MINISTRY OF FINANCE
THE REPUBLIC OF INDONESIA
DIRECTORATE GENERAL OF TAXES

Annual Report
2017



Transparency in Building the Nation

Financial Information Transparency for Tax Purposes

Foreword

Transparency in Building the Nation

Financial Information Transparency for Tax Purposes

The role of Directorate General of Taxes (DGT) as the Indonesian tax authority consents the authorization in access to financial information as an attempt to optimizing tax collection. In tax administration which upholds a self-assessment system, supervision of taxpayers' compliance is fundamental to increase tax revenues. To intensify the supervision, DGT requires unrestricted access to receive and obtain financial information for tax purposes, to establish a stronger and more accurate tax database.

National development requires substantial funding. It underlines the necessities to a fair and conducive climate for tax collection. Unfortunately, certain existing laws and regulations restricting the access of tax authorities to obtain financial information is the loophole which oftentimes manipulated by taxpayers to avoid the obligation to report their real income and assets. This condition will impede the effectiveness of Tax Amnesty policy, the strengthening of taxation database, and worse, might put Indonesia as a country which tolerates illegal fund investment.

The world leaders of G20 countries including Indonesia commit to adhere to international taxation agreements and to implement Automatic Exchange of Financial Account Information (AEOI) on international standards agreed upon as stated in Common Reporting Standard (CRS) starting in 2017 or no later than 2018. This initiative serves as one of the global community's endeavors to combat tax avoidance and tax evasion resulting from the tax authority's limited access to financial information in various countries.

Domestic legislation's presence is one of the main requirements for implementing AEOI based on CRS. Every country is also required to prepare other three elements; namely that international agreements as a basis for inter-state information exchange, adequate inter-state data transmission systems, and the assurance of confidentiality and security of data exchange; available.

Throughout 2017, DGT collaborated with stakeholders, particularly in the financial industry to ensure the readiness of Indonesia to start AEOI participation in 2018. One of the breakthroughs, the issuing of Government Regulation in Lieu of Law (Perppu) Number 1 of 2017 regarding Access to Financial Information for Tax Purposes, which was subsequently ratified into law through the stipulation of Law Number 9 of 2017. As a secondary legislation for the implementation of AEOI, the Ministry of Finance also issued the Regulation Number 70/PMK.03/2017 concerning Technical Guidance On Access to Financial Information for Tax Purposes as amended by Regulation of Minister of Finance Number 73/PMK.03/2017. The issued legislations marked the ending of bank and other financial sectors secrecy for tax purposes era in Indonesia.Based on these regulations, Director General of Taxes is authorized to obtain reports from financial service institutions that contains data, namely the financial institution identity, Custodial Institution, Account Holder identity, Financial Account number, account balance, as well as income or payment related to Financial Account. Director General of Taxes is also authorized to request information and/or evidence, or affidavit directly from Financial Service Institution without requesting written permission from the Chairman of the Board of Commissioners of Financial Service Authority.

The end of the so-called banking secrecy for tax purposes era does not leave the taxpayers' financial confidentiality less protected, the information submitted to DGT will remain confidential of which must be kept in accordance with the provisions of laws and International Agreement. Those who do not fulfill confidentiality obligation are subjected to be penalized, whether in the case of due to negligence or committed intentionally. DGT has carried out various refinements of safeguard to protect the confidentiality and information security; the information system in particular; to conform to international standards. In 2017, the Global Forum on Transparency and Exchange of Information for Tax Purposes declared Indonesia's accomplishment in fulfilling all the requirements for AEOI implementation, including DGT's confidentiality and information security safeguard. Thus, declaring Indonesia's readiness to implement AEOI based on agreed international standards.

DGT commits to a continuous safeguard quality improvement of data and information confidentiality. This was done by, among others, implementing policies in access and use of computers hardware and software, computer configuration access rights, and implementing a nationwide join domain policy in 2017. The whistleblowing system as an internal supervision will continue to serve as a tool to strengthen preventive measures and early detection of violations. The active participation of stakeholders as whistleblowers plays the main role in this system. One thing to agreed upon is that great authority can only be given by the constitution to credible and authoritative authorities.

...

Roadmap to Implementing Financial Information Exchange for Tax Purposes

Indonesia prepares to implement **the first financial information exchange in September 2018.**

2017

The Global Forum declared that **Indonesia has met all of the requirements for AEoI implementation**, by the issuance of domestic legislations, including in regards to information access for tax purposes and data confidentiality in DGT.

2016

Indonesia launched the **Tax Amnesty program** allowing the abolition of tax liabilities/administrative sanctions/ criminal penalties for **those who declare their assets voluntarily.**

2015

The Government of Indonesia **signed the Multilateral Competent Authority Agreement (MCAA)**, which verified Indonesia's commitment to start AEoI implementation in September 2018 in its Annex F lists.

2014

G20 Leaders' Brisbane Summit declared a **commitment to implement AEoI reciprocally based on the Common Reporting Standard (CRS)** commencing in 2017 or 2018.

2013

G20 Leaders' Saint Petersburg Summit declared the support for the OECD to develop a **FATCA model to be applied globally.**

2011

The Government of Indonesia signed **the Convention on Mutual Administrative Assistance in Tax Matters (MAC)** which, among others, regulates the implementation of AEoI.

2010

The United States enacted the **Foreign Account Tax Compliance Act (FATCA)** in combating tax avoidance and tax evasion by U.S. taxpayers holding financial accounts and concealing assets in offshore financial center.

2009

- G20 Leaders' London Summit declared **the end of banking secrecy for tax purposes era.**
- Indonesia became **the member of the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum).**

2008

The global financial crisis affected almost all countries in the world. Tax revenue posed as government's main source of revenue to fund financial sector restructuring and tax policies for stimulating the economy were needed to rise from the crisis. However, **tax avoidance and tax evasions** practices eroded tax base by taking advantage of **tax authorities limited access to financial information.**

Certain provisions of financial/banking sectors regulations restricted DGT's access to financial information.

World's Commitment in Numbers

146 Nations

Along with other nations, Indonesia is committed to implement the **Automatic Exchange of Information (AEOI)**

Status as of November 2017

49 Nations commenced the data exchange in 2017

South Africa, Anguilla, Argentina, Netherlands, Belgium, Bermuda, United Kingdom, Bulgaria, Czech, Denmark, Estonia, Finland, Gibraltar, Guernsey, Hungary, India, Ireland, Iceland, Italy, Germany, Jersey, Cayman Islands, Faroe Islands, Turks and Caicos Islands, British Virgin Islands, Colombia, Korea, Croatia, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, Montserrat, Norway, France, Poland, Portugal, Isle of Man, Romania, San Marino, Seychelles, Cyprus, Slovakia , Slovenia, Spain, Sweden, Greece.

53 Nations to commence the data exchange in 2018

Andorra, Antigua and Barbuda, Saudi Arabia, Aruba, Australia, Austria, Azerbaijan, Bahamas, Bahrain, Barbados, Belize, Brazil, Brunei Darussalam, Chile, China, Curacao, Dominica, Ghana, Greenland, Grenada, Hong Kong, (China), INDONESIA, Israel, Japan, Canada, Cook Islands, Marshall Islands, Costa Rica, Kuwait, Lebanon, Macau (China), Malaysia, Mauritius, Monaco, Nauru, Niue, Pakistan, Panama, Qatar, Russia, Saint Kitts and Nevis, Samoa, Saint Lucia, Saint Vincent and Grenadine, New Zealand, Singapore, Saint Marten, Switzerland, Trinidad and Tobago, Turkey, United Arab Emirates, Uruguay, Vanuatu.

4 Nations to commence the data exchange in 2019/2020 [1]

Albania, Maldives, Nigeria, Peru.

40 Developing countries have yet to specify time of implementation [2]

Armenia, Benin, Botswana, Burkina Faso, Chad, Djibouti, Ecuador, El Salvador, Philippines, Gabon, Georgia, Guatemala, Guyana, Haiti, Jamaica, Cambodia, Cameroon, Kazakhstan, Kenya, Lesotho, Liberia, Madagascar, Macedonia, Morocco, Mauritania, Egypt, Moldova, Nigeria, Ivory Coast, Papua New Guinea, Paraguay, Republic of Dominica, Rwanda, Senegal, Tanzania, Thailand, Togo, Tunisia, Uganda, Ukraine.

Notes:
1. Developing countries which do not have offshore financial centers are not yet required to implement AEOI, but these countries have specified the implementation time.
2. Developing countries/jurisdictions which do not have offshore financial centers are not yet required to implement AEOI.

- Source: http://www.oecd.org/tax/transparency/statement-of-outcomes-yaounde.pdf

Contents

2 Foreword

4 Snapshot 2017

4 Roadmap to Implementing Financial Information Exchange for Tax Purposes
5 World's Commitment in Numbers
8 Performance Highlights
12 Financial Highlights
14 Event Highlights
20 Awards

24 Remarks by the Director General of Taxes

30 Board of Directors Profile

42 DGT at A Glace

44 Vision and Mission
45 Position
46 Task and Functions
47 Functions Map
48 Organizational Structure
49 Values
50 Workforce

54 Organizational Performance Overview

57 2017 Strategic Map

58 Achievement of Key Performance Indicators (KPI) and Strategic Initiatives (SI) in 2017

61 Core Business Function Overview

61 A. Issuance of Tax Regulations
68 B. Tax Potential Optimization
72 C. Law Enforcement
76 D. Tax Disputes Settlement
79 E. Other Disputes Settlement and Granting of Legal Assistance
81 F. Tax Service
87 G. Tax Dissemination
91 H. International Taxation

95 Supporting Functions Overview

95 A. Organizational Development
99 B. Human Resources Development
104 C. Information and Communication Technology Development
107 D. Business Process Development
109 E. Public Relations
115 F. Domestic Cooperation
116 G. International Cooperation

121 Financial Function Overview

121 A. Tax Revenue
126 B. Non-Tax Revenue
126 C. Personnel Expenditure
127 D. Goods Expenditure
127 E. Capital Expenditure
128 F. Assets
130 G. Short -Term Liabilities
130 H. Equity

130 Performance Target 2018

134 Good Governance

136 Procedures

139 Management System of Employee Performance

141 Employee Mutation System

144 Employee Remuneration System

147 Internal Control System

160 Information Disclosure

162 Statistics

190 Office Information

192 Organizational Structure Chart

199 Tax Services Complaint Channel

199 Social Media

200 Office Addresses

Performance Highlights

REVENUE [1]

Tax Revenue

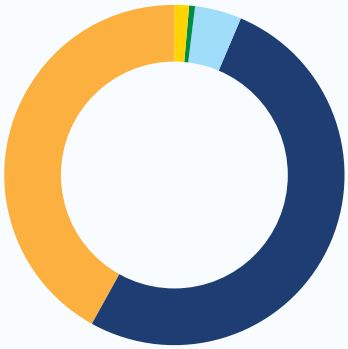
Rp1,151.03 trillion

or 89.67% of target

Tax Revenue Growth

4.07%	2.88%
including Oil & Gas Income Tax	excluding Oil & Gas Income Tax

Proportion of Tax Revenue



- 51.82% Non-Oil & Gas Income Tax
- 4.37% Oil & Gas Income Tax
- 1.46% Land and Building Tax
- 0.59% Other Taxes
- 41.76% VAT & Sales of Luxury Goods Tax

TAX AMNESTY [2] (PERIOD I, II AND III)

Redemption Money

Rp114.54 trillion

Declaration of Assets

Declaration Onshore	Rp3,700.80 trillion
Declaration Offshore	Rp1,036.76 trillion
Repatriation	Rp146.70 trillion
Total	Rp4,884.26 trillion

Participants

Individual Taxpayers	736,093 Taxpayers
Corporate Taxpayers	237,333 Taxpayers
Total	973,426 Taxpayers

Submission of Asset Declaration Letter

1,030,014 letters

DGT Human Resource assigned to Tax Amnesty Program

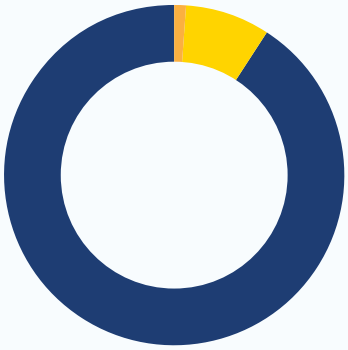
9,569 employees

REGISTERED TAXPAYERS [3]

Total

39,151,603
Taxpayers

Proportion of Taxpayers



90.78%
Individual

7.95%
Corporate

1.28%
Treasurer



ANNUAL INCOME TAX RETURN SUBMISSION [4]

Compliance Ratio of Annual Income Tax Return Submission	**72.64%**

e-Tax Return users

859,946 Taxpayers

increased by **32.46%** compared to 2016

e-Filing users

8,816,346 Taxpayers

increased by **4.44%** compared to 2016

SERVICE & DISSEMINATION [5]

Service User Satisfaction Index

4.27 | Scale of 0.00 (highly unsatisfied) – 5.00 (highly satisfied)

Dissemination Effectiveness Index

3.28 | Scale of 0.00 (ineffective) – 4.00 (effective)

Percentage of Answered Calls in "Kring Pajak" Contact Center

89.76% answered | increased by **2.81%** compared to 2016

LAW ENFORCEMENT

Revenues from Tax Audit and Collection

Rp53.93 trillion

Tax Arrears Collection

Rp24.27 trillion

Brief of evidence in tax investigation

134 case files

Imprisonment

82 Taxpayers/ Tax Bearers

TAX DISPUTES SETTLEMENT

Objection, Correction, Remission, and Cancellation

100,081
requests

Appeals won by DGT

40.32%

Lawsuits won by DGT

58.51%

PUBLIC RELATIONS [6]

Public Relations Effectiveness Index

3.32 Scale of 0.00 (ineffective) – 4.00 (effective)

Total Access to www.pajak.go.id

18,339,448 million sessions

39,852,842 million page views

Social Media Activities

9,919 tweets	**512** posts	**34** videos	**394** posts

GOOD GOVERNANCE [7]

Organization Performance Index	
105.37	"Meet the Expectation" category
Government Institution Performance Accountability Implementation Score	
91.20	"Satisfactory" category
Organizational Management Maturity Level	
Predicate **A**	"Very Good" category

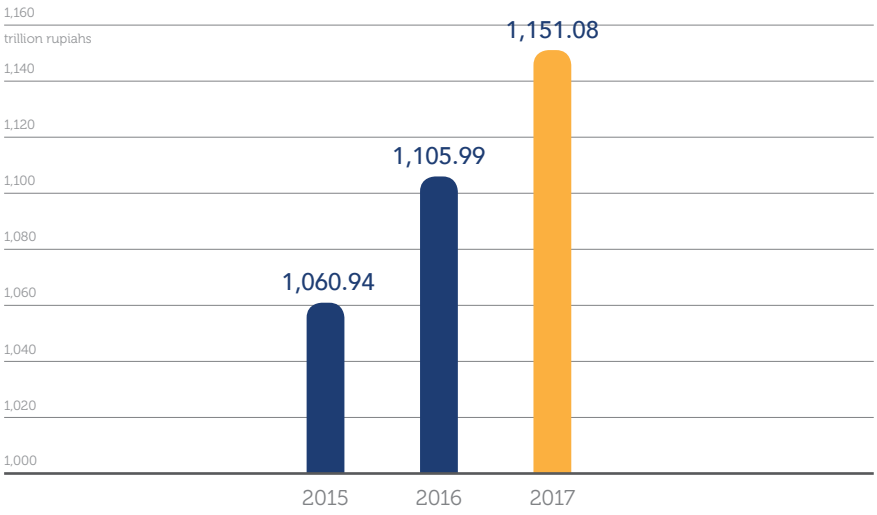
HUMAN CAPITAL [8]

Education and Training	**501** trainings attended by **20,652** employees
Scholarship Programs	**440** employees
Percentage of Employees Fulfilling the Training Hours Standard	**91.40%**
Workload analysis	**70,077,044** working hours increased by **4.37%** compared to 2016

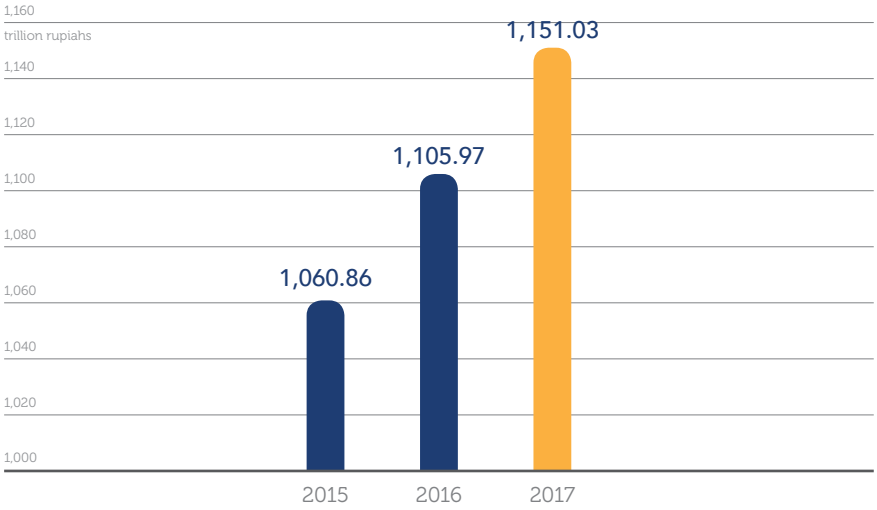
Notes:
1 Revenue data from DGT Financial Report 2017 (audited).
2 - Tax Amnesty data from Tax Amnesty Dashboard, retrieved on May 29, 2017.
- Asset Declaration Letter is a form used by the taxpayers who participate in Tax Amnesty, containing declared assets, debts, net assets as well as calculation and payment of redemption money.
- Human resource data based on the copy decree of The Establishment of Asset Declaration Letter Submission and Follow Up Team per Tax Office.
3 - Taxpayers data from Masterfile in Operational Data Store (ODS), retrieved on March 15, 2018.
4 - Compliance ratio is a comparison between total Annual Income Tax Returns received as of December 31, 2017 and total registered taxpayers obliged to lodge Annual Income Tax Return on January 1, 2017
- Compliance data of Annual Income Tax Returns lodgement was retrieved from the Compliance Dashboard on July 17, 2018.
- e-Tax Return users data was retrieved from Consolidated Report (CORO) database on July 27, 2018.
- e-Filing Users data is based on the 11th Initiative of Strategic Plan Report "Migration to e-Filing".
5 - Service User Satisfaction Index data is based on the 2017 Service User Satisfaction Survey of the Ministry of Finance.
- Dissemination Effectiveness Index data is based on the 2017 Tax Dissemination Effectiveness Survey.
6 - Public Relations Effectiveness Index data is based on the 2017 DGT Public Relations Effectiveness Survey.
- Total access data to www.pajak.go.id is based on Google Analytics results.
7 - Organizational Performance Index data is based on the 2017 DGT Performance Report, submitted to the Ministry of Finance.
- The implementation of performance accountability of government institutions data is based on 2017 Evaluation Report on the Implementation of Performance Accountability System for Government Institutions (DGT), submitted by the Inspectorate General of the Ministry of Finance.
- The Assessment of Organizational Maturity Level was given by the Ministry of Finance for the period of January 1, 2014 to May 31, 2017.
8 - Education and training for employees are held by Financial Education and Training Agency.
- Scholarship Program is a program for employees to undertake formal education at undergraduate, graduate and post-graduate levels at local universities and overseas.
- The percentage of employees fulfilling standard training hours is retrieved from Monitoring Dashboard of SIKKA (DGT Personnel, Finance and Assets Information System) on March 29, 2018.
- Workload analysis data is based on DGT Workload Analysis Report 2017, submitted to Ministry of Finance.

