KMK.01/2003 regarding Senior Advisor in Directorate General of Taxes
Vertical Units	The Minister of Finance Regulation No. 206.2/PMK.01/2014 regarding Organization and Procedures of Vertical Units in DGT
Technical Implementing Unit	• The Minister of Finance Regulation No. 84/PMK.01/2010 regarding Organization and Procedures of Taxation Data and Document Processing Center as amended for several times and lastly by the Minister of Finance Regulation No. 171/PMK.01/2012 • The Minister of Finance Regulation No. 133/PMK.01/2011 regarding Organization and Procedures of Taxation Data and Document Processing Office as amended by the Minister of Finance Regulation No. 172/PMK.01/2012 • The Minister of Finance Regulation No. 134/PMK.01/2012 regarding Organization and Procedures of External Data Processing Office as amended by the Minister of Finance Regulation No. 173/PMK.01/2012 • The Minister of Finance Regulation No. 174/PMK.01/2012 regarding Organization and Procedures of Information and Complaint Service Office

Job Description

Description of duties, authorities, responsibilities, working relation, challenges, risks, and job requirements.

Position	Legal Basis
Structural Position (Echelon) in DGT Head Office	The Minister of Finance Decree No.1554/KM.11/2011
Staff in DGT Head Office	The Minister of Finance Decree No.1469/KM.11/2012
Structural Position (Echelon) in Operational Units	The Minister of Finance Decree No.595/KM.11/2013
Staff in Operational Units	The Minister of Finance Decree No.726/KM.11/2014
Tax Auditor	The Minister of Administrative and Bureaucratic Reforms Decree No. 31/KEP/M.PAN/3/2003
Land and Building Tax Assessor	The Minister of Administrative and Bureaucratic Reforms Decree No. 30/KEP/M.PAN/3/2003
Computer Administrator	The Minister of Administrative and Bureaucratic Reforms Decree No. 66/KEP/M.PAN/7/2003

Standard Operating Procedure (SOP)

A chain of formal written instructions about government's administration operational process, how and when to be done, where and to whom it should be delegated.

Area of Development	Total	Legal Basis
Tax Services Development	379	SOP Formulation Guidelines in the Ministry of Finance refers to the Minister of Finance Decree No. 139/PMK.01/2006
Tax Information Dissemination Development	174	
Law Enforcement Development	481	
Tax Extensification and Valuation Development	289	
HR Management Development	508	
Competency and Capacity Building	69	
Information System Analysis and Evaluation	256	
Organizational Transformation	744	
Total	2.900	

Note:
Total of SOP by the end of year 2014

INTERNAL CONTROL SYSTEM

DGT implements Internal Control System as a method to monitor and to direct resources in order to achieve an effective, efficient, transparent, and accountable management. DGT refers to the Government Regulation No. 60 Year 2008 in implementing Internal Control System.

The elements of internal control system and DGT efforts in implementing each element are described as follows:

A. Code of Conduct Implementation

DGT Code of Conduct is regulated by the Minister of Finance Regulation No. 1/PM.3/2007 which consists of 9 points of obligation and 8 points of prohibition. To facilitate understanding and implementation of code of conduct, Directorate General of Taxes has issued the Director General of Taxes Circular Letter No. SE-33/PJ/2007 regarding Guidelines for Implementing DGT Code of Conduct.

Initially, the code of conduct is implemented by signing a Statement Letter of Willingness to Comply With DGT Code of Conduct.

DGT Code of Conduct

Employee Obligations	Employee Prohibitions
1. Respect other people's religions, faith, and cultures	1. Act discriminatively in performing tasks
2. Work in a professional, transparent, and accountable manner	2. Become an active member or partisan of political parties
3. Secure DGT's data and information	3. Abuse of power
4. Provide best services to taxpayers, fellow employees, or other stakeholders	4. Misuse office facilities
5. Obey official orders	5. Accept any gift in any form, either directly or indirectly, from taxpayers, fellow employees, or others stakeholders, which led to the employee suspected of abusing power
6. Be responsible in using DGT's properties	6. Misuse of tax data and information
7. Abide officials working hours and rules	7. Performing actions which may lead to data disruption, destruction or alteration in the DGT's information system
8. Become a role model for the community in fulfilling tax obligations	8. Breaking the norms of decency that can damage public image and dignity of DGT
9. Behave, dressed, and speak in polite manner	

DGT carries out three lines of defense concept to monitor code of conduct implementation. The first line serves as an inherent supervision mechanism that every superordinate is obliged to ensure their subordinates are adhere to code of conduct. The second line, supervision is carried out by Internal Compliance Unit (UKI) through surprise inspection, surveillance, and others. Finally, the last line is by Inspectorate General Ministry of Finance as the internal supervisor particularly for code of conduct violation which indicates fraud.

B. Internalization of Corporate Values

The objectives of internalization of Ministry of Finance Corporate Values are:

a. to create human resources with high integrity and strong organizational culture;
b. to support the achievement of tax revenue target;
c. to improve employee discipline and compliance with code of conduct;
d. to increase superordinates' roles in building organizational culture;
e. to build a conducive workplace; and
f. to increase DGT's image along with its personnel.

In line with the Minister of Finance Decree Number 312/KMK.01/2011 regarding the Ministry of Finance Corporate Values, in 2014 DGT has conducted several internalization programs as follow:

a. Main Internalization Program, through dissemination, internalization media creation, and implementation of the Ministry of Finance Corporate Values in daily activities;
b. Thematic Internalization Program, through other activities in celebrating religious holiday, public holiday, and tax dissemination to the stakeholders; and
c. Other internalization program, by launching "DJP Bersih di Tangan Kita" (Clean Bureaucracy in Our Hands) in each work unit.

C. Internalization of Anti-Corruption Culture

DGT has conducted a series of activities to demonstrate its resistance against corruption, collusion, and nepotism within DGT. Various activities such as photo contest with anti-corruption theme, installation of anti-corruption banner, as well as Anti-Corruption and Integrity Initiative Appraisal (PIIAK) program aims to nurture and foster anti-corruption culture and spirit among DGT's employees.

The commemoration of World Anti-Corruption Day in 2015 was conducted by organizing anti-corruption short movie-making contest and anti-corruption talkshow. The anti-corruption short movie-making contest was highly welcomed by DGT's employees. There were 146 work units in DGT which enrolled in the contest. The final judging went to external judges who are professional movie directors. The winners of the anti-corruption short movie-making contest in 2014 were as follow:

a. first best movie contributor : East Kalimantan Regional Tax Office
b. second best movie contributor : Salatiga Tax Office
c. third best movie contributor : North Badung Tax Office
d. employees' favorite movie : Makassar Taxation Data and Document Processing Office

As part of the event, starting from 24 to 28 November 2014, DGT also held anti-corruption short movie week in its Head Office Gallery.

In addition, anti-corruption talkshow featuring anti-corruption with "Honest and Clean in Working for DGT and for the Country" theme was conducted as the final agenda in the commemoration of World Anti-Corruption Day in DGT. The talkshow was hosted by Najwa Shihab and several speakers, which were anti-corruption figures: Johan Budi, Deputy of Prevention in Corruption Eradication Committee (KPK), Prof. Dr. Komarudin Hidayat, Provost of Syarif Hidayatullah State Islamic University, and Bima Arya, Mayor of Bogor.

Numbers of DGT's unit received awards for their anti-corruption behavior in 2014. *They were Bojonegoro Tax Office which was awarded Corruption Free Region (WBK) and Purwokerto Tax Office which were designated Clean and Serving Bureaucracy Region (WBBM).*

DGT's PIIAK activities in 2014 were appraisal on initiatives from working unit in organizing integrity and anti-corruption featured activities through internalization of the Ministry of Finance values throughout 2014. All Regional Tax Office and Tax Office participated in DGT's PIIAK.

Based on the results of DGT's PIIAK in 2014, it is concluded that the winning unit were:

a. Regional Tax Office Category
   1) winner : Central Java I Regional Tax Office
   2) runner-up : South, West, and Southeast Sulawesi Regional Tax Office
   3) third place : West Jakarta Regional Tax Office
   4) fourth place : Large Taxpayers Regional Tax Office
   5) fifth place : Central Java II Regional Tax Office
   6) sixth place : Banten Regional Tax Office
b. Tax Office Category
   1) winner : Central Semarang II Tax Office
   2) runner-up : Foreign Investment IV Tax Office
   3) third place : Wates Tax Office
   4) fourth place : Large Taxpayers Office IV
   5) fifth place : Sidoarjo Medium Taxpayers Office
   6) sixth place : Pekanbaru Medium Taxpayers Office

D. Implementation of Risk Management

Risk management is implemented and developed based on the Minister of Finance Regulation No. 191/PMK.09/2008 regarding the Implementation of Risk Management in the Ministry of Finance. Risk management has been gradually implemented in DGT since 2009 in echelon II units as Risk Owner Unit (UPR).

a. Key Performance Indicator (KPI) on Risk Management

There are 2 KPIs on risk management stipulated in 2014, namely Percentage of Finished Risk Mitigation and Maturity Level of Risk Management Implementation (TKPMR). Central Java I Regional Tax Office as well as Taxation Data and Document Processing Center were appointed as KPI assessment sample unit.

TKPMR Assessment Result, 2014

Risk Owner Unit	Score Target	Result	Achievement (%)
Central Java I Regional Tax Office	75,00	72,12	96,16
Taxation Data and Document Processing Center	75,00	75,91	101,21
Average	75,00	74,02	98,69

b. Risk Management Development

Among the measures taken to develop risk management in 2014 included:

1) DGT Risk Management Committee Meeting;
2) Coordination Meeting of DGT Head of Risk Management;
3) Increasing the capacity of risk management team through work meeting, dissemination and assistance, as well as trainings;
4) optimization of internal compliance unit's through risk management implementation; and
5) technical partnership with experts from Australia-Indonesia Partnership for Economic Governance (AIPEG) related to the implementation of risk management in Australian Tax Office (ATO).

INITIATIVE-12

DRASTICALLY INCREASING CALL CENTERS CAPACITY

Implementation of Initiative 12 in 2014 was the assignment of 112 new call center agents. The function of DGT call center is to provide public with information and complaint services.



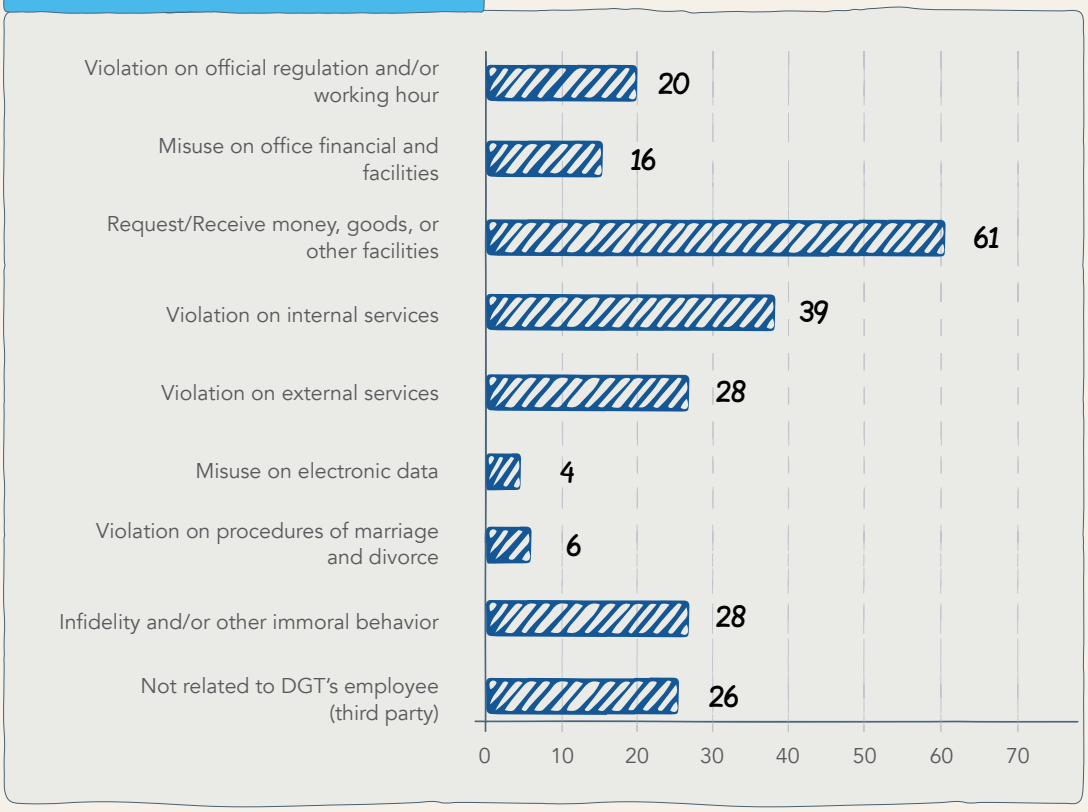
E. Implementation of Whistleblowing System

Since 2012, DGT has implemented Whistleblowing system (WBS) to handle reports on violation of DGT employee's code of conduct. Reports can be submitted through/by:

a. visiting Help Desk officer; and
b. whistleblowing channel:
   1) whistleblowing hotline (+62 21) 52970777;
   2) Kring Pajak 1500200;
   3) facsimile (+6221) 5251245;
   4) text message to 0813178-PAJAK (72525);
   5) whistleblowing site (pengaduan.pajak.go.id);
   6) email to kode.etik@pajak.go.id;
   7) written letter and mass media;
   8) SIKKA-WBS; and
   9) WiSe (Whistleblowing System) of the Ministry of Finance.

In 2014, the number of whistleblowing reports is 228 cases, down by 16.18 percent compared to the previous year.

Violation Reports per Type, 2014



F. Internal Control Monitoring

Establishment of internal compliance unit (UKI) is a part of organizational development. DGT established UKI to carry out the following function:

a. internal control monitoring;
b. risk management monitoring;
c. monitoring the code of conduct and disciplinary compliance;
d. monitoring the follow-up of internal control result; and
e. formulating recommendation on business process improvement.

UKI in DGT is performed by:

a. Directorate of Internal Compliance and Apparatus Transformation;
b. Tax Audit, Investigation, and Collection Division in Regional Tax Office;
c. General Affair and Internal Compliance Division in Taxation Data and Document Processing Center;
d. Tax Audit and Internal Compliance Section in Tax Office; and
e. Administrative and Internal Compliance Subdivision in Taxation Data and Document Processing Office, External Data Processing Office, and Information and Complaint Service Office.

Internal Control Monitoring Activities 2014

Unit in Charge	Object of Monitoring Activities
Head Office	1. Information, Data, Report, and Denunciation (IDLP) management
	2. Procedure of Issuance and Accountability of Official Travel Document
	3. Preparation on Tax Court Appeal Trial
	4. Judicial Review preparation
Regional Tax Office	1. Audit on tax compliance
	2. IDLP management
	3. Formulation of dissemination work plan for tax information dissemination team on Regional Tax Office
	4. Assessment trial for job-grading assignment
	5. Job-grading assignment based on assessment trial
	6. Procedure of application for using book value on transfer of property in context of merger
	7. Observation for IDLP Development and Analysis

Unit in Charge	Object of Monitoring Activities
Tax Office	1. Issuance on disbursement of refund claim 2. Audit on tax compliance 3. Tax collection 4. Counseling to taxpayers as a follow up of notification letter delivery 5. IDLP management 6. Data collection on plantation, forestry, as well as non-oil and gas mining sector 7. Income Tax and VAT Returns administration 8. Annual Tax administration 9. Settlement on Application for Notice on Tax Exemption of Taxable Goods and Notice on Tax Exemption of Income Tax Imposition on transfer of land and/or buildings rights 10. Assessment trial for job-grading assignment and administration of assignment letter 11. Issuance on substitution of receipt of document
External Data Processing Office	1. Collection of external data in hardcopy 2. Procedure for external data transfer monitoring 3. Assessment trial for job-grading assignment and administration of assignment letter
Information and Complaint Service Center	Assessment trial for job-grading assignment and administration of assignment letter
Taxation Data and Document Processing Center Taxation Data and Document Processing Office	1. Document packaging receipt 2. Document scanning 3. Assessment trial for job-grading assignment 4. Job-grading assignment based on assessment trial 5. Assessment trial for job-grading assignment and administration of assignment letter

The result of UKI's monitoring encompasses the following matters:

a. compliance level in activity control within certain period;
b. business process improvement recomendations;
c. risk management improvement recomendations;
d. risk handling/mitigation improvement recomendations;
e. improvement of code of conduct and discipline compliance recommendations;
f. improvement recomendations of employees disciplinary report and disbursement on incentives adjustment; and
g. monitoring on the follow up of external audit and internal control unit investigation result.

G. Internal Compliance Assessment

The Director General of Taxes Regulation No. PER-19/PJ/2011 regarding Guidance of DGT Internal Compliance Assessment regulates that internal compliance assessment include all assessment process on functions, activities, and DGT's units through review, evaluation, monitoring, or other activities.

The objective of internal compliance assessment is to provide added value for the organization through the assessment of:

a. compliance towards the regulations, work plans, systems, and/or procedures related to the DGT 's tasks;
b. effectiveness and efficiency of activities based on established benchmarks;
c. safeguarding of DGT's assets;
d. securing DGT's data and information; and
e. effectiveness and efficiency of resources utilization.

In 2014, DGT has conducted a series of compliance assesment with the following subjects:

a. tax imposition and extensification;
b. tax audit;
c. supervision by account representative;
d. tax collection; and
e. management and achievement of annual tax return filing compliance.

H. Violance Reports Follow-Up

As stipulated in the Director General of Taxes Regulation No. PER-21/PJ/2011 regarding Report Handling by Directorate of Internal Compliance and Apparatus Transformation, every report will be analyzed by analysts to determine the required follow-up.

Violance Reports Follow-Up

Description	Total
Total reports in 2013	272
Total settled reports in 2013	222
Total reports which are still pending in 2013 and to be followed-up in 2014	50
Total reports in 2014	228
Total settled reports in 2014:	
a. Archived Analysis Reports	66
b. Forwarded Analysis Reports	74
c. Analysis Report is followed-up by collecting data and information	64
d. Analysis Report is followed-up by investigation	4
Total reports in 2013 which are settled in 2014	39
Total reports which are still pending in 2013 and to be followed-up in 2015	11
Total reports which are still pending in 2014 and to be followed-up in 2015	20
Total settled report in 2014	247

I. External Audit Results Follow-up

In addition to internal monitoring, DGT is also supervised by external auditor, consisting of Inspectorate General of the Ministry of Finance (Itjen), The Audit Board (BPK), Finance and Development Supervisory Agency (BPKP), and in some cases, joint teams from several unit of external auditor.

Progress of Settlement on External Audit Findings Recommendation, 2014

Description	Inspectorate General					BPK (Performance & Procurement)	BPKP (Performance)	Total
	Inspectorate I		Inspectorate V (procurement)	IBI (Disciplinary Sanction)	Joint Team (Disciplinary Sanction)			
	Performance	Polrec						
A. Total initial pending audit reports from 1999 to 2011	6,326	0	0	122	0	1,948	-	-
B. Total settled audit reports up to 2011	(5,218)	0	0	(75)	0	(1,239)	-	-
C. Pending audit reports to be followed-up in 2012 (A-B)	1,108	0	250	47	0	709	43	2,157
D. Additional recommendation/ findings in 2012	0	15	43	51	23	381	0	513
E. Pending audit reports to be followed-up from 2012 to July 2014 (C+D)	1,108	15	293	98	23	1,090	43	2,670
F. Settled audit reports from 2012 to July 2014	1,054	15	230	92	23	1,016	42	2,472
G. Total pending audit reports in 2014 (E-F)	54	0	63	6	0	74	1	198
H. Additional received audit report by the end of 2014	153	7	8	0	0	61	0	229
Total pending audit reports to be followed-up in 2015 (G+H)	207	7	71	6	0	135	1	427

Note:

- Policy Recommendation monitoring is carried out by coordinating with related directorates
- IBI (Inspectorate of Investigation)
- Joint Team (Inspectorate General and Corruption Eradication Commission)
- BPK (the Audit Board)
- BPKP (Finance and Development Supervisory Agency)
- Performance monitoring is carried out by coordinating with Tax Office/Regional Tax Office as audit objects

J. Imposition of Disciplinary Sanctions

Disciplinary sanctions of Civil Servant (PNS) serve as a guideline to enforce discipline in order to ensure order and effective task implementation while driving higher productivity. The provision refers to the Government Regulation No. 53 Year 2010 regarding the Civil Servant Discipline.

The regulation stipulates that Civil Servant who defies their obligation and/or violates the provision both inside and outside working hours will be penalized.

Imposition of disciplinary sanctions on the convicted employees is based on the investigation results by direct superiors and/or investigation team appointed by the Ministry of Finance. During the investigation, the employee's supervisor and/or investigation team may consider the results of the investigation conducted by Directorate of Internal Compliance and Apparatus Transformation, preliminary research team in Regional Tax Office, and Inspectorate General of the Ministry of Finance.

Imposition of Disciplinary Sanctions, 2012–2014

Legal Basis	Type of Sanctions	Period		
		2012	2013	2014
The Government Regulation No. 53 Year 2010	**Light Degree:**	94	110	117
	Oral Reprimand	30	36	45
	Reprimand Letter	35	43	44
	Dissatisfaction Statement Letter	29	31	28
	Medium Degree:	47	49	46
	Postponement of Periodical Salary Increase for 1 year	22	19	19
	Postponement of Promotion for 1 year	13	14	17
	Demotion to one rank lower for 1 year	12	16	10
	Severe Degree:	76	74	123
	Demotion to one rank lower for 3 years	16	21	26
	Rotation in terms of Demotion	0	2	1
	Position Discharge	3	0	3
	Non-Demand Honorable Discharge	27	6	93
	Dishonorable Discharge	30	45	0
Imposition based on the Government Regulation No. 53 Year 2010		217	233	286
The Government Regulation No. 32 Year 1979	Non-Demand Honorable Discharge	0	0	3
	Dishonorable Discharge	3	9	5
The Government Regulation No. 6 Year 1976	Civil Servants Candidate Honorable Discharge	0	0	0
The Government Regulation No.4 Year 1966	Temporary Dismissal of Position	6	3	6
Total imposition		226	245	300

Note:

With the enactment of Law No. 5 Year 2014 on State Civil Aparatur, disciplinary sanction of dishonorable discharge is no longer in force.