Financial Highlights

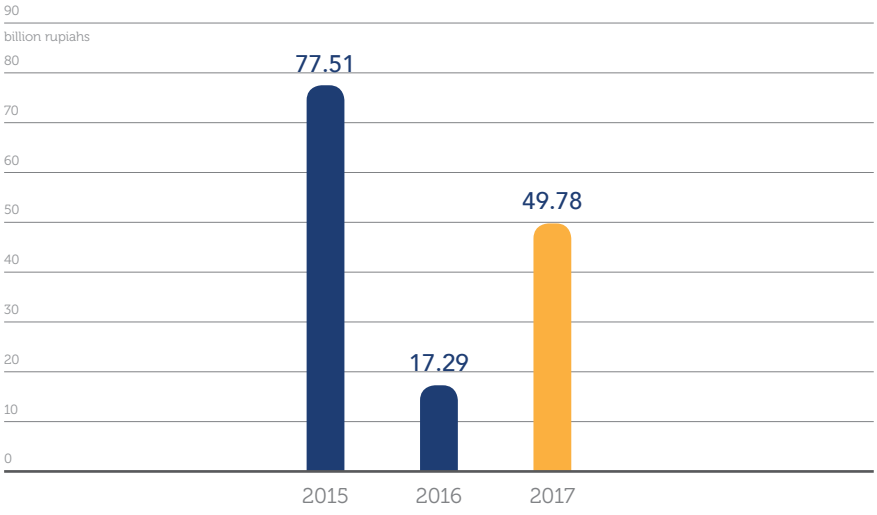
DGT Revenue Realization, 2015—2017



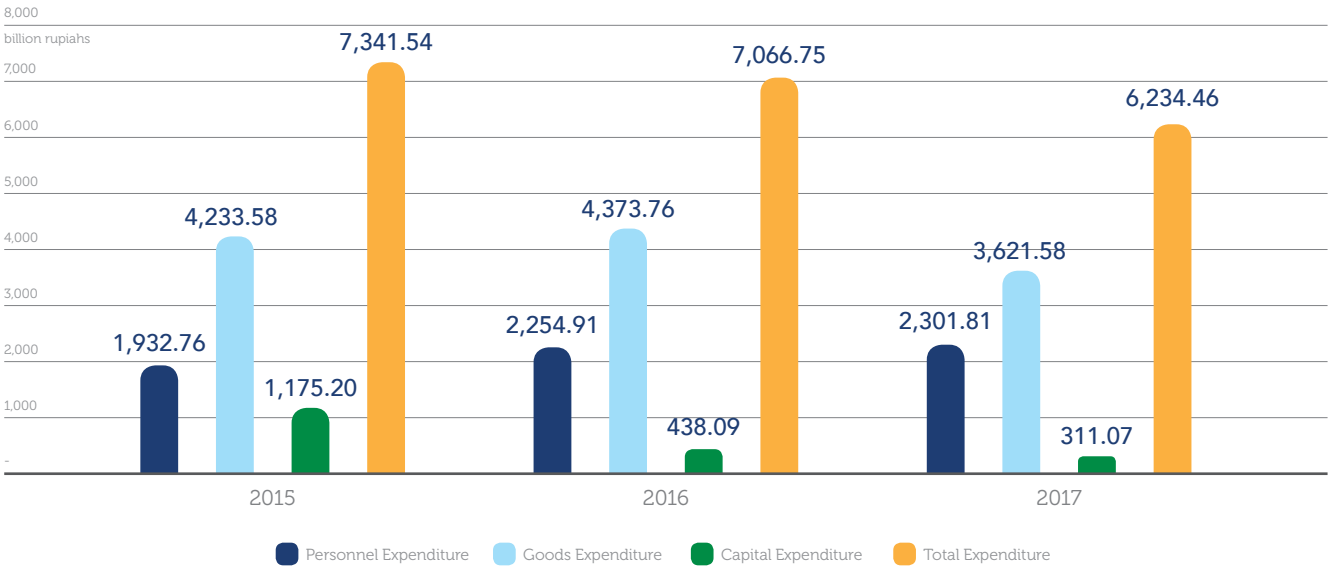
Tax Revenue Realization, 2015—2017



Non-Tax Revenue Realization, 2015—2017



DGT Budget Expenditure, 2015—2017



DGT Balance Sheet as of 31 December 2015, 2016, and 2017

Description	2017 (Rp)	2016 (Rp)	2015 (Rp)
Assets			
Current Assets	26,723,372,549,600	32,091,926,343,684	39,864,852,797,470
Fixed Assets	37,611,572,423,959	12,343,377,306,577	12,487,219,505,426
Long-Term Receivables	37,241,243	48,755,000	60,695,000
Other Assets	157,524,220,326	155,860,176,078	441,021,656,995
Total Assets	**64,492,506,435,128**	**44,591,212,581,339**	**52,793,154,654,891**
Liabilities			
Short-Term Liabilities	17,263,042,737,946	20,891,105,683,544	13,191,531,623,501
Equity	47,229,463,697,182	23,700,106,897,795	39,601,623,031,390
Total Liabilities and Equity	**64,492,506,435,128**	**44,591,212,581,339**	**52,793,154,654,891**

Event Highlights

11—13 January



The first National DGT Board of Executives Meeting in 2017 was held at DGT Head Office, Jakarta discussing tax revenue strategy in 2017. Minister of Finance, Sri Mulyani Indrawati attended the event to brief and to bestow appreciation certificates to several head of tax offices who achieved the 2016 tax revenue performance.

16 January

The Memorandum of Understanding (MoU) on the Cooperation in Duties and Functions Implementation between the Ministry of Finance and the Indonesian National Armed Forces was signed by Sri Mulyani Indrawati as the Minister of Finance and General Gatot Nurmantyo as the Commander of National Armed Forces.
Several agreement points in the MoU were related to the protection of state revenue collection and support on law enforcement in taxation, customs, and excise. The event was held at National Armed Forces Headquarters, Jakarta.

19 January



Minister of Finance, Sri Mulyani Indrawati inaugurated Mar'ie Muhammad Building as the main building at DGT Head Office. The name designation was in honor to the late Mar'ie Muhammad, who served as the Minister of Finance from 1993-1998. The late minister was known as "Mr. Clean", a person of integrity.

25 January

Director General of Taxes, Ken Dwijugiasteadi and Director of the Center for Tax Policy and Administration - Organization for Economic Co-operation and Development (OECD) Pascal Saint-Amans signed an update to the MoU within the scope of human capital. Taken place at the Indonesian Embassy in Paris, France, the signing ceremony was witnessed by the Indonesian Ambassador to France, Hotmangaradja Pandjaitan. Cooperation between DGT and OECD was intended to increase the capacity of tax officials in handling international tax issues.

26 January

Director General of Taxes, Ken Dwijugiasteadi, along with representatives from four other countries, namely Gabon, Malta, Mauritius, and Russia, signed the Multilateral Competent Authority Agreement (MCAA) on the Exchange of Country-by-Country Reporting (CBCR), at the signing ceremony held in Paris, France. The participation of Indonesia and other countries made the MCAA signatories on CBCR to 57 countries.

30 January

The Signing of Cooperation Agreement between DGT and PT Taspen (Persero), a state-owned enterprise in charge of saving and pension of civil servants, regarding the Data Utilization of Pension Recipient, Active Employees, and Employees of PT Taspen (Persero).

23 February

Minister of Finance, Sri Mulyani, Minister of Cooperatives and Small and Medium Enterprises, Anak Agung Gede Ngurah Puspayoga, and Minister of Communication and Information, Rudiantara, who represented the Government, along with General Chairperson of Nahdlatul Ulama (PBNU), Said Aqil Siroj signed an MoU at the PBNU Building, Jakarta. One of the scopes was to increase tax education and dissemination to raise tax awareness and compliance.

2 March



The signing of an MoU between Fiscal Policy Agency, Directorate General of Customs and Excise, DGT, and Commission for the Supervision of Business Competition regarding the Cooperation in Arrangement, Supervision, Law Enforcement, Increasing Compliance in Taxation and Business Competition was held at the Ministry of Finance Head Office, Jakarta.

3 March



Minister of Finance, Sri Mulyani Indrawati inaugurated 41 echelon II officials of Ministry of Finance, 14 of which were from DGT, at Ministry of Finance Head Office, Jakarta.

13 March



Held at DGT Head Office, Jakarta, Minister of Finance, Sri Mulyani Indrawati and Chairman of Financial Services Authority Board of Commissioners, Muliaman D. Hadad witnessed the signing of an MoU between Financial Services Authority and DGT regarding the Cooperation in the fields of Regulation, Supervision and Law Enforcement and Consumer Protection of the Financial Services Sector. As a step to execute the MoU, two applications of disclosing bank secrecy for tax purposes, namely Application of Recommendations for Banking Secrecy Disclosure (AKASIA), for Ministry of Finance employees and Application for Banking Secrecy Disclosure (AKRAB), for Financial Services Authority personnel were launched.

17 March

The second National Board of Executives Meeting in 2017 was held at the DGT Head OffIce, Jakarta discussing the final period of Tax Amnesty and law enforcement strategies post-Tax Amnesty.

17—18 March

Minister of Finance, Sri Mulyani Indrawati attended a meeting of G20 finance ministers and central bank governors in Baden Baden, Germany. One of the important highlights from the meeting was the reaffirmation of G20 countries' commitment to support a fair and modern international tax system, including the implementation of Automatic Exchange of Information (AEoI) and Base Erosion And Profit Shifting (BEPS) programs at September 2017, no later than September 2018.

31 March



Minister of Finance, Sri Mulyani Indrawati inaugurated the launching of Kartin1 (Kartu Indonesia Satu) at DGT Head Office, Jakarta. Kartin1 is an application platform that integrate multiple identities and access to product services using one card. At the initial stage, 450 cards were distributed to West Java Regional Government employees, functioning as Taxpayers Identification Number (NPWP) cards, employee identity cards and Bank Jabar debit cards.

8 May



The Government issued Government Regulation in Lieu of Laws Number 1 of 2017 concerning Access to Financial Information for Tax Purposes.

7 June

Minister of Finance, Sri Mulyani Indrawati along with more than 70 ministers and representatives from various countries participated in the signing of Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (Multilateral Instrument/ MLI) in Paris, France. Simply put, MLI is a simultaneous tax treaty renegotiation instrument without a bilateral negotiation process aimed to prevent tax evasion and minimize potential double taxation.

13 June

The thirdNational Board of Executives Meeting in 2017 was held at the DGT Head Office, Jakarta, discussing the implementation of Government Regulation in Lieu of Laws Number 1 of 2017 concerning Access to Financial Information for Tax Purposes.

16 June

Director General of Taxes, Ken Dwijugiasteadi and Hong Kong Commissioner of Inland Revenue Department, Mr. Wong Kuen-fai signed a Bilateral Competent Authority Agreement (BCAA) at the Inland Revenue Department, Hong Kong Head Office, witnessed by Tri Tharyat, the Consulate General in Hong Kong. With the signing of BCAA, the Government of Indonesia through DGT is authorized to access financial account information from Indonesian Taxpayers who hold financial accounts in Hong Kong.

4 July

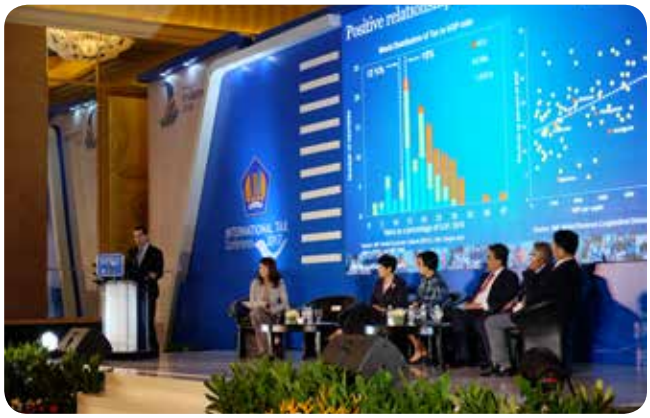


The Government of Indonesia and Switzerland declared the readiness to exchange financial information for taxation purposes (Automatic Exchange of Information/AEOI). Marked by signing joint declaration by Director General of Taxes, Ken Dwijugiasteadi and Swiss Ambassador to Indonesia, H.E. Yvonne Baumann, and witnessed by Minister of Finance, Sri Mulyani Indrawati and Chairman of Financial Services Authority Board of Commissioners, Muliaman D. Hadad. The event was held at DGT Head Office, Jakarta.

6—7 July

The fourthNational Board of Executives Meeting in 2017 at Badung, Bali, discussing the intensification of compliance supervision and law enforcement by optimizing Tax Amnesty data.

12—13 July



Ministry of Finance and the International Monetary Fund conducted an international tax conference with the theme "International Taxation in Asia: Issues and the Way Forward". Some of the agenda are taxation issues in ASEAN, tax incentives, and action plans for Base Erosion Profit Shifting (BEPS) and Automatic Exchange of Information (AEoI). The event was held at Hotel Mulia, Jakarta, attended by bankers, policy makers, academics, and other stakeholders.

27 July

The House of Representatives approved the ratification of the Law Draft concerning the Stipulation of Government Regulation in Lieu of Law Number 1 of 2017 concerning Access to Financial Information for Taxation as Law in the 33rd Plenary Session of fifth Trial Period 2016-2017.

11 August



As part of Tax Awareness Inclusion Program, DGT conducted a campaign titled "Pajak Bertutur" aimed at 127,459 students in 2,182 schools starting from elementary schools, junior high schools, senior high schools and universities throughout Indonesia. In this activity, DGT employees visited schools and universities to educate students about the importance of taxation in national development.

• • •

DGT and Secretariat General of Ministry of Education and Culture signed a cooperation agreement on Tax Awareness in Education.

16 August



President Joko Widodo delivered an address (information of the Government) before the House of Representatives Plenary Session on 2018 State Budget and the Financial Note. In the 2018 State Budget Plan, total state revenue is targeted at Rp1,878.4 trillions with Rp1,609.4 trillions derived from taxes.

21 August

Held at Ministry of Finance Head Office, Jakarta, Minister of Finance, Sri Mulyani Indrawati inaugurated 37 echelon II officials of the Ministry of Finance. among others was Goro Ekanto who was inaugurated as the Head of Bali Regional Tax Office.

23 August

Following the approval of the House of Representatives, President Joko Widodo ratified Law Number 9 of 2017 concerning the Stipulation of Government Regulation in Lieu of Law Number 1 of 2017 concerning Access to Financial Information for Tax Purposes as Law.

24 August

The signing of Technical Guidelines for the Implementation of MoU between Indonesian Financial Transaction Reports and Analysis Center and DGT on Procedures for Data and/or Information Exchange and Legislation Formulation.

22 September



The fifth National Board of Executives Meeting in 2017 was held at DGT Head Office, Jakarta, discussing strategy for implementing Government Regulation Number 36 of 2017.

5 October

The sixth National Board of Executives Meeting in 2017 was held at DGT Head Office, Jakarta, discussing the evaluation of tax revenue performance in 2017.

18 October



The signing of MoU between DGT and West Java Provincial Government concerning the Cooperation in the Utilization of Smart Cards for Taxpayer Identification Numbers and Optimization of Central Tax Revenues, Regional Taxes and Regional Retributions.

30 October

DGT launched an electronic corporate taxpayer registration program through notaries, marked by the signing of a Cooperation Agreement by Ken Dwijuagiasteadi as Director General of Taxes, and Yualita Widyadhari and Tri Firdaus Akbarsyah as Chairperson and General Secretary of the Indonesian Notary Association respectively. In this program, the notaries would be appointed by a Director General of Taxes Decree. They would be authorized to access the e-Registration application and to register corporate taxpayers who made deed of establishment in the notary.

31 October

The seventh National Board of Executives Meeting in 2017 was held at DGT Head Office, Jakarta discussing the evaluation of 2017 tax revenue performance.

10 November

Minister of Finance, Sri Mulyani Indrawati inaugurated ten echelon II officials of the Ministry of Finance. There were three DGT echelon II officials, namely Yuli Kristiyono as Director of Law Enforcement, Dionysius Lucas Setiawan as Head of Special Region of Yogyakarta Regional Tax Office, and Agustin Vita Avantin as Head of Sulawesi Utara, Gorontalo and Maluku Utara Regional Tax Office. The inauguration ceremony was held at Ministry of Finance, Jakarta.

27 November

DGT in collaboration with Directorate General of Learning and Student Affairs of Ministry of Research, Technology and Higher Education launched Declaration of Tax Awareness National Movement, aimed to support the Tax Awareness Inclusion Program in national education curriculum. The event was held at DGT Head Office, Jakarta, and attended by the leaders of Private Higher Education Coordinating Agency, 37 leaders of tertiary institutions in Jakarta, 26 lecturers of Public Compulsory Courses in Jakarta, as well as other stakeholders.

• • •

Cooperation Agreement between DGT and PT Bank Central Asia Tbk concerning the Utilization of Mini ATMs for Electronic Tax Payment Transactions was signed.

30 November

The eighth National Board of Executives Meeting in 2017 was held at DGT Head Office, Jakarta discussing the evaluation of 2017 tax revenue.

• • •

Inauguration of Laboratory for Data Analysis of Extensification, Survey and Assessment by Director General of Taxes, Ken Dwijugiasteadi. The laboratory is located on the 12th floor of Mar'ie Muhammad Building, DGT Head Office, Jakarta, which functions as monitoring center for extensification performance, distribution of Land and Building Tax objects and revenue from Plantation, Forestry and Mining sectors, as well as real-time geotagging data.



Minister of Finance, Sri Mulyani Indrawati appointed Robert Pakpahan as the new Director General of Taxes, replacing Ken Dwijugiasteadi who has retired. Previously, Robert Pakpahan served as Director General of Financing and Risk Management at Ministry of Finance.

4 December

The ninth National Board of Executives Meeting in 2017 was held at DGT Head Office, Jakarta, to address the evaluation of tax revenue, post-Tax Amnesty strategy and tax reform program.

6 December



Commemoration of the 2017 International Anti-Corruption Day with the theme of "Prevent Corruption, Starting From Yourself" was held at DGT Head Office, Jakarta. The event featured a talkshow with notable speakers, namely Minister of Finance, Sri Mulyani Indrawati and Saut Situmorang, one of the Commissioners at the Corruption Eradication Commission.

20 December



The signing of Cooperation Agreement between Directorate General of Post and Information Technology of the Ministry of Communication and Information Technology and DGT concerning the Utilization of Tax Data and Information to Improve Licensing Services for the Implementation of Post and Information Technology.

Awards



An award from Indonesian World Record Museum on August 11, 2017, for a record-breaking achievement in simultaneous education program titled "Pajak Bertutur", given to 127,459 students in 2,182 schools throughout Indonesia, ranging from elementary schools to universities.



Sumbawa Besar Tax Office was inaugurated as a Corruption-Free Area by Ministry of State Apparatus Empowerment and Bureaucracy Reform in collaboration with Corruption Eradication Commission.



In 2017, Central Java I Regional Office was awarded The Third Best Regional Office in Ministry of Finance.



The Best Tax Office in Ministry of Finance achieved by Pondok Aren Tax Office, Tanjung Pandan Tax Office, and Surabaya Karangpilang Tax Office.



Sukoharjo Tax Office was awarded as The Second Best in the selection of Gender Mainstreaming Implementation Units held by the Ministry of Finance.



DGT was awarded The Best Security Transformation at the 2017 CISO Award, held by NetworkWorld Asia, for the most comprehensive and effective implementation of information security system to meet the needs and demands of the digital economy.



DGT was awarded The 2017 World CIO 100 Award by CIO.com/CXO Media, for innovative utilization of big data and analytic technology.



The Most Innovative CIO Award at the 2017 iCIO Awards held by iCIO Community was conferred to Iwan Djuniardi, Director of Information and Communication Technology Transformation, DGT.



The 2017 Teradata EPIC Award in operational excellence, organized by Teradata Global, was given to DGT as a Teradata Global customer succeeded in promoting innovation in the area of data analytics.



Intax, the internal digital magazine of DGT was awarded The 2017 Silver Winner of Public Relations Indonesia Awards in the category of Internal Digital Magazine, organized by Indonesian PR Magazine.



Anugerah Insan PR Indonesia 2017—2018 from PR Indonesia magazine was conferred to Ani Natalia, Deputy Director of Tax Public Relation, DGT.



GT's Friendship Choir is the 1st Winner of 2017 Financial Services Sector Choir Competition in the celebration of the 6th Anniversary of Financial Services Authority.



DGT's Belasting Dragons Basketball Team is the runner-up of Adhyaksa Cup 2017 Basketball Invitation, held by the Attorney General Office of the Republic of Indonesia.



Awards received at 2017 The Best Contact Center Indonesian event, held by Indonesia Contact Center Association



Platinum (First Place) in the category of The Best Business Contribution (Corporate), achieved by Information and Complaints Service Office, DGT.



Platinum (First Place) in the category of The Best Reporting Team category, achieved by Sulfiah Mutiara and Dona Ardiansyah.



Platinum (First Place) in the category of The Best Telemarketing Team, achieved by Ramadhan Try A. and Adi Wiyono.



Platinum (First Place) in the category of The Best Smart Team, achieved by Andreas Aditya Nugraha and Nur Seto Dimas P.



Platinum (First Place) in the category of Best of the Best Back Office, achieved by Sanda Pradhipta.



Platinum (First Place) in the category of Best of the Best Supervisor, achieved by Ramitha Clara Sakty.



Platinum (First Place) in the category of The Best Team Leader Inbound, achieved by Fajar Widiarto.



Platinum (First Place) in the category of The Best Telemarketing, achieved by Christy Ivana.



Platinum (First Place) in the category of The Best Back Office category, achieved by Adi Yanuar Putra.



Gold (Second Place) in the category of Best of the Best Customer Service, achieved by Yose Marigo Tarigan.



Gold (Second Place) in the category of Best of the Best Quality Assurance, achieved by Aulia Rahimi.



Gold (Second Place) in the category of Best of the Best Team Leader, achieved by Aldy Prasetyo P.



Gold (Second Place) in the category of Best of the Best Agent, achieved by Gilang Kusumabangsa.



Gold (Second Place) in the category of The Best Manager, achieved by Henry Setyawati.



Gold (Second Place) in the category of The Best Agent Regular, achieved by Arinda Luqmana.



Gold (Second Place) in the category of Multimedia Talent-Photography, achieved by Bustanul Maftuhin.