INITIATIVE-7

LAUNCHING AN INTEGRATED COMMUNICATIONS STRATEGY

Among the objectives of Initiative 7 is to build DGT's image by communicating the transformation agenda and proactively managing recent issues.



Information Disclosure

In line with principles of good governance, especially transparency, DGT manages a variety of information channels available to both internal parties and public.

Internal information channels function to communicate organization policy, employee information, and latest news while also enhancing employees' capacity through knowledge management. Meanwhile, public information channels function to disseminate tax policies and programs, meet the public needs for tax information, as well as to build corporate image.

DGT provides information for public by referring to the following provisions:

a. Law No. 14 Year 2008 on Public Information Disclosure;
b. Information Commission Regulation No. 1 Year 2010 on Public Informasi Service Standard; and
c. The Directorate General of Taxes Regulation No. PER-17/PJ/2013 regarding Public Information Management within DGT.

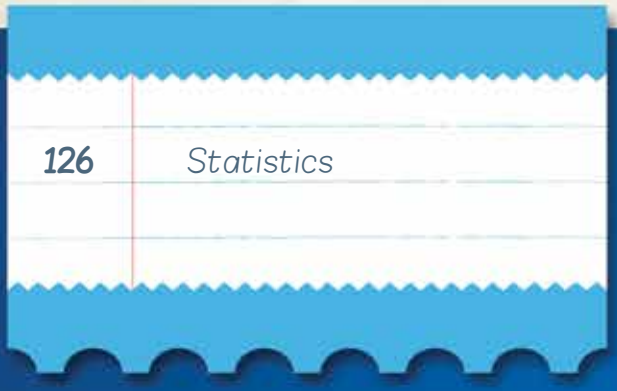
Scope of the discussed guideline include as follows:

a. appointment of Information and Documentation Management Officer as well as its responsibilities and authorities;
b. public information which must be provided and shared as well as the exempted ones;
c. procedure of public information application;
d. objection and disputes of public information; and
e. operational support.

DGT Information Channels

Internal Information	• internal network • digital media (digital internal magazine, email, SMS) • printing media (circular letter, poster, booklet, leaflet) • unit activities (coaching meetings, dissemination, internalization)
Public Information	• website www.pajak.go.id • social media (Facebook, Twitter, Youtube) • printing media (press release, announcement, booklet, leaflet) • public advertorial • unit activities (press conference, dissemination, campaign, seminar)

STATISTICS




eSPT
DJP
e-Filing

Net Tax Revenue, 2010–2014

(in trillion Rp)

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
2010	298.17	230.60	36.61	3.97	58.87	569.35	628.23
2011	358.03	277.80	29.89	3.93	73.10	669.65	742.74
2012	381.60	337.58	28.97	4.21	83.46	752.37	835.83
2013	417.69	384.72	25.30	4.94	88.75	832.65	921.40
2014	**459.08**	**408.83**	**23.48**	**6.29**	**87.44**	**897.68**	**985.13**

Notes:

2010 – 2011 data from Government Financial Report (Audited)
2012 – 2014 data from DGT Financial Report (Audited)

Tax Revenue Contribution to Domestic Revenue, 2010–2014

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
2010	569.35	628.23	992.25	57.38	63.31
2011	669.65	742.74	1,205.35	55.56	61.62
2012	752.37	835.83	1,332.32	56.47	62.73
2013	832.65	921.40	1,432.06	58.14	64.34
2014	**897.68**	**985.13**	**1,545.46**	**58.09**	**63.74**

Notes:

2009 – 2011 Tax Revenue data from Government Financial Report (Audited)
2012 – 2013 Tax Revenue data from DGT Financial Report (Audited)
Domestic Revenue data from Government Financial Report (Audited)

Tax Revenue to State Expenditure Ratio, 2010–2014

Description	2014	2013	2012	2011	2010
A Tax Revenue excluding Oil & Gas Income Tax (trillion Rp)	897.68	832.65	752.37	669.65	569.35
B Tax Revenue including Oil & Gas Income Tax (trillion Rp)	985.13	921.40	835.83	742.74	628.23
C State Expenditure (trillion Rp)	1,777.18	1,650.56	1,491.41	1,295.00	1,042.12
Ratio A : C (%)	50.51	50.45	50.45	51.71	54.63
Ratio B : C (%)	55.43	55.82	56.04	57.35	60.28

Notes:

2009 – 2011 Tax Revenue Data from Government Financial Report (Audited)
2012 – 2013 Tax Revenue Data from DGT Financial Report (Audited)
State Expenditure data from Government Financial Report (Audited)

Tax Ratio, 2010–2014

Description	2014	2013	2012	2011	2010
Gross Domestic Product of Current Price (trillion Rp)	10,094.93	9,087.28	8,230.93	7,419.19	6,446.85
A State Tax Revenue (trillion Rp)	1,146.87	1,077.31	980.52	873.87	723.31
B Local Tax Revenue (trillion Rp)	103.49	86.98	73.00	62.76	47.30
C Natural Resources Revenue (trillion Rp)	240.85	226.41	225.84	213.82	168.83
Tax Ratio					
A+B+C to GDP Ratio (%)	14.77	15.30	15.54	15.51	14.57
A+B to GDP Ratio (%)	12.39	12.81	12.80	12.62	11.95
A to GDP Ratio (%)	11.36	11.86	11.91	11.78	11.22

Source:
GDP and Local Tax data retrieved from Statistic Indonesia dated 10 September 2015
State Tax and Natural Resources Revenue data from Government Financial Report (Audited)

Tax Revenue by Business Classification, 2012–2014

(in billion Rp)

Description	2014	2013	2012
A Farming, Forestry, and Fishery	15,823.35	15,157.13	16,006.06
B Mining and Quarrying	118,245.12	96,572.25	63,097.14
C Manufacturing	295,158.07	285,105.26	261,584.03
D Provision of Electricity, Gas, Steam/Hot Water, and Cold Air	13,772.86	14,502.56	8,717.84
E Provision of Water, Garbage and Recycle Management, Disposal and Cleaning of Waste and Garbage	1,493.40	1,227.37	1,039.50
F Construction	51,159.33	45,796.02	36,794.01
G Wholesaler and Retailer, Repair and Maintenance of Car and Motorcycle	138,110.10	125,066.84	112,433.16
H Transportation and Warehousing	29,909.59	25,800.69	21,879.01
I Provision of Accommodation and Food & Beverages	4,189.51	3,425.47	3,031.88
J Information and Communication	33,341.11	29,945.68	25,876.56
K Finance and Insurance Services	115,487.95	96,516.90	81,070.59
L Real Estate	21,992.95	20,773.24	15,596.39
M Professional, Science, and Technical Services	19,608.44	18,000.18	14,550.94
N Leasing, Employment, Travel Agency and Other Business Support Services	9,183.93	8,387.24	7,030.26
O Governmental and Compulsory Social Security	30,486.34	26,835.32	22,893.13
P Education Services	2,445.46	2,102.33	1,851.19
Q Health Services and Social Activities	2,983.40	2,698.81	2,080.92
R Cultural, Entertainment, and Recreational	860.55	780.15	651.58

	Description	2014	2013	2012
S	Other Services	8,467.46	7,461.36	6,656.90
T	Individual Services in Households and Other Activities Resulting in Goods and Services for Personal Consumptions by Households to Fulfill Needs	176.60	108.58	99.78
U	Institution and Other Extra Ordinary International Institution	8.67	7.90	8.36
X	Others	45,150.71	68,438.99	104,304.92
Z	Land and Building Tax	23,483.93	25,312.29	28,979.51

Notes:

Source from Revenue Dashboard dated 16 February 2015
Business Classification refers to the Director General of Taxes Decree No.KEP-321/PJ/2012

Taxpayers, 2010–2014

Type	2014	2013	2012	2011	2010
Individual	27,687,515	25,109,959	22,131,323	19,881,684	16,880,649
Treasurer	412,827	563,737	545,232	507,882	471,833
Corporate	2,474,086	2,328,509	2,136,014	1,929,507	1,760,108
Total	30,574,428	28,002,205	24,812,569	22,319,073	19,112,590

Source: ODS Masterfile data

Taxpayers Using e-Filing, 2010–2014

Filing Year	2014	2013	2012	2011	2010
Total Taxpayers	1,029,296	26,187	21,799	9,850	4,941

Source: Tax Return Receipt in ODS

INITIATIVE-11

MIGRATING TAXPAYERS TO E-FILING

DGT's success in Initiative 11 which is to encourage taxpayers to shift to digital media as Annual Tax Return filing channels, has significantly cut down administration expense in managing Annual Tax Return.



INITIATIVE-9

ENHANCING TAX OFFICES

Efficient document processing system by applying lean principles in Tax Offices is one of the objectives of Initiative 9. It facilitates the Tax Return filing procedure becomes easier for taxpayers while also making the data and document management in Tax Offices more effective and efficient.



Taxpayers Using e-SPT, 2010–2014

Filing Year	2014	2013	2012	2011	2010
Total Taxpayers	556,542	346,440	117,092	120,790	61,651

Source: Tax Return Receipt in ODS

Compliance Ratio of Annual Income Tax Return Filing, 2010–2014

Description	2014	2013	2012
Number of Taxpayers Obliged to File Annual Income Tax Return	18,357,833	17,731,736	17,659,278
Corporate Taxpayers	1,166,036	1,141,797	1,026,388
Individual Taxpayers	17,191,797	16,589,939	16,632,890
Number of Annual Income Tax Return Field	10,807,624	10,781,103	9,482,480
Corporate Taxpayers	548,676	592,373	547,659
Individual Taxpayers	10,258,948	10,188,730	8,934,821
Compliance Ratio	58.87 %	60.80%	53.70%
Corporate Taxpayers	47.05 %	51.88%	53.36%
Individual Taxpayers	59.67 %	61.72%	53.72%

Notes:

- Taxpayers Obliged to File Annual Income Tax Return is the amount of taxpayers obliged to submit Annual Income Tax Return as of 1 January.
- Annual Income Tax Return is the amount of Annual Income Tax Return received in a year without noticing the respective Fiscal Year of Tax Return.
- Compliance Ratio is the comparison between total Annual Income Tax Return filed in one Fiscal Year and Taxpayers Obliged to File Annual Income Tax Return in the beginning of the year.
- Number of Annual Income Tax Return Filed data from Compliance Dashboard as of 31 December 2015.

Tax Arrears Balance, 2012–2014

(in billion Rp)

Type of Tax	2014	2013	2012
Income Tax Article 21	1,262.75	1,196.08	1,391.62
Income Tax Article 22	484.05	474.86	468.43
Income Tax Article 23	1,853.48	2,073.65	4,918.35
Income Tax Article 25/29 from Individual	1,801.58	1,464.44	1,218.35
Income Tax Article 25/29 from Corporate	23,120.46	26,484.63	18,473.22
Income Tax Article 26	2,694.58	2,654.05	2,093.96
Final Income Tax	1,240.37	847.59	589.72
Domestic VAT	21,445.46	19,086.73	15,704.90
Domestic Sales Tax on Luxury Goods	654.15	385.51	176.24
Land and Building Tax on Rural Sector	-	1,992.88	2,996.93
Land and Building Tax on Urban Sector	-	3,894.95	11m591.24
Land and Building Tax on Plantation Sector	639.43	607.27	661.31
Land and Building Tax on Forestry Sector	497.97	442.64	558.00
Land and Building Tax on Mining Sector	9,004.25	12,217.28	7,587.65
Other Indirect Tax	0,04	0.00	0.02
Income Tax Collection Interest	3,052.15	3,543.99	2,291.24
Gross Tax Arrears	**67,750.72**	**77,366.56**	**70,721.18**
Allowance for Tax Arrears	(45,161.40)	(48,785.11)	(42,929.02)
Net Tax Arrears	**22,589.32**	**28,581.45**	**27,792.16**

Source: DGT Financial Report (Audited)

Tax Arrears by Due, 2014

(in billion Rp)

Due	Total
Up to 1 year	14,698.87
More than 1 year up to 2 years	13,743.44
More than 2 years up to 3 years	5,818.97
More than 3 years up to 4 years	2,696.83
More than 4 years up to 5 years	3,953.18
More than 5 years	26,839.43
Total	67,750.72

Source: DGT Financial Report (Audited)

Allowance for Uncollectible Tax Arrears, 2014

Description	Quality of Tax Arrears				Total
	Current	Non-Current	Doubtful	Debt/ Uncollectible	
Gross Tax Arrears (billion Rp)	7,074.41	10,969.31	11,306.98	38,400.02	67,750.72
Deductible Confiscated Goods/Collateral (billion Rp)	-	5.10	7.65	20.08	32.82
Allowance Calculation Base (billion Rp)	7,074.41	10,964.22	11,299.33	38,379.95	67,717.90
Allowance Percentage	1.00%	10.00%	50.00%	100.00%	-
Values of Allowance for Tax Arrears (billion Rp)	35.37	1,096.42	5,649.67	38,379.95	45,161.40

Notes:

- Data from DGT Financial Report (Audited)
- The allowance policy for uncollectible tax arrears refers to the Minister of Finance Regulation No.201/PMK.06/2010 regarding Arrears Quality of State Ministry/Institution and Establishment of Allowance for Uncollectible Tax Arrears

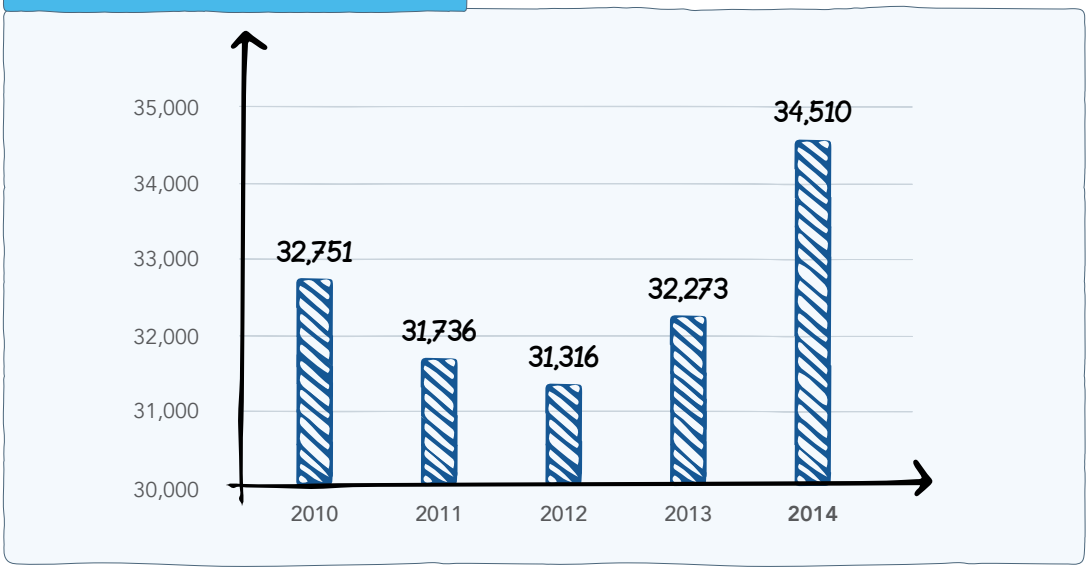
Number of Tax Disputes Settlement, 2010–2014

Type of Services	Total				
	2014	2013	2012	2011	2010
Correction	747	2,888	3,635	4,649	8,132
Objection	13,368	15,038	28,406	16,130	12,524
Deduction of Tax Basic	179	372,630	372,809	26,605	17,436
Deduction or Annulment of Administrative Penalties	29,305	18,931	48,236	15,106	11,165
Deduction or Cancellation of Notice of Tax Assessment	3,150	1,470,786	1,473,936	110,118	6,732
Deduction or Cancellation of Notice of Tax Collection	5,572	3,888	9,460	2,095	1,109
Cancellation of Tax Audit Results/Notice of Tax Assessment as a Result of Tax Audit	252	143	395	34	1,763
Total	54,587	1,886,317	1.938.889	176,748	60,871

Employee Distribution, 2014

Position			Total	Rank Group				Gender		Education Level						
				I	II	III	IV	Men	Women	up to High-school	Diploma I	Diploma II	Diploma III	Under Graduate	Graduate	Post Graduate
Structural Employee	Echelon	Echelon I	1	-	-	-	1	1	-	-	-	-	-	-	-	1
		Echelon II	46	-	-	-	46	43	3	-	-	-	-	2	35	9
		Echelon III	572	-	-	15	557	495	77	-	-	-	-	32	524	16
		Echelon IV	4,056	-	-	2,993	1,063	3,395	661	191	4	3	89	1,483	2,277	9
		Total	4,675	-	-	3,008	1,667	3,934	741	191	4	3	89	1,517	2,836	35
	Non-Echelon	Tax Objection Reviewer	691	-	18	671	2	454	237	-	-	-	112	420	159	-
		Account Representative	7,267	-	1,801	5,462	4	4,945	2,322	201	396	2	1,805	4,277	585	1
		Tax Bailiff	662	-	444	218	-	653	9	143	201	-	107	210	1	-
		Treasurer	507	-	494	13	-	406	101	36	226	-	139	106	-	-
		Operator Console	512	-	508	4	-	498	14	4	239	-	175	94	-	-
		Officer for VAT Refund	31	-	30	1	-	31	-	-	5	-	13	13	-	-
		General Staff	12,648	1	6,916	5,707	24	8,275	4,373	2,913	2,521	5	2,944	3,945	318	2
		Secretary	333	-	296	36	1	149	184	18	96	-	121	97	1	-
		Seconded Employees	1,547	-	1,544	3	-	1,060	487	19	-	-	1.525	3	-	-
		Staff in Education Assignment	657	-	484	169	4	485	172	-	10	-	475	151	21	-
		Total	24,855	1	12,535	12,284	35	16,956	7,899	3,334	3,694	7	7,416	9,316	1,085	3
	Total of Structural Employee		29,530	1	12,535	15,292	1,702	20,890	8,640	3,525	3,698	10	7,505	10,833	3,921	38
Functional Employee	Tax Auditor	Expert Level III (highest)	375	-	-	2	373	311	64	-	-	-	-	169	204	2
		Expert Level II	1,501	-	-	1.462	39	1,376	125	-	-	-	12	944	545	-
		Expert Level I (lowest)	1,447	-	-	1.447	-	1,358	89	-	-	-	93	1,245	109	-
		Skilled Level III (highest)	149	-	-	149	-	132	17	24	4	-	104	16	1	-
		Skilled Level II	457	-	1	456	-	432	25	6	1	1	381	68	-	-
		Skilled Level I (lowest)	699	-	670	29	-	566	133	1	3	-	615	80	-	-
		Total	4,628	-	671	3,545	412	4,175	453	31	8	1	1,205	2,522	859	2
	Appraiser	Expert Level III (highest)	3	-	-	-	3	2	1	-	-	-	-	-	3	-
		Expert Level II	74	-	-	74	-	65	9	-	-	-	-	47	27	-
		Expert Level I (lowest)	58	-	-	58	-	47	11	-	-	-	1	53	4	-
		Skilled Level III (highest)	33	-	-	33	-	31	2	13	-	3	14	3	-	-
		Skilled Level II	60	-	-	60	-	58	2	11	-	-	36	12	1	-
		Skilled Level I (lowest)	49	-	44	5	-	47	2	2	-	-	40	7	-	-
		Total	277	-	44	230	3	250	27	26	-	3	91	122	35	-
	Computer Administrator	Expert Level II	17	-	-	17	-	15	2	-	-	-	-	12	5	-
		Expert Level I (lowest)	34	-	-	34	-	32	2	-	-	-	-	32	2	-
		Skilled Level III (highest)	2	-	-	2	-	2	-	-	-	-	1	1	-	-
		Skilled Level II	8	-	-	8	-	6	2	-	-	-	7	1	-	-
		Skilled Level I (lowest)	12	-	12	-	-	11	1	-	1	-	7	4	-	-
		Total	73	-	12	61	-	66	7	-	1	-	15	50	7	-
	Medic	Expert Level III (highest)	1	-	-	-	1	-	1	-	-	-	-	1	-	-
		Expert Level II	1	-	-	1	-	-	1	-	-	-	-	1	-	-
		Total	2	-	-	1	1	-	2	-	-	-	-	2	-	-
	Total of Functional Employees		4,980	-	727	3,837	416	4,491	489	57	9	4	1,311	2,696	901	2
	Grand Total of DGT's Employees		34,510	1	13,262	19,129	2,118	25,381	9,129	3,762	4,178	14	8,816	13,529	4,822	40

Number of Employees, 2010–2014



Overseas Short Course, 2014

Organizer	Location	Frequency	Total Participants
AIPEG	Australia	1	8
	Malaysia	1	3
ADB	Philliphines	1	2
Check Point Software Technologies, Ltd	Singapore	1	1
Harvard Kennedy School	United States of America	1	2
IBFD	Singapore	1	2
IRBM-IBFD	Malaysia	2	4
Global Contact Center World	Korea	1	9
	Singapore-Malaysia	1	2
TETO	Taiwan	2	2
JICA	Japan	6	27
KOICA	Korea	1	1
OECD	Turkey	5	10
	Hungary	1	1
	Korea	6	12
	Italy	1	2
	Austria	1	2
IRAS-OECD	Singapore	1	3
IRBM-OECD	Malaysia	7	15
SETYM International	Malaysia	4	28
SGATAR	New Zealand	1	2
Total		46	138