Gold (Second Place) in the category of Multimedia Talent-Writing, achieved by Rahma Intan Anindita and Muhammad Irfan.



Silver (Third Place) in the category of The Best Customer Service, achieved by Rika Mudya Wulandari.



Silver (Third Place) in the category of The Best Quality Team, achieved by Sunarti and Rendra Maycel Purba.



Silver (Third Place) in the category of Multimedia Talent-Video, achieved by Ius A. Ganny.



Bronze (Fourth Place) in the category of The Best Reporting Team, achieved by Ario Bimo Pranoto and Aldy Prasetyo P.



Bronze (Fourth Place) in the category of The Best Business Process Team, achieved by Pandiarsah and Adhy Putranto.

Remarks by the Director General of Taxes

Peace be upon all of us,

Respected stakeholders,

Praise and gratitude we call upon the divine presence of God the Almighty, for his blessing and mercy bestowed upon us. We are proud of ourselves for our vigor in facing the challenges in 2017 that has encouraged us to manifest a positive performance quality. The benchmark of DGT's performance success were reflected in the achievement of 21 out of 24 Key Performance Indicators (KPI) mandated by the Minister of Finance, as well as the implementation of six strategic initiatives to support the achievement of the target. Through such accomplishments, DGT earned Organizational Performance Score of 105.37.

TAX REVENUE OPTIMIZATION

In terms of state revenues performance, DGT realized the collection of tax amounted to Rp1,150.90 trillion or 89.65 percent of the target, and grew 4.06 percent of the previous year's target. State revenues optimization as mandated by the Government's policy in 2017 was moderately challenging, specifically in the taxation realm, given that the optimization was targeted to expand the revenue source with regard to complement the economic capacity without any adverse impact toward the investment and business climate.

In the first quarter of 2017, DGT finalized and concluded the third term of Tax Amnesty program which had been running since July 1, 2016. Overall, 973,426 Taxpayers were participated in this program, resulted in the disclosure of 1,030,014 Asset Declaration Letters (SPH) with the asset value amounted to Rp4,884.26 trillion, and accommodated the realization of ransom amounted to Rp114.54 trillion. The high enthusiasm of Taxpayers, the value of disclosed assets, and the amount of ransom money have proven the program's success and reflected the DGT's maximum effort in executing the strategy supporting the triumph of the program. As we know, the Government carried out Tax Amnesty as a measure to strengthen the foundations of tax base expansion and to improve taxpayer compliance in the future. This program is also expected to provide other leverage such as to accelerate growth and economic restructuring through the transfer of assets, which will accordingly increase the domestic liquidity, improve the rupiah exchange rate, lower the interest rate, and intensify the investment.



Robert Pakpahan

Director General of Taxes

In conformity with the direction of the state revenue optimization policy, DGT has also executed the strategy to improve taxpayer compliance by targeting Corporate Taxpayers and Non-employee Individual Taxpayers. Both categories are perceptibly potential taxpayers who contribute greatly to tax revenues. Such strategy were carried out from the realm of training/education, supervision and exploration of sector-based tax potential, to law enforcement.

STRENGTHENING POSITION IN GLOBAL COMMUNITY

Year 2017 highlighted a momentous chapter in Indonesia's tax administration system through the termination of financial information secrecy era for tax purposes. The Government carried out a progressive stride through the issuance of Government Regulation in Lieu of Law (Perppu) No. 1 2017 on the Access to Financial Information for Tax Purposes and further ratified into law through the enactment of Law No. 9 2017. The regulation serves as a legal base for the DGT as a tax authority to gain the access to financial information for tax purposes.

The enactment was also served as one of Indonesia's commitment realization as a member of international taxation community in terms of Automatic Exchange of Financial Information (AEOI). The implementation of AEOI was one of the global community initiatives to eradicate tax avoidance and tax evasion which exploited the tax authorities' access limitation to financial information in various countries.

In addition to being engaged in the establishment of domestic legislation as a key requirement to AEOI implementation, throughout 2017 DGT was also collaborated with stakeholders to prepare other vital elements for Indonesia's participation in AEOI enactment in 2018. The elements included the availability of international agreements as a basis for interstate information exchange, the availability of adequate interstate data transmission systems, as well as the assurance of confidentiality and security of data exchanged.

Other DGT's role in the international tax realm was the involvement in the process of establishing a Double Taxation Avoidance Agreement (DTA), Mutual Agreement Procedure (MAP) negotiations, as well as the handling of Advance Pricing Agreement (APA) and Exchange of Information (EOI) in taxation.

As of the end of 2017, Indonesia bind 67 DTAs with effective countries/jurisdictions partner. There were also the DTAs remaining in the formulation process in 2017, specifically in

> **4.07%** Growth of tax revenue realization in 2017

the phase of negotiation, signing, diplomatic memorandum exchange, or ratification, namely the DTAs with Malaysia, Mexico, Singapore, Zimbabwe, Belarus, Serbia and Cambodia. Other DGT's activities in the international taxation realm throughout 2017 were the completion of 20 MAP applications, 3 APA applications, and 196 EOI subjects.

The entire DGT's exertions and roles as described above were expected to increase Indonesia's global credibility and to provide great benefits for the nation's interest.

QUALIFIED APPARATUS, EXCELLENT SERVICES

The development of apparatus resources in the DGT is thoroughly directed to ensure the actualization of a fit for purpose organization and the availability of competitive human resources to support the achievement of DGT's objectives.

In 2017, DGT conducted a pilot project for the implementation of Micro Tax Office at several Tax Services, Dissemination, and Consultation Office (KP2KP), the smallest vertical unit in the DGT which provides limited taxation services to communities in certain areas as an extension of Tax Office. Through this project, the authority of Tax Services, Dissemination, and Consultation Office that becomes the pilot project as the unit of Micro Tax Office was expanded to provide more optimum service and supervision for Taxpayers. The project also provides early material in the development of office organization based on segmentation.

Besides initiating Micro Tax Office, in our effort to getting close to our taxpayers' business locations, we also commence our new program called Mobile Tax Unit (MTU). MTU implementation was carried out to solve the geographical constraints which impeded tax offices in reaching new economic activity centers in several regions of Indonesia, this condition might adversely impact the optimization of tax exploration.

DGT emphasized the concern to remuneration system to boost the employees' performance quality along with career pattern and talent management development. We highly appreciate the Government support in strengthening state apparatus' strategic role through the new regulation in employee remuneration system. The realignment of the remuneration system as stipulated in Presidential Regulation No. 96 of 2017 upholds the principles of justice and promotes an adequate appreciative culture. The regulation stipulates that the performance allowance scheme is no longer solely based on the realization of national tax revenue. There were other variables affecting the calculation of employee performance allowance, namely organization performance, employee performance, organizational characteristic (risk and work load), as well as territorial characteristic (cost of living index, accessibility, and facility).

Qualified apparatus will deliver excellent public services. Based on the results of the 2017 Stakeholders Satisfaction Survey conducted by the Ministry of Finance, DGT scored the service satisfaction index of 4.27 on a 0-5.00 scale, increased by 0.17 points compared to 2016. Meanwhile, the Stakeholders Satisfaction Survey conducted by the DGT in 2017 resulted in the service satisfaction index of 3.37 on a 0-4.00 scale, increased by 0.15 points from the previous year's score. Furthermore, the performance of Kring Pajak 1500200 contact center service in 2017 was also increased. 89.76 percent of incoming calls were successfully answered or increased by 2.81 percent from the previous year's performance. These positive figures reflect the escalating excellent quality of DGT services.

RELENTLESS INNOVATION

DGT continued the refinement of business processes and information technology development to support organizational performance. In 2017, the implementation of Core Tax System Updating Program as one of the Tax Reform fundamentals has entered the design stage. As reflected in the forthcoming features such as taxpayer accounts, business intelligence, compliance risk management, knowledge management, and data quality management, the objective of this program was to create an integrated tax administration system that is capable of providing highly reliable data. The updating of Core Tax System is also expected to accommodate larger tax/ taxpayers database after the implementation of AEOI in the near future.

The spirit of innovation remains within our undertakings to meet the stakeholders' needs. We also continue to develop various systems and applications design by utilizing the evolution of information technology. In March 2017, we launched Kartin1 Card, an application platform capable of integrating multiple identities and access to product services in one card. Through these initiatives, we invite the other public service providers to support the creation of Kartin1 as partners.

In addition to the launching of several support service applications, the year 2017 also highlighted the implementation of a nationwide join domain in DGT. The policy of incorporating computer devices into one management group has been carried out gradually since 2014, and up till 2017 more than 40,000 computer devices had already incorporated into a single domain. The policy is an effort to enhance the implementation of DGT's responsibility in securing data and information confidentiality, which was also driven by the OECD recommendations regarding Indonesia's plan to implement AEOI in 2018.

The success of DGT in developing tax information technology systems has been recognized internationally. As proven by the attainment of The Best Security Transformation award at CISO Award 2017 held by NetworkWorld Asia. The award is bestowed to the DGT for rebuilding the most comprehensive and the most effective information security system to meet the needs and necessities towards digital economy.

OPTIMISM TOWARD FUTURE CHALLENGES

In 2018, we are mandated to collect tax revenues of Rp1,423.99 trillion, with a growth of 23.73 percent compared to tax revenues in 2017. It will require more directed, structured, measurable strategy and synergy to achieve such a huge target. As specified in the DGT Strategic Plan 2015-2019, the taxation theme focus in 2018 is the Synergy with Government Agencies, Institutions, Associations, and Other Parties (ILAP). Such synergy is needed in optimizing the tax revenues collection by harnessing the support and assistance from every related party.

To support the implementation of self-assessment system, DGT finds it necessary to build an infrastructure which can accurately detect any disobedience of Taxpayers in fulfilling their tax obligations. In this case, DGT definitely needs various data and information from any source to assess Taxpayers compliance.

Under the auspices of legal fortification which entrusts the tax authorities to access financial information and the more comprehensive implementing regulation, as well as the more broaden our cooperation with several Government Agencies, Institutions, Associations, and Other Parties (ILAP), DGT is getting more optimistic in achieving the tax revenue target.

I convey my profuse appreciation to all DGT

> With acces to financial information in our hand, **DGT is highly confident in facing the challenge in collecting tax revenue.**

employees, for their relentless dedication and devotion has embolden the advancement of our organization. Let us continue to reinforce our shared beliefs and commitments about the integrity and credibility which serve as the key to open the opportunity and to achieve our vision and mission. On this occasion, on behalf of Directorate General of Taxes, I also convey utmost appreciation to all Taxpayers who have manifested their patriotism through tax compliance.

May God the Almighty always bless our endeavors in safeguarding our nation's development.

On behalf of Directorate General of Taxes,



Robert Pakpahan
Director General of Taxes

Board of Directors Profile

Position as of 15 February 2018



From left to right:

Angin Prayitno Aji • R. Dasto Ledyanto • Lusiani • Arfan • Arif Yanuar • Yunirwansyah • Robert Pakpahan • Teguh Budiharto • Yon Arsal • Yuli Kristiyono



Hestu Yoga Saksama • Harry Gumelar • Iwan Djuniardi • Poltak Maruli John Liberty Hutagaol • Lindawaty • Eddi Wahyudi • Edward Hamonangan Sianipar • Cucu Supriatna • Peni Hirjanto • Hantriono Joko Susilo



Robert Pakpahan

Director General of Taxes

Born in Tanjung Balai, October 20, 1959. He has been serving as Director General of Taxes since November 30, 2017. Previously served as several echelon I positions within the Ministry of Finance, namely Expert Staff of State Revenue commencing in 2011, Director General of Debt Management commencing in 2013, and Director General of Financing and Risk Management commencing in 2015. He earned Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1987. Later earned Master of Business Administration and Doctor of Philosophy in Management from the University of North Carolina at Chapel Hill, United States in 1998 and 2000 respectively.



Arfan

Secretary of the Directorate General of Taxes

Born in Jakarta, May 26, 1961. He has been serving as the Secretary of the Directorate General of Taxes since October 22, 2015 after previously served as the Head of Sulawesi Selatan, Barat, dan Tenggara Regional Tax Office. Earned Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1991, and later earned Master of Business Administration from Saint Mary's Halifax, Canada, in 1996.



Arif Yanuar

Director of Taxation Regulation I

Born in Yogyakarta, January 28, 1967. He has been serving as the Director of Taxation Regulations I since May 20, 2016 after previously served as the Head of Kalimantan Selatan dan Tengah Regional Tax Office. Earned Bachelor of Engineering from the Universitas Pembangunan Nasional "Veteran", Yogyakarta, in 1992 and Master of Management from Gadjah Mada University, Yogyakarta, in 1994.



Yunirwansyah
Director of Taxation Regulations II

Born in Kerinci, June 22, 1967. He has been serving as the Director of Taxation Regulations II since May 20, 2016 after previously served as the Head of Sumatera Utara II Regional Tax Office. Earned Bachelor of Economics in Accounting from Andalas University, Padang, in 1992 and earned master degree from Universite Francois Rabelais, France, in 1997.



Angin Prayitno Aji
Director of Tax Audit and Collection

Born in Jakarta, December 1, 1961. He has been serving as the Director of Tax Audit and Collection since May 20, 2016 after previously served as the Head of Jakarta Pusat Regional Tax Office. Earned Bachelor of Economics in Corporate from Krisna Dwipayana University, Jakarta, in 1988, Master of Arts in Economic from Concordia University, Canada, in 1996. Later in 2006 he earned doctoral degree in Business Management from Padjadjaran University, Bandung.



Yuli Kristiyono
Director of Law Enforcement

Born in Banjarnegara, July 25, 1963. He has been serving as the Director of Law Enforcement since November 10, 2017 after previously served as the Head of Daerah Istimewa Yogyakarta Regional Tax Office. He is an alumni of Diploma IV in Accounting from State College of Accountancy, Jakarta, in 1991.



R. Dasto Ledyanto
Director of Tax Extensification and Valuation

Born in Surabaya, December 2, 1966. He has been serving as the Director of Tax Extensifcation and Valuation since May 20, 2016 after previously served as the Head of Jawa Tengah I Regional Tax Office. Earned Bachelor of Law in Civil from Airlangga University, Surabaya, in 1990 and Master of Tax Administration from the University of Indonesia, Jakarta, in 2003.



Teguh Budiharto

Director of Tax Objection and Appeal

Born in Yogyakarta, November 25, 1966. He has been serving as the Director of Tax Objection and Appeal since March 3, 2017 after previously served as the Head of Sumatera Barat dan Jambi Regional Tax Office. Earned Bachelor of Law in Civil from Gadjah Mada University, Yogyakarta, in 1992 and Master of Laws in Taxation from Leiden University, Netherlands, in 1999.



Yon Arsal

Director of Tax Potential, Compliance, and Revenue

Born in Bukittinggi, December 1, 1972. He has been serving as the Director of Tax Potential, Compliance, and Revenue since May 20, 2016 after previously served as the Senior Advisor of Tax Extensifcation and Intensifcation. Earned Bachelor of Economics in Accounting from Padjadjaran University, Bandung, in 1995 and Master of Arts in Economics from Kobe University, Japan, in 2004 and later in 2007 earned doctoral degree in Economics from Kobe University, Japan.



Hestu Yoga Saksama

Director of Tax Dissemination, Service, and Public Relations

Born in Sragen, May 26, 1969. He has been serving as the Director of Tax Dissemination, Service, and Public Relations since May 20, 2016 after previously served as the Head of Jawa Timur I Regional Tax Office. Earned Bachelor of Economics in Accounting from Gadjah Mada University, Yogyakarta, in 1992 and Master of Bussiness Taxation from University of Southern California, United States, in 2001.



Lusiani

Director of Tax Information Technology

Born in Bandung, November 26, 1961. She has been serving as the Director of Tax Information Technology since November 29, 2016 after previously served as Head of Jawa Tengah II Regional Tax Office. She earned Bachelor of Economics in Accounting from Padjajaran University, Bandung, in 1987 and Master of Business Administration from Wilfrid Laurier University, Canada, in 1994.



Harry Gumelar
Director Internal Compliance and Apparatus Transformation

Born in Bandung, July 26, 1964. He has been serving as the Director Internal Compliance and Apparatus Transformation since November 29, 2016 after previously served as the Director of Tax Information Technology. Earned Bachelor of Engineering from Bandung Institute of Technology in 1990 and Master of Information System from Queen Mary University of London, England, in 1997.



Iwan Djuniardi
Director of Information and Communication Technology Transformation

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



Hantriono Joko Susilo
Director of Business Process Transformation

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



Poltak Maruli John Liberty Hutagaol
Director of International Taxation

Born in Jakarta, November 27, 1965. He has been serving as the Director of International Taxation since May 20, 2016 after previously served as the Director of Taxation Regulation II. He earned Bachelor of Economics in Accounting from Brawijaya University, Malang, in 1988. Later earned Master of Economics in Accountancy and Master of Economics by Research from Macquarie University, Australia, in 1994 and 1995 respectively. Much later he earned doctoral degree of Business Management from Padjajaran University, Bandung in 2004.



Peni Hirjanto
Director of Taxation Intelligence

Born in Tulungagung, September 21, 1963. He has been serving as the Director of Taxation Intelligence since November 29, 2016 after previously served as Director of Tax Objection and Appeal. He earned Bachelor of Economics in Accounting from Padjajaran University, Bandung, in 1987 and Master of Business Administration from Saint Louis University, United States, in 1996.



Eddi Wahyudi
Senior Advisor of Tax Extensification and Intensification

Born in Semarang, June 1, 1971. He has been serving as the Senior Advisor of Tax Extensification and Intensification since March 3, 2017 after previously served as Head of Pondok Aren Tax Office. He earned Master of Management from Gadjah Mada University, Yogyakarta, in 1997 and Doctor of Business Management from Bogor Agricultural Institute, in 2009.



Edward Hamonangan Sianipar
Senior Advisor of Supervision and Tax Law Enforcement

Born in Medan, June 20, 1969. He has been serving as the Senior Advisor of Supervision and Tax Law Enforcement since March 3, 2017 after previously served as Head of Jakarta Pulogadung Tax Office. He earned Bachelor of Economics in Accounting from Padjajaran University, Bandung, in 1995 and Master of Tax Administration from University of Indonesia, Jakarta, in 2004.



Lindawaty
Senior Advisor of Human Resources Development

Born in Kutacane, August 13, 1970. She has been serving as the Senior Advisor of Human Resources Development since Maret 3, 2017 after previously served as Head of Collection Sub-directorate. She earned Bachelor of Economics in Accounting from Sekolah Tinggi Ilmu Ekonomi Yayasan Keluarga Pahlawan Negara, in 1993 and Master of Tax Administration from University of Indonesia, Jakarta, in 2004.



Cucu Supriatna
Senior Advisor of Tax Services

Born in Cimahi, April 2, 1965. He has been serving as the Senior Advisor of Tax Services since April 2, 2015 after 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.

Heads of Regional Offices and Heads of Taxation Data and Document Processing Centers

No.	Name	Position
1.	Mekar Satria Utama	Head of Large Taxpayers Regional Tax Office
2.	Muhammad Haniv	Head of Jakarta Special Regional Tax Office
3.	Ahmad Djamhari	Head of Aceh Regional Tax Office
4.	Mukhtar	Head of Sumatera Utara I Regional Tax Office
5.	Tri Bowo	Head of Sumatera Utara II Regional Tax Office
6.	Jatnika	Head of Riau dan Kepulauan Riau Regional Tax Office
7.	Muhammad Ismiransyah M. Zain	Head of Sumatera Selatan dan Kepulauan Bangka Belitung Regional Tax Office
8.	Erna Sulistyowati	Head of Bengkulu dan Lampung Regional Tax Office
9.	Aim Nursalim Saleh	Head of Sumatera Barat dan Jambi Regional Tax Office
10.	Wahju Karya Tumakaka	Head of Jakarta Pusat Regional Tax Office
11.	Budi Susanto	Head of Jakarta Barat Regional Tax Office
12.	Sakli Anggoro	Head of Jakarta Selatan I Regional Tax Office
13.	Edi Slamet Irianto	Head of Jakarta Selatan II Regional Tax Office
14.	Harta Indra Tarigan	Head of Jakarta Timur Regional Tax Office
15.	Pontas Pane	Head of Jakarta Utara Regional Tax Office
16.	Catur Rini Widosari	Head of Banten Regional Tax Office
17.	Yoyok Satiotomo	Head of Jawa Barat I Regional Tax Office
18.	Adjat Djatnika	Head of Jawa Barat II Regional Tax Office
19.	Mohammad Isnaeni	Head of Jawa Barat III Regional Tax Office
20.	Irawan	Head of Jawa Tengah I Regional Tax Office
21.	Rida Handanu	Head of Jawa Tengah II Regional Tax Office
22.	Dionysius Lucas Hendrawan	Head of Daerah istimewa Yogyakarta Regional Tax Office
23.	Estu Budiarto	Head of Jawa Timur I Regional Tax Office
24.	Neilmaldrin Noor	Head of Jawa Timur II Regional Tax Office
25.	Rudy Gunawan Bastari	Head of Jawa Timur III Regional Tax Office
26.	Slamet Sutantyo	Head of Kalimantan Barat Regional Tax Office
27.	Imam Arifin	Head of Kalimantan Selatan dan Tengah Regional Tax Office
28.	Samon Jaya	Head of Kalimantan Timur dan Utara Regional Tax Office
29.	Eka Sila Kusna Jaya	Head of Sulawesi Selatan, Barat dan Tenggara Regional Tax Office
30.	Agustin Vita Avantin	Head of Sulawesi Utara, Tengah, Gorontalo dan Maluku Utara Regional Tax Office
31.	Goro Ekanto	Head of Bali Regional Tax Office
32.	Suparno	Head of Nusa Tenggara Regional Tax Office
33.	Wansepta Nirwanda	Head of Papua and Maluku Regional Tax Office
34.	Farid Bachtiar	Head of Taxation Data and Document Processing Center

DGT at A Glance

44 Vision and Mission

45 Position

46 Task and Functions

47 Functions Map

48 Organizational Structure

49 Values

50 Workforce





Access to financial information is one of DGT's greatest interests to optimize tax revenue. **With an optimal tax revenue, Indonesia can build a just and prosperous nation.**

Vision

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

Mission

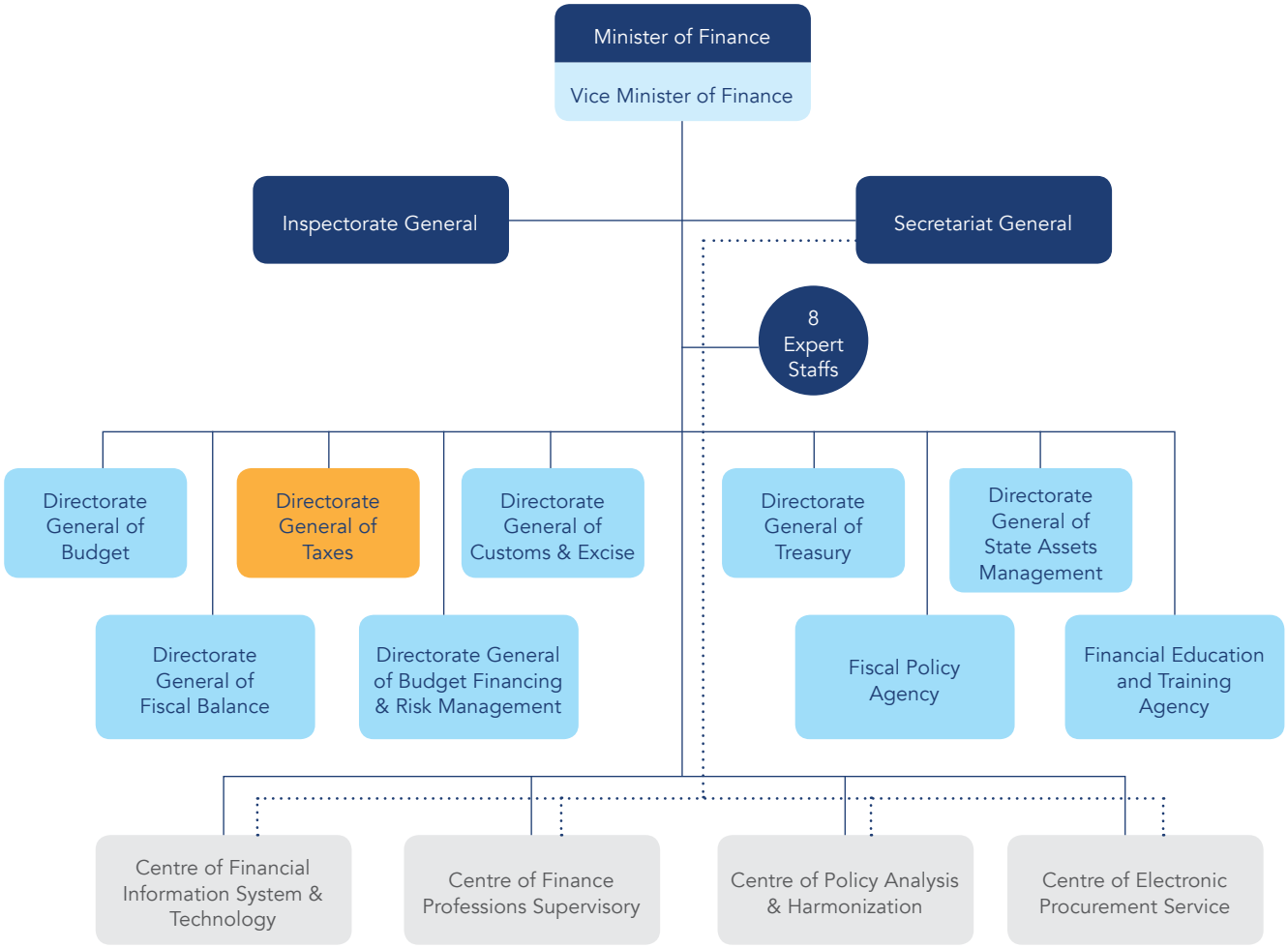
To ensure the implementation of a sovereign and self-governing state by:

1. collecting tax revenue based on a high level of voluntary tax compliance and just law enforcement;
2. providing modern technology-based services to ease tax obligation fulfilment;
3. building tax officers who are competent, professional and owning high level of integrity; and
4. providing competitive rewards based on performance management system.



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

Position



Legal Basis:
The Minister of Finance Decree
No. 234/PMK.01/2015

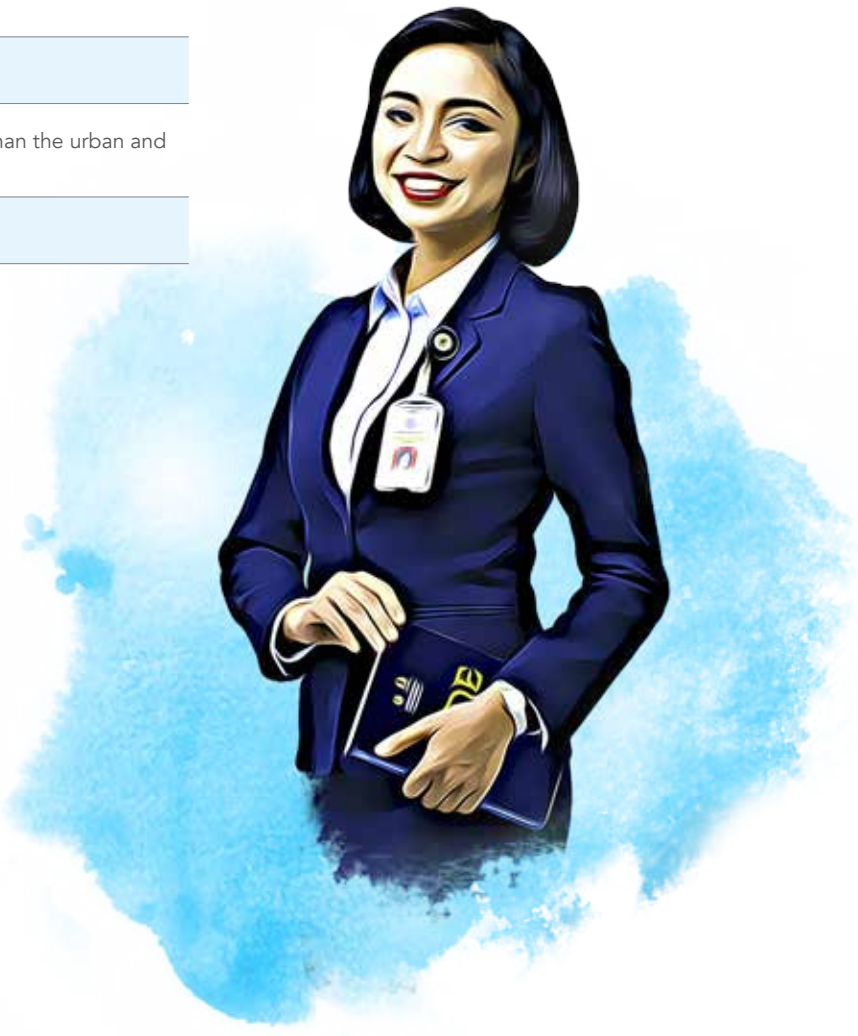
Tasks and Functions

DGT is an echelon-I unit under the the Ministry of Finance which has a responsibility for formulating and implementing policy and technical standardization of taxation. The tasks are further described within the implementation of the following functions:

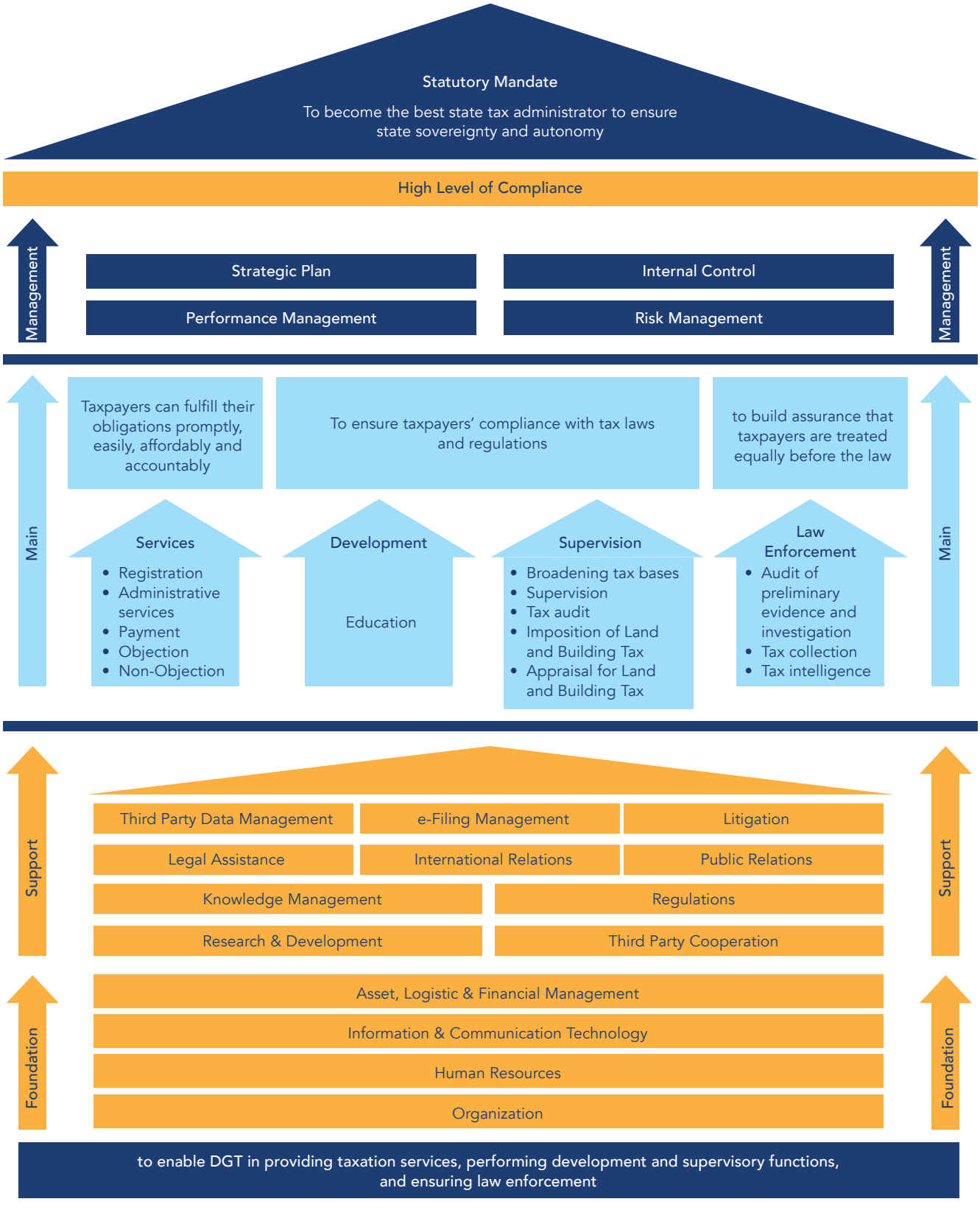
a. formulating taxation policy;
b. implementing taxation policies;
c. formulating taxation norms, standards, procedures, and criteria;
d. providing taxation technical guidance and supervision;
e. performing monitoring, evaluation, and reporting in taxation;
f. performing the administration of DGT; and
g. performing other functions assigned by the Minister of Finance.

Taxes Managed by DGT

Central Tax	• Income Tax
	• Value Added Tax
	• Sales Tax on Luxury Goods
	• Land and Building Tax other than the urban and rural sectors
	• Stamp Duty

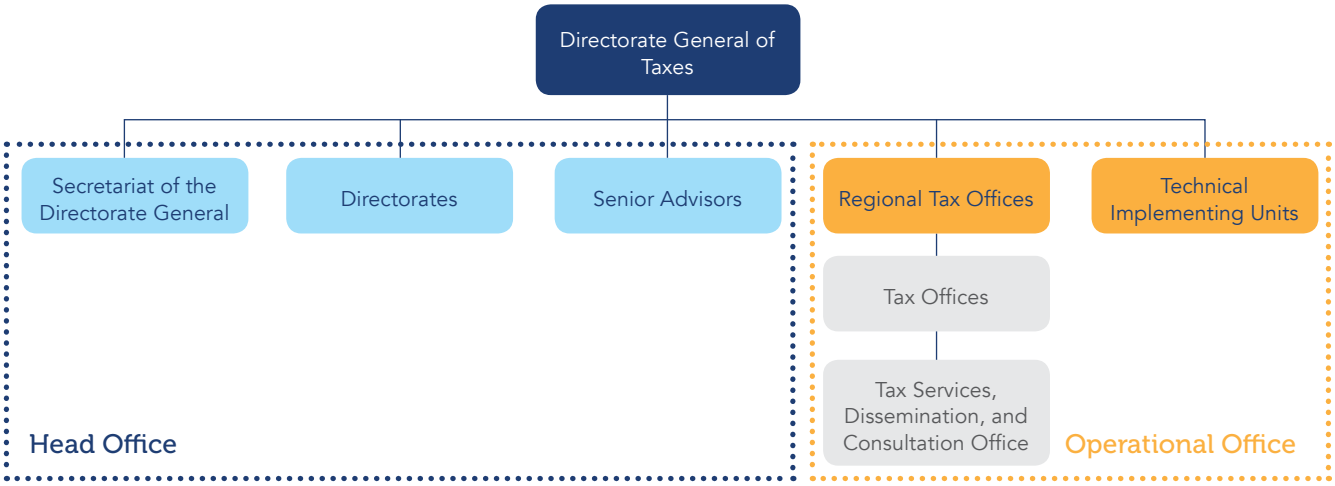


Function Map



Source : DGT Function Map Book version 1.2, 2016

Organizational Structure



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

DGT Head Office consists of the Secretariat of the Directorate General, 14 directorates, and 4 senior advisors. Below are the tasks of each unit/position in DGT Head Office.

Unit/Position	Task
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	To formulate and to implement policies and technical standardization within its domain.
Senior Advisor	To review and to examine tax issues and to provide expertise solutions.

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

DGT Regional Tax Office performs tasks of coordinating, controlling, analyzing, and evaluating tax office operations, as well as 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 located in Jakarta; and
b. Other Regional Tax Offices located throughout Indonesia.

In general, tax offices perform the tasks of providing services to and supervising taxpayers, and disseminating tax information. Based on the taxpayer segmentations, tax offices can be differentiated into:

a. Large Taxpayers Office, administering national large corporate taxpayers, state-owned enterprises, and high wealth individuals;
b. Medium Taxpayers Office, administering regional large taxpayers, including corporate and expatriates, foreign investment, oil and natural gas companies, and public listed companies in Indonesia Stock Exchange; and
c. Tax Office, administering local individual and corporate taxpayers.

Tax Service, Dissemination, and Consultation Offices are established to deliver tax services, tax information disseminations, and consultations to taxpayers/communities residing in remote areas beyond the reach of Tax Offices.

The tasks of Technical Implementing Units 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, as well as 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, other institutions, associations, and other parties; and
d. Information and Complaint Services Office, located in Jakarta, implements tasks of providing general information on tax, tax information dissemination in order to improve service quality, and complaint management.

Values

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

Values	Meaning	Behavior
Integrity	Thinking, talking, behaving, and acting properly and righteously according to code of conduct and moral principles.	• Honest, sincere, and reliable • Upholding dignity and refraining from disgraceful acts
Professionalism	Working thoroughly and accurately based on the best competencies with full responsibility and high commitment.	• Having expertise and broad knowledge • Working wholeheartedly
Synergy	Building and ensuring productive internal cooperation and harmonious partnership with stakeholders, to produce useful and high-quality work.	• unprejudiced, trusting and respecting each other • finding and adopting the best solutions
Service	Providing satisfactory services to stakeholders wholeheartedly, transparently, promptly, accurately, and safely.	• Working with satisfaction-oriented for the stakeholders • Proactive and anticipative
Excellence	Performing continuous improvement in every aspect in order to become and give the best.	• Performing continuous improvements. • creating innovation and developing creativity

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

Workforce

as of December 31, 2017



Sumatera	Java	Kalimantan	Sulawesi & North Maluku	Bali & Nusa Tenggara	Papua & Maluku
7,013 Employees	28,519 Employees	2,302 Employees	2,636 Employees	1,828 Employees	754 Employees
	1 Head Office				
7 RO	18 RO	3 RO	2 RO	2 RO	1 RO
69 TO	197 TO	23 TO	26 TO	19 TO	7 TO
78 TSDCO	31 TSDCO	31 TSDCO	37 TSDCO	15 TSDCO	15 TSDCO
1 TIU	3 TIU		1 TIU		

RO : Regional Office TO: Tax Office TSDCO : Tax Service, Dissemination, and Consultation Offices TIU: Technical Implementing Units