Staff in Education Assignment/Scholarship Receiver, 2014

Organizer	Education Level				Total
	Diploma III	Diploma IV	Graduate	Post Graduate	
State College of Accountancy	-	75	-	-	75
HRD Education and Training Center, Financial Education and Training Agency	-	-	33	-	33
Scholarship from STAR, Finance and Development Supervisory Agency	-	12	14	-	26
Joint Japan/World Bank Graduate Scholarship Program	-	-	2	-	2
Australia Awards Scholarships	-	-	8	-	8
Indonesia Endowment Fund for Education	-	-	-	1	1
Total	-	87	47	1	145

Training Program for Employees, 2014

Organizer	Number of Types	Participants	Total Training Hour
Financial Education & Training Agency	131	13,622	7,378

Indonesia's Tax Treaty Network

No.	Country	Effective Date
1.	South Africa	1 January 1999
2.	Algeria	1 January 2001
3.	United States of America	1 February 1991
4.	Australia	1 July 1993
5.	Austria	1 January 1989
6.	Bangladesh	1 January 2007
7.	Netherlands	1 January 1971
8.	Belgium	1 January 1975
9.	Brunei Darussalam	1 January 2003
10.	Bulgaria	1 January 1993
11.	China	1 January 2004
12.	Denmark	1 January 1987
13.	Finland	1 January 1990
14.	Hong Kong	1 January 2013
15.	Hungary	1 January 1994
16.	India	1 January 1988
17.	United Kingdom	1 January 1976

No.	Country	Effective Date
18.	Iran	1 January 2011
19.	Italy	1 January 1996
20.	Japan	1 January 1983
21.	Germany	1 January 1992
22.	Canada	1 January 1980
23.	Republic of Korea	1 January 1990
24.	Democratic People's Republic of Korea	1 January 2005
25.	Kuwait	1 January 1999
26.	Luxembourg	1 January 1995
27.	Malaysia	1 January 1987
28.	Kingdom of Morocco	1 January 2013
29.	Mexico	1 January 2005
30.	Egypt	1 January 2003
31.	Mongolia	1 January 2001
32.	Norway	1 January 1991
33.	Pakistan	1 January 1991
34.	Papua New Guinea	1 January 2015
35.	France	1 January 1981
36.	Philippines	1 January 1983
37.	Poland	1 January 1994
38.	Portuguese	1 January 2008
39.	Qatar	1 January 2008
40.	Czech	1 January 1997
41.	Republic of Croatia	1 January 2013
42.	Romania	1 January 2000
43.	Russia	1 January 2003
44.	Saudi Arabia	1 January 1993
45.	New Zealand	1 January 1989
46.	Seychelles	1 January 2001
47.	Singapore	1 January 1992
48.	Slovakia	1 January 2002
49.	Spain	1 January 2000
50.	Sri Lanka	1 January 1995
51.	Sudan	1 January 2001
52.	Syria	1 January 1999
53.	Suriname	1 January 2014

No.	Country	Effective Date
54.	Sweden	1 January 1990
55.	Switzerland	1 January 1990
56.	Taiwan	1 January 1996
57.	Thailand	1 January 1983
58.	Tunisia	1 January 1994
59.	Turkey	1 January 2001
60.	Ukraine	1 January 1999
61.	United Arab Emirates	1 January 2000
62.	Uzbekistan	1 January 1999
63.	Venezuela	1 January 2001
64.	Vietnam	1 January 2000
65.	Jordan	1 January 1999

List of Press Release and Media Briefing, 2014

Date	Title
1 January	All the Regency/City Must Manage Land and Building Tax
16 January	DGT Arrest Tax Offenders
22 January	This is How Employee Taxpayers can fill Annual Tax Return through DGT Website
24 January	Director General of Taxes has Suggested Bank Account Opening
27 January	DGT Build Synergy with Other Institutions to Secure Tax Revenue
27 March	Deadline Postponement for Individual Annual Tax Return Submission Tax Year 2013 through e-Filing
2 May	DGT Handed Tax Invoice Not According to Actual Transaction Suspect to Cibinong District Attorney
26 June	Tax Fraud, Ex-Treasurer of Bekasi City Council "R" Arrested
18 August	Stamp Duty
27 August	e-Commerce
3 September	Directorate General of Taxes Threatened to Stop Tax Crime Investigation
5 September	DGT MoU with Bali Province Government
11 September	DGT and Indonesian National Police Strengthen Law Enforcement Partnership
24 September	After Being 5 Years Fugitive, illegimate Tax Invoice Issuer is Arrested
6 November	Dissemination of DGT-Indonesian National Police Law Enforcement Partnership
	DGT, Finance and Development Supervisory Agency, and Criminal Investigation Agency Jointly Supervise Obligation Fulfillment of Regional General Treasurer
24 November	DGT and Finance and Development Supervisory Agency Jointly Supervise Tax Obligation Fulfillment
17 December	Collection, Prevention, and Gijzeling
18 December	DGT Handed Four Suspects of Illegitimate Tax Invoice Collusion, West Java High Court

Judicial Review Case in the Constitutional Court and the Supreme Court Handled by DGT, 2014

Applicant/Case Number	Laws Reviewed	Notes
• PT Cotrans Asia • 47/PUU-XII/2014 dated 24 July 2014	Article 23 paragraph (2) Income Tax Law on phrase "other kind" namely "further provisions considering other types of services as referred to in paragraph (1) letter C number 2 is set by or under the Regulation of the Minister of Finance	Government won (resolved on 21 January 2015)
• Supriyono • 57/PUU-XII/2014 dated 26 June 2014	Article 4 paragraph (2) letter E Income Tax Law on "other certain income subjected to final tax regulated by Government Regulation"	Government won (resolved on 21 January 2015)
• PT Indonesia Air Transport • 12/PER-PSG/I/12 P/HUM/TH.2013	• The Government Regulation No.38 Year 2003 regarding the Amendment of the Government Regulation No.146 Year 2000 regarding Import and/or Delivery of Certain Taxable Goods or Delivery of Certain Taxable Services Exempted for VAT • The Minister of Finance Regulation No.370/KMK.03/2003 regarding Implementation of VAT Exemption on Import and/or Delivery of Certain Taxable Goods or Delivery of Certain Taxable Services	Government won (resolved on 30 December 2013)
• PT Best World Indonesia • 43/PER-PSG/X/43/Phum/Th.2012	The Government Regulation No.74 Year 2011 regarding Procedures for Implementation of Rights and Obligations of Tax Compliance	Government won (resolved on 16 April 2015)
• PT LG Electronics Indonesia • 01 P/HUM/Th.2013	The Government Regulation No.74 Year 2011 regarding Procedures for Implementation of Rights and Obligations of Tax Compliance	Government won (resolved on 21 October 2015)
• PT Indo Creative Mebel • 25/PR/IV/25 P/HUM/TH.2013	The Minister of Finance Regulation No.620/PMK.03/2004 regarding Types of Certain Taxable Luxurious Goods other than Motor Vehicles Subject to Sales Tax on Luxury Goods last amended by the Minister of Finance Regulation No.103/ PMK.03/2009	Government won (resolved on 27 March 2015)
• Association of Indonesian Forest Concessionaires • 59/PER-PSG/VII/59 P/HUM/ TH.2013	• The Government Regulation No.46 Year 2000 regarding Amount of Assessment Value for Calculation of Land and Building Tax • The Minister of Finance Regulation No.150 PMK.03/2010 regarding Classification and Imposition of Sales Value of Taxable Objects as Legal Basis of Land and Building Tax • The Director General of Taxes Regulation Number PER-36/PJ/2011 regarding Imposition of Land and Building Tax on Forestry Sector	Government won (resolved on 22 October 2015)
• Indonesian Chamber of Commerce and Industry • 70/PER-PSG/X/70 P/HUM/ TH.2013 dated 22 October 2013	The Government Regulation No.31 Year 2007 regarding the Fourth Amendment of the Government Regulation No.12 Year 2001 regarding Import and/or Delivery of Certain Strategic Taxable Goods on Exempted from VAT	Government lost (resolved on 25 February 2014)
• Indonesian Chamber of Commerce and Industry • 73/PER-PSG/XI/73 P/HUM/TH. 2013 The application entered on 23 November 2013, received by DGT on 7 January 2014	The Government Regulation No.74 Year 2011 regarding Procedures for Implementation of Rights and Obligations of Tax Compliance	Government lost (resolved on 30 June 2015)
• Indonesian Chamber of Commerce and Industry • 64/P/HUM/TH. 2013	The Government Regulation No.1 Year 2012 regarding Goods and Services VAT and Sales Tax on Luxury Goods last amended by Law No.42 Year 2009 regarding the Third Amendment of the Law No.8 Year 1983 regarding VAT of Goods and Services and Sales Tax on Luxury Goods	"Petition Granted" Government lost

List of Tax Center

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
1.	Universitas Syiah Kuala	Aceh RTO
2.	Universitas Sumatera Utara	North Sumatera I RTO
3.	Sekolah Tinggi Ilmu Ekonomi Indonesia	
4.	Institut Agama Islam Negeri Sumatera Utara	
5.	Universitas Muhammadiyah Sumatera Utara	
6.	Universitas Harapan	
7.	Universitas Andalas	West Sumatera and Jambi RTO
8.	Universitas Jambi	
9.	Universitas Bung Hatta	
10.	Universitas Negeri Padang	
11.	Universitas Riau	Riau and Riau Islands RTO
12.	Politeknik Negeri Batam	
13.	Universitas Sriwijaya	South Sumatera and Bangka Belitung Islands RTO
14.	Politeknik Negeri Sriwijaya	
15.	Universitas Muhammadiyah Palembang	
16.	Universitas Bina Darma	
17.	Universitas Bangka Belitung	
18.	Informatics and Business Institute Darma Jaya	Bengkulu and Lampung RTO
19.	Universitas Bengkulu	
20.	Universitas Lampung	
21.	Politeknik Negeri Lampung	
22.	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia	Central Jakarta RTO
23.	Universitas Bina Nusantara	West Jakarta RTO
24.	Program Pasca Sarjana Universitas Trisakti	
25.	Universitas Mercu Buana	
26.	Sekolah Tinggi Ilmu Ekonomi Bisnis Indonesia	
27.	Universitas Bakrie	South Jakarta RTO
28.	Universitas Pancasila	
29.	Sekolah Tinggi Ekonomi Keuangan Perbankan Indonesia	
30.	Asian Banking Finance and Informatics Institute Perbanas	
31.	Universitas Nasional	
32.	Universitas Pembangunan Nasional Veteran Jakarta	
33.	Universitas Satya Negara Indonesia	
34.	Indonesia Banking School	

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
35.	Universitas Negeri Jakarta	East Jakarta RTO
36.	Universitas Kristen Indonesia	
37.	Sekolah Tinggi Ilmu Ekonomi Indonesia Rawamangun	
38.	GICI Bussiness School	
39.	Sekolah Tinggi Perpajakan Indonesia	
40.	Universitas Bunda Mulia	North Jakarta RTO
41.	Institut Bisnis dan Informatika Indonesia	
42.	Universitas Katolik Indonesia Atma Jaya	Special Jakarta RTO
43.	Ikatan Akuntansi Indonesia	
44.	Universitas Kristen Krida Wacana	Large Taxpayers RTO
45.	Politeknik Pos Indonesia	
46.	Universitas Sultan Ageng Tirtayasa	Banten RTO
47.	Sekolah Tinggi Akuntansi Negara	
48.	Universitas Pelita Harapan	
49.	UIN Syarif Hidayatullah	
50.	Universitas Muhammadiyah Jakarta	
51.	Universitas Multimedia Nusantara	
52.	Universitas Padjadjaran	West Java I RTO
53.	Universitas Katolik Parahyangan	
54.	Universitas Kristen Maranatha	
55.	Universitas Muhammadiyah Sukabumi	
56.	Universitas Galuh Ciamis	
57.	Universitas Siliwangi Tasikmalaya	
58.	Institut Manajemen Telkom	
59.	Politeknik Negeri Bandung	
60.	Universitas Komputer	
61.	Lembaga Pendidikan Komputer Indonesia-Amerika	
62.	Sekolah Tinggi Ilmu Ekonomi Ekuitas	
63.	Fakultas Ilmu Sosial dan Ilmu Politik Universitas Indonesia	West Java II RTO
64.	Institut Pertanian Bogor	
65.	Sekolah Tinggi Ilmu Ekonomi Sutaatmadja	
66.	Universitas Presiden	
67.	Universitas Pakuan	
68.	Universitas Swadaya Gunung Jati	
69.	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia Bekasi	
70.	Universitas Sutaatmadja	

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
71.	Universitas Diponegoro	Central Java I RTO
72.	Universitas Islam Sultan Agung	
73.	Universitas Negeri Semarang	
74.	Sekolah Tinggi Ilmu Ekonomi Semarang	
75.	Universitas Katolik Soegijapranata	
76.	Universitas Pekalongan	
77.	Universitas Muria Kudus	
78.	Universitas Kristen Satya Wacana	
79.	Politeknik Negeri Semarang	
80.	Universitas Stikubank	
81.	Universitas Semarang	
82.	Universitas Jenderal Soedirman	Central Java II RTO
83.	Universitas Negeri Sebelas Maret	
84.	Universitas Setia Budi Surakarta	
85.	Universitas Muhammadiyah Surakarta	
86.	Universitas Muhammadiyah Magelang	
87.	Fakultas Ekonomika dan Bisnis Universitas Gadjah Mada	Special Region of Yogyakarta RTO
88.	Universitas Pembangunan Nasional Veteran Yogyakarta	
89.	Universitas Negeri Yogyakarta	
90.	Universitas Kristen Duta Wacana	
91.	Politeknik Universitas Surabaya	East Java I RTO
92.	Universitas Kristen Petra Surabaya	
93.	Universitas Pembangunan Nasional Veteran Jawa Timur	
94.	Universitas Muhammadiyah Sidoarjo	East Java II RTO
95.	Universitas Muhammadiyah Ponorogo	
96.	Universitas Trunojoyo	
97.	Universitas Madura	
98.	Universitas Merdeka Madiun	
99.	Universitas Negeri Jember	East Java III RTO
100.	Fakultas Ilmu Administrasi Universitas Brawijaya	
101.	Fakultas Ekonomi Universitas Brawijaya	
102.	Universitas Negeri Malang	
103.	Universitas Muhammadiyah Malang	
104.	STAIN Kediri	
105.	Universitas Islam Negeri Maulana Malik Ibrahim Malang	

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
106.	Universitas Tanjung Pura	West Kalimantan RTO
107.	Universitas Widya Dharma	
108.	Universitas Lambung Mangkurat	South and Central Kalimantan RTO
109.	Universitas Palangkaraya	
110.	Sekolah Tinggi Ilmu Ekonomi Indonesia Kayutangi Banjarmasin	
111.	Universitas Mulawarman	East Kalimantan RTO
112.	Universitas Balikpapan	
113.	Universitas Borneo	
114.	Universitas Patria Artha	South, West, and Southeast Sulawesi RTO
115.	Politeknik Universitas Ujung Pandang	
116.	Sekolah Tinggi Ilmu Ekonomi Bungaya Makassar	
117.	Universitas Negeri Makassar	
118.	Universitas Muslim Indonesia	
119.	Universitas Sam Ratulangi	North and Central Sulawesi, Gorontalo, and North Maluku RTO
120.	Universitas Tadulako Palu	
121.	Universitas Udayana	Bali RTO
122.	Universitas Warmadewa	
123.	Universitas Pendidikan Ganesha	
124.	Universitas Dhyana Pura	
125.	Universitas Mataram	Nusa Tenggara RTO
126.	Sekolah Tinggi Ilmu Ekonomi dan Akademi Manajemen Mataram	
127.	Universitas Nusa Nipa	
128.	Universitas Flores	
129.	Sekolah Tinggi Ilmu Ekonomi Bima	
130.	Universitas Yapis Papua	Papua and Maluku RTO
131.	Sekolah Tinggi Ilmu Ekonomi Port Numbay	