Source: SIKKA application

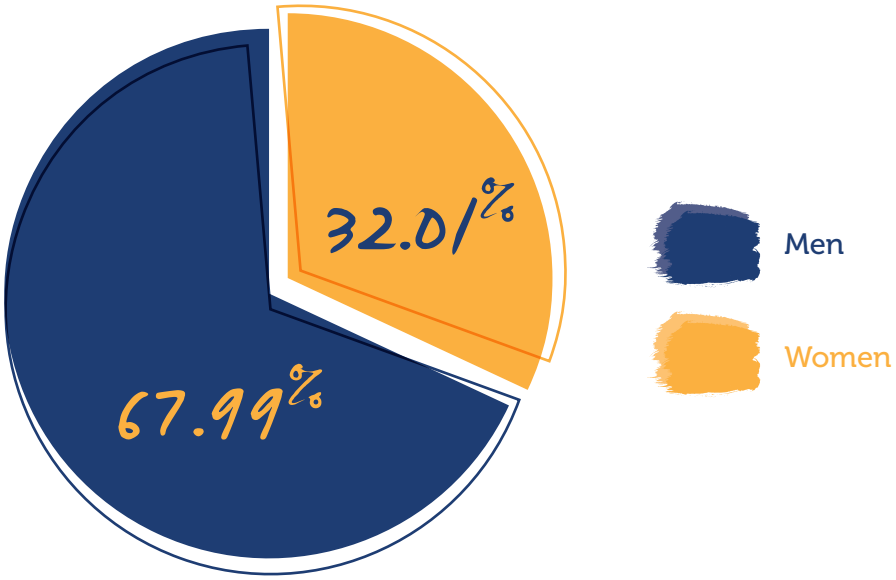




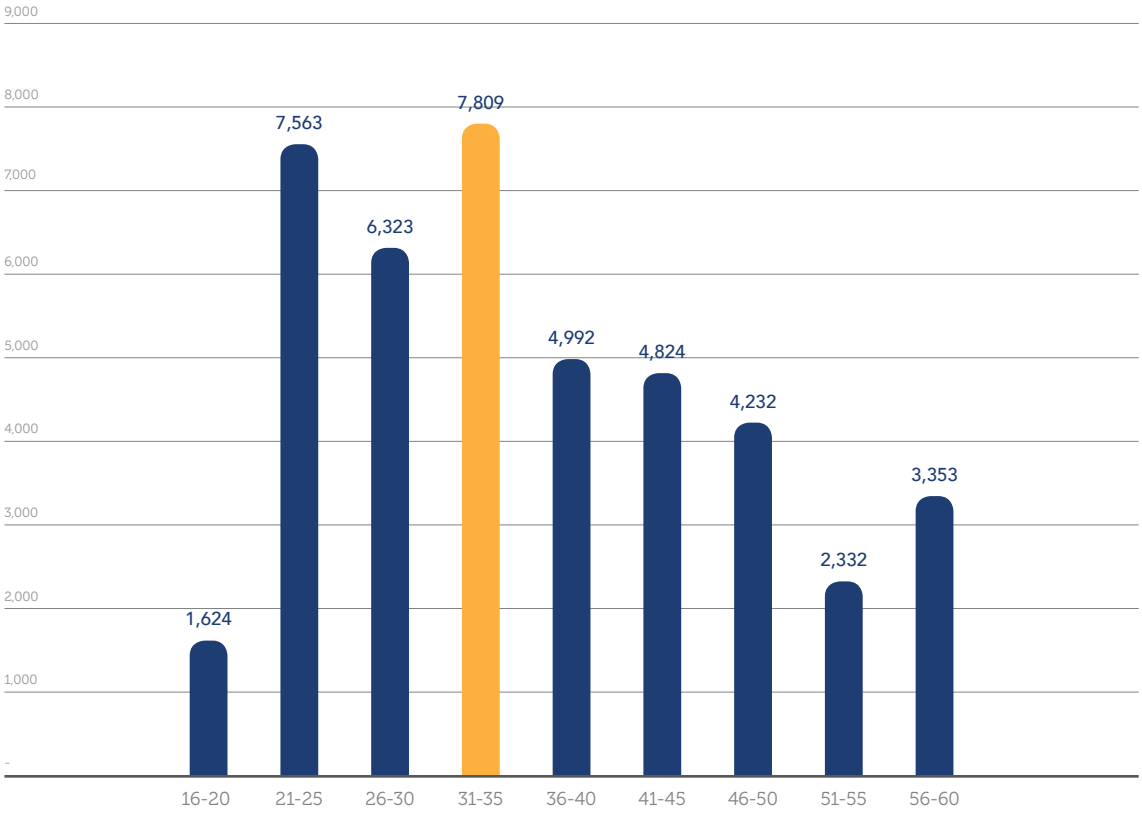
43,052

Total DGT Employees

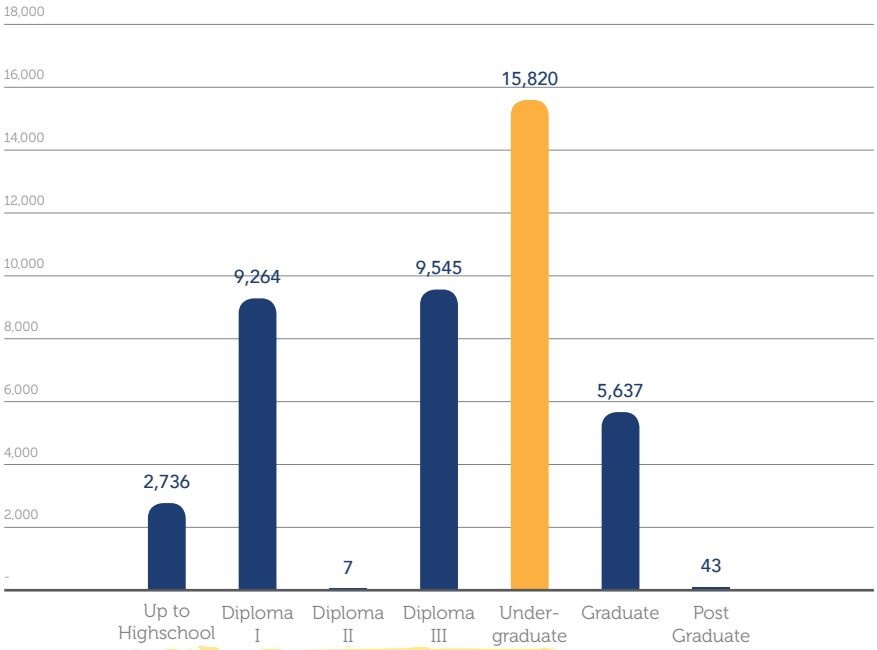
Employees Composition by Gender



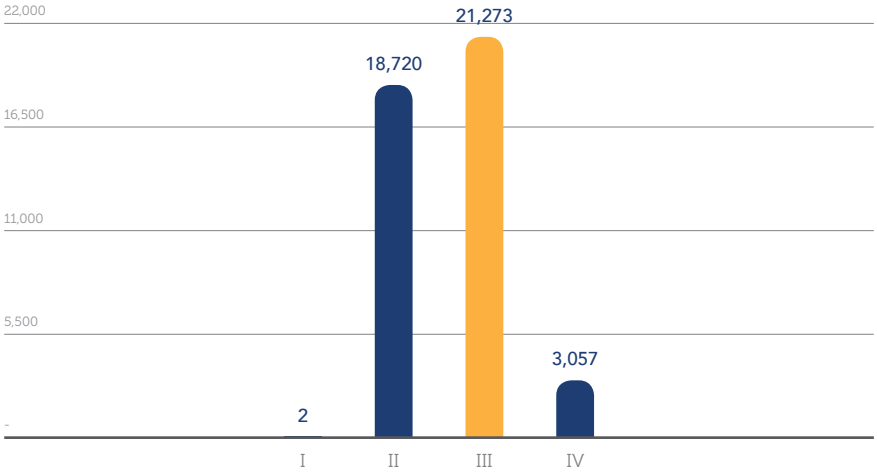
Employees Composition by Age



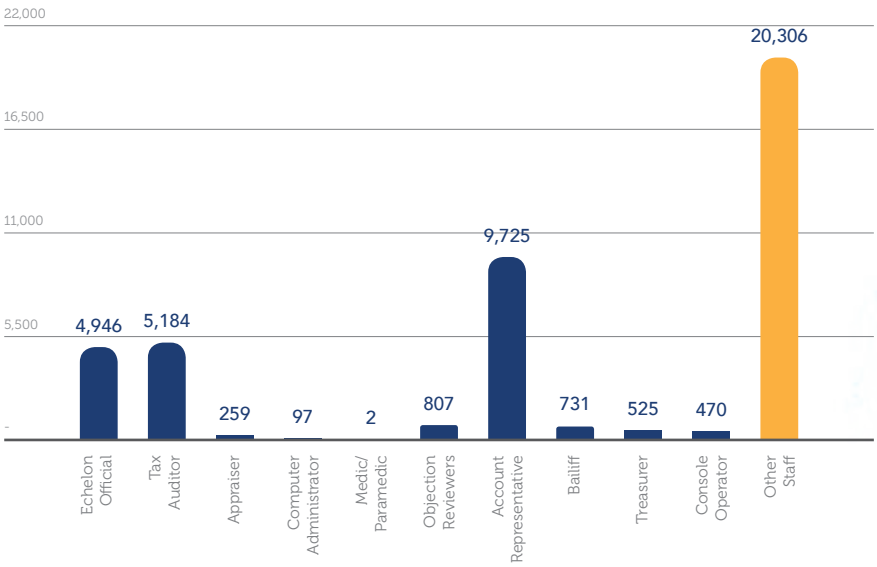
Employees Composition by Educational Level



Employees Composition by Rank Group



Employees Composition by Job Position





Organizational Performance Overview

56 Organizational Performance Overview

57 2017 Strategic Map

58 Achievement of Key Performance Indicators (KPI) and Strategic Initiatives (SI) in 2017

61 Core Business Function Overview

95 Supporting Function Overview

121 Financial Function Overview

130 Performance Target 2018





DGT with the rest of the stakeholders to make sure that four core requirements to implement the standard on AEOI could be met; namely: Translating the reporting and due diligence rules into domestic law; Ensuring a legal basis is in place to automatically exchange information; Putting in place information technology and administrative infrastructure; and Protecting confidentiality and safeguarding data.

Organizational Performance Overview

2015-2019 Ministry of Finance Initiatives Policy Objectives related to DGT

- Maintaining Fiscal Sustainability
- Optimization of State Revenue and Tax Administration Reform

DGT Destination Statement 2015-2019

Description	2015	2016	2017	2018	2019
Tax Ratio* (%)	13.2	14.2	14.6	15.2	16
Tax Revenue (trillion Rp)	1,294	1,512	1,737	2,007	2,329
Tax Return lodged through e-Filing	2 millions	7 millions	14 millions	18 millions	24 millions
Total Taxpayers	32 millions	36 millions	40 millions	42 millions	44 millions

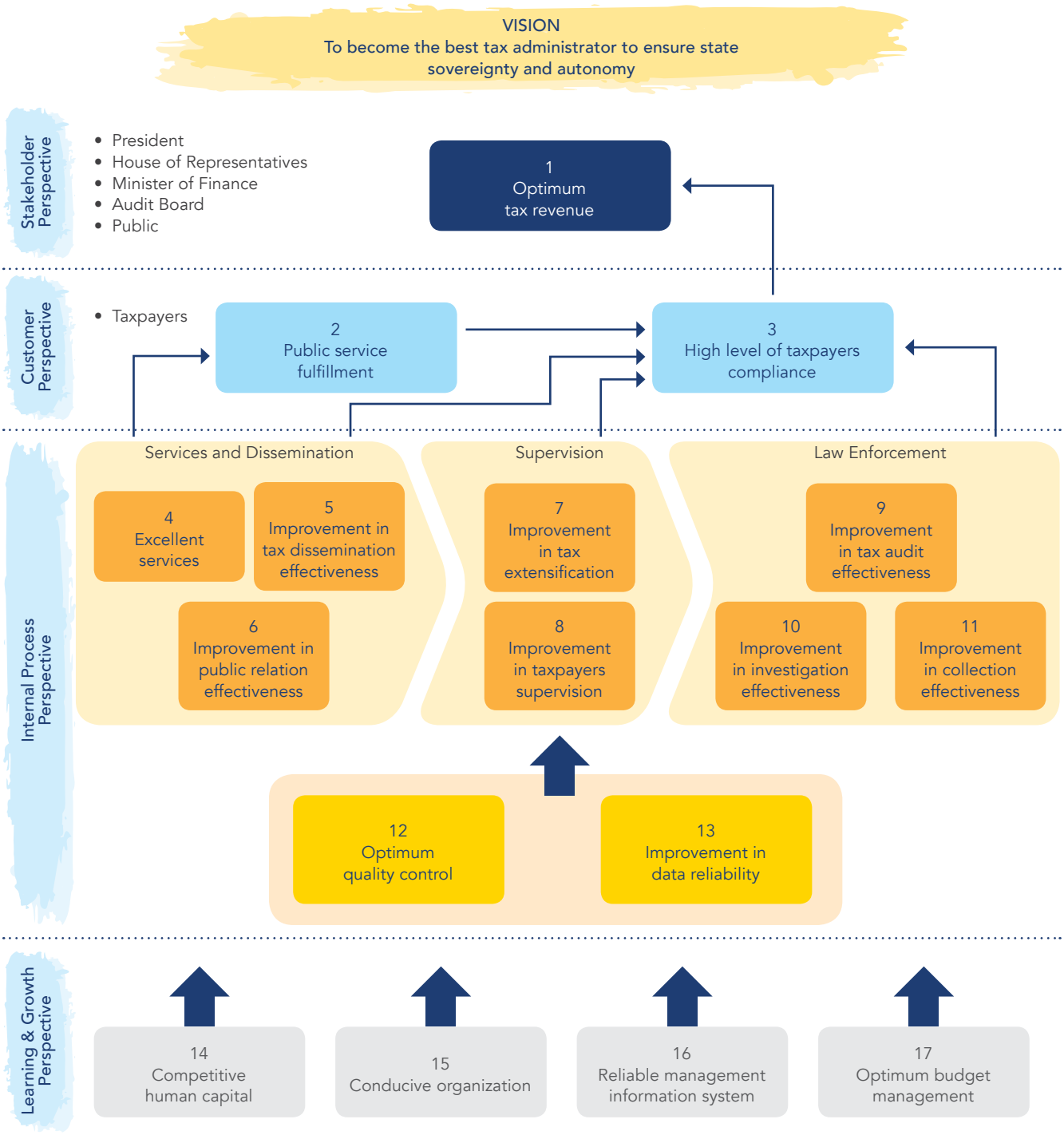
*Includes 1 percent regional tax

DGT Policy Objectives 2015—2019

Year 2015	Guidance Year of Taxpayers Compliance
Year 2016	Law Enforcement
Year 2017	Reconciliation
Year 2018	Synergy with Government Institutions, Agency, Association, and Other Parties
Year 2019	Self-Reliant State Budget



Strategic Map 2017



The Strategic Map visualizes the organization's strategic objectives that describe the whole journey of DGT strategy in achieving its vision. 2017 DGT Strategic Map consists of 17 strategic objectives within a causal framework, as priorities to be obtained, actualized and achieved by DGT under four perspectives (stakeholder, customer, internal process, learning and growth).

Achievement of 2017 Key Performance Indicators and Strategic Initiatives

To measure the achievement of Strategic Objectives and organizational performance in 2017, DGT designated 24 Key Performance Indicators (KPIs) along with the details of achievement targets as stated in the Performance Contract between Director General of Taxes and Minister of Finance. The establishment of KPIs in 2017 along with its achievement targets was the results of evaluation and refinement of the previous year's KPI. The KPIs accomodated latest organizational strategy and also aimed to encourage organizational performance through establishing more challenging targets.

To encourage the achievement of KPI's target which expected to have positive impacts on Strategic Objectives in 2017, DGT established 6 breakthrough programs, known as Strategic Initiatives (SI).

As of the end of 2017, DGT managed to meet the target of the 21 KPIs and complete the whole SI. Based on the measurement of KPI achievement, Strategic Objectives, and weighting on each perspectives, DGT obtained an Organizational Performance Index score of 105.37, which falls into "Meets expectations" category.

The Details of Strategic Objectives, KPI, and SI as well as calculation of DGT 2017 Organizational Performance Index could be seen in the following table.

The Achievements of Key Performance Indicators, 2017

No.	KPI	Target	Realization	Score
Stakeholder Perspective				89.68
Strategic Objective 1: Optimum tax revenue				89.68
1.	Percentage of tax revenue realization	100.00%	89.68%	89.68
Customer Perspective				114.05
Strategic Objective 2: Public services fulfillment				108.10
2.	Service user satisfaction index	3.95	4.27	108.10
Strategic Objective 3: High level of taxpayers compliance				120.00
3.	Percentage of corporate taxpayers and (non-employee) individual taxpayers formal compliance	50.00%	62.96%	120.00
4.	Percentage of growth in corporate taxpayers and (non-employee) individual taxpayers who actually pay taxes	25.00%	32.73%	120.00
Internal Process Perspective				112.65
Strategic Objective 4: Excellent services				109.90
5.	Percentage of Tax Return lodged through e-Filing	78.00%	85.72%	109.90
Strategic Objective 5: Improvement in tax dissemination effectiveness				120.00
6.	Percentage of tax dissemination effectiveness	55.00%	97.52%	120.00
Strategic Objective 6: Improvement in public relation effectiveness				103.79
7.	Effectiveness level of public relations	80.00	83.03	103.79

No.	KPI	Target	Realization	Score
Strategic Objective 7: Improvement in tax extensification				93.87
8.	Percentage of corporate taxpayers and (non-employee) individual taxpayers registered in current year and non-reporting-non-paying taxpayers who pay taxes	100.00%	93.87%	93.87
Strategic Objective 8: Improvement in taxpayers supervision				120.00
9.	Percentage of Advice Letter which have been completed and followed up	100.00%	120.00%	120.00
Strategic Objective 9: Improvement in supervision effectiveness				114.85
10.	Audit Coverage Ratio	100.00%	119.08%	119.08
11.	Effectiveness level of tax audit	88.00%	92.81%	105.46
12.	Percentage of successful implementation of Joint Audit	60.00%	78.08%	120.00
Strategic Objective 10: Improvement in investigation effectiveness				120.00
13.	Percentage of brief of evidence declared complete by Attorney	50.00%	115.52%	120.00
Strategic Objective 11: Improvement in collection effectiveness				120.00
14.	Percentage of tax arrears collection	35.00%	65.78%	120.00
15.	Number of gijzeling proposals (Taxpayers/ Taxbearers)	66	82	120.00
Strategic Objective 12: Optimal quality control				104.11
16.	Percentage of recommendations from Audit Board upon Central Government Financial Report and State General Treasurer Financial Report which have been followed up	75.00%	78.08%	104.11
Strategic Objective 13: Improvement in data reliability				120.00
17.	Percentage of identified external data	40.00%	63.55%	120.00
Learning and Growth Perspective				106.81
Strategic Objective 14: Competitive human capital				102.40
18.	Percentage of officials who satisfies job competency standard	90.00%	92.16%	102.40
Strategic Objective 15: Conducive organization				108.16
19.	Percentage of the implementation of Bureaucracy Reform and Organizational Transformation Program	90.00%	96.00%	106.67
20.	Index of Organizational Governance	74	81.15	109.66
Strategic Objective 16: Reliable information management system				112.67
21.	Percentage of completion in the development of information system modules	100.00%	98.00%	98.00
22.	Downtime level of information technology and communication system	1.00%	0.0223%	120.00
23.	Implementation Index of IT Service Management Phase I	80	96	120.00
Strategic Objective 17: Optimum budget management				104.02
24.	Percentage of budget execution quality	95.00%	98.82%	104.02

Notes:
- Strategic Objectives and KPI achievement data were based on 2017 DGT Performance Report, submitted to Minister of Finance in February 2018.
- The percentage of tax revenue was based on DGT Tax Revenue Report, dated January 16, 2018.
- The maximum achievement score of Strategic Objectives and KPI index is 120.00, in accordance with Minister of Finance Regulation Number 467/KMK.01/2014.

Achievement of Strategic Initiatives, 2017

No.	Strategic Initiatives	Status	Description
KPI Number of Tax Return lodged through e-Filing			
1.	Implementation of e-form for annual income tax returns for individual taxpayers	Completed	Development of e-form application has been completed and deployed.
KPI Percentage of corporate taxpayers and (non-employee) individual taxpayers registered in current year as well as non-reporting-non-paying taxpayers who pay taxes			
2.	Formulation of model and application design of Compliance Risk Management (CRM) Extensification.	Completed	Piloting of CRM Extensification has been carried out pursuant to Director General of Taxes Decree Number KEP-123/PJ/2017.
KPI Percentage of advise letters on tax return that have been followed up			
3.	Formulation of CRM Intensification model.	Completed	Piloting of CRM Supervision has been carried out pursuant to Director General of Taxes Decree Number KEP-123/PJ/2017.
KPI Audit Coverage Ratio			
4.	Improvement on provisions related to tax audits.	Completed	Issuance of Director General of Taxes Circular Letter No. SE-11/PJ/2017 regarding 2017 Tax Audit Plan, Strategy, and Performance Measurement.
5.	Addition to the Number of Tax Auditors.	Completed	• Reassignment of Tax Auditors with the total of 28 employees. • Appointment of New Tax Auditors with the total of 464 employees.
KPI Percentage of brief of evidence declared complete by the Attorney			
6.	Assignment of new Tax Investigators.	Completed	Tax Investigators training with 400 hours of training curriculum was held for 484 trainees. The inauguration was held for 205 trainees.

Calculation of 2017 DGT Organizational Performance Index

Perspective	Achievement	Weight	Weighted Score
Stakeholder	89.68	25%	22.42
Customer	114.05	15%	17.11
Internal Process	112.65	30%	33.80
Learning & Growth	106.81	30%	32.04
Organizational Performance Index			105.37

Notes:
- The weight of each perspective is in accordance with Ministry of Finance Decree Number 467/KMK.01/2014.
- Data for each perspective achievement was based on 2017 DGT Performance Report.

Core Business Function Overview

A. ISSUANCE OF TAX REGULATIONS

Several Laws and Government Regulations which have been issued by the Government throughout 2017 are explained in the following description.

1. Access to Financial Information for Tax Purposes

A step forward showing the Indonesian Government's commitment in a global initiative was marked by the issuance of a legal basis for Automatic Exchange of Information (AEoI), namely Government Regulation in Lieu of Law Number 1 of 2017 concerning Access to Financial Information for Tax Purposes. The regulation was subsequently passed into Law through the issuance of Law Number 9 of 2017 concerning the Stipulation of Government Regulation in Lieu of Law Number 1 of 2017 concerning Access to Financial Information for Tax Purposes as Law.

The Law was formulated to satisfy one of the primary requirements for AEoI implementation based on Common Reporting Standard (CRS), which is the availability of primary domestic legislation that permits tax authorities to access financial information recorded in financial institutions. Previously, such authority was severely limited by laws and provisions in the fields of banking, sharia banking, capital markets, commodity futures trading, and other legislation.

Pursuant to the Law on Access to Financial Information for Tax Purposes, DGT is now authorized



to automatically receive reports containing financial information from financial institutions and also to directly request evidence or information from financial institutions under international standards on financial transparency for tax purposes.

As the implementing regulation, the Indonesian Government also issued Minister of Finance Regulation Number 70/PMK.03/2017 concerning Technical Explanation to Access Financial Information for Tax Purposes as amended by Minister of Finance Regulation Number 73/PMK.03/2017,. Subsequently the regulation was amended for the second time through the issuance of Minister of Finance Regulation No. 19/PMK.03/2018. It regulates specific obligations of financial institutions to automatically submit reports containing financial information to DGT. It also includes the obligation to identify financial account, documentation, the scope of financial account that must be reported, as well as confirmation of DGT's obligations in maintaining confidentiality and security of the data.

> Rp 1 billion **is the minimum limit** of financial accounts balance owned by individual domestic customers which must be reported periodically by bank to DGT

Source: Ministry of Finance Press Release on June 7, 2017

2. Imposition of Income Tax on Certain Income in the form of Net Assets Treated or Deemed as Income

To provide legal certainty and simplicity, and to improve Taxpayer's compliance after Tax Amnesty, the Government issued Regulation Number 36 of 2017 concerning Imposition of Income Tax on Certain Income in the form of Net Assets Treated or Deemed as Income. The Government also issued Minister of Finance Regulation Number 165/PMK.03/2017 concerning Second Amendment to Minister of Finance Regulation Number 118/PMK.03/2016 concerning Implementation of Law Number 11 of 2016 concerning Tax Amnesty and Regulation of the Director General of Taxes Number PER-23/PJ/2017 concerning Procedures for Submission of Monthly Final Income Tax Return Disclosures of Net Assets. This regulation is further known as Voluntary Asset Disclosure with Final Tax Rate policy (or PAS-Final in Bahasa Indonesia).

Certain income referred to in PAS-Final are:

a. additional net assets as referred to in Article 13 paragraph (4) of the Tax Amnesty Law;
b. net assets owned at the end of the last tax year, but not yet or less disclosed in the Statement as referred to in Article 18 paragraph (1) of the Tax Amnesty Law;
c. Net assets owned at the end of the last tax year which have not been disclosed in Tax Income return as referred to in Article 18 paragraph (2) of the Tax Amnesty Law.

If any data on assets that have not been disclosed by the Taxpayers is found after the Tax Amnesty period, those assets are subject to income tax plus 200 percent or 2 percent sanctions per month for a maximum of 24 months, as stipulated by Tax Amnesty Law. PAS-Final provides opportunities for taxpayers and non-participant of Tax Amnesty to disclose assets that have not been reported during Tax Amnesty period to avoid the aforementioned sanctions.

PAS-Final Tax Rate

12.5%	30%	25%
For Certain Taxpayers	For Individual Taxpayers	For Corporate Taxpayers

PAS-Final has been enacted since its ratification on November 20, 2017, provided that DGT has not conducted tax audit for the undisclosed asset data.

3. Tax Incentives for Upstream Oil and Gas Business Activities

Motivated by the aspiration to increase the national oil and gas reserves, to promote investment climate, and to provide legal certainty for upstream oil and gas business activities, the Government issued regulations on the operating expense that can be recovered and the imposition of income tax on upstream oil and gas business as stipulated by Government Regulation Number 27 of 2017. This regulation is an amendment to Government Regulation Number 79 of 2010, which was enacted on June 19, 2017.

Government Regulation Number 27 of 2017 regulates tax incentives for upstream oil and gas business activities, namely:

a. during the exploration phase, in the form of exemption from Import Duty, VAT/Sales Tax on Luxury Goods is not collected, Income Tax Article 22 of Import is not collected, and deduction of Land & Building Tax is by 100 percent;
b. during the exploitation phase, in the form of exemption from Import Duty, Income Tax Article 22 of Import is not collected, and Land & Building Tax is deducted at maximum by 100 percent;
c. cost-sharing charges are exempted from Income Tax, and VAT is not collected;
d. the indirect expenditure of head office cost allocation is exempted from income tax and VAT;
e. easing non-cost recoverable into cost recoverable, for example, environment and local community development cost during the exploitation phase, employee income tax paid as income tax incentive, and interest recovery as incentive costs.

As another endeavor to enhance investment in the oil and gas sector, in 2017, the Government also issued Regulation Number 53 of 2017 which targeted at oil and gas upstream business activities with gross split profit sharing contract. It is a form of cooperative contract in the upstream business activities based on the principle of gross production sharing without mechanism for operating costs recovery.

Government Regulation Number 53 of 2017 also regulates tax incentives, including:

a. during the exploration and exploitation phase until the commencement of production, in the form of exemption from Import Duty, VAT/Sales Tax on Luxury Goods are not collected, Income Tax Article 22 of Import is not collected, and deduction of Land & Building Tax by 100 percent;
b. VAT is not collected from cost-sharing charges;
c. fiscal loss compensation starts from subsequent tax year up to ten respective years respectively.

4. The imposition of Income Tax on Income from Rent of Land and/or Building

Another important income tax legislation issued in 2017 was Government Regulation Number 34 of 2017 concerning Income Tax on Income from Rent of Land and/or Building, which enacted on January 2, 2018.

Based on this regulation, income from rent of land and/or buildings, both partially or entirely received or obtained by an individual or corporation, is subject to final income tax. The amount of income tax charged is 10 percent of gross amount of the rent cost. It includes income received or obtained by an individual or corporate that holds land rights from related investors through the implementation of Build-Operate-Transfer agreement.

On the other hand, the provision does not regulate income received or obtained from lodging and accommodation services, such as rooms, dormitories for students, dormitories or workers cottage, and boarding houses. Thus, income from lodging and accommodation services is only subject to a final tax income rate of 1 percent provided that the annual income is less than Rp 4.8 billions, in accordance with Government Regulation Number 46 of 2013.

5. Implementing Regulation of Other Tax Regulations

To implement the regulation, in 2017 Ministry of Finance also issued several taxation technical explenstions both in form of Minister of Finance Regulation and Director General of Taxes Regulation as described in the table below.

Issuance of Ministry of Finance Regulations and Directorate General of Taxation Regulations on Technical Matters, 2017

No.	Number and Title of Regulations	Subject Matters
General Provisions and Tax Procedures		
1.	**Minister of Finance Regulation Number 66/ PMK.03/2017** on Amendment to Minister of Finance Regulation Number 29/PMK.03/2015 on Annulment of Administrative Sanctions of Interest Payment Arising Based on Article 19 Paragraph (1) of Law on General Provisions and Tax Procedures	Granting of the annulment of administrative sanctions of interest payment based on Article 19 paragraph (1) of Law on General Provisions and Tax Procedures. It can be conducted in officio on sanctions that have been imposed through or without a Notice of Tax Collection.
2.	**Finance Regulation Number 68/PMK.03/2017** on Amendment to Minister of Finance Regulation Number 91/PMK.03/2015 on Deduction or Annulment of Administrative Sanctions for Late Filing of Tax Return, Correction of Tax Return, and Late Payment or Deposit of Tax	The granting of administrative sanctions annulment regarding late filing of Tax Return, correction of Tax Return, or late payment/deposit of tax prior to 2015 fiscal year that carried out in 2015. It can be conducted in officio on sanctions that have been imposed through or without a Notice of Tax Collection.
3.	**Minister of Finance Regulation Number 147/ PMK.03 2017** on Procedure for Taxpayer Registration and Elimination of Tax Identification Number as well as Confirmation and Revocation of Confirmation of Taxable Person for VAT Purposes	As the Implementating Regulation of Article 2 paragraph (5) in Law on General Provisions and Tax Procedures, it regulates that: - for the Individual Taxpayer registration, a National Citizenship Number is validated in the population database. Thus, the DGT registration application no longer requires personal identity document and/or business/independent personal service document. - Taxpayers registration can be done in any tax offices other than the domicile/place of taxpayer's business activities; - Confirmation of Taxable Person for VAT Purposes have to be completed in no later than one working day after the application is received; and - Virtual office with certain criteria can be used as a place of business to support the confirmation of Taxable Person for VAT Purposes.

No.	Number and Title of Regulations	Subject Matters
4.	**Director General of Taxes Regulation Number PER-01/PJ/2017** on Submission of Electronic Tax Return	As the Implementing Regulation of Article 26 letter e in Minister of Regulation Number 243/PMK.01/2013, it regulates: - submission of Tax Return in electronic form; - channels for electronic Tax Return submission; and - procedures for receiving electronic Tax Return.
5.	**Director General of Taxes Regulation Number PER-24/PJ/2017** on Implementing Regulation of Recommendations Regarding Customs Access	As the Implementing Regulation of Article 22 of Minister of Finance Number 179/PMK.04/2016, it regulates: - the Director General of Taxes' authority to provide recommendations to blockade all customs activities provided that Taxpayers fail to fulfill certain tax obligations; - procedures for granting recommendations for blocking; and - procedures for opening a blocked customs access.
Income Tax Scope		
6.	**Minister of Finance Regulation Number 12/ PMK.03/2017** on Deduction and/or Witholding Income Tax	As the Implementing Regulation of Article 20 of Income Tax Law, it regulates the obligation to make Withholding Tax Receipts both in paper and electronic forms.
7.	**Minister of Finance Regulation Number 34/ PMK.03/2017** on Withholding Income Tax under Article 22 Regarding the Payment of Transferring Goods And Services on Import Sectors or Businesses in Other Sector.	As the Implementing Regulation of Article 22 paragraph (2) of Income Tax Law, it regulates taxpayers who withhold, the amount of tax withheld, and exemption from withholding income tax under Article 22 on Import.
8.	**Minister of Finance Regulation Number 37/ PMK.03/2017** on the Procedures of Payment and Reporting Income from the Alienation of Real Estate within Certain Collective Investment Vehicle.	As the Implementing Regulation of Government Regulations Number 40 of 2016, it regulates the stipulation of final income tax at 5 percent of the income from the alienation of real estate to Special Purpose Company within certain collective investment vehicle.
9.	**Minister of Finance Regulation Number 40/ PMK.03/2017** on the Procedures of Reporting and Calculating Witholding Income Tax on Article 21 on Employee Income from the Employers with Certain Criteria.	As the Implementating Regulation of Government Regulation number 41 of 2016, it stipulates: - incentives of reduced income tax rates on income received by employees from Corporate Taxpayers carrying out business activities in footwear industry and/or textiles and textile products with certain criteria; and - annual gross income of employees for that purpose is, at most, Rp50 millions.
10.	**Minister of Finance Regulation Number 165/ PMK.03/2017** Second Amendment to Minister of Finance Regulation Number 118/PMK.03/2016 on the Implementation of Law No. 11 of 2016 concerning Tax Amnesty.	As the Implementing Regulation of Law No. 11 of 2016, it regulates: - Exemption from Final Income Tax regarding transfer of assets ownership title of lands and building which have been declared in Tax Amnesty program; - Simplification to receive final income tax exemptions by providing the copy of Tax Amnesty Notice to National Land Agency offices; - Change of tax account code and payment code; and - Opportunity for taxpayers to voluntarily disclose asset with final rates.
11.	**Minister of Finance Regulation Number 140/ PMK.03/2017** on the Procedures for Exemption from Withholding Income Tax from Investments or Fund Development from Social Security Fund Asset.	As the Implementing Regulation of Government Regulation number 73 year 2016, it regulates: - Social Security Administration Body and Social Security Fund must have different Taxpayers Identification Numbers; and - reporting mechanism for Social Security Administration Body on the details of investment results or fund developments from Social Security Fund which is exempted from witholding income tax for every Social Security Program.

No.	Number and Title of Regulations	Subject Matters
12.	**Director General of Taxes Regulation Number PER-18/PJ/2017** on the Procedures for Research on Evidence of the Fulfillment of the Obligation to Pay Income Tax for Income from Alienation Rights on Lands And/or Buildings, And Agreement on Sales and Purchase of the Lands and/or Buildings, with its amendment.	As the Implementing Regulation of Minister of Finance Regulation number 261/PMK.01/2016 and Minister of Finance Regulation number 37/PMK.03/2017, it regulates the validation of tax payment slip of alienation of rights on lands and/or buildings as well as sale and purchase agreement.
13.	**Director General of Taxes Regulation Number PER-23/PJ/2017** on Procedures of Submitting Monthly Income Tax Return of Final Income Tax regarding Disclosure of Net Assets.	As the Implementing Regulation of Minister of Finance Regulation number 165/PMK.03/2017, it regulates: - procedures of disclosing assets which have not been reported or completely disclosed in Monthly Income Tax Return; and - period of submission for the application of assets valuation which are not taxable objects in Tax Amnesty.
14.	**Director General of Taxes Regulation Number PER-30/PJ/2017** on Forms of Annual Income Tax Return of Individual Taxpayers and Corporate Taxpayers.	As the Implementing Regulation of Minister of Finance Regulation number 243/PMK.03/2014, it regulates the calculation of income tax from the income of husband and wife who divide their assets as well as the income of wife who choose to fulfill their own tax rights and obligations.
Value Added Tax and Sales Tax on Luxury Goods Scope		
15.	**Minister of Finance Regulation Number 116/ PMK.03/2017** on Primary Goods which are not Subject to VAT.	This Implementing Regulation of Article 7 paragraph (2) Government Regulation Number 1 of 2012 was issued to align the Government Regulation with Constitutional Court Decision Number 39/PUU-XIV/2016. It regulates: - the determination of 13 types of primary goods with certain criteria and details which are not subject to VAT; - criteria and details of the primary goods that can be adjusted based on related ministry proposals.
Land and Building Tax Scope		
16.	**Minister of Finance Regulation Number 131/ PMK.03/2017** on second Amendment of Minister of Finance Regulation Number 76/PMK.03/2013 Regarding Administration of Land and Building Tax in Mining Sectors for Petroleum, Natural Gas and Geothermal.	As the Implementing Regulation of Article 11 Paragraph (6) in Land and Building Tax Law, it regulates: - adjustment of terminology to provisions in Geothermal Law. - payment procedures for Land and Building Tax on Petroleum, Natural Gas, and Geothermal.
17.	**Minister of Finance Regulation Number 81/ PMK.03/2017** on Deduction of Administration Fines of Land and Building Tax and also Deduction or Cancellation of Notice of Tax Payable, Notice of Tax Assessment, Notice of Tax Collection of Land and Building Tax, which are not Accurate.	As the Implementing Regulation of Article 36 Paragraph (1) point a, b, c, Law on General Provisions and Taxation Procedures and Article 20 of Law on Land and Building Tax, it regulates: - Land and Building Tax Notice which that can be applied for deduction/cancellation; - criteria of deduction/cancellation; - formal requirements for submission by Individual Taxpayers; - testing and examination; - issuance of Deduction/Cancellation Notice; and - revocation of request.
18.	**Minister of Finance Regulation Number 82/ PMK.03/2017** on Granting Deduction of Land and Building Tax	on Granting Deduction of Land and Building Tax: - criteria of land and building tax deduction; - the amount of land and building tax deduction; - requirements on request of land and building tax deduction; - the period of submission of land and building tax deduction; and - procedures for handling land and building tax deduction requests.

No.	Number and Title of Regulations	Subject Matters
International Taxation Scope		
19.	**Minister of Finance Regulation Number 39/ PMK.03/2017** on Procedures for Exchanges of Information Based on International Agreement.	Implementing Regulation of Article 59 of Government Regulation Number 74 of 2011 in Lieu of Ministry of Finance Regulation Number 60/PMK.03/2014 contains amendments and additional provisions as follows: - provisions regarding officials who serve as Indonesian Competent Authority (CA); - the implementation of AEoI on financial information of non-resident bank clients; - AEoI on Country-by-Country Reporting (CbCR); - procedures for Competent Authority Meetings and spontaneous exchange of information related to domestic tax regulations and their implementation.
20.	**Minister of Regulation Number 107/PMK.03/2017** on Determination When Dividends Are Obtained and Base Calculation by Resident Taxpayers for Capital Investments in Overseas Corporates which Shares are being Sold in Stock Exchanges.	As the Implementing Regulation of Article 18 paragraph (2) of Income Tax Law, it regulates the implementation of deemed dividend by expanding the scope of application of Controlled Foreign Companies (CFC) rules to include companies that are indirectly controlled.
21.	**Director General of Taxes Number PER-08/ PJ/2017** on Certificates of Domiciles for Resident Tax Subject in Indonesia in Order to Implement Tax Treaties.	As the Implementing Regulation of Article 32A of Income Tax Law, it regulates: - the issuance of Certificate of Domicile up to current year, with simplified requirements where Taxpayers only have to submit Annual Income Tax Return, Article 25 Monthly Income Tax Return, or Article 4 paragraph (2) Monthly Income Tax Return; and - legalization of special forms issued by treaty partner countries or jurisdictions.
22.	**Director General of Taxes Number PER-10/ PJ/2017** on Tax Treaty Implementation Procedures	As the Implementing Regulation of Government Regulation Number 94 of 2010 and Ministry of Finance Regulation Number 12/PMK.03/2017, it regulates: - the mechanism of tax treaty benefits for non-resident Taxpayers; - administrative and other requirements for Certificate of Domicile for non-resident Taxpayers; and - provisions regarding Certificate of Residence issued by treaty partner countries or jurisdictions.
23.	**Director General of Taxes Number PER-25/ PJ/2017** on Implementation of Determination of Corporate's Debt to Equity Ratio For Calculating Income Tax and Procedures of Foreign Private Debt Reporting.	As the Implementing Regulation of Ministry of Finance Regulation Number 169/PMK.010/2015, it regulates: - the calculation of debt-to-equity ratio; and - the drafting, format, and guidance on filling out debt-to-equity ratio report as well as foreign private debt report.
24.	**Director General of Taxes Regulation Number PER-28/PJ/2017** on Procedures for On Request Exchange of Information to Implement International Agreement.	As the Implementing Regulation of Article 13 of the Minister of Finance Regulation Number 39/PMK.03/2017, it regulates the procedures for requesting exchange of information, which have been adjusted to the latest international standards.
25.	**Director General of Taxes Regulation Number PER-29/PJ/2017** on Procedures for Managing Country-by-Country Reporting.	As the Implementing Regulation of Article 12 paragraph (2) of Ministry of Finance Regulation Number 213/PMK.03/2016, the DGT regulation sets out rules for Taxpayers who have the obligations to implement and submit CbCR along with the mechanism and time period for submitting the CbCR.

B. TAX POTENTIAL OPTIMIZATION

> One of DGT's strategic objectives in 2017 is to achieve a high level of taxpayers compliance, targeted at **corporate taxpayers** and **(non-employee) individual taxpayers.** Both types of taxpayers are potential taxpayers who contribute significant amount to tax revenue.



1. Extensification

Extensification is an effort to increase number of registered taxpayers in DGT administration. It is carried out proactively through the issuance of Taxpayers Identification Number and/or Confirmation of a Taxable Person for VAT Purposes.

Extensification strategies were implemented to secure tax revenue targets in 2017 which consist of:

a. supervision on unregistered taxpayers, which was carried out through observation/ field survey (geotagging);
b. supervision on newly registered corporate taxpayers and (non-employee) individual taxpayers in 2017 by providing education/ tax classes for each category of taxpayers and supervision on taxpayers who have not paid tax;
c. supervision on newly registered Taxpayers in 2016, mainly carried out to construction sector Corporate Taxpayers, (non-employee) Individual Taxpayers with annual income up to Rp 4.8 billions, and also taxpayers who perform independent personal services, treasurers including village fund treasurers, as well as Corporate Taxpayers and (non-employee) Individual Taxpayers who have not paid tax;
d. management of Taxpayers with Non-Reporting-Non-Paying (TLTB) criteria was conducted regionally in cooperation with local government officials.

Extensification Performance, 2017

New Taxpayers from tax extensification (Corporate Taxpayers and (Non-employee) Individual Taxpayers)	699,566
New Taxpayers from tax extensification who have paid tax	474,372
Non-Reporting-Non-Paying Taxpayers who have paid tax	104,198
Extra effort revenues from tax extensification	Rp25.4 trillions
Geotagged taxpayers	20,743,081 TIN

Notes:
- New Taxpayers are Newly registered Taxpayers in 2016 and 2017.
- Extra effort revenue from tax extensification is comprised of payments, deposits, or tax disbursements coming from new taxpayers and taxpayers who have never submitted tax return and have not paid tax since registered (Non-Reporting-Non-Paying Taxpayers).
- Source: Directorate of Extensification and Valuation.

DGT also implemented extensification strategy for post-Tax Amnesty, which was generally carried out on two types of taxpayers as described in the following chart.

Post-Tax Amnesty Extensification Strategy

For Taxpayers without Tax Identification Number and did not participate in Tax Amnesty:	For Taxpayers with TIN:
a. Supervision on property ownership based on internal and external data as well as observations/ field surveys (geotagging). b. It is proposed for issue-oriented audit to Tax Identification Number (TIN) In Officio without prior Advice Letter. c. After Taxpayers have obtained TIN, a data examination is conducted in order to issue the notice of tax assessment pursuant to Article 18 of Tax Amnesty Law. d. Preliminary investigation is conducted if there is any indication of tax crime.	a. Supervision on property ownership based on internal and external data as well as observations/ field surveys (geotagging). b. In cases where Taxpayers was registered before 2016, the asset data would be submitted to tax offices. c. In cases where Taxpayers was registered in 2016 or 2017 or fall into category of Non-Reporting-Non-Paying Taxpayers: - For those who took part in Tax Amnesty, DGT provides guidance/ education and an advice letter for fulfillment of tax obligations. Data checking are also carried out should there be any property ownership that had not been reported in Declaration Letter of Assets. - for those who did not participate in Tax Amnesty, it is proposed for a data audit to issue a Notice of Tax Assessment under Article 18 of Tax Amnesty Law if property ownership has not been reported in tax return. If it has not been reported and there is any indication of tax crime, a preliminary investigation is carried out.

2. Tax Intensification

Tax intensification is an activity to make optimum use of internal or external data owned and obtained by DGT in order to monitor Taxpayers compliance both formally and materially.