OFFICE INFORMATION

148 Organizational Structure Chart

157 Tax Services Complaint Channel

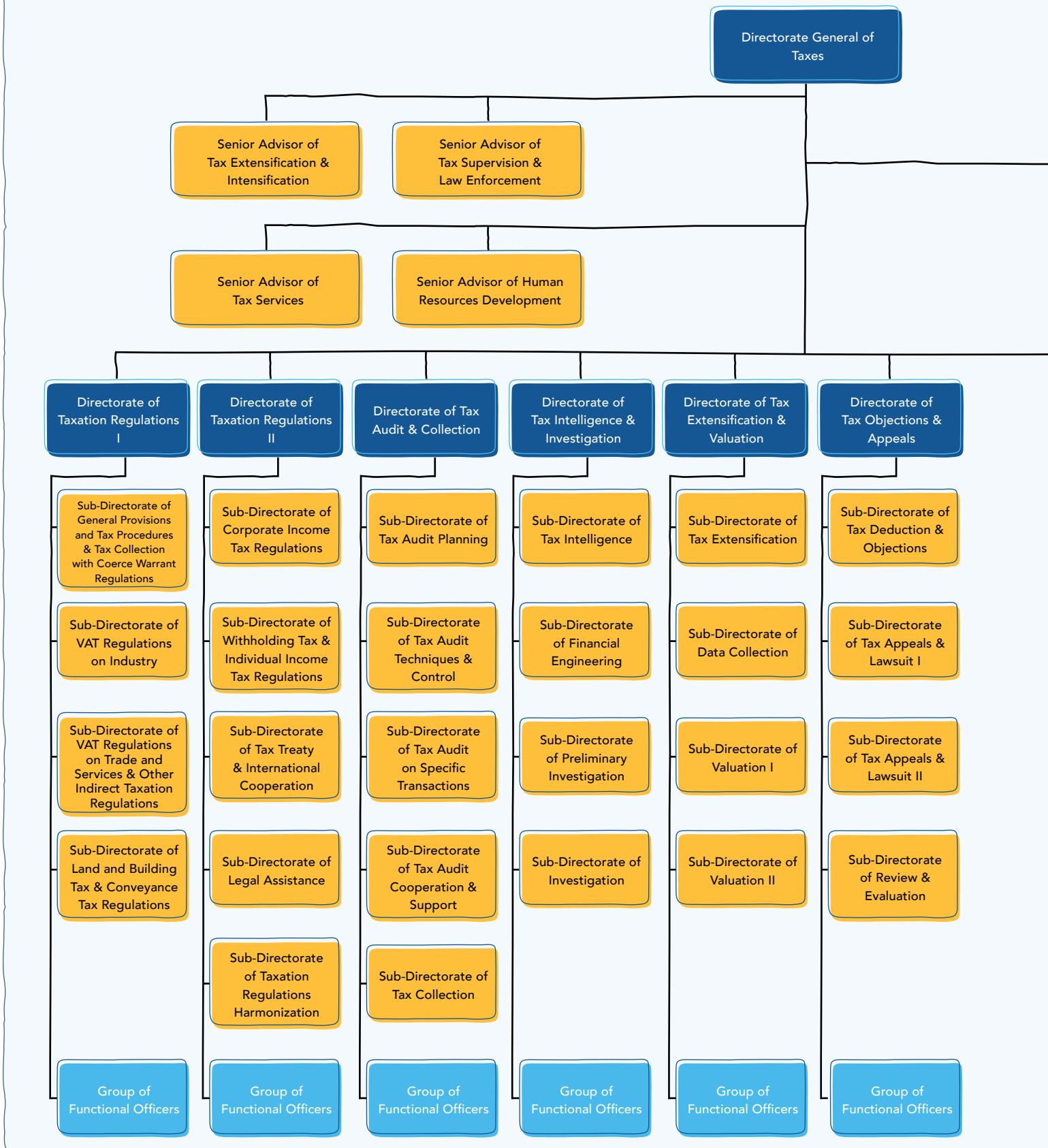
157 Social Media

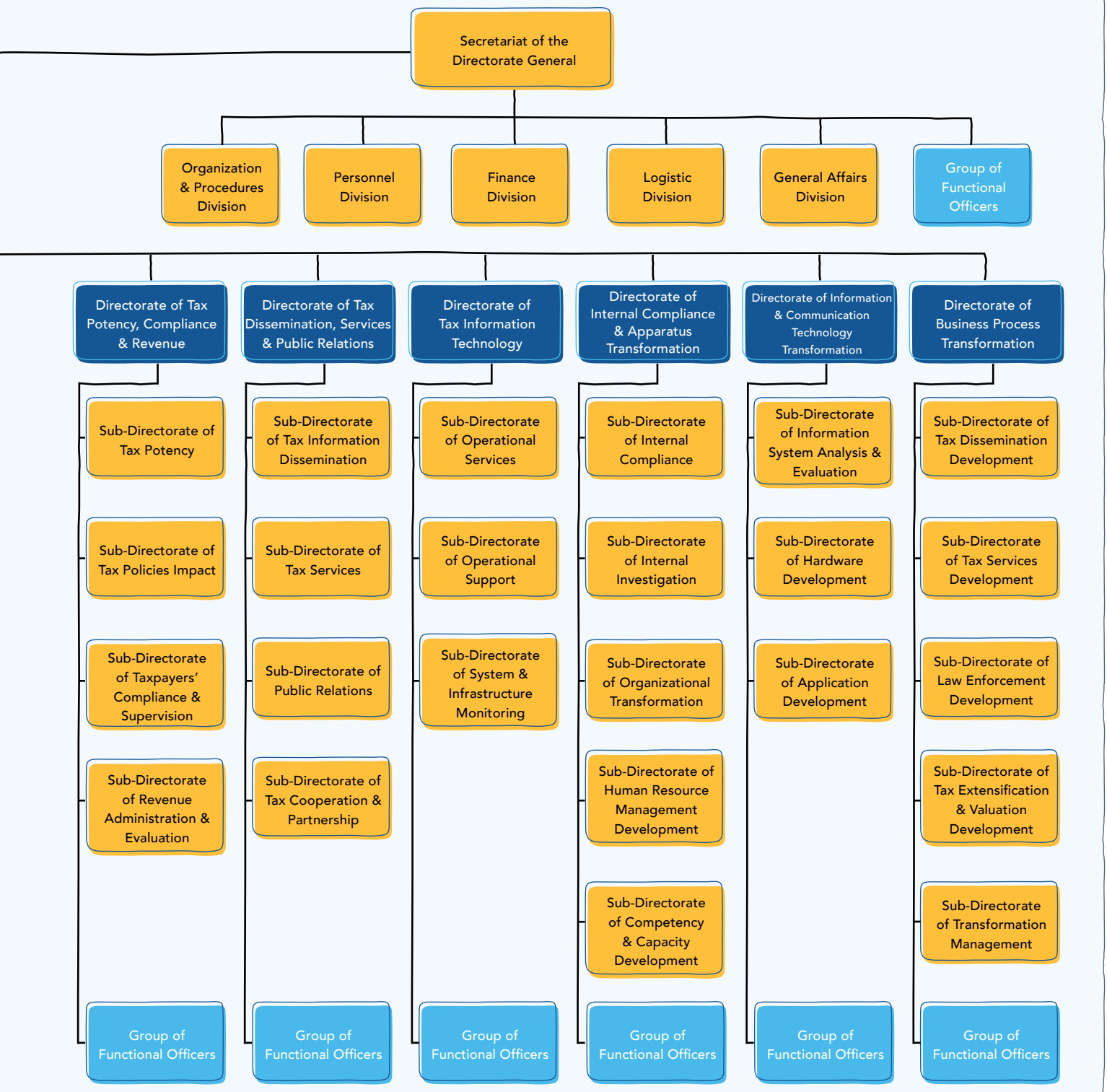
159 Office Addresses


Lapor SPT online?
Klik aja....
efiling
SPT
Kring Pajak
1500200
VAT
REFUND

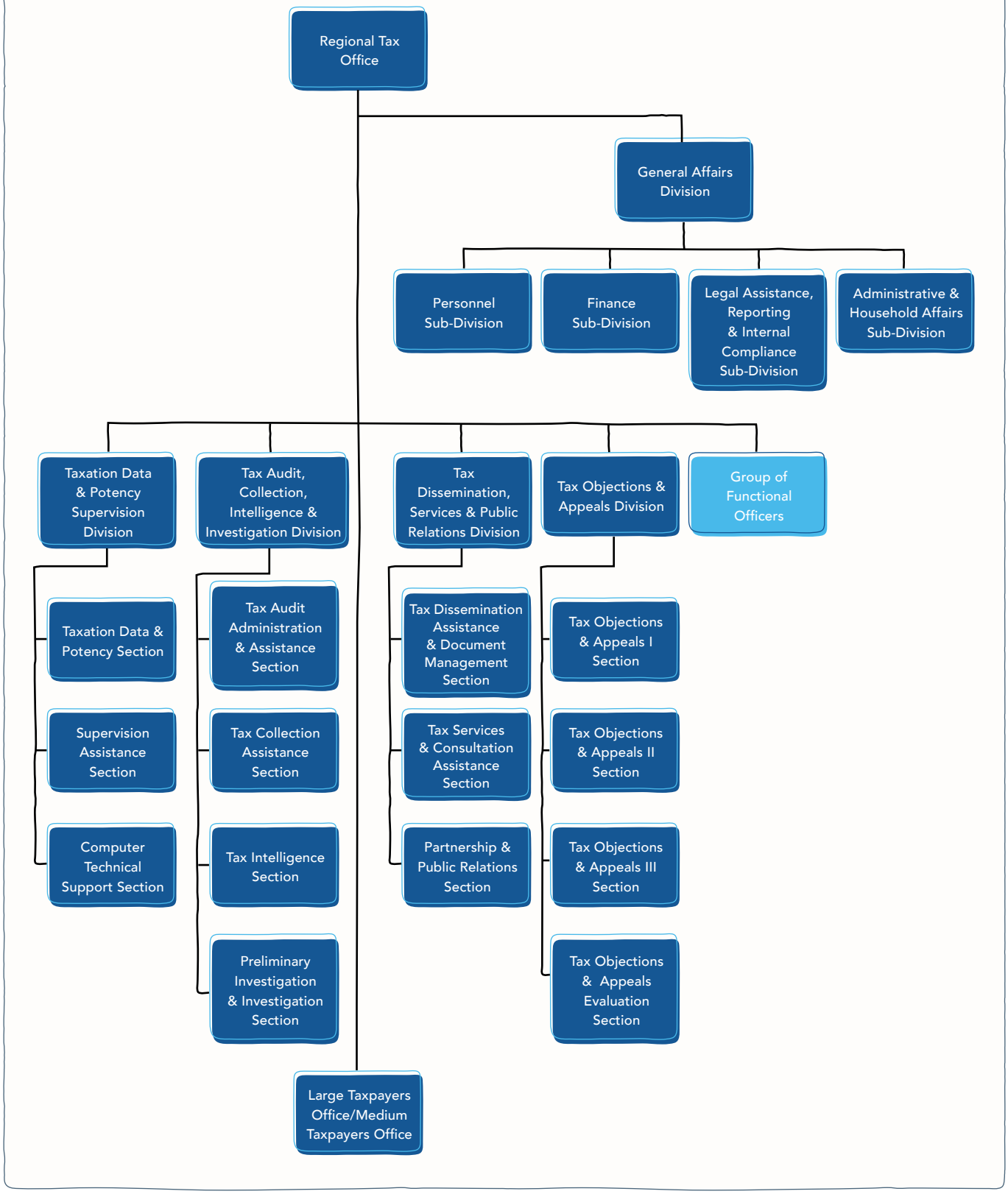
Organizational Structure Chart

DGT Head Office

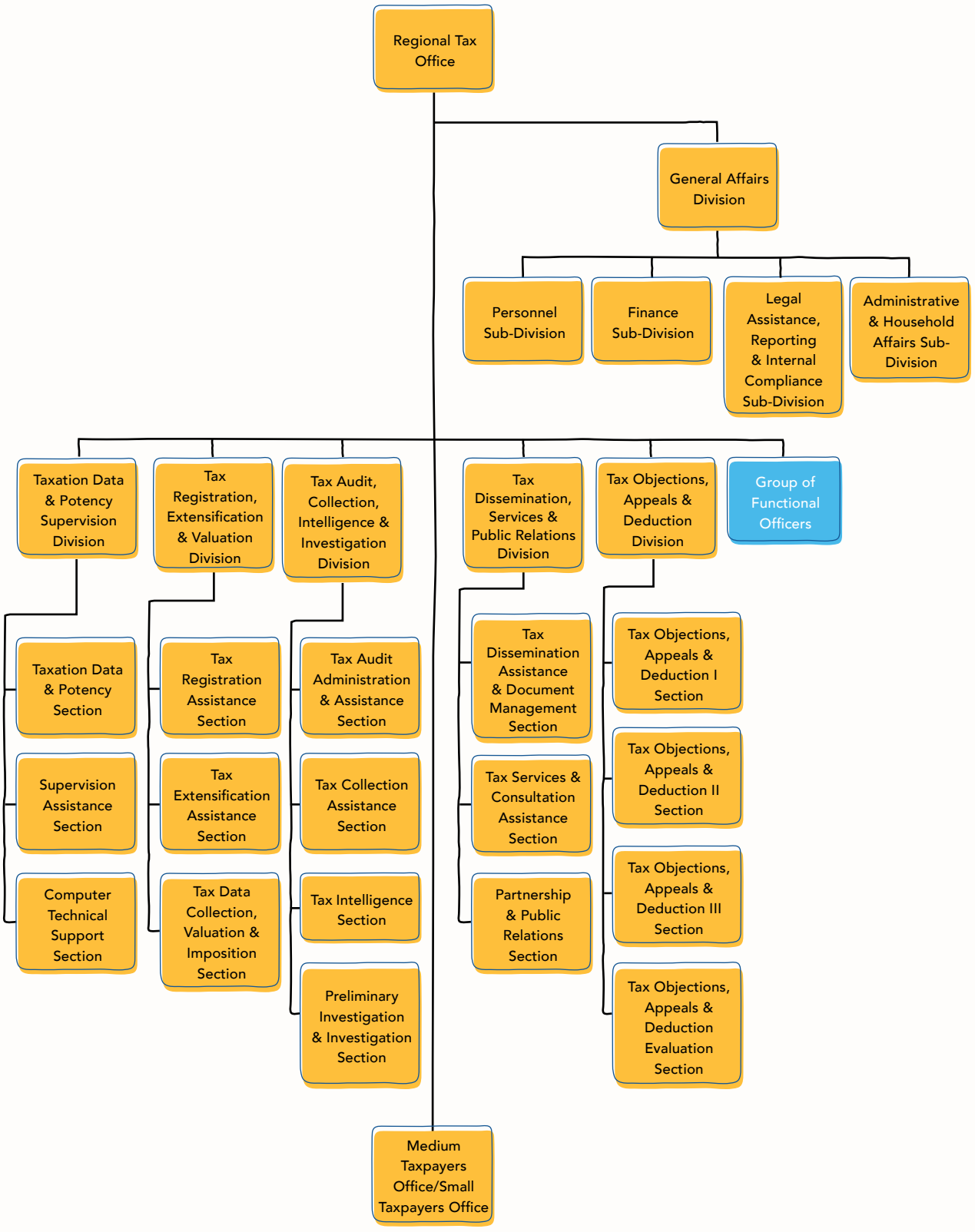



Secretariat of the Directorate General
Organization & Procedures Division
Personnel Division
Finance Division
Logistic Division
General Affairs Division
Group of Functional Officers
Directorate of Tax Potency, Compliance & Revenue
Directorate of Tax Dissemination, Services & Public Relations
Directorate of Tax Information Technology
Directorate of Internal Compliance & Apparatus Transformation
Directorate of Information & Communication Technology Transformation
Directorate of Business Process Transformation
Sub-Directorate of Tax Potency
Sub-Directorate of Tax Policies Impact
Sub-Directorate of Taxpayers' Compliance & Supervision
Sub-Directorate of Revenue Administration & Evaluation
Group of Functional Officers
Sub-Directorate of Tax Information Dissemination
Sub-Directorate of Tax Services
Sub-Directorate of Public Relations
Sub-Directorate of Tax Cooperation & Partnership
Group of Functional Officers
Sub-Directorate of Operational Services
Sub-Directorate of Operational Support
Sub-Directorate of System & Infrastructure Monitoring
Group of Functional Officers
Sub-Directorate of Internal Compliance
Sub-Directorate of Internal Investigation
Sub-Directorate of Organizational Transformation
Sub-Directorate of Human Resource Management Development
Sub-Directorate of Competency & Capacity Development
Group of Functional Officers
Sub-Directorate of Information System Analysis & Evaluation
Sub-Directorate of Hardware Development
Sub-Directorate of Application Development
Group of Functional Officers
Sub-Directorate of Tax Dissemination Development
Sub-Directorate of Tax Services Development
Sub-Directorate of Law Enforcement Development
Sub-Directorate of Tax Extensification & Valuation Development
Sub-Directorate of Transformation Management
Group of Functional Officers

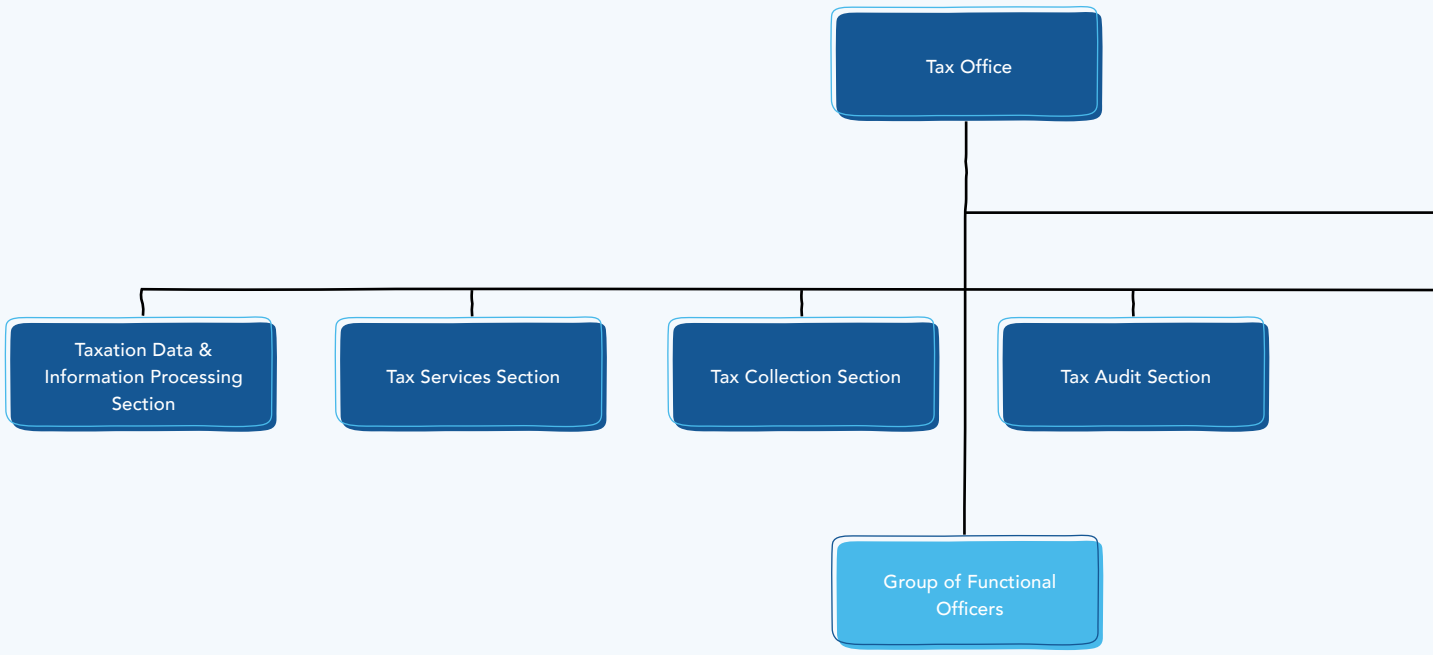
Large Taxpayers Regional Tax Office and Jakarta Special Regional Tax Office



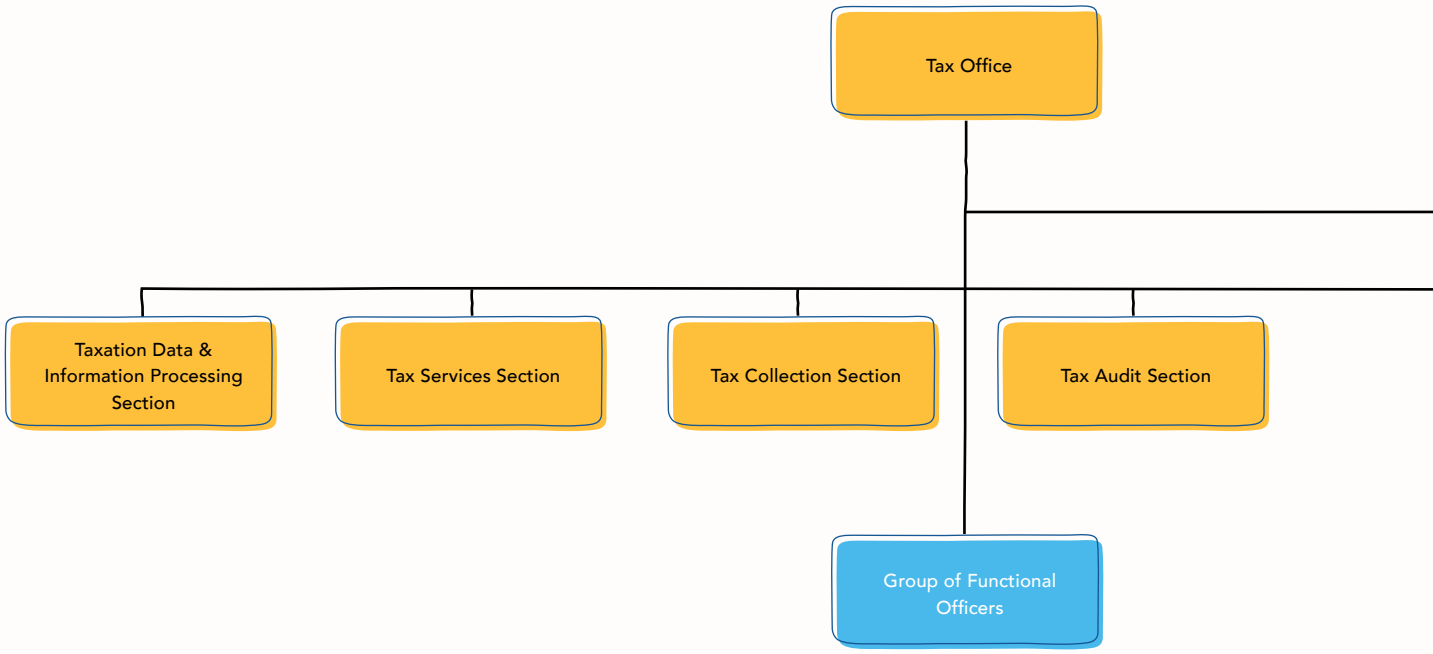
Regional Tax Office in addition to Large Taxpayers Regional Tax Office and Jakarta Special Regional Tax Office

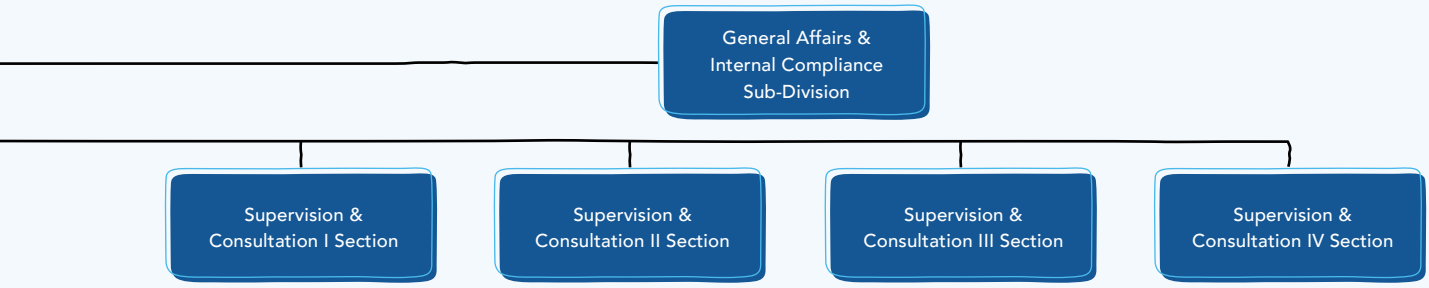


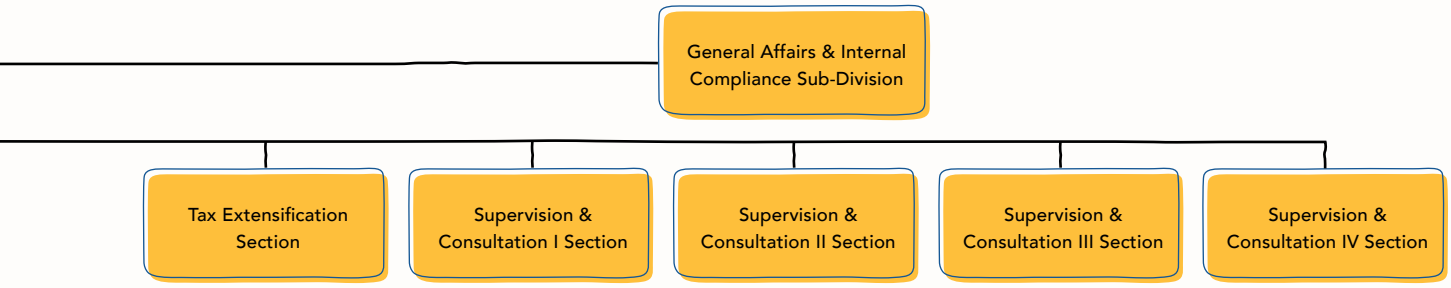
Large Taxpayers Office and Medium Taxpayers Office