Several policies to explore the intensification potential in 2017 were:

a. supervision on routine revenue, among others, carried out through:
   1) intensive supervision on Taxpayers who potentially determine tax revenue, namely Taxpayers who contribute 90 percent of tax revenue at national and regional level (regional offices/tax offices);
   2) improved supervision on tax compliance of treasurers;
   3) supervision on Taxpayers participating in Tax Amnesty to expand the tax base;

b. increasing taxpayer's formal and material compliance, among others through:
   1) sending advice letter to Taxpayers participating in Tax Amnesty program who have not submitted 2016 tax return, as well as SME taxpayers participating in Tax Amnesty program who have not made tax payments in accordance with Government Regulation Number 46 of 2013 (final tax rate of 1 percent from turnover);
   2) expansion of taxpayers' supervision base, segmented on compliance and participation in Tax Amnesty;

3) implementation of Confirmation of Taxpayer Status in ministries, institutions, and regional governments, as well as utilization of related data;
4) tax potential optimization on national sector-based, particularly on mining, plantation and forestry, fisheries, financial services, property, electricity energy, digital economy (e-commerce) and group on mining, plantation and forestry, fishery, financial services, properties, electrical energy, e-commerce, and also business group;
5) tax potential optimization on certain taxpayers who perform independent personal services such as notaries/land registry authorized officials, artists, lawyers, tax consultants, public accountants, expatriates, directors and commissioners of State Owned Enterprise, shareholders, doctors, state/ government officials;
6) tax potential optimization on transactions which use a Tax Invoice without stating the buyer's TIN;
7) supervision on Taxpayers with "Non-Reporting-Data-Available Taxpayer" criteria;
8) supervision on Taxpayers who carry out aggressive tax planning, among others through transfer pricing practices, controlled foreign corporations, and thin capitalization;
9) enhancement on the compliance of corporate taxpayers and (non-employee) individual taxpayers by utilizing internal and external data
10) coordination to encourage data interfacing between ministries' information systems in the field of natural resources (Ministry of Energy and Mineral Resources, Ministry of Maritime Affairs and Fisheries, and Ministry of Environment and Forestry) with taxation data and non-tax state revenue;
11) enrichment on joint analysis with Directorate General of Customs and Excise for the utilization of customs data in the domain of general export/import transactions, areas with special facilities, and excise; as well as
12) increasing direct observations at business location and Taxpayer's domicile to obtain accurate tax potential data, and to strengthen taxation database through optimization of third party data utilization and Information Tools.

Ratio of Annual Income Tax Return Submission Compliance, 2017

Description	2017
Registered Taxpayers Obliged to File Tax Return	**3,152,819**
Corporate Taxpayers	1,188,488
(Non-employee) Individual Taxpayers	1,964,331
Realization of Annual Income Tax Return	**1,987,489**
Corporate Taxpayers	776,292
(Non-employee) Individual Taxpayers	1,211,197
Compliance Ratio	**63.04%**
Corporate Taxpayers	65.32%
(Non-employee) Individual Taxpayers	61.66%

Notes:
- Taxpayers Obliged to File Annual Income Tax Return is the amount of taxpayers obliged to submit Annual IncomeTax Return as of January, 1.
- Annual Income Tax Return is the amount of Annual Income Tax Return received in a year regardless of the fiscal year of Tax Return.
- Compliance Ratio is the comparison between total Annual Income Tax Return filed in one fiscal year and the number of Taxpayers Obliged to File Annual Income
- There is a difference in the results of the calculation of the compliance ratio between this table and the 2017 KPI, due to the updated data after the submission of 2017 DGT Performance Report.
- Source: Compliance Dashboard accessed on July 17, 2018.

3. Valuation

Valuation is an activity to determine Sales Value of Taxable Object which will be the base to determine Land and Building Tax for plantation, forestry, mining, and other sectors, by using market data, costs and income approach.

In order to encourage the achievement of 2017 tax revenue target, DGT carried out two assessment optimization strategies. The first strategy was the optimization of assessments to improve the Land and Building Tax. In this case, DGT Head Office conducted the collection and analysis of external data received from government institutions, agencies, associations, and other parties. These data then were distributed to DGT units that administered Land and Building Tax objects. The units in the field utilize the data to increase Land and Building Tax revenues. DGT has utilized the following data from other parties:

a. plantation sector data, including Cultivation Right, Plantation Permit, and Plantation for Cultivation Permit;
b. forestry sector data, including Business License for Timber Products Utilization;
c. mining sector data, including the data of oil and gas lifting, Contractors Cooperation Contract, Mining Business Permits, and Production Results Data; as well as
d. Other sectors data, including Fisheries License, and the Fish-catching License.

DGT also intensified the visits frequency to the location to assess the actual condition of Land and Building Tax object. It was aimed to verifiy the filling of Tax Object Notification Letter by Taxpayers.

The second strategy was the optimization of valuation to increase tax revenue from income tax, VAT, and sales tax on luxury goods. Details of activities carried out in this assessment optimization strategy include:

a. valuation to assess the selling price of assets affected by special relationship;
b. valuation to assess the transfer value in the context of business liquidation, merger, consolidation, settlement or acquisition;
c. valuation of post-Tax Amnesty assets in the form of shares and other investment instruments, vehicles, ships, precious metals and other movable properties;
d. valuation to analyze the fairness of turnover and costs in the palm oil plantation;
e. valuation to examine the materiality for the alienation of land and/or buildings rights.

> Since its establishment in 2017, **the Extensification, Survey and Assessment Data Analysis Laboratory has produced industry analysis and macroeconomic reports, and also other relevant data.** The data were utilized to enhance Land and Building Tax potential, as well as other tax potential.

C. LAW ENFORCEMENT

Law enforcement aimed to educate taxpayers. This exertion reflects the principal act of DGT to ensure that tax law and regulations are complied with, to provide legal certainty for any violations of the law, so as to ensure that deterrent effects will be enforced for perpetrators, other perpetrators, or potential perpetrators.

Law enforcement in DGT emphasizes any violations committed by taxpayers will be responded with maximum efforts, starting from persuasive efforts in the form of reprimands, administrative efforts in the form of provisions, up to assessment to evaluate compliance. Through effective supervision, taxpayers are expected to always comply with tax law and regulations, and avoid committing violations which lead to tax crime.

1. Audit

There were two tax audit focus in 2017, which were during Tax Amnesty period and post-Tax Amnesty period. During Tax Amnesty period, audit was targeted at taxpayers who did not participate in Tax Amnesty. Whereas after the Tax Amnesty period, the audit was focused on certain sectors, including infrastructure supporting industries, digital industries, group taxpayers and affiliates, mining, plantation and fisheries industries, Taxpayers who obtain tax facilities, and Taxpayers who did not participate in Tax Amnesty. In the cases where Taxpayer who did not participate in Tax Amnesty were audited, DGT concurrently trace the Taxpayers' assets which were not reported in the Annual Income Tax Return.

In the issuance of audit instructions in 2017, the audit materials were prepared based on three things, namely: a) list of audit target priority; b) manual risk analysis; and c) Taxpayers in certain sectors who meet the audit criteria.

Tax Audit Performance, 2017

Description	Target	Realization
Completion (Tax Audit Report)	59,880 reports	52,466 reports
A Revenue from tax audit and collection	Rp59.55 trillions	Rp53.93 trillions
B Refund discrepancy		Rp13.46 trillions
C Redemption money from cancellation/termination of audit due to Tax Amnesty		Rp1.16 trillions
Total audit and collection performance (A+B+C)		**Rp68.55 trillions**

Notes:
- Audit on non-all taxes of Corporate Annual Income Tax Return was converted so that equivalent to the audit on all taxes of Corporate Annual Income Tax Return
- Refund discrepancy is the amount of tax that could be sustained by tax auditors on refund claim in Tax Return submitted by the taxpayers.
- There was joint KPI for extra effort revenue from revenue and collection
- Source: DGT Information System and Tax Auditor Report Application accessed on March 15, 2018.

Audit Coverage Ratio, 2017

Description	Target	Realization
Corporate Taxpayers	Total Taxpayers Obliged to File Tax Return	1,188,516 Taxpayers
	Total Audited Taxpayers	34,148 Taxpayers
	Ratio	2.88%
Individual Taxpayers	Total Taxpayers Obliged to File Tax Return	1,964,331 Taxpayers
	Total Audited Taxpayers	8,757 Taxpayers
	Ratio	0.45%
Overall Ratio		1.36%

Notes:
- Audit Covergae Ratio is the amount of audit coverage calculated based on the comparison between audited taxpayers and taxpayers obliged to file tax returns
- Source: Directorate of Tax Audit and Collection.

2. Collection

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

In 2017, DGT focused on revamping the tax receivables administration. This is in conformity with the Supreme Audit Board's recommendations in their findings in 2016 regarding the insufficiency of tax receivable administration. Thus, outstanding tax receivable cannot be ascertained. To follow up the findings, DGT's issued a policy to improve the administration of tax receivable to ascertain the balance fairness through elimination/update of tax receivable data.

Tax Collection Performance, 2016-2017

Action	Frequency 2017	Disbursement of Tax Arrears	
		2016 (trillion Rp)	2017 (trillion Rp)
Reprimand Letter/Advice Letter/Notice of Coerce Warrant	1,679,846	14.95	14.77
Notice of Seizure	36,035	1.04	5.86
Bank account freeze	12,234	3.22	2.76
Auction	395	0.32	0.21
Prevention of cross-border escape	675	0.42	0.24
Imprisonment (Gijzeling)	82	0.38	0.43
Total	1,729,267	20.32	24.27

Source: Directorate of Tax Audit and Collection

3. Preliminary Investigation

DGT carried out preliminary investigation should there be any indications of tax crime obtained from the development and analytical results of information, data, reports and complaints.

The 2017 preliminary investigation emphasized that tax investigators should ensure the availability of sufficient data, which can be obtained through confirmation to banks or other financial institutions on the Taxpayers financial/ banking reports as regulated in the Law on Access to Financial Information. If necessary, the investigators are allowed to request supporting data from other institutions such as Indonesian Financial Transaction Reports and Analysis Center. When the preliminary investigation is carried out, tax investigators can be assisted by forensic experts who were appointed specifically to obtain Taxpayers digital data. The entire activity of preliminary investigation is carried out in accordance with the the Minister of Finance Regulation No. 239/PMK.03/2014.

The focus of law enforcement strategies/policies through preliminary investigations and its development is carried out on several modus operandi of tax crime, namely:

a. Issuance and/or utilization of tax invoices which are not based on actual transactions;
b. Taxpayers who make unpaid deductions/collections;
c. Misuse of tax facilities, such as cost recovery, bonded zones, or Free Trade Zone.

In addition, the preliminary investigation strategy was also intended to use Indonesia Financial Transaction Reports and Analysis Center's data and joint programs with DGCE and other law enforcement agencies.

Preliminary Investigation Performance, 2017

Description	Total
A Initial overdue (letters)	457
B Issuance of Preliminary Investigation Warrant (letters)	597
C Settlement:	
Investigation Proposal (report)	102
Article 8 paragraph (3) of Law on General Provisions and Tax Procedures (report)	282
Issuance of Tax Assessment Notice (report)	0
Summary (report)	59
Minutes of Findings (report)	0
Total Settlement	**(443)**
D Cancellation of Preliminary Investigation Warrant (letter)	(34)
E Final Overdue (letter) (A+B-C-D)	577
Acceptance of extra effort from the Preliminary Investigation	**Rp2.49 trillions**

Information:
- Article 8 paragraph (3) of Law on General Provisions and Tax Procedures regulates that Taxpayers should reveal any misconduct.
- Issuance of Notice of Tax Assessment is carried out if the preliminary evidence inspection report states that the results show no indication of criminal act but underpaid taxes.
- Summary is a type of Preliminary Investigation report which is closed due to no indication of criminal act or the individual taxpayer has deceased.
- Minutes of Finding is a summary report with potential tax payable.

- Cancellation of Preliminary Investigation Warrant is the cancellation due to:
  - changes from closed preliminary investigation to open preliminary investigation;
  - change of the preliminary investigation due to reorganization;
  - administrative errors in writing names, Tax Identification Number, or suspected criminal events;
  - prior to the delivery of Preliminary Investigation Warrant to Taxpayers, the Taxpayers has submitted an asset declaration letter for Tax Amnesty purpose.

Source: Directorate of Law Enforcement

4. Investigation

Investigation on tax crime is the last DGT's law enforcement method as mandated by the regulations. Several DGT's strategy in 2017 were to encourage investigation performance through:

a. intensive cooperation with Financial Services Authority and Financial Transaction Reports and Analysis Center to strengthen law enforcement and exchange of information;
b. money laundering investigations in which the predicate crime is in the form of tax crime;
c. intensify the investigations of tax crime cases against TBTS Tax Invoice users;
d. intensively coordinate with Police and Attorney General's Office in investigation activities;
e. increasing the tax knowledge capacity of prosecutors through training to assist prosecutors in resolving tax crime cases, both during trial and filing process;
f. request for assistance from digital forensic experts in the investigation process, especially in the collection and analysis of digital evidence.

Investigation Performance, 2017

Description	Total
Issuance of Investigation Warrant	103
Warrant Issued to Attorney	
Completed brief of evidence as declared by Attorney and other equivalent brief of evidence	134
State revenue loss	Rp1,785.0 billion
Sentenced File	
Sentenced Defendant	24
State revenue loss	Rp1,341.5 billion
Crime penalties	Rp2,106.6 billion

Information:
- Other equivalent brief of evidence are files which no longer investigated for state revenue interests, as referred to in Article 44B of Law on General Provisions and Tax Procedures, and other files which are no longer investigated due to Tax Amnesty.
- Source: Directorate of Law Enforcement

D. TAX DISPUTES SETTLEMENT

Judicial Process of Tax Administration

Administration of Impartial Justice in DGT	Partial Justice in Tax Court and Supreme Court
• Objection • Correction • Deduction • Annullment • Cancellation of tax assessment	• Appeal • Lawsuit

1. Objection, Correction, Deduction, Annullment and Cancellation

In the implementation of the provisions of the tax law and regulations, there are several legal measures which could be taken by Taxpayers if they disagree with the tax assessment, namely:

a. tax objection over Notice of Tax Underpayment Assessment, Notice of Additional Tax Underpayment Assessment, Notice of Nil Tax Assessment, Notice of Tax Overpayment Assessment, Notice of Land and Building Tax Payable, Notice of Land and Building Tax Assessment, Notice of Acquisition Duty of Right on Land and Building Assessment Underpayment, Notice of Additional Acquisition Duty of Right on Land and Building Assessment Underpayment, Notice of Acquisition Duty of Right on Land and Building Assessment Overpayment, Notice of Nil Acquisition Duty of Right on Land and Building Assessment, and other withholding tax by third parties;
b. correction of notice of tax assessment, Notice of Tax Collection, 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 tax assessment notice;
e. deduction or cancellation of incorrect Notice of Tax Collection;
f. deduction of administrative penalty for Land and Building Tax;
g. deduction of payable for 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 or without closing conference with taxpayers.

Settlement on Objection, Correction, Deduction, Annulment, and Cancellation of Notice of Tax Assessment by Category of Taxes, 2017

Type of Services	Income Tax	VAT/Sales on Luxury Goods	Land and Building Tax	Collection Interest	Others	Total
Correction	163	128	12	27	0	330
Objection	2,750	6,200	384	1	0	9,335
Deduction of Principal	4	4	455	3	0	466
Deduction or Annulment of Administrative Penalties	44,997	22,093	241	1,041	0	68,372
Deduction or Cancellation of Notice of Tax Assessment	995	1,981	410	9	3	3,398
Deduction or Cancellation of Notice of Tax Collection	10,321	7,007	233	392	0	17,953

Type of Services	Income Tax	VAT/Sales on Luxury Goods	Land and Building Tax	Collection Interest	Others	Total
Cancellation of Tax Audit Results/Notice of Tax Assessment resulted from Tax Audit	102	117	0	8	0	227
Total	**59,332**	**37,530**	**1,735**	**1,481**	**3**	**100,081**

Source: Directorate of Tax Objections and Appeal

2. Appeals and Lawsuit

In relation to tax disputes in the partial administrative court process, Taxpayers can only file appeals and lawsuit to tax court. Appeals is submitted based on the Decree of Objection, while the lawsuit is submitted by Taxpayers or tax bearers against:

a. execution of Coerce Warrant, Notice of Seizure, or Auction Announcement;
b. decision on prevention in framework of tax collection;
c. decision pertaining 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 tax objection that is not in accordance with the procedures set out in tax law provisions.

Decision on Appeal and Lawsuit Accepted by DGT, 2017

Verdict	Appeal	Lawsuit	Total
Rejected	1,229	375	1,604
Partially Granted	1,018	59	1,077
Fully Granted	2,465	314	2,779
Cancelled	35	122	157
Eliminated from Disputes Lists	988	175	1,163
Unaccepted	158	148	306
Added	2	0	2
Total	**5,895**	**1,193**	**7,088**
Corrected due to Errors in Writing and/or Calculation	139	21	160

Note:
- A verdict on Corrections of Errors in Writing and/or Calculation is considered as a verdict which revises prior decision.
- Source: Directorate of Tax Objections and Appeal

Based on the table above, the categories of Rejected, Removed from the List of Disputes, Unacceptable, and Added verdicts demonstrate that DGT had won 3,075 appeals or lawsuits out of 7,088 verdicts or 43.38 percent.

3. Review

Both Taxpayers and DGT have the rights to take extraordinary legal attempts to the Supreme Court, known as Review. Review can be submitted within a maximum period of three months since a decision has been delivered by a Tax Court.

Appeal decisions or claim from Tax Court could be filed for Review by Taxpayers and DGT for several reasons, namely:

a. The Tax Court verdicts are based on falsity or deceit of the counterparty which is revealed after the cases have been ruled or based on evidence which then declared as false by the judges;
b. there is new and decisive written evidence, which if presented at the trial in the Tax Court may result in different verdict;
c. some issues, that were not charged or more than what have been charged, have been granted except that issues have been terminated under the Article 80 paragraph (1) letter b and c of Tax Court Law;
d. concerning a part of the lawsuit which is yet to be decided without being given duly consideration; and
e. there is a verdict which clearly is not in accordance with the provisions of prevailing law and regulations.

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

Memory of Review and Counter Memory of Review fled by DGT, 2017

Type of Taxes	Memory of Review	Counter Memory of Review	Total
Income Tax	791	216	1,007
VAT & Sales Tax on Luxury Goods	1,643	545	2,188
Land & Building Tax	14	22	36
Others	384	133	517
Total	**2,832**	**916**	**3,748**

Source: Directorate of Tax Objections and Appeal

Decision on Review Acccepted by DGT, 2017

Applicant	Verdict			Total
	Rejected	Granted	Unacceptable	
DGT	880	17	7	904
Taxpayers	169	134	15	318
Total	**1,049**	**151**	**22**	**1,222**

Source: Directorate of Tax Objections and Appeal

E. OTHER DISPUTES SETTLEMENT AND GRANTING OF LEGAL ASSISTANCE

Throughout 2017 DGT handled

42	cases
303	assistance on subpoena by law enforcement officials
77	legal opinion provisions
3	application for judicial review



1. Case Handling

The types of case handled by DGT includes lawsuit, bankruptcy, state property disputes, state administrative lawsuit, and those related to information dispute resolution to the Public Information Commission.

In general, the types of lawsuit filed by Taxpayers are:

a. Investigation, preliminary investigation, and tax crime investigation, with several case examples, namely:
   1) audit period exceeds the standard audit period stated in the provisions of tax law and regulations;
   2) understanding of tax crime as ultimum remedium, in which Taxpayers believe that audit must be conducted prior to preliminary investigation, and correspondingly, investigations must be preceded by a preliminary investigation;
   3) Taxpayers raise the issues on tax stipulation expiration (Article 13 of the Law on General Provisions and Tax Procedures) and prosecution of tax crimes (Article 40 of the Law on General Provisions and Tax Procedures), in which Taxpayers consider that if an annual tax return is not disputed for five years, then it becomes legal, and consequently cannot be audited or investigated;
   4) related to the granting of power of attorney by Taxpayers to tax consultants to represent them in investigation process, in which the tax consultants consider themselves could properly represent the Taxpayers without obtaining tax consultant permit;
   5) pretrial request by Taxpayers who are under investigation or suspected of committing tax crime.

b. Active tax collection related to confiscation, imprisonment/gijzeling, and bankruptcy, with several cases as follows:
   1) tax offices are late in collecting tax arrears, for example, being late in carrying out auction for confiscated assets;
   2) schemes where company management structure are strategically changed in an attempt to escape responsibility as tax bearers;
   3) wrongful confiscation of taxpayers' assets by tax offices;

4) resistance from Taxpayers subject to imprisonment/gijzeling by submitting pretrial requests;
5) taxpayers use bankruptcy scheme as an effort to avoid the obligation to pay tax debt. This is made possible due to different opinion between DGT, curator, and judge in determining preferential creditor.

c. Dispute on state properties, for example:
   1) procurement process, documentation of ownership, and insufficient maintenance by DGT;
   2) control of DGT's official house by former DGT employees.