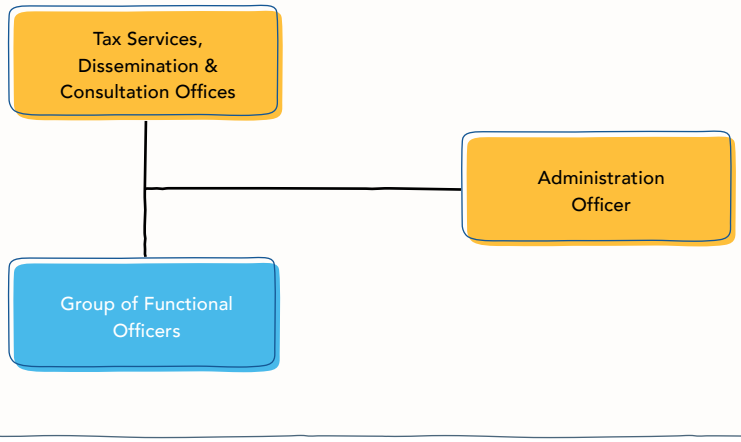
Small Taxpayers Office



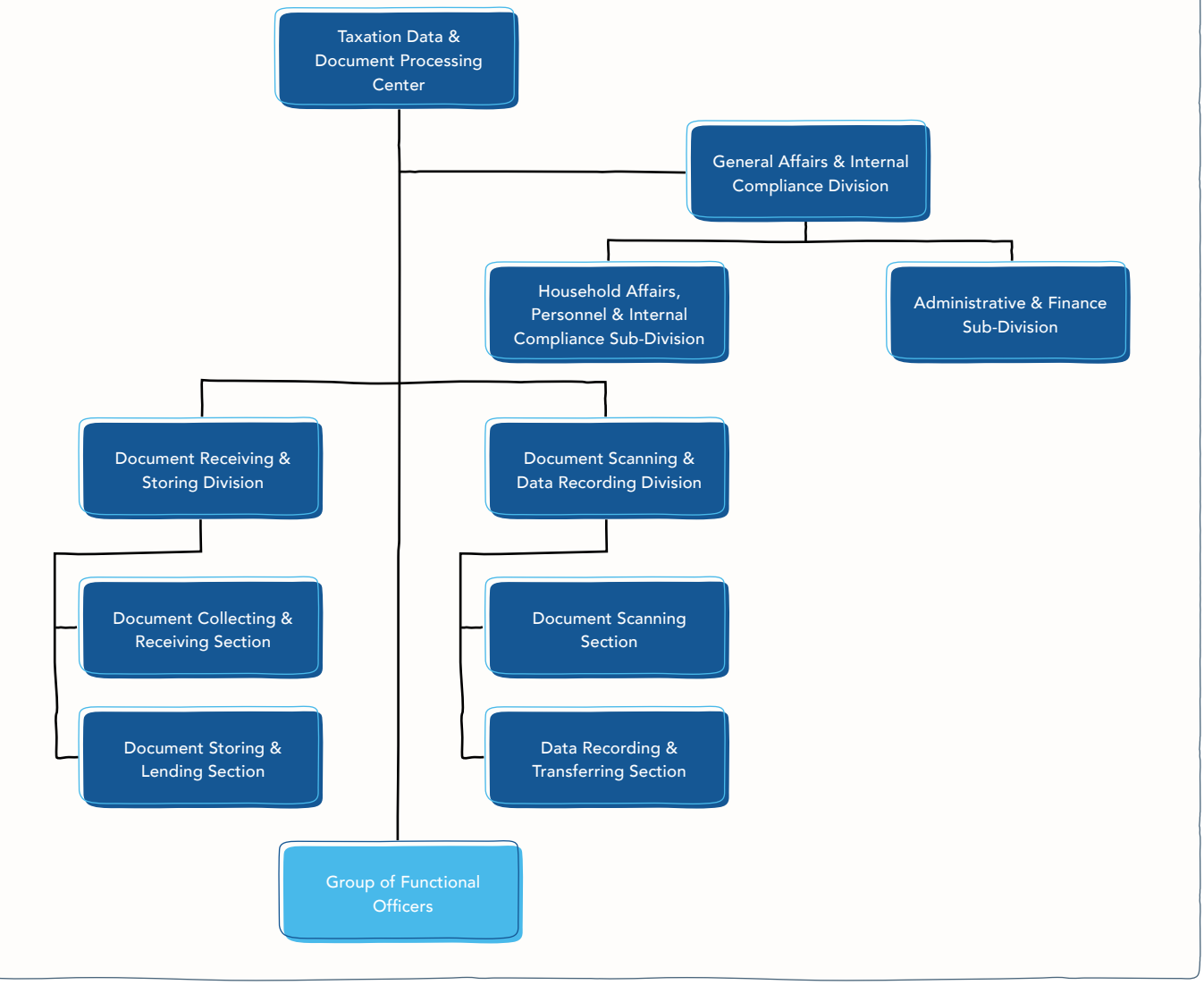

General Affairs & Internal Compliance Sub-Division
Supervision & Consultation I Section
Supervision & Consultation II Section
Supervision & Consultation III Section
Supervision & Consultation IV Section


General Affairs & Internal Compliance Sub-Division
Tax Extensification Section
Supervision & Consultation I Section
Supervision & Consultation II Section
Supervision & Consultation III Section
Supervision & Consultation IV Section

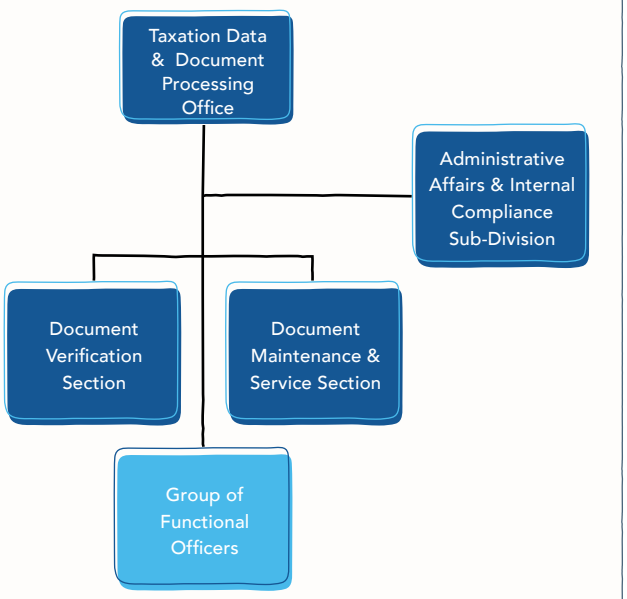
Tax Services, Dissemination, and Consultation Offices



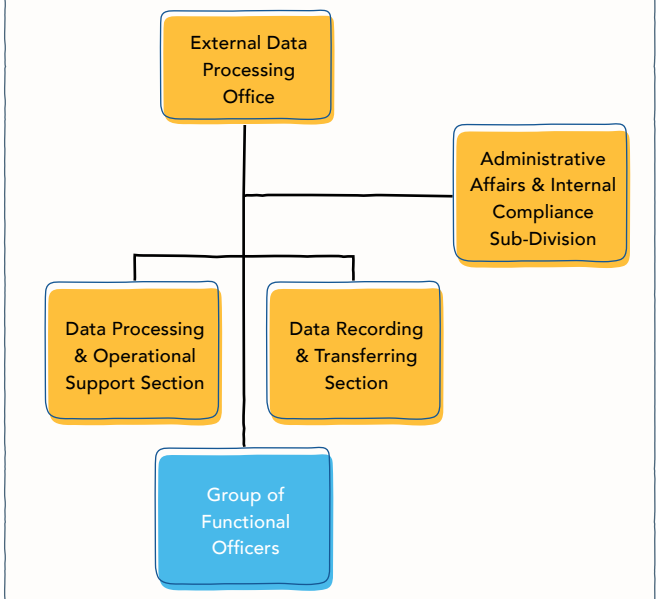
Taxation Data and Document Processing Center



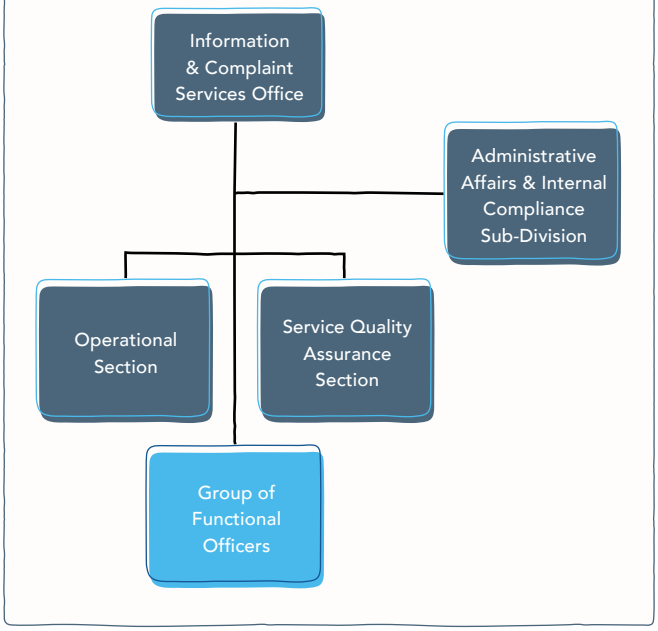
Taxation Data and Document Processing Office



External Data Processing Office



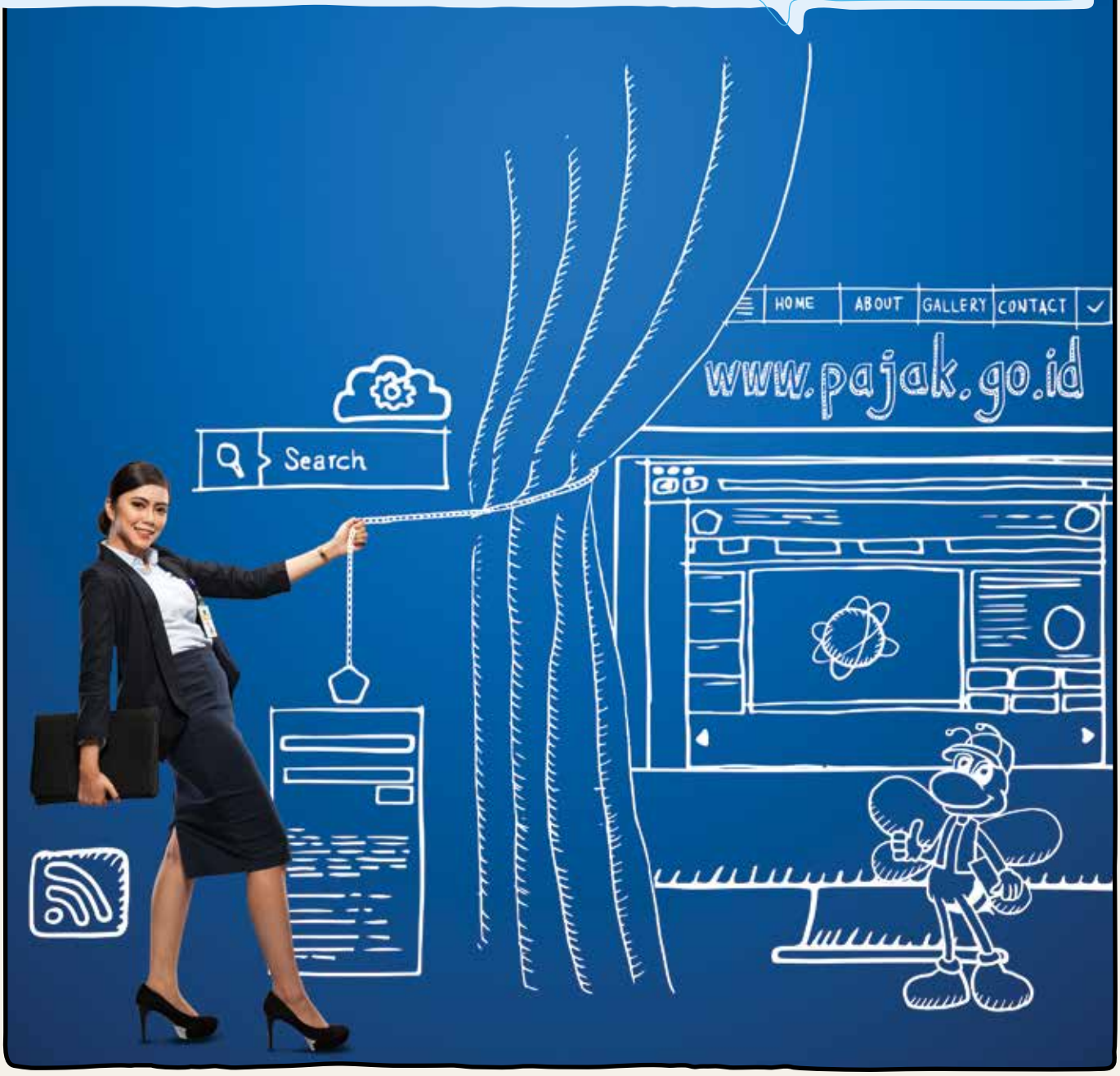
Information and Complaint Services Office



INITIATIVE-13

EXPANDING FUNCTIONALITY OF WEBSITE

Initiative 13 aims to develop a user-friendly, quick, and easy-to-access DGT website while improving service and dissemination features.





TAX SERVICES COMPLAINT CHANNEL

Channel	Unit in Charge
Kring Pajak : Phone : 1500200 Facsimile : (021) 5251245 Email : pengaduan@pajak.go.id Website (www.pajak.go.id)	Information and Complaint Services Office
Mail or visit to: Directorate of Tax Dissemination, Services, and Public Relations Directorate General of Taxes Head Office Main Building, 16th Floor Jalan Gatot Subroto, No. 40-42, Jakarta 12190	Directorate of Tax Dissemination, Services, and Public Relations



SOCIAL MEDIA

DitjenPajakRI

DitjenPajakRI

@DitjenPajakRI

INITIATIVE-1

IMPROVING SEGMENTATION AND COVERAGE MODEL OF SMALL TAXPAYERS

In Initiative, DGT strived to reach individual taxpayers and SME more effectively by improving coverage model. DGT started to develop Mobile Tax Unit prototype to facilitate tax services in remote areas.



OFFICE ADDRESSES

HEAD OFFICE

Jl. Jend. Gatot Subroto 40-42
Jakarta Selatan 12190
Tel. (021) 5250208, 5251509
Fax. (021) 584792



ACEH RTO

Jl. Tgk Chik Ditiro, GKN Gd. B
Banda Aceh 23241
Tel. (0651) 33254, 31274
Fax. (0651) 33255

BANDA ACEH STO
Jl. Tgk. H. M. Daud Beureueh No. 20
Banda Aceh 23123
Tel. (0651) 28249, 22536
Fax. (0651) 22145

BIREUEN STO
Jl. Medan - Banda Aceh,
Cot Gapu Bireuen 24251
Tel. (0644) 5353054
Fax. (0644) 5353052

SUBULUSSALAM STO
Jl. Teuku Umar No. 63
Subulussalam
Tel. (0627) 31757
Fax. (0627) 31757

LHOKSEUMAWE STO
Jl. Merdeka No. 146, Banda Sakti
Lhokseumawe 24312
Tel. (0645) 43027, 46565
Fax. (0645) 43191

LANGSA STO
Jl. Jend. Ahmad Yani No. 105
Langsa
Tel. (0641) 21022, 22765
Fax. (0641) 23691

MEULABOH STO
Jl. Imam Bonjol No. 56
Meulaboh
Tel. (0655) 7551029
Fax. (0655) 7551026

TAPAKTUAN STO
Jl. T. Ben Mahmud No.26
Lhok Keutapang, Tapaktuan 23718
Tel. (0656) 323598-99
Fax. (0656) 21049

JANTHO TSDCO
Jl. T. Bachtiar P Polem, Jantho
Aceh Besar
Telp. (0651) 92068
Fax. (0651) 92068

TAKENGON TSDCO
Jl. KL Yos Sudarso No. 252 Blang Kolak II
Takengon, Aceh 24513
Telp. (0645) 42749,43139,47054
Fax. (0645) 42749

SIGLI TSDCO
Jl. Prof A. Majid Ibrahim Km.114, Tijue
Sigli, Aceh
Telp. (0653) 7000336
Fax. (0653) 25362

RIMBA RAYA TSDCO
Jl. Bandara Rembele Desa Wih Pesam, Wih
Pesam- Redelon, Bener Meriah, Aceh
Telp. (0645) 42749,43139,47054
Fax. (0645) 42749

SABANG TSDCO
Jl. Tinjau Alam No.6, Aneuk Laot
Sabang, Aceh 23512
Telp. (0652) 21378
Fax. (0652) 21378

KARANG BARU TSDCO
Jl. I Iskandar Muda No. 4
Kuala Simpang, Aceh
Telp. (0641) 31261
Fax. -

BLANGKEJERAN TSDCO
Jl. Blangkejeren-Kutacane
Blangkejeren, Aceh
Telp. (0641) 21022, 22765
Fax. (0641) 23691

LHOKSUKON TSDCO
Jl. Medan-Banda Aceh No. 16, Geumata
Lhoksukon, Aceh Utara
Telp. (0645) 31720
Fax. (0645) 31720

CALANG TSDCO
Jl. Meulaboh-Banda Aceh,
Calang, Aceh
Telp. (0655) 7006051, 7006047
Fax. (0655) 7551026

SUKAMAKMUR TSDCO
Jl. Meulaboh-Tapak Tuan Sp. Peut Jeuram
Nagan Raya, Aceh
Telp. (0655) 7006051, 7006047
Fax. (0655) 7551026

SINABANG TSDCO
Jl. Tgk. Diujung Desa, Air Dingin,
Simeleu Timur, Sinabang, Aceh
Telp. (0656) 323598-99
Fax. (0656) 21049

BLANGPIDIE TSDCO
Jl. Sentral No.4, Blang Pidie,
Aceh
Telp. (0656) 323598-99
Fax. (0656) 21049

ACEH SINGKIL TSDCO
Jl. Utama No. 35, Desa Pulo Sarok
Singkil, Aceh 23785
Telp. (0627) 0627-31757
Fax. (0627) 31757

KUTACANE TSDCO
Jl. Iskandar Muda No. 10
Kutacane, Aceh
Telp. (0629) 21028
Fax. (0629) 21164

NORTH SUMATERA I RTO
Jl. Sukamulia No.17A, Aur
Medan 20151
Tel. (061) 4538833, 4536977
Fax. (061) 4538340

MEDAN MTO
Jl. Sukamulia No.17A, Aur
Medan 20151
Tel. (061) 4560134, 4559763
Fax. (061) 4561040

WEST MEDAN STO
Jl. Asrama No.7A
Medan 20123
Tel. (061) 8467967
Fax. (061) 8467439

MEDAN BELAWAN STO
Jl. K.L. Yos Sudarso Km. 8,2
Tanjung Mulia, Medan
Tel. (061) 6642764, 6642763
Fax. (061) 6642764

EAST MEDAN STO
Jl. Sukamulia No.17A, Aur
Medan 20151
Tel. (061) 4536897, 4512635
Fax. (061) 4567093

MEDAN POLONIA STO
Jl. Sukamulia No.17A, Aur
Medan 20151
Tel. (061) 4529353
Fax. (061) 4529343

MEDAN KOTA STO
Jl. Sukamulia No.17A, Aur
Medan 20151
Tel. (061) 4529379
Fax. (061) 4529403

MEDAN PETISAH STO
Jl. Asrama No. 7A
Medan 20123
Tel. (061) 8467951, 8467935
Fax. (061) 8467744

BINJAI STO
Jl. Jambi No.1, Rambung Barat
Binjai Selatan
Tel. (061) 8820407, 8820406
Fax. (061) 8829724

LUBUK PAKAM STO
Jl. Diponegoro No.30A GKN I Lt. II & IV
Medan 20152
Tel. (061) 7951148, 795509
Fax. (061) 7956226

NORTH SUMATERA II RTO

Jl. Kapten M.H. Sitorus No. 2
Pematang Siantar 21116
Tel. (0622) 27388, 27594, 27483
Fax. (0622) 432466

TEBINGTINGGI STO
Jl. Mayjen Sutoyo No.32
Tebingtinggi 20633
Tel. (0621) 22498, 22788
Fax. (0621) 24951

KISARAN STO
Jl. Prof. H.M.Yamin SH No.79
Kisaran 21224
Tel. (0623) 41355, 43920
Fax. (0623) 41714

RANTAU PRAPAT STO
Jl. Ahmad Yani No. 56
Rantau Prapat 21415
Tel. (0624) 21105, 23547
Fax. (0624) 21776

PEMATANG SIANTAR STO
Jl. Dahlia No.12
Pematang Siantar 21113
Tel. (0622) 22856
Fax. (0622) 24465

PADANG SIDEMPUAN STO
Jl. Jend. Sudirman No. 6
Padang Sidempuan 22718
Tel. (0634) 26138-40, 26141
Fax. (0634) 22626

SIBOLGA STO
Jl. Ade Irma Suryani No.17
Sibolga 22511
Tel. (0631) 23123, 23125
Fax. (0631) 23120

BALIGE STO
Jl. Somba Debata
Komp. Ruko Ganda Uli, Balige 22315
Tel. (0632) 21758, 21759
Fax. (0632) 21756

KABANJAHE STO
Jl. Jamin Ginting, Sumber Mufakat
Kabanjahe 22151
Tel. (0628) 21052
Fax. (0628) 22164

TANJUNG BALAI TSDCO
Jl. Cokroaminoto No. 79
Tanjung Balai 21316
Telp. (0623) 92070
Fax. (0623) 94293

KUALUH HULU TSDCO
Jalan Mayor Siddik No. 72, Aek Kanopan
Labuhanbatu Utara
Telp. (0624) 92570
Fax. (0624) 92570

KOTA PINANG TSDCO
Jl. Lintas Sumatera-Kota Pinang
Torgamba, Labuhanbatu Selatan
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Simalungun 21184
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Fax. (0622) 697013

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Mandailing Natal 22913
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Padang Lawas 22763
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Humbang Hasundutan 22457
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Tapanuli
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Fax. (0778) 422928

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Fax. (0761) 29401

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Fax. (0761) 859955

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Fax. (0765) 34230

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Fax. (0769) 22272

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Fax. (0778) 427708

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Blok D No.6-8
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Fax. (0777) 328831

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Fax. (0771) 20116

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Fax. (0760) 20063

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Fax. (0763) 32066

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Siak Sri Indrapura
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Fax. (0779) 21128

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Bukittinggi 26136
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Fax. (0752) 23824

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Payakumbuh 26215
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Fax. (0752)90773

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Jambi 36124
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Fax. (0741) 668732

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Muara Bungo 37214
Tel. (0747) 322896
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Fax. (0746) 21599

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Pembengis, Kuala Tungkal
Tel. (0724) 323524
Fax. (0724) 21024

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Mentawai
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Fax. (0759) 320765

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Agam 26415
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Pasaman 26351
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Fax. (0753) 20054

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Fax. (0752) 82131

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Fax. (0753) 466916

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Solok Selatan
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Fax. (0755) 583433

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Muara Bulian
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Fax. (0743) 21386

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Jl. Sutan Thaha Saifuddin
Muaro Bungo
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Fax. (0747) 21568

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Tanjung Jabung Timur
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Fax. (0740) 7370108

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Kotabaru Dhamasraya
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Fax. (0754) 71733

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Kalaban, Sawahlunto
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Fax. (0754) 91130

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Sungai Penuh
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Fax. (0748) 21289

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Muaro Sijunjung 27511
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Fax. (0754) 20052

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Tel. (0711) 357077, 315289 ext. 416
Fax. (0711) 313119

PALEMBANG MTO
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Palembang 30128
Tel. (0711) 357077, 315289 ext 311
Fax. (0711) 355025

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Fax. (0711) 513392

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Fax. (0711) 354389

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Baturaja 32116
Tel. (0735) 324644-6, 320492
Fax. (0735) 324644

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Palembang 30264
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Fax. (0711) 519701

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Tanjung Pandan 33411
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Fax. (0718) 61038

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Fax. (0511) 4721722

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Fax. (0734) 421275

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Fax. (0721) 471257

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Bengkulu 38225
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Bandar Lampung
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Fax. (0721) 253204

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Fax. (0724) 22472

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Fax. (0725) 46020

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Fax. (021) 3442724

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Jakarta Pusat 10350
Tel. (021) 3924225, 3923378
Fax. (021) 3924219

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Tel. (021) 3909025
Fax. (021) 3909944

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Jakarta Pusat 10210
Tel. (021) 5734726-27, 5708369
Fax. (021) 5734738

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Jl. K.H. Mas Mansyur No. 71
Jakarta Pusat 10230
Tel. (021) 31925825
Fax. (021) 31925855

JAKARTA TANAH ABANG III STO

Jl. KH. Mas Mansyur No. 71
Jakarta Pusat 10230
Tel. (021) 31925571
Fax. (021) 31925527

JAKARTA GAMBIR I STO

Jl. Gunung Sahari Raya No.25 ABC
Jakarta Pusat 10720
Tel. (021) 6281311
Fax. (021) 6281522

JAKARTA GAMBIR II STO

Jl. K.H. Hasyim Ashari No.6-12
Jakarta Pusat 10310
Tel. (021) 6343438-40
Fax. (021) 6334255

JAKARTA GAMBIR III STO

Jl. K.H. Hasyim Ashari No.6-12
Jakarta Pusat 10310
Tel. (021) 6340905,6340906
Fax. (021) 6340908

JAKARTA GAMBIR IV STO

Jl. Batu Tulis Raya No.53-55
Jakarta Pusat 10120
Tel. (021) 3457925
Fax. (021) 3849381

JAKARTA SAWAH BESAR I STO

Jl. Kartini VIII No.2 Jakarta Pusat 10750
Tel. (021) 6495194, 6492523
Fax. (021) 6492446

JAKARTA SAWAH BESAR II STO

Jl. Gunung Sahari Raya No.25 ABC
Jakarta Pusat 10720
Tel. (021) 6244155
Fax. (021) 6281119

JAKARTA KEMAYORAN STO

Jl. Merpati Blok B12 No.6
Jakarta Pusat 10610
Tel. (021) 6541870, 6541871
Fax. (021) 6541869

WEST JAKARTA RTO

Jl. Jend. Gatot Subroto No. 40-42
Jakarta Selatan 12190
Tel. (021) 5734791, 5736091
Fax. (021) 5736195

WEST JAKARTA MTO
Jl. M.I. Ridwan Rais No. 5A-7
Jakarta Pusat 10110
Tel. (021) 3442713
Fax. (021) 3442774

JAKARTA PALMERAH STO
Menara Supra
Jl. Letjen S. Parman No.99
Jakarta Barat
Tel. (021) 5665681-83
Fax. (021) 5634550

JAKARTA TAMBORA STO
Jl. Roa Malaka Selatan No.4-5, Tambora
Jakarta Barat 11230
Tel. (021) 6912512, 6928912
Fax. (021) 6928564

JAKARTA TAMANSARI I STO
Jl. Mangga Besar Raya No.52
Jakarta Barat 11150
Tel. (021) 6267636, 639743
Fax. (021) 6294548

JAKARTA TAMANSARI II STO
Jl. K.S. Tubun No. 10
Jakarta Barat 11410
Tel. (021) 5655448-50
Fax. (021) 5643412

JAKARTA CENGKARENG STO
Jl. Lingkar Luar Barat No. 10 A,
Cengkareng
Jakarta Barat 11730
Tel. (021) 5402604, 5401737
Fax. (021) 5402604

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Jl. Arjuna Selatan
Jakarta Barat 11530
Tel. (021) 5355761, 5355762-68
Fax. (021) 5355760

JAKARTA KEBON JERUK II STO
Jl. K.S. Tubun No. 10
Jakarta Barat 11410
Tel. (021) 5643627-29
Fax. (021) 5655220

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Graha Sucofindo
Jl. Letjen S. Parman Kav.102
Jakarta Barat
Tel. (021) 5605995,5605994
Fax. (021) 5650139

JAKARTA KALIDERES STO
Jl. Raya Duri Kosambi No.36-37, Kosambi
Jakarta Barat
Tel. (021) 5405998, 5406029
Fax. (021) 5410315

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Jl. Arjuna Utara No. 87
Jakarta Barat 11510
Tel. (021) 56964391
Fax. (021) 56964434

SOUTH JAKARTA RTO

Jl. Jend. Gatot Subroto No. 40-42
Jakarta Selatan 12190
Tel. (021) 5250783, 5262919
Fax. (021) 5256042

SOUTH JAKARTA MTO
Jl. M.I. Ridwan Rais No. 5A-7
Jakarta Pusat 10110
Tel. (021) 3447972
Fax. (021) 3447971

JAKARTA MAMPANG PRAPATAN STO
Jl. Raya Pasar Minggu No.1
Jakarta Selatan 12840
Tel. (021) 7949574, 7949575
Fax. (021) 7991035

JAKARTA TEBET STO
Jl. Tebet Raya No. 9
Jakarta Selatan
Tel. (021) 8296869, 8296937
Fax. (021) 8296901

JAKARTA SETIABUDI I STO
Jl. Rasuna Said Blok B Kav.8
Jakarta Selatan 12190
Tel. (021) 5254270, 5254253
Fax. (021) 5207557

JAKARTA SETIABUDI II STO
Jl. Rasuna Said Blok B Kav.8
Jakarta Selatan 12190
Tel. (021) 5254237, 5253622
Fax. (021) 5252825

JAKARTA SETIABUDI III STO
Jl. Raya Pasar Minggu No.11
Jakarta Selatan 12520
Tel. (021) 7992961, 7993028
Fax. (021) 7994253

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Gedung Patra Jasa
Jl. Jend. Gatot Subroto Kav. 32-34
Jakarta Selatan 12950
Tel. (021) 52920983
Fax. (021) 52921274

JAKARTA KEBAYORAN BARU II STO
Jl. Ciputat Raya No. 2 Pondok Pinang
Jakarta Selatan 12310
Tel. (021) 75818842, 75908704
Fax. (021) 75818874

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Jakarta Selatan 12130
Tel. (021) 7245785, 7245735
Fax. (021) 7246627

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Jl. Ciledug Raya No.65
Jakarta Selatan 12250
Tel. (021) 5843105
Fax. (021) 5860786

JAKARTA CILANDAK STO
Jl. TB. Simatupang Kav. 32
Jakarta Selatan 12560
Tel. (021) 78843521-23, 78843519
Fax. (021) 78836258

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Jl. TB Simatupang Kav. 39
Jakarta Selatan 12510
Tel. (021) 7816131-4
Fax. (021) 78842440

JAKARTA PANCORAN STO
Jl. TB. Simatupang Kav.5
Jakarta Selatan
Tel. (021) 7804462, 7804667
Fax. (021) 7804862

EAST JAKARTA RTO
Jl. Jend. Gatot Subroto No. 40-42
Jakarta Selatan 12190
Tel. (021) 5250208 ext. 52551
Fax. (021) 52970843

EAST JAKARTA MTO
Jl. M.I. Ridwan Rais No. 5A-7
Jakarta Pusat 10110
Tel. (021) 3504584, 3504735
Fax. (021) 3442289

JAKARTA MATRAMAN STO
Jl. Matraman Raya No.43
Jakarta Timur 13140
Tel. (021) 8566928, 8566929
Fax. (021) 8566927

JAKARTA JATINEGARA STO
Jl. Slamet Riyadi Raya No.1
Jakarta Timur 13150
Tel. (021) 8575683, 8575689
Fax. (021) 8575682

JAKARTA PULOGADUNG STO
Jl. Pramuka Kav.31
Jakarta Timur 13120
Tel. (021) 8580021, 8583309
Fax. (021) 8581881

JAKARTA CAKUNG I STO
Jl. Pulo Buaran VI Blok JJ No.11
Jakarta Timur 13930
Tel. (021) 46826683/6-7
Fax. (021) 46826685

JAKARTA CAKUNG II STO
Pusat Perdagangan Ujung Menteng Blok J
Jl. Sri Sultan Hamengkubuwono IX
Jakarta Timur 13960
Tel. (021) 46802302-04
Fax. (021) 46802305

JAKARTA KRAMAT JATI STO
Jl. Dewi Sartika No. 189A
Jakarta Timur 13630
Tel. (021) 8093046, 8090435
Fax. (021) 8091753

JAKARTA DUREN SAWIT STO
Jl. Matraman Raya No.43
Jakarta Timur 13140
Tel. (021) 8583502, 8581002
Fax. (021) 8581450

JAKARTA PASAR REBO STO
Jl. Raya Bogor No. 46 Ciracas
Jakarta Timur 13830
Tel. (021) 87799512
Fax. (021) 8400486

NORTH JAKARTA RTO

Jl. Jend. Gatot Subroto No. 40-42
Jakarta Selatan 12190
Tel. (021) 2526791-2
Fax. (021) 52970862

NORTH JAKARTA MTO
Jl. M.I. Ridwan Rais No. 5A-7
Jakarta Pusat 10110
Tel. (021) 3442473, 3505640
Fax. (021) 3442762, 3442754

JAKARTA PENJARINGAN STO
Jl. Lada No.3
Jakarta Barat 11110
Tel. (021) 6923746, 6911783
Fax. (021) 6904408

JAKARTA TANJUNG PRIOK STO
Jl. Enggano No.2
Jakarta Utara 14310
Tel. (021) 43930646, 43930649
Fax. (021) 4357437

JAKARTA KELAPA GADING STO
Jl. Walang Baru No.10 Semper
Jakarta Utara 14260
Tel. (021) 4371549, 4373837
Fax. (021) 4373836

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Jl. Cempaka No.2 Rawa Badak Utara
Jakarta Utara
Tel. (021) 43932824, 4371505
Fax. (021) 43932812

JAKARTA KOJA STO
Jl. Plumpang Semper No.10A
Jakarta Utara
Tel. (021) 43922081, 43922083-84
Fax. (021) 43922085

JAKARTA PLUIT STO
Jl. Lodan No. 3 Ancol
Jakarta Utara
Tel. (021) 6900771
Fax. (021) 6908454

JAKARTA SUNTER STO
Jl. Walang Baru No.10 Semper
Jakarta Utara
Tel. (021) 4373838-41
Fax. (021) 4373842

KEPULAUAN SERIBU TSDCO
Jl. Cempaka No.2, Rawa Badak Utara
Koja 14230
Telp. (021) 43933127
Fax. (021) 43933127

BANTEN RTO

Jl. Jend. Sudirman No. 34
Serang 42118
Tel. (0254) 200603, 214545
Fax. (0254) 200744

TANGERANG MTO
Komp. Pemerintahan Kota Tangerang
Jl. Satria Sudirman 15111
Tel. (021) 55791487
Fax. (021) 55791502

SERANG STO
Jl. Jend. A. Yani No.141
Serang 42118
Tel. (0254) 200555, 202006
Fax. (0254) 223891

SERPONG STO
Jl. Raya Serpong Sektor VIII Blok.405 No.4
BSD, Tangerang 15310
Tel. (021) 5373811, 5373812
Fax. (021) 5373817

WEST TANGERANG STO
Jl. Imam Bonjol No.47 Karawaci
Tangerang 15113
Tel. (021) 5525785, 5525787
Fax. (021) 5525789

EAST TANGERANG STO
Komp. Pemerintahan Kota Tangerang
Jl. Satria Sudirman
Tel. (021) 55737559, 55737560
Fax. (021) 55791479

CILEGON STO
Jl. Jend. A. Yani No.126
Cilegon 42421
Tel. (0254) 374234, 374345
Fax. (0254) 374741

KOSAMBI STO
Jl. Perintis Kemerdekaan II
Cikokol, Tangerang 15118
Tel. (021) 55767303, 55767304
Fax. (021) 5532026

PANDEGLANG STO
Jl. Mayor Widagdo No.6
Pandeglang 42213
Tel. (0253) 206006
Fax. (0253) 202144

TIGARAKSA STO
Jl. Scientya Boulevard Blok U No.5,
Summarecon Gading Serpong,
Kelapa Dua, Tangerang
Tel. (021) 54211106-07, 54211877
Fax. (021) 54211108

RANGKASBITUNG TSDCO
Jl. M.A. Salamun No.3
Rangkasbitung
Telp. (0252) 201682
Fax. (0252) 207760

WEST JAVA I RTO
Jl. Asia Afrika No. 114
Bandung 40261
Tel. (022) 4231375, 4232195
Fax. (022) 4232198, 4235042

BANDUNG MTO
Jl. Asia Afrika No.114, GKN Gd. G
Bandung 40261
Tel. (022) 4233516, 4233519
Fax. (022) 4233495

SUKABUMI STO
Jl. RE. Martadinata No.1
Sukabumi 43111
Tel. (0266) 221540, 221545
Fax. (0266) 221540

CIANJUR STO
Jl. Raya Cianjur-Bandung Km.3
Cianjur
Tel. (0263) 280073
Fax. (0263) 284315

PURWAKARTA STO
Jl. Raya Ciganea No. 1 Bunder
Purwakarta
Tel. (0264) 206652,206655
Fax. (0264) 206656

CIMAHI STO
Jl. Jend. H. Amir Machmud No. 574
Padasuka, Cimahi, 40526
Tel. (022) 6654646, 6650642
Fax. (022) 6654569

BANDUNG TEGALLEGA STO
Jl. Soekarno-Hatta No.216
Bandung 40223
Tel. (022) 6030565-6, 6005670
Fax. (022) 6012575

BANDUNG CIBEUNYING STO
Jl. Purnawarman No.19-21
Bandung 40117
Tel. (022) 4207897, 4232765
Fax. (022) 4239107

BANDUNG KAREES STO
Jl. Ibrahim Adjie No.372
Bandung 40275
Tel. (022) 7333180, 7333355
Fax. (022) 7337015

BANDUNG BOJONEGARA STO
Jl. Terusan Prof. Dr. Soetami No.2
Bandung 40151
Tel. (022) 2004380, 2006520
Fax. (022) 2009450

BANDUNG CICADAS STO
Jl. Soekarno Hatta No. 781
Bandung 40116
Tel. (022) 7304525, 7304704
Fax. (022) 7304961

TASIKMALAYA STO
Jl. Sutisna Senjaya No.154
Tasikmalaya 46114
Tel. (0265) 331851, 331852
Fax. (0265) 331852

CIAMIS STO
Jl. Drs. H Soejoed
Ciamis 46311
Tel. (0265) 772868
Fax. (0265) 776312

GARUT STO
Jl. Pembangunan No. 224
Garut 44154
Tel. (0262) 540242
Fax. (0262)234608

MAJALAYA STO
Jl. Peta No.7 Lingkar Selatan
Bandung 40232
Tel. (022) 6078538-39
Fax. (022) 6072125

SOREANG STO
Jl. Raya Cimareme No. 205 Ngamprah
Bandung
Tel. (022) 6868787, 6868426
Fax. (022) 6868427

SUMEDANG STO
Jl. H. Ibrahim Adjie No. 372
Bandung 40275
Tel. (022) 7333256
Fax. (022) 7337086

PELABUHAN RATU TSDCO
Jl. Bhayangkara Km. 1
Pelabuhan Ratu
Telp. (0266) 531336
Fax. (0266) 537565

BANJAR TSDCO
Jl. Kaum No.1
Banjar 46311
Telp. (0265) 741630
Fax. (0265) 741963

WEST JAVA II RTO
Jl. A Yani No. 5
Bekasi 17147
Tel. (021) 88965462, 88693315
Fax. (021) 88959943, 88958778

BEKASI MTO
Jl. Cut Mutia No. 125 Margahayu
Bekasi 17113
Tel. (021) 88351553
Fax. (021) 8813721

CIBINONG STO
Komp. Pemda Kab. Bogor
Jl. Aman No.1 Cibinong 16914
Tel. (021) 8762985, 8753884
Fax. (021) 8753883

BOGOR STO
Jl. Ir. H. Juanda No.64
Bogor 16122
Tel. (0251) 323424-25, 324331
Fax. (0251) 324331, 8324331

NORTH BEKASI STO
Jl. Sersan Aswan No. 407 Margahayu
Bekasi 17113
Tel. (021) 8808059, 8800253
Fax. (021) 8802525

SOUTH BEKASI STO
Jl. Cut Mutia No. 125 Margahayu
Bekasi 17113
Tel. (021) 88346418, 8834644
Fax. (021) 8893550

DEPOK STO
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Depok 16431
Tel. (021) 7763923, 7763896
Fax. (021) 7753482

SOUTH KARAWANG STO
Jl. Interchange Karawang Barat
Karawang
Tel. (0267) 8604105, 8604106
Fax. (0267) 8604104

NORTH KARAWANG STO
Jl. A Yani No.17
Karawang 41312
Tel. (0267) 402847
Fax. (0267) 402145

CIREBON STO
Jl. Evakuasi No.9
Cirebon 45135
Tel. (0231) 485927, 487169
Fax. (0231) 487168

SOUTH CIKARANG STO
Jl. Cikarang Baru Raya Office Park No.10
Cikarang 17550
Tel. (021) 89112105-07
Fax. (021) 89112108

NORTH CIKARANG STO
Jababeka Education Park
Jl. Ki Hajar Dewantara Kav.7 Cikarang 17556
Tel. (021) 89113603, 89113564
Fax. (021) 89113604

CIBITUNG STO
Kawasan Industri Gobel
Jl. Teuku Umar Km.44, Bekasi 17520
Tel. (021) 88336315
Fax. (021) 88336314

CIAWI STO
Jl. Dadali No.14, Tanah Sareal
Bogor 16161
Tel. (0251) 336195,380753
Fax. (0251) 336120

CILEUNGSI STO
Jl. Raya Pemda No.39
Cibinong 16914
Tel. (021) 8760600
Fax. (021) 8756362

SUBANG STO
Jl. Ukong Sutaatmaja No. 72
Subang 41211
Tel. (0260) 417042
Fax. (0260) 417041

INDRAMAYU STO
Jl. Jend. Gatot Subroto No.40-42
Indramayu 45213
Tel. (0234) 275668-9, 271402
Fax. (0234) 275669

KUNINGAN STO
Jl. Aruji Kartawinatan No. 29
Kuningan 45511
Tel. (0232) 875120, 871526
Fax. (0232) 871184

SUMBER TSDCO
Jl. Pramuka No.40, Jatiseeng Ciledug
Cirebon
Telp. (0231) 862530
Fax. (0231) 862630

MAJALENGKA TSDCO
Jl. Kyai Abdul Halim No. 63,
Majalengka
Telp. (0234) 355462
Fax. (0234) 281629

CENTRAL JAVA I RTO
Jl. Imam Bonjol No.1D
Semarang 50381
Tel. (024) 3544065, 3545075
Fax. (024) 3540416

SEMARANG MTO
Jl. Pemuda No.2, GKN
Semarang 50144
Tel. (024) 3552561-62
Fax. (024) 3552564

TEGAL STO
Jl. Kol. Sugiono No.5
Tegal 52113
Tel. (0283) 351562, 356006
Fax. (0283) 356897

PEKALONGAN STO
Jl. Merdeka No.9
Pekalongan 51117
Tel. (0285) 422392, 422491
Fax. (0285) 423053

WEST SEMARANG STO
Jl. Pemuda No. 1
Semarang 50142
Tel. (024) 3545421, 3545422
Fax. (024) 3545423

EAST SEMARANG STO
Jl. Ki Mangun Sarkoro No.34
Semarang 50136
Tel. (024) 8414787, 8316302
Fax. (024) 8414439

SOUTH SEMARANG STO
Jl. Puri Anjasmoro F1/12
Semarang
Tel. (024) 7613601, 7613606
Fax. (024) 7613606

CENTRAL SEMARANG I STO
Jl. Pemuda No.2, GKN I
Semarang
Tel. (024) 3520211
Fax. (024) 3520211

CENTRAL SEMARANG II STO
Jl. Pemuda No.1B
Semarang 50142
Tel. (024) 3545464, 3561168
Fax. (024) 3544194

SALATIGA STO
Jl. Diponegoro 163
Salatiga 50174
Tel. (0298) 312801, 312802
Fax. (0298) 312802

SEMARANG CANDISARI STO
Jl. Setiabudi No.3
Semarang 50234
Tel. (024) 7472797, 7474345
Fax. (024) 7471983

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Jl. Pemuda No.2, GKN I
Semarang
Tel. (024) 3548908
Fax. (024) 3510796

BATANG STO
Jl. Slamet Riyadi No. 25
Batang
Tel. (0285) 4493248, 4493249
Fax. (0285) 4493244

DEMAK STO
Jl. Sultan Patah No.9
Demak
Tel. (0291) 685518
Fax. (0291) 685518

PATI STO
Jl. Jend. Sudirman No. 64
Pati 59114
Tel. (0295) 381483
Fax. (0295) 381621

BLORA STO
Jalan Gunandar No.2
Blora
Tel. (0296) 531369, 531148
Fax. (0296) 5298567

KUDUS STO
Jl. Niti Semito
Kudus 59317
Tel. (0291) 443142, 432046-47
Fax. (0291) 432048

JEPARA STO
Jl. Raya Ngabul Km. 9 Tahunan
Jepara 59624
Tel. (0291) 596423, 596424
Fax. (0291) 596423

BUMIAYU TSDCO
Jl. Yos Sudarso No. 8, Bumiayu
Brebes
Telp. (0283) 671635
Fax. (0283) 671635

UNGARAN TSDCO
Jl. Diponegoro No. 190
Ungaran
Telp. (024) 6922355
Fax. (024) 6922355

REMBANG TSDCO
Jl. Pemuda Km. 2 No. 45
Rembang
Telp. (0295) 691112
Fax. (0295) 691112

KENDAL TSDCO
Jl. Soekarno Hatta No. 102
Kendal
Telp. (0294) 381849
Fax. (0294) 381849

PURWODADI TSDCO
Jl. Letjen. R. Suprapto No.127
Purwodadi
Telp. (0292) 421123
Fax. (0292) 421123

CENTRAL JAVA II RTO
Jl. MT Haryono No.5, Manahan
Surakarta
Tel. (0271) 713552, 730460
Fax. (0271) 733429

PURWOKERTO STO
Jl. Gerilya No.567
Purwokerto
Tel. (0281) 634205, 634219
Fax. (0281) 634236

CILACAP STO
Jl. Mayjen D.I. Panjaitan No.32
Cilacap 53212
Tel. (0282) 532712, 532713
Fax. (0282) 532714

KEBUMEN STO
Jl. Arungbinang No.10
Kebumen 54312
Tel. (0287) 382361, 381848
Fax. (0287) 381846

MAGELANG STO
Jl. Veteran No.20
Magelang 56117
Tel. (0293) 362430, 362280
Fax. (0293) 364417

KLATEN STO
Jl. Veteran No.82, Barenglor
Klaten
Tel. (0272) 321588, 321977
Fax. (0272) 321728

SURAKARTA STO
Jl. K.H. Agus Salim No.1
Surakarta
Tel. (0271) 718246, 717522
Fax. (0271) 728436

BOYOLALI STO
Jl. Raya Solo-Boyolali Km.24
Mojosongo, Boyolali
Tel. (0276) 321057
Fax. (0276) 323770

KARANGANYAR STO
Jl. Samanhudi, Komplek Perkantoran
Cangakan, Karanganyar
Tel. (0271) 6491281,495081
Fax. (0271) 6491284

PURBALINGGA STO
Jl. Letjen S. Parman No. 43
Purbalingga
Tel. (0281) 891372, 891419
Fax. (0281) 891626

PURWOREJO STO
Jl. Jend. Sudirman No.25
Purworejo
Tel. (0275) 321251, 321350
Fax. (0275) 322031

SUKOHARJO STO
Jl. Jaksa Agung R Suprapto No.7
Sukoharjo
Tel. (0271) 593079, 592949
Fax. (0271) 593782

TEMANGGUNG STO
Jl. Dewi Sartika No.7
Temanggung 56218
Tel. (0293) 491336, 491979
Fax. (0293) 493646

MAJENANG TSDCO
Jl. Bhayangkara No. 94/30
Majenang
Telp. (0280) 621211
Fax. (0280) 621211

MUNTILAN TSDCO
Jl. Yasmudi No. 1
Muntilan
Telp. (0293) 587047
Fax. (0293) 587047

SRAGEN TSDCO
Jl. Raya Sukowati No.84
Sragen 57213
Telp. (0271) 891087, 893344
Fax. (0271) 891087

BANJARNEGARA TSDCO
Jl. Stadion No.2 RT 1/1, Parakancanggah
Banjarnegara 53451
Telp. (0286) 591097,891155
Fax. (0286) 891155

WONOGIRI TSDCO
Jl. Mayjen Sutoyo No.6
Wonogiri
Telp. (0273) 321505
Fax. (0271) 321505

WONOSOBO TSDCO
Jl. Bhayangkara No.8
Wonosobo 56311
Telp. (0286) 321121
Fax. (0286) 321121

SPECIAL REGION OF YOGYAKARTA RTO
Jl. Ring Road Utara No.10 Maguwoharjo
Sleman 55282
Tel. (0274) 4333951-3
Fax. (0274) 4333954

YOGYAKARTA STO
Jl. Panembahan Senopati No.20
Yogyakarta 55121
Tel. (0274) 380415, 373403
Fax. (0274) 380417

BANTUL STO
Jl. Urip Sumoharjo No.7, Gose
Bantul 55711
Tel. (0274) 368504, 368510
Fax. (0274) 368582

SLEMAN STO
Jl. Ring Road Utara No.10 Maguwoharjo
Sleman 55282
Tel. (0274) 4333940
Fax. (0274) 4333957

WATES STO
Jl. Ring Road Utara No.10 Maguwoharjo
Sleman 55282
Tel. (0274) 4333944
Fax. (0274) 4333943

WONOSARI STO
Jl. K.H. Agus Salim No. 170b,
Wonosari, Gunungkidul 55813
Tel. (0274) 394798, 394796
Fax. (0274) 393185

EAST JAVA I RTO

Jl. Jagir Wonokromo No. 104
Surabaya 60244
Tel. (031) 8482480, 8481128
Fax. (031) 8481127

SURABAYA MTO
Jl. Jagir Wonokromo No.104
Surabaya 60244
Tel. (031) 8482651
Fax. (031) 8482557, 8482480

SURABAYA GUBENG STO
Jl. Sumatera No.22-24
Surabaya 60281
Tel. (031) 5031905
Fax. (031) 5031566

SURABAYA GENTENG STO
Jl. Kayoon No.28
Surabaya 60271
Tel. (031) 5472930, 5473293
Fax. (031) 5473302

SURABAYA RUNGKUT STO
Jl. Jagir Wonokromo No.104
Surabaya 60244
Tel. (031) 8483197-98
Fax. (031) 8483197

SURABAYA MULYOREJO STO
Jl. Jagir Wonokromo No. 100
Surabaya 60244
Tel. (031) 8483906-7, 8483909
Fax. (031) 8483905

SURABAYA SUKOMANUNGGAL STO
Jl. Bukit Darmo Golf No.1
Surabaya 60189
Tel. (031) 7347231-4
Fax. (031) 7347232

SURABAYA TEGALSARI STO
Jl. Dinoyo No.111, GKN II
Surabaya
Tel. (031) 5615369, 5615385-89
Fax. (031) 5615367

SURABAYA KREMBANGAN STO
Jl. Indrapura No.5
Surabaya 60175
Tel. (031) 3556883, 3556879
Fax. (031) 3556880

SURABAYA SIMOKERTO STO
Jl. Dinoyo No.111, GKN II
Surabaya
Tel. (031) 5615558
Fax. (031) 5687765

SURABAYA PABEAN CANTIKAN STO
Jl. Indrapura No.5
Surabaya 60175
Tel. (031) 3523093-96
Fax. (031) 3571156

SURABAYA WONOCOLO STO
Jl. Jagir Wonokromo No. 104
Surabaya 60244
Tel. (031) 8417629
Fax. (031) 8411692

SURABAYA SAWAHAN STO
Jl. Dinoyo No.111, GKN II
Surabaya
Tel. (031) 5665230-32, 5615385
Fax. (031) 5665230

SURABAYA KARANGPILANG STO
Jl. Jagir Wonokromo No. 100
Surabaya 60244
Tel. (031) 8483910-15
Fax. (031) 8483914

EAST JAVA II RTO

Jl. Raya Juanda No.37, Semambung
Sidoarjo 61254
Tel. (031) 8672483, 8672484
Fax. (031) 8672262

SIDOARJO MTO
Jl. Raya Juanda No.37, Semambung
Sidoardo 61254
Tel. (031) 8686123, 8686125
Fax. (031) 8686124

BOJONEGORO STO
Jl. Teuku Umar No.17
Bojonegoro 62111
Tel. (0353) 883661
Fax. (0353) 881380

MOJOKERTO STO
Jl. RA Basuni, Jampirogo, Sooko
Mojokerto 61361
Tel. (0321) 328481, 322051
Fax. (0321) 322864

WEST SIDOARJO STO
Jl. Lingkar Barat Gelora Delta
Sidoarjo 61211
Tel. (031) 8959700, 8959992-93
Fax. (031) 8959800

SOUTH SIDOARJO STO
Jl. Pahlawan No. 55
Sidoarjo
Tel. (031) 8941013, 8962890
Fax. (031) 8941035

NORTH SIDOARJO STO
Jl. Raya Jati No. 6
Sidoarjo 61217
Tel. (031) 8942136,8942137
Fax. (031) 8941714

PAMEKASAN STO
Jl. R. Abdul Aziz No. 111
Pamekasan 69317
Tel. (0324) 322170,322924
Fax. (0324) 322983

NORTH GRESIK STO
Jl. dr. Wahidin Sudirohusodo No.700
Gresik 61161
Tel. (031) 3956586,3956640-42
Fax. (031) 3956585

SOUTH GRESIK STO
Jl. dr. Wahidin Sudirohusodo No. 700
Gresik 61161
Tel. (031) 3905694, 3951229
Fax. (031) 3950254

MADIUN STO
Jl. D.I Panjaitan No.4
Madiun 63131
Tel. (0351) 464131, 464914
Fax. (0351) 464914

BANGKALAN STO
Jl. Soekarno Hatta No.1
Bangkalan 69116
Tel. (031) 3095223
Fax. (031) 3061189

LAMONGAN STO
Jl. Sunan Giri No. 72
Lamongan 61145
Tel. (0322) 316222
Fax. (0322) 314343

NGAWI STO
Jl. Jend. Ahmad Yani No.2
Ngawi 63202
Tel. (0351) 747697, 749097
Fax. (0351) 745243

TUBAN STO
Jl. Pahlawan No. 08
Tuban 62381
Tel. (0356) 333311, 328356
Fax. (0356) 333116

PONOROGO STO
Jl. Gajah Mada No. 46
Ponorogo 63419
Tel. (0352) 462856, 462855
Fax. (0352) 462856

MOJOSARI TSDCO
Jl. Gajahmada No. 145
Mojokerto 61322
Telp. (0321) 321062
Fax. (0321) 321063

JOMBANG TSDCO
Jl. Merdeka No. 157
Jombang
Telp. (0321) 861609
Fax. (0321) 874490

SUMENEP TSDCO
Jl. Trunojoyo No.135
Sumenep 69417
Telp. (0328) 662031
Fax. (0328) 662032

CARUBAN TSDCO
Jl. Yos Sudarso No. 63D
Madiun 63153
Telp. (0351) 462008, 463322
Fax. (0351) 465017

SAMPANG TSDCO
Jl. Jamaludin No.2
Sampang 69214
Telp. (0323) 321615
Fax. (0323) 321616

MAGETAN TSDCO
Jl. Karya Darma No.8, Desa Ringin Agung
Magetan
Telp. (0351) 895093
Fax. (0351) 895093

PACITAN TSDCO
Jl. Cut Meutia No.2
Pacitan
Telp. (0357) 881209
Fax. (0357) 881209

EAST JAVA III RTO

Jl. S.Parman No. 100
Malang 65122
Tel. (0341) 403461, 403333
Fax. (0341) 403463

MALANG MTO
Komp. Araya Business Center Kav.1
Jl. Raden Panji Suroso, Malang 65126
Tel. (0341) 402021-22, 402026
Fax. (0341) 402027

NORTH MALANG STO
Jl. Jaksa Agung Suprapto No.29 – 31
Malang 65112
Tel. (0341) 364270, 364370
Fax. (0341) 356769

JEMBER STO
Jl. Karimata 54 A
Jember 68121
Tel. (0331) 324907-08
Fax. (0331) 324906

TULUNGAGUNG STO
Jl. Ki Mangun Sarkoro No. 17A
Tulungagung 66218
Tel. (0355) 336668, 336692
Fax. (0355) 336687

PARE STO
Jl. Hasanudin No.16 KP 137
Kediri 64122
Tel. (0354) 680623
Fax. (0354) 684369

KEDIRI STO
Jl. Brawijaya No.6
Kediri 64123
Tel. (0354) 682063, 681464
Fax. (0354) 682052

SOUTH MALANG STO
Jl. Merdeka Utara No.3
Malang 65119
Tel. (0341) 365167, 361971
Fax. (0341) 364407

BANYUWANGI STO
Jl. Adi Sucipto No.27 A
Banyuwangi 68416
Tel. (0333) 428451, 416897
Fax. (0333) 428452

BLITAR STO
Jl. Kenari No.118
Blitar 66134
Tel. (0342) 816316, 815633
Fax. (0342) 816315

SITUBONDO STO
Jl. Argopuro No. 41
Situbondo 68322
Tel. (0338) 671969, 672167
Fax. (0338) 673701

PASURUAN STO
Jl. P. Sudirman No.29
Pasuruan 67115
Tel. (0343) 424125, 422171
Fax. (0343) 426930

PROBOLINGGO STO
Jl. Mastrip No.169-171
Probolinggo 67213
Tel. (0335) 420472-73
Fax. (0335) 420470

BATU STO
Jl. Letjen S. Parman No.100
Malang 65122
Tel. (0341) 403411, 403541
Fax. (0341) 403540

KEPANJEN STO
Jl. Raya Kepanjen - Pakisaji Km.4
Malang 65163
Tel. (0341) 398393, 398333
Fax. (0341) 398350

SINGOSARI STO
Jl. Raya Randuagung No. 12
Singosari, Malang 65153
Tel. (0341) 429923-25
Fax. (0341) 429950

BANGIL TSDCO
Jl. Sultan Agung No. 20, Bangil
Pasuruan 67126
Telp. (0343) 413777, 432222
Fax. (0343) 432223

TRENGGALEK TSDCO
Jl. Abdul Rahman Saleh No. 8
Trenggalek 66316
Telp. (0355) 791446
Fax. (0355) 791446

BONDOWOSO TSDCO
Jl. Santawi No.202, Tamansari
Bondowoso 68216
Telp. (0332) 421455, 420360
Fax. (0332) 422360

KRAKSAAN TSDCO
Jl. Panglima Sudirman No.9ª
Kraksaan 67282
Telp. (0335) 841661,843371
Fax. (0335) 843371

WLINGI TSDCO
Jl. Panglima Sudirman No. 41, Wlingi
Blitar 66184
Telp. (0342) 695424
Fax. (0342) 692822

LUMAJANG TSDCO
Jl. Achmad Yani No. 6
Lumajang 67311
Telp. (0334) 880827
Fax. (0334) 881827

NGANJUK TSDCO
Jl. Dermojoyo No. 18
Nganjuk 64418
Telp. (0358) 322103
Fax. (0358) 322103

WEST KALIMANTAN RTO

Jl. Jend. A. Yani No.1
Pontianak 78124
Tel. (0561) 712787, 712786
Fax. (0561) 711144, 712785

PONTIANAK STO
Jl. Sultan Abdurrahman No.1
Pontianak 78116
Tel. (0561) 733476, 736340
Fax. (0561) 734026

SINGKAWANG STO
Jl. Gusti Sulung Lelanang No.35
Singkawang 79123
Tel. (0562) 635510, 636958
Fax. (0562) 635511

KETAPANG STO
Jl. Letkol. M. Tohir No.10
Ketapang 78812
Tel. (0534) 32404, 32254
Fax. (0534) 32404

MEMPAWAH STO
Jl. Sultan Abdurahman No.76
Pontianak 78121
Tel. (0561) 736734-35
Fax. (0561) 732321

SANGGAU STO
Jl. Jenderal Sudirman No. 45
Sanggau 78501
Tel. (0564) 23699, 23499
Fax. (0564) 23299

SINTANG STO
Jl. Apang Semangai No.61
Sintang 78611
Tel. (0565) 21206, 24493
Fax. (0565) 22800

SAMBAS TSDCO
Jl. Panji Anom No. 133, Desa Durian
Sambas 79411
Telp. (0562) 391016
Fax. (0562) 391016

BENGKAYANG TSDCO
Jl. Sanggau Ledo RT 01 RW 01
Sebalo, Bengkayang
Telp. (0562) 4442550
Fax. (0562) 4442550

MEMPAWAH TSDCO
Jl. G.M. Taufik No.3
Mempawah 78912
Telp. (0561) 691065
Fax. (0561) 691033

NGABANG TSDCO
Jl. Km.2 Desa Mungguk, Ngabang
Landak, Kalimantan Barat
Telp. (0564) 23699, 23499
Fax. (0564) 23299

SEKADAU TSDCO
Jl. Merdeka Barat RT 020 RW 007
Desa Sungai Ringin, Sekadau Ilir
Telp. (0564) 41601
Fax. (0564) 41600

PUTUSSIBAU TSDCO
Jl. Komodor Yos Sudarso No.141
Putussibau
Telp. (0567) 21137
Fax. (0567) 21137

NANGAPINOH TSDCO
Jl. Provinsi Sidomulyo , Nangapinoh
Melawi 78672
Telp. (0568) 22354
Fax. (0568) 22354

SOUTH & CENTRAL KALIMANTAN RTO

Jl. Lambung Mangkurat No.21
Banjarmasin 70111
Tel. (0511) 3351072-73
Fax. (0511) 3351077

PALANGKARAYA STO
Jl. Yos Sudarso No.5
Palangkaraya 73111
Tel. (0536) 3235712, 3235386
Fax. (0536) 3221028

SAMPIT STO
Jl. Jend. A. Yani No.7
Sampit 74322
Tel. (0531) 21341, 21172
Fax. (0531) 21308

PANGKALANBUN STO
Jl. H.M. Rafi'I, Madurejo
Pangkalanbun 74111
Tel. (0532) 25940, 25941
Fax. (0532) 25938

MUARA TEWEH STO
Jl. Jend. Ahmad Yani No.167
Muara Teweh 73811
Tel. (0519) 23219
Fax. (0519) 24456

BANJARMASIN STO
Jl. Lambung Mangkurat No.21
Banjarmasin 70111
Tel. (0511) 3351112, 3351118
Fax.(0511) 3351127

BANJARBARU STO
Komp. Citra Megah Jl. Jend. A Yani Km. 33,8
Banjarbaru 70712
Tel. (0511) 4782833, 4780163
Fax. (0511) 4780963

BARABAI STO
Jl. Abdul Muis Redhani No.70
Barabai 71314
Tel. (0517) 41913, 41026
Fax. (0517) 41752

BATULICIN STO
Jl. Raya Batulicin Kampung Baru
Batulicin
Tel. (0518) 71971, 71725
Fax. (0518) 71736

TANJUNG STO
Jl. Ir. P.H. M. Noor, Mabuun Raya Terminal,
Tanjung 71571
Tel. (0526) 2021125
Fax. (0526) 2021250

KUALA KURUN TSDCO
Jl. Sabirin Muhtar No.6, Kuala Kurun
Gunung Mas 74511
Telp. (0537) 31299
Fax. (0537) 31300

KUALA KAPUAS TSDCO
Jl. Tambun Bungai No.31
Kuala Kapuas 73516
Telp. (0513) 21105
Fax. (0513) 21040

PULANG PISAU TSDCO
Jl. Darung Bawan No.57, Anjir, Callan Ilir
Pulang Pisau 74811
Telp. (0513) 61493
Fax. (0513) 61068

KASONGAN TSDCO
Komp. Perkantoran Pemda Kereng
Humbang, Katingan
Telp. (0536) 4043549
Fax. (0536) 4043500

KUALA PEMBUANG TSDCO
Jl. Mayjen D.I. Panjaitan No. 3
Kuala Pambuang, Seruyan 74212
Telp. (0531) 21224
Fax. (0531) 21224

NANGA BULIK TSDCO
Jl. Gusti Arsyad, Komp. Perkantoran Bukit
Hibul Nanga Bulik, Lamandau 74162
Telp. (0511) 2071118
Fax. (0511) 05112071152

SUKAMARA TSDCO
Jl. Legong, Mandawai
Sukamara 74172
Telp. (0532) 26785
Fax. (0532) 26786

BUNTOK TSDCO
Jl. Pelita Raya No.7
Buntok 73712
Telp. (0525) 21575
Fax. (0525) 21214

TAMIANG LAYANG TSDCO
Jl. A. Yani No.47, Tamiang Layang
Barito Timur
Telp. (0526) 2091418
Fax. (0526) 2091418

PURUK CAHU TSDCO
Jl. Jenderal Sudirman No.265 RT 004
RW 003, Beriwit, Murung Raya
Telp. (0528) 3032481
Fax. (0528) 3032328

MARABAHAN TSDCO
Jl. Puteri Junjung Buih No.34
Marabahan 70513
Telp. (0511) 4799062
Fax. (0511) 4799062

PELAIHARI TSDCO
Jl. Gagas/Haji Boejasin No.34
Pelaihari
Telp. (0512) 21125
Fax. (0512) 21170

MARTAPURA TSDCO
Jl. Jend. A. Yani No.23, Km. 40,
Martapura 70614
Telp. (0511) 4721677
Fax. (0511) 4721722

RANTAU TSDCO
Jl. Jenderal Sudirman Km 2,5 By Pass,
Rantau 71111
Telp. (0517) 31727
Fax. (0517) 32189

KANDANGAN TSDCO
Jl. Pahlawan No.33,
Kandangan 71211
Telp. (0517) 21314
Fax. (0517) 21516

KOTABARU TSDCO
Jl. Brigjen Hasan Baseri No. 5
Kotabaru, Kalimantan Selatan
Telp. (0518) 21215
Fax. (0518) 21063

PARINGIN TSDCO
Jl. A. Yani RT 01 RW 01, Batu Piring
Paringin Selatan, Balangan
Telp. (0526) 2028318
Fax. (0526) 2028793

AMUNTAI TSDCO
Jl. Norman Umar No.42 RT 18
Amuntai, Hulu Sungai Utara
Telp. (0527) 61678
Fax. (0527) 61678

EAST KALIMANTAN RTO
Jl. Ruhui Rahayu No.01 Ring Road
Gunung Bahagia, Balikpapan 76115
Tel. (0542) 8860721, 8860723
Fax. (0542) 8860722

BALIKPAPAN MTO
Jl. Ruhui Rahayu No.01 Ring Road
Gunung Bahagia, Balikpapan 76115
Tel. (0542) 8860700
Fax. (0542) 8860701

BALIKPAPAN STO
Jl. Ruhui Rahayu No.01 Ring Road
Gunung Bahagia, Balikpapan 76115
Tel. (0542) 8860711
Fax. (0542) 8860715, 8860716

SAMARINDA STO
Jl. MT. Haryono No.17
Samarinda 75127
Tel. (0541) 7779429
Fax. (0541) 754313

TARAKAN STO
Jl. Jend. Sudirman No.104
Tarakan 77121
Tel. (0551) 23830
Fax. (0551) 51130

BONTANG STO
Jl. Jend. Sudirman No.54
Bontang 75321
Tel. (0548) 20139
Fax. (0548) 27716

PENAJAM STO
Jl. A. Yani No. 1
Balikpapan 76121
Tel. (0542) 418137, 421800
Fax. (0542) 730144

TANJUNG REDEB STO
Jl. Jend. Sudirman No.104
Tarakan 77121
Tel. (0551) 23826
Fax. (0551) 23825

TENGGARONG STO
Jl. Basuki Rahmad No.42
Samarinda 75117
Tel. (0541) 743101
Fax. (0541) 741431

NUNUKAN TSDCO
Jl. RE. Martadinata RT 06
Nunukan
Telp. (0556) 21020
Fax. (0556) 21020

SANGATTA TSDCO
Jl. Yos Sudarso II No.1
Sangatta 75611
Telp. (0549) 22002
Fax. (0549) 24383

TANAH GROGOT TSDCO
Jl. Jend. Sudirman No.26
Tanah Grogot Pasir 76211
Telp. (0543) 21202
Fax. (0543) 21202

TANJUNG SELOR TSDCO
Jl. Langsat No. 38
Tanjung Selor
Telp. (0552) 21262
Fax. (0552) 21262

MALINAU TSDCO
Jl. Raja Pandita RT 07
Malinau 77121
Telp. (0553) 2023312
Fax. (0553) 2023313

SENDAWAR TSDCO
Jl. Jend. Sudirman, Proyok
Sendawar
Telp. (0545) 41563, 42017
Fax. (0545) 41563

SOUTH, WEST & SOUTHEAST SULAWESI RTO

Jl. Urip Sumoharjo Km.4 GKN
Makassar 90232
Tel. (0411) 456131-32, 436242
Fax. (0411) 456976, 456132

MAKASSAR MTO
Jl. Urip Sumoharjo Km.4 GKN
Makassar 90232
Tel. (0411) 423366, 423878
Fax. (0411) 423662

NORTH MAKASSAR STO
Jl. Urip Sumoharjo Km.4 GKN
Makassar 90232
Tel. (0411) 456135, 456858
Fax. (0411) 456954

SOUTH MAKASSAR STO
Jl. Urip Sumoharjo Km.4 GKN
Makassar 90232
Tel. (0411) 441680, 441681
Fax. (0411) 441259

WEST MAKASSAR STO
Jl. Balaikota No.15
Makassar 90111
Tel. (0411) 3634315, 3634316
Fax. (0411) 3636066

PAREPARE STO
Jl. Jend. Sudirman No.49
Parepare 91921
Tel. (0421) 22183, 22235
Fax. (0421) 22243

PALOPO STO
Jl. Andi Djemma No. 131
Palopo 91921
Tel. (0471) 21060, 22584
Fax. (0471) 21060

BULUKUMBA STO
Jl. Sultan Hasanuddin
Bulukumba
Tel. (0413) 81985, 84046
Fax. (0413) 82161

BANTAENG STO
Jl. Andi Mannappiang, Lamalaka
Bantaeng 92412
Tel. (0413) 21188, 21189
Fax. (0413) 22049

WATAMPONE STO
Jl. Ahmad Yani No. 09
Watampone 92732
Tel. (0481) 21047, 21167
Fax. (0481) 21167

MAROS STO
Jl. Jenderal Sudirman Km. 28, Turikale
Maros 90552
Tel. (0411) 373069
Fax. (0411) 372536

KENDARI STO
Jl. Saosao No. 188, Bende
Kendari 93117
Tel. (0401) 3125550
Fax. (0401) 3126230

MAJENE STO
Jl. Jendral Sudirman No.81
Majene 91412
Tel. (0422) 22608
Fax. (0422) 21097

MAMUJU STO
Jl. Pangeran Diponegoro Blok C/8
Komp. Pasar Regional, Mamuju
Tel. (0426) 22118, 22524
Fax. (0426) 21332

KOLAKA STO
Jl. Diponegoro No.35
Kendari 93123
Tel. (0401) 3121014
Fax. (0401) 3122090

BAUBAU STO
Jl. Betoambari No.35
Baubau 93725
Tel. (0402) 2821639, 2821274
Fax. (0402) 2821204

ENREKANG TSDCO
Jl. Buttu Juppandang No. 85
Enrekang
Telp. (0420) 22243
Fax. (0420) 22244

PINRANG TSDCO
Jl. Sultan Hasanuddin No. 19
Sumpang Binangae, Barru 90232
Telp. (0421) 921566
Fax. (0421) 921566

SIDRAP TSDCO
Jl. Ganggawa No.4,
Sidenreng Rappang
Telp. (0421) 90833
Fax. (0421) 90833

MALILI TSDCO
Jl. Dr. Ratulangi, Malili
Luwu Timur
Telp. (0474) 321649
Fax. (0474) 321649

MASAMBA TSDCO
Jl. Ahmad Yani No. 24A, Masamba
Luwu Utara
Telp. (0473) 22261
Fax. (0473) 22261

MAKALE TSDCO
Jl. Pongtiku No.26, Rinding Batu
Makale, Tana Toraja 91831
Telp. (0423) 21400
Fax. (0423) 21400

BENTENG TSDCO
Jl. Ki Hajar Dewantara No. 51, Benteng
Kepulauan Selayar 92812
Telp. (0414) 21318
Fax. -

SINJAI TSDCO
Jl. Basuki Rahmat, RT II RW I
Biringere Sinjai 92611
Telp. (0428) 23419
Fax. (0428) 23419

BONTOSUNGGU TSDCO
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Jeneponto
Telp. (0419) 21277
Fax. (0419) 21450

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Jl. Mesjid Raya No.24, Sungguminasa
Gowa 92111
Telp. (0411) 861143
Fax. (0411) 883710

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Jl. Jendral Sudirman, Kantor Dispenda
Takalar
Telp. (0418) 21880
Fax. (0418) 21880

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Soppeng
Telp. (0484) 21023
Fax. (0484) 21272

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Wajo
Telp. (0485) 21169
Fax. (0485) 21169

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Jl. Kemakmuran, Mappasaile
Pangkajene Kepulauan
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Fax. (0410) 324479

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Jl. Diponegoro No.148
Unaaha 93419
Telp. (0408) 2422018
Fax. (0408) 2422019

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Jl. Dr. Ratulangi (Poros Polewali), Darma
Polewali Mandar
Telp. (0428) 21728
Fax. (0428) 21728

MAMASA TSDCO
Jl. Poros Mamasa, Osango
Mamasa
Telp. (0428) 2841028
Fax. -

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Jl. Poros Trans Sulawesi, Pasangkayu
Mamuju Utara
Telp. (0426) 21332
Fax. (0426) 21333

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Jl. Pahlawan No.66
Kolaka
Telp. (0405) 21055
Fax. (0405) 21056

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Jl. Beruang No. 2 Desa Lingkungan I Lauru
Rumbia, Bombana
Telp. 08114030800
Fax. -

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Raha 93613
Telp. (0403) 21180
Fax. (0403) 21180

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Manado 95119
Tel. (0431) 851785, 862742
Fax. (0431) 851803

MANADO STO
Jl. Gunung Klabat, Kotak
Manado 95117
Tel. (0431) 851621, 862280
Fax. (0431) 875876

GORONTALO STO
Jl. Arif Rahman Hakim No.34
Gorontalo 96128
Tel. (0435) 830010
Fax. (0435) 830009, 830245

BITUNG STO
Jl. Raya Samratulangi
Bitung 95511
Tel. (0438) 21223, 30250
Fax. (0438) 30250

KOTAMOBAGU STO
Jl. Yusuf Hasiru No. 39
Kotamobagu 95700
Tel. (0434) 2628631
Fax. (0434) 21164

TAHUNA STO
Jl. Tatehe No. 62 Santiago
Kep. Sangihe, Tahuna 95811
Tel. (0432) 24472, 24473
Fax. (0432) 24472, 24473

PALU STO
Jl. Prof. Moh. Yamin No.94
Palu 94112
Tel. (0451) 421725, 421625
Fax. (0451) 422730

LUWUK STO
Jl. Yos Sudarso No.14
Luwuk 94715
Tel. (0461) 22078,23028
Fax. (0461) 22098

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Poso 94611
Tel. (0452) 21385, 21387
Fax. (0452) 21224

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Jl. Magamu No.102
Tolitoli 94515
Tel. (0453) 23764, 23765
Fax. (0453) 23764

TERNATE STO
Jl. Yos Sudarso No.01
Ternate 97712
Tel. (0921) 3121070,3121352
Fax. (0921) 3122358

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Jl. Kemakmuran, Desa Gosoma
Tobelo, Halmahera Utara
Tel. (0924) 2622575, 2621554
Fax. (0924) 2621554, 2621493

TOMOHON TSDCO
Jl. Raya Tomohon Kakaskasen
Tomohon 95362
Telp. (0431) 353171
Fax. (0431) 353172

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Boalemo 96263
Telp. (0443) 211095
Fax. (0443) 211095

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Jl. Melongguane Barat
Talaud
Telp. (0432) 24472, 24473
Fax. (0432) 24472

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Jl. Mampaliasan No. 17
Banggai Kepulauan 94791
Telp. (0462) 21885
Fax. (0462) 21190

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Jl. Jend. Besar Soeharto, Desa Fogi,
Sanana
Kepulauan Sula 97795
Telp. (0929) 2221494
Fax. (0929) 2221494

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Jl. Trans Kota Maba
Halmahera Timur
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Fax. -

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Jl. DI Panjaitan
Limboto 96211
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Fax. (0435) 881038

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Tondano
Telp. (0431) 321060
Fax. (0431) 321060

BANAWA TSDCO
Ds. Gunung Bale, Banawa
Donggala, Sulawesi Tengah
Telp. (0451) 421725, 421625
Fax. (0451) 422730

BUNGKU TSDCO
Komplek Perkantoran Pemda Morowali
Bungku
Telp. (0465) 2710333
Fax. (0465) 2710333

TIDORE TSDCO
Jl. Jend. Ahmad Yani, Soa Sio
Tidore Kepulauan 971103
Telp. (0920) 61045
Fax. (0920) 61045

MARISSA TSDCO
Desa Teratai, Kec. Marissa
Pohuwatu
Telp. (0443) 210285
Fax. (0443) 210286

AMURANG TSDCO
Jl. Desa Pondang (Trans Sulawesi)
Amurang 94371
Telp. (0431) 863580
Fax. (0431) 855191

PARIGI TSDCO
Jl. Trans Sulawesi, Parigi
Parigi Moutong
Telp. (0451) 421725, 421625
Fax. (0451) 422730

BUOL TSDCO
Jl. Kalimas No. 108
Buol
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Fax. (0445) 211298

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Halmahera Selatan
Telp. (0921) 3121352
Fax. -

BALI RTO

Jl. Kapten Tantular No. 4 GKN II
Renon, Denpasar
Tel. (0361) 263894-93, 221455
Fax. (0361) 263895

DENPASAR MTO

Jl. Raya Puputan No.29 Renon
Denpasar
Tel. (0361) 227333, 262222
Fax. (0361) 226999, 239699

WEST DENPASAR STO

Jl. Raya Puputan No. 13
Denpasar
Tel. (0361) 239638
Fax. (0361) 229351

EAST DENPASAR STO

GKN II Jl. Kapten Tantular No.4
Denpasar
Tel. (0361) 263891-92
Fax. (0361) 221285

SINGARAJA STO

GKN Jl. Udayana No. 10
Singaraja
Tel. (0362) 27380
Fax. (0362) 22241

SOUTH BADUNG STO

GKN II Jl. Kapten Tantular No.4
Denpasar
Tel. (0361) 263891-92
Fax. (0361) 234803

NORTH BADUNG STO

Jl. Ahmad Yani No.100
Denpasar
Tel. (0361) 7804483-82, 226749
Fax. (0361) 230007

GIANYAR STO

Jl. Dharma Giri, Blahbatu
Gianyar
Tel. (0361) 943586
Fax. (0361) 948002

TABANAN STO

Jl. Gatot Subroto, Sanggulan
Tabanan
Tel. (0361) 9314794
Fax. (0361) 9311104

KEROBOKAN TSDCO

Jl. Uluwatu No.4, Br. Kelan Tuban
Badung
Telp. (0361) 705768, 702797
Fax. (0361) 702797

UBUD TSDCO

Jl. Raya Teges, Goa Gajah
Gianyar
Telp. (0361) 978498
Fax. (0361) 978498

AMLAPURA TSDCO

Jl. Sultan Agung No.3
Amlapura 80811
Telp. (0363) 21339
Fax. (0363) 21339

NEGARA TSDCO

Jl. Mayor Sugianyar No.11
Negara 82217
Telp. (0365) 41121
Fax. (0365) 41121

NUSA TENGGARA RTO

Jl. Jenderal Sudirman No.36
Rembiga, Mataram 83124
Tel. (0370) 647862
Fax. (0370) 647883

WEST MATARAM STO
Jl. Raya Langko No. 74
Mataram 83114
Tel. (0370) 633075, 633006
Fax. (0370) 633724

EAST MATARAM STO
Jl. Pejanggik No. 60
Mataram 83121
Tel. (0370) 631431, 632652
Fax. (0370) 625848

RABA BIMA STO
Jl. Soekarno Hatta No.17
Raba Bima 84113
Tel. (0374) 43233, 43681
Fax. (0374) 43227

SUMBAWA BESAR STO
Jl. Garuda No.70-72
Sumbawa Besar 84312
Tel. (0371) 626393, 625139
Fax. (0371) 21230

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Jl. Diponegoro No. 38
Praya 83511
Tel. (0370) 653344
Fax. (0370) 655366

MAUMERE STO
Jl. El Tari
Maumere 86113
Tel. (0382) 21336, 21857
Fax. (0382) 21373

KUPANG STO
Jl. Palapa No. 8
Kupang 85111
Tel. (0380) 833165, 833568
Fax. (0380) 833211

ENDE STO
Jl. El Tari No.4
Ende 86316
Tel. (0381) 21429, 24574
Fax. (0381) 21050

RUTENG STO
Jl. Yos Sudarso No.26
Ruteng, Manggarai
Tel. (0385) 22564
Fax. (0385) 22564

ATAMBUA STO
GKN Jl. El Tari II
Kupang 85111
Tel. (0380) 823506, 823501
Fax. (0380) 825110

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Jl. Ahmad Yani No. 34
Waingapu, Sumba Timur
Tel. (0387) 62893, 62921
Fax. (0387) 62892

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Jl. Beringin No.45
Dompu 84211
Telp. (0373) 21161
Fax. (0373) 21161

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Sumbawa Barat
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Fax. (0372) 81346

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Praya, Lombok Tengah
Telp. (0370) 6645923, 6645932
Fax. (0370) 681298

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Selong 83612
Telp. (0370) 21398
Fax. (0370) 21651

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Jl. S. Parman, Trikora
Bajawa 86414
Telp. (0384) 21216
Fax. (0384) 21452

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Jl. Pantai Pede No. 3A
Labuanbajo
Telp. (0385) 41595
Fax. (0385) 41595

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Jl. Basuki Rahmat No.45A
Larantuka 86218
Telp. (0383) 21129, 21128
Fax. (0383) 21129

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Jl. Diponegoro No.19
Kalabahi 85812
Telp. (0386) 21048, 21572
Fax. (0386) 21048

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Jl. Gereja No.1, Baa
Rotendao
Telp. (0380) 871040
Fax. (0380) 871040

SOE TSDCO
Jl. Gajah Mada No.51
Soe 85111
Telp. (0388) 21345
Fax. (0388) 21204

WAIKABUBAK TSDCO
Jl. Bhayangkara No.83A
Waikabukak 87111
Telp. (0387) 21019
Fax. (0387) 21019

PAPUA & MALUKU RTO

Jl. Raya Abepura Kotaraja
Jayapura 99224
Tel. (0967) 589173–74 , 589178
Fax. (0967) 589175

AMBON STO
GKN Jl. Raya Pattimura No. 18
Ambon 97124
Tel. (0911) 344345, 355401
Fax. (0911) 344362

SORONG STO
Jl. Jend. Sudirman No.26
Sorong 98415
Tel. (0951) 333110, 321417
Fax. (0951) 322424

JAYAPURA STO
Jl. Raya Abepura Kotaraja
Jayapura 99111
Tel. (0967) 583791, 584014
Fax. (0967) 583936

TIMIKA STO
Jl. Cendrawasih SP.II- Kwamki
Timika 99910
Tel. (0901) 323851, 323083
Fax. (0901) 323847

BIAK STO
Jl. Adibai No.1, Sumberker
Biak 98117
Tel. (0981) 25120-22, 21415
Fax. (0981) 23681

MANOKWARI STO
Jl. Jend. Sudirman No.92, Paderni
Manokwari Barat 98312
Tel. (0986) 211549, 212144
Fax. (0986) 211549

MERAUKE STO
Jl. Raya Mandala Muli
Merauke 99616
Tel. (0971) 325344-45, 321136
Fax. (0971) 323430, 325345

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Jl. Nametek, Namlea
Buru
Telp. (0913) 22083
Fax. (0913) 22083

MASOHI TSDCO
Jl. Geser No. 3
Masohi 96511
Telp. (0914) 21190
Fax. (0914) 21160

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Jl. Raya Siwalima, Piru
Seram Bagian Barat
Telp. (0911) 36221
Fax. -

BULA TSDCO
Jl. Rumah Tiga RT 03 RW 02, Bula
Seram Bagian Timur
Telp. (0915) 21057
Fax. (0915) 21058

DOBO TSDCO
Jl. Rabiajala No.45, Dobo
Kepulauan Aru
Telp. (0917) 21413
Fax. (0917) 21413

TUAL TSDCO
Jl. Pahlawan Revolusi
Tual 97611
Telp. (0916) 22189
Fax. (0916) 21910

SAUMLAKI TSDCO
Jl. Poros, Saumlaki
Maluku Tenggara Barat
Telp. (0918) 22149
Fax. (0918) 22149

FAKFAK TSDCO
Jl. DPRD, Fakfak 98611
Telp. (0956) 22050, 25401
Fax. (0956) 22050, 24541

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Jl. Raya Klamono Aimas
Teminabuan, Sorong Selatan
Telp. -
Fax. -

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Jl. Utarum, Kaimana
Papua Barat
Telp. (0957) 21161
Fax. (0957) 21161

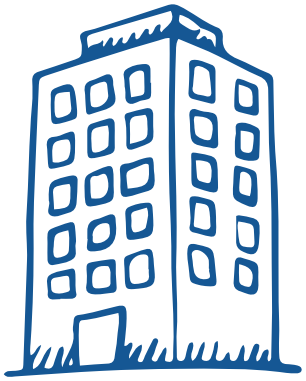
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Sarmi
Telp. (0966) 31142
Fax.

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Wamena 99511
Telp. (0969) 31228, 33567
Fax. (0969) 33567

SERUI TSDCO
Jl. Maluku No.28
Serui 98211
Telp. (0983) 31737
Fax. (0983) 31737

NABIRE TSDCO
Jl. Kusuma Bangsa
Nabire 98815
Telp. (0984) 21513, 22904
Fax. (0984) 21513

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Jl. Raya Bintuni
Teluk Bintuni
Telp. -
Fax. -



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Fax. (021) 53654026

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Makassar
Tel. (0411) 550011, 550774
Fax. (0411) 550767

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Jl. Mayjend Joesoef Singadekane No.49
Telanaipura, Jambi 36122
Tel. (0741) 63280
Fax. (0741) 63320

EXTERNAL DATA PROCESSING OFFICE

Gedung A2 Lt. 4
Jl. Jend. Gatot Subroto No. 40-42
Jakarta Selatan 12190
Telp. (021) 5251239, 5251609 ext 3526
Fax. (021) 5262879

INFORMATION & COMPLAINT SERVICES OFFICE

Gd. A Baru Lt. 5
Jl. Jend. Gatot Subroto No. 40-42
Jakarta Selatan 12190
Telp. (021) 5250208 ext 2380
Fax. (021) 5251245

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DIRECTORATE GENERAL OF TAXES

Head Office

Jl. Jenderal Gatot Subroto No. 40-42

Jakarta Selatan 12190

T: (62-21) 525 0208, 525 1609, 526 2880

F: (62-21) 525 1245

Call Center/Kring Pajak: 1500200

e-mail: pengaduan@pajak.go.id

www.pajak.go.id