Handling of Lawsuit Outside the Tax Court Performance, 2017

Type of Lawsuit	Total Lawsuit
Dispute on state properties	1
Tax Audit	3
Tax Collection	22
Others	16
Total	**42**

Source: Directorate of Tax Regulations II

2. Legal Assistance

DGT actively provides legal assistance for its employees, retired employees, or former employees who are summoned by law enforcement officials as witnesses and experts related to their duties as DGT employees. Additionally, DGT also monitors lawsuit process in which its employees, retired employees, or former employees is a suspect.

Legal Assistance, 2017

Assistance Location	Frequency
Court	77
Police Office	143
Attorney	71
Corruption Eradication Commission	10
Others	2
Total	**303**

Source: Directorate of Tax Regulations II

In general, DGT provide legal assistance in 2017 in its capacity as a witness, both in the investigation and trial process.

3. Legal Opinion

DGT provides legal opinion to tax offices throughout 2017, the main subject can be classified as follows:

a. implementation of Tax Amnesty Law;
b. tax collection and tax crimes investigation;
c. preparation of memorandum of understanding, contracts and cooperation agreements between DGT and other institutions;
d. legislative drafting of Law, Government Regulation in Lieu of Law, Government Regulation, Minister of Finance Regulation, and Director General of Taxes Regulation;
e. mitigation of legal risk for tasks implementation, particularly related to strategic programs such as the development of DGT information technology systems, urgent regulations preparation, plans for gijzeling and preliminary investigation, as well as procurement of goods and services.

4. Test Material

Overall, the handling of judicial review conducted by DGT in 2017 is explained in the following table.

List of Disputes Material Test by DGT, 2017

No.	Case Number	Subject Matter Of Request	Status
1.	22/PER/III/22P/HUM/2017 dated 17 March 2017	Director General of Taxes Regulation Number PER-32/PJ/2012 as amended by PER-47/PJ/2015 concerning Procedure for Imposing Land and Building Tax on Mineral and Coal Mining in Mining Sector	Won
2.	27/PUU-XV/2017 dated 19 May 2017	Article 32 paragraph (3a) of Law on General Provisions and Tax Procedures concerning Requirements and Implementation of Rights and Obligations of Taxpayer Representatives Stipulated by Minister of Finance Regulation	Revoked
3.	63/PUU-XV/2017 dated 5 September 2017	Article 32 paragraph (3a) of Law on General Provisions and Tax Procedures concerning The Authority of Minister of Finance to Establish Requirements for Taxpayer Representatives	In process

Source: Directorate of Tax Regulations II

F. TAX SERVICE

> Prioritizing excellent service, **since February 2017 DGT has implemented service standards which enables head of tax offices to set deadline for queueing line under certain conditions,** such as the occurrence of queues that cannot be completed during operating hours.
>
> Source: Director General of Taxes Regulation Number PER-02/PJ/2017

1. Information and Complaint Services (Contact Center 1500200)

During 2017, Information and Complaints Service Office (ICSO) which operated Kring Pajak contact center 1500200 received 709,586 incoming calls, increased by 3.56 percent from 2016. As much as 636,939 calls or 89.76 percent were answered by agents/officers, which increased by 2.81 percent from 2016.

ICSO handled inbound calls both for information and complaints services with topics as follows:

a. information on tax regulations;
b. information on electronic tax applications provided by DGT;
c. other supporting information such as information of office unit telephone address and numbers, confirmation of Tax Identification Number, Electronic Filing Identification Number (e-FIN) monitoring, e-Invoice, and e-Registration; as well as
d. complaints regarding service facilities and infrastructure, code of conducts or employee discipline, and tax crime.

Inbound Call Center Performance, 2017

Type of Services	Incoming Calls	Answered Calls	Answered Calls (%)
Information	393,179	360,692	91.74%
Application	193,696	174,192	89.93%
Complaint	75,551	62,159	82.27%
Tax Amnesty	47,160	39,896	84.60%
Total	**709,586**	**636,939**	**89.76%**

Source: Directorate of Dissemination, Services and Public Relatons

Trending Topic KLIP DGT Service By Phone, 2017

#1	e-Invoice
#2	Tax Invoice and Return Note
#3	Tax Identification Number and Taxable Person for VAT Purposes
#4	Payment and Deposit
#5	General provisions on taxation

Source: Customer Relationship Management (CRM) Application

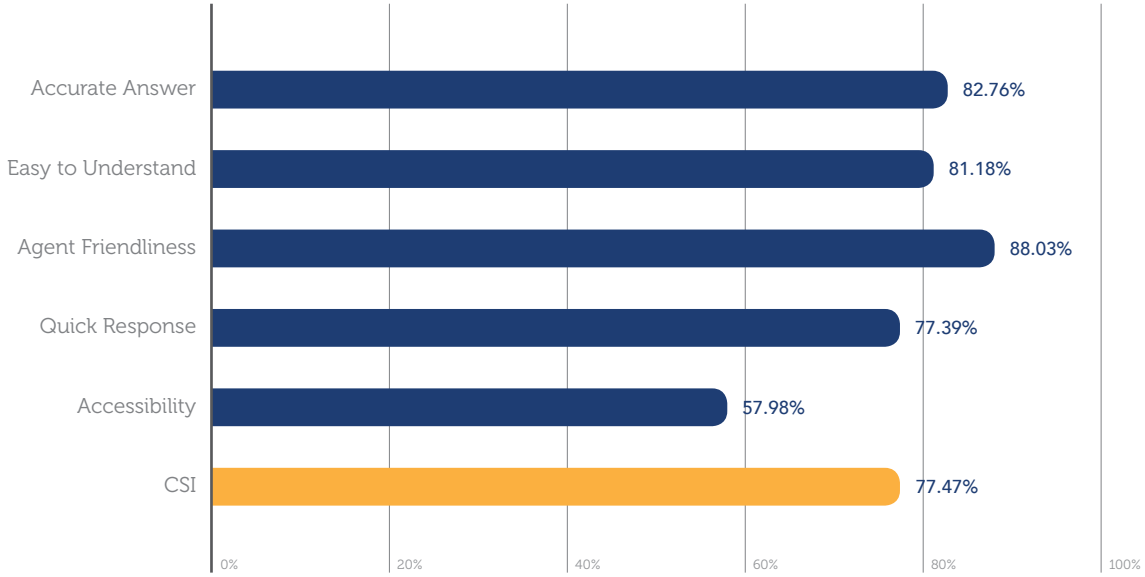
In addition to inbound calls, ICSO also provides outbound call services. In 2017, ICSO carried out outbound calls for Billing Support, Non-Filer, proactive call blasts and surveys.

The purpose of Billing Support campaign is to persuade Taxpayers who get Notice of Examination on Land and Building Tax/Notice on Tax Assessment to make payments before maturity date. Throughout 2017, this campaign made calls for 41,908 data. Meanwhile, Non-Filer campaign which aims to remind Taxpayers who have not submitted Annual Income Tax Returns in the last five years, KLIP has managed to contact 99,948 Taxpayers. In March 2017, the proactive call blast campaign was used as a reminder of the Income Tax Annual Income Tax return for individual taxpayers. Finally, the survey campaign was conducted to monitor the service quality provided by the DGT unit.

A survey was conducted in 2017 to determine service users satisfaction level upon Kring Pajak call center 1500200 on accessibility, accuracy of information provided by agents, and the attitude and friendliness of agents in providing services. Surveys were conducted by using telephone interview method.

The average result from each question item in the survey are calculated to produce a score of Customer Satisfaction Index (CSI) as follows:

Satisfaction Survey on Kring Pajak Service 1500200, 2017



Source: Directorate of Dissemination, Services and Public Relations

Based on the survey results, Taxpayers still have accessibility problem in contacting Kring Pajak 1500200. Despite DGT's effort to add another service channels like twitter and live chat since 2016, the tendency of taxpayers making phone calls remains high. Consequently, it is difficult for Taxpayers to contact Kring Pajak 1500200 by phone, due to high number of calls made.

To address those problems DGT has carried out information dissemination concerning Kring Pajak 1500200 service which can be accessed through other alternative channels. The information dissemination will be delivered through Interactive Voice Response (IVR) installed on telephone services.

Information Service through Social Media Performance, 2016–2017

Service Channel	Service Handled	
	2017	2016
Twitter@kring_pajak	29,000 interactions	9,033 interactions
Email via informasi@pajak.go.id	4,690 email	2,421 email
Live chat via situs www.pajak.go.id	33,835 session	327 session

Source: Directorate of Dissemination, Services and Public Relations

Total KLIP Agents, 2017

Agents	Total (individuals)
Inbound Call Agents	121
Outbound Call Agents	12
Social Media Agents	3
Live Chat Agents	9
Total	145

Source: Directorate of Dissemination, Services and Public Relations

2. New Service Supporting Application

To assist employees in providing tax services for the public, DGT launched three new applications, namely HelpMi, Corona, and Mobile-TKB in 2017.

Service Support Application Launched in 2017

Application	User
HelpMi	Section of Supervision and Consultation I/Help Desk Officer at Tax Office
Corona	Section of Tax Service at Tax Office
Mobile-TKB	All DGT Employees

Source: Directorate of Dissemination, Services and Public Relations

HelpMi, abbreviated from Help Desk and Mandiri Services, is an application that serves to assist help desk officers to manage consultation services to Taxpayers. Using HelpMi, the officers can view dashboard monitoring, record consultation sessions, print consultation register, browse Frequently Asked Questions (FAQ), and search for national consultation data. During the consultation session, officers can also set timer and input complaint data reported by Taxpayers. If the complaint have been filed before, HelpMi provides a copy-paste feature for the existing problem, which could accelerate the process of recording taxpayer consultation data.

Corporate Notification or Corona is a service monitoring application which provides real-time information on Taxpayers' requests such as application for Taxpayers Identification Number registration submitted through One-Stop Integrated Service, filing of Overpaid Tax Return, and application for confirmation as a Taxable Person for VAT Purposes.

Tax Knowledge Base (TKB) is a database of tax regulations and information to assist DGT employees in performing their daily tasks. Previously, it can only be accessed through devices connected to DGT intranet/portal. However, in 2017, DGT created Mobile-TKB, an Android-based application, to expand and facilitate access to the application. It is a manifestation of TKB portal migration, prepared for DGT employees who need to access tax regulations through devices anywhere and anytime.

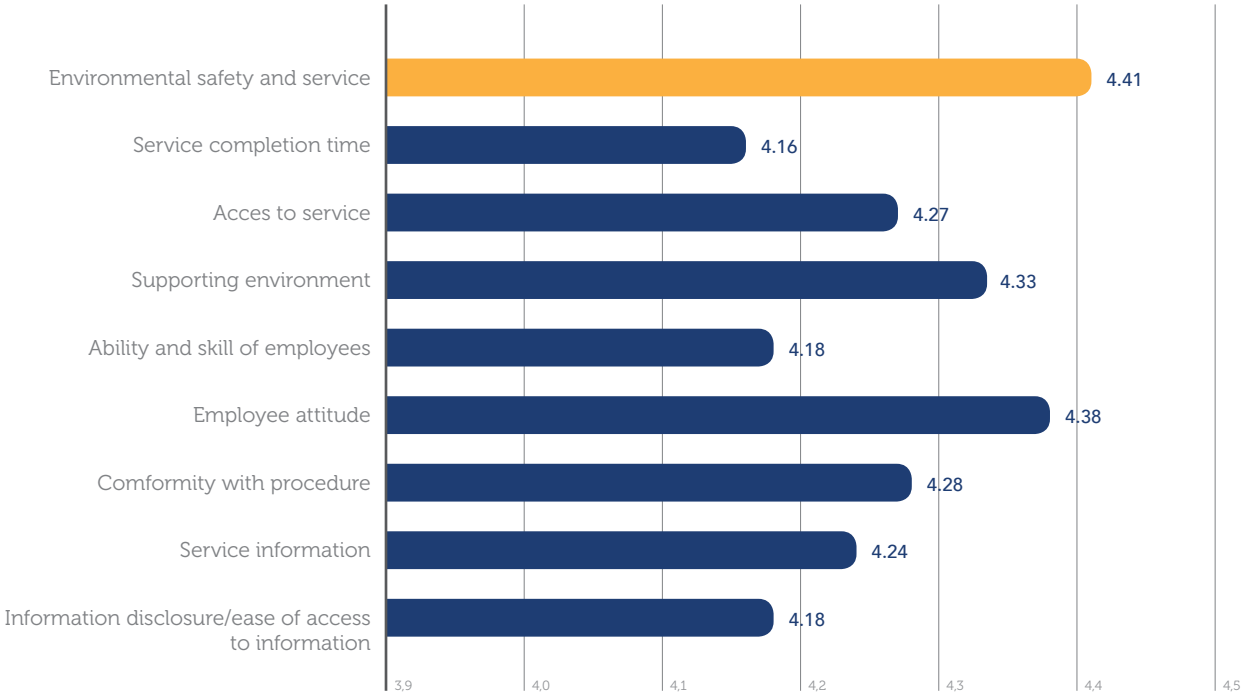
3. Service User Satisfaction Survey

In addition to surveys to measure service performance in a limited scope as described in the previous Kring Pajak 1500200 section, there are another surveys aimed to measure the level of satisfaction on tax services in 2017 in a more general/broad scope, namely:

a. Ministry of Finance 2017 Service User Satisfaction Survey was conducted by Ministry of Finance in collaboration with Gadjah Mada University. In the survey, the service user satisfaction index was measured in aggregate and in echelon I units as well; and

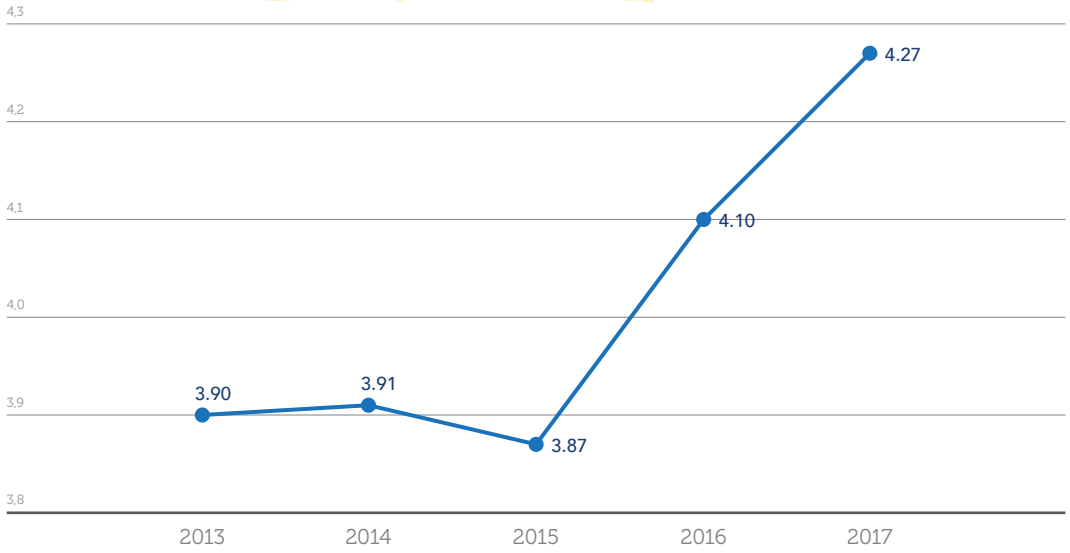
b. Service Satisfaction Survey was conducted by DGT in collaboration with a third party, PT Enciety Binakarya Cemerlang. In the survey, the DGT service satisfaction index was measured in aggregate and in Regional Office unit.

DGT's service satisfaction index for each aspect, based on Ministry of Finance's user satisfaction survey 2017



Notes:
- The service aspect is measured on 4 type of service, namely (1) Service for Application of Fiscal Certificate, (2) Service for Book-Transfer Request due to an overpayment of tax or incorrect/unclear filling in the Tax Payment Slip, (3) Service for Settlement of Tax Identification Number Registration, and (4) Service for Confirmation of Taxable Person for VAT Purposes.
- The number of survey respondents is 417, consists of 89 individuals and 328 representatives of institutions/ companies.
- The location of the respondents are spread out across Batam, Medan, Jakarta, Surabaya, Makassar, and Balikpapan.
- Source: 2017 Final Report of Ministry of Finance Service User Satisfaction Survey.

Ministry of Finance – DGT echelon I unit's service user satisfaction index, 2013–2017



Source: Directorate of Dissemination, Services and Public Relations.

Based on the Ministry of Finance's Service User Satisfaction Survey, the Service Satisfaction Index score obtained by DGT is 4.27 on a scale of 0.00 to 5.00, which increased by 0.17 points from 4.10 in 2016. With a critical limit of 4.00 as a basis for assessment, it can be concluded that all aspects of DGT services have been performed properly. However, based on the survey results, DGT was directed to implement several recommendations to deliver a better service in the future, such as:

a. regular repair of servers and networks to minimize the risk of server downtime;
b. addition of bandwith to access the registration page (e-registration);
c. provision of service monitoring system (tracking) for service users; and
d. development of online system for services which currently do not have online system.

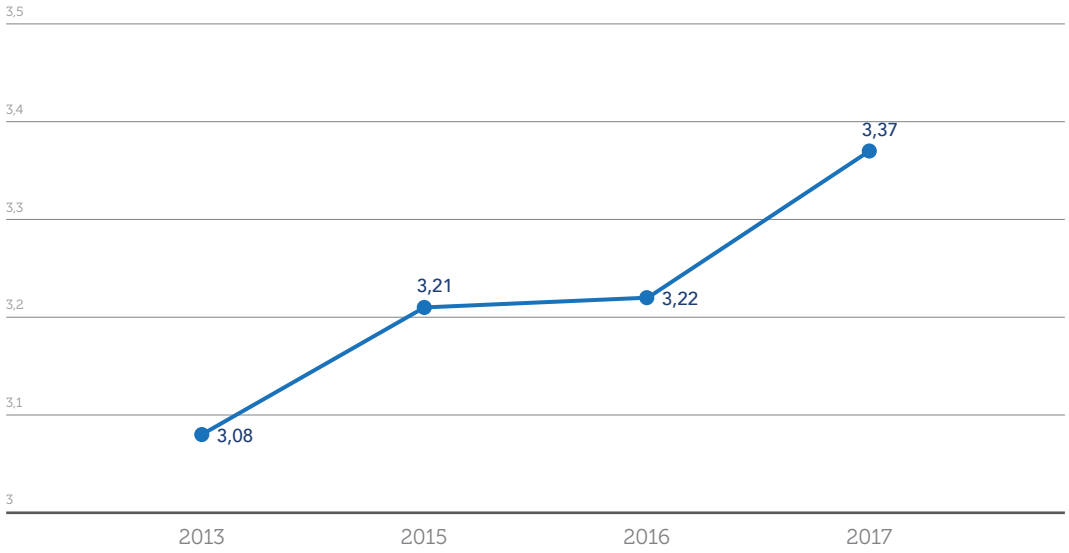
Furthermore, based on the results of the DGT Service Satisfaction Measurement Survey in 2017, DGT achieved a Service Satisfaction Index score of 3.37, increased by 0.15 points from previous year. A higher index score towards 4.00 directly corresponds with Taxpayers satisfaction toward tax service provided.

DGT Service Satisfaction Measurement Survey, 2017

Surveyed Aspects	Score
Application and access of information	3.31
Human resources	3.41
Stadard operating procedures	3.38
Facilities	3.39
Service Satisfaction Index	**3.37**

Notes:
- The 2017 survey was carried out in all Regional Offices in Indonesia, with a total of 8,321 respondents consists of 7,901 taxpayers, 297 non-taxpayers, and 33 community leaders.
- Source: Directorate of Dissemination, Services, and Public Relations.

DGT's Service User Satisfaction Index, 2013–2017



Notes:
- DGT Service Satisfaction Measurement Survey was not conducted in 2014.
- Source: Directorate of Dissemination, Services, and Public Relations.

Based on the survey results, there are several improvement priorities recommendation for DGT:
a. clear and easy to understand requirements and procedures for each Taxpayers' request and service; and
b. adequate queuing system in Front Office.

G. TAX DISSEMINATION

1. Tax Dissemination Topics

DGT carried out dissemination activities in 2017 which aimed to improve Taxpayers compliance, collecting more tax revenue, and increase tax awareness of prospective Taxpayers. In accordance with those objectives, DGT has established a number of dissemination topics which were presented to the public including:

a. raising tax awareness for young generation;
b. raising tax awareness for people who have satisfied subjective and objective requirements but have not been registered as Taxpayers;
c. enhancing tax knowledge and skills for registered Taxpayers as a part of supervisory function to support tax revenue;
d. increasing the use of electronic services for Taxpayers in fulfilling their tax obligations; and
e. utilization of Tax Amnesty program.

Recapitulation of Tax Dissemination Activities, 2017

No.	Activities	Frequency
1.	Tax dissemination for treasurers	2,902
2.	Tax dissemination to future Taxpayers (1st – 3rd grade Elementary High School Students)	38
3.	Tax dissemination to future Taxpayers (1st – 3rd grade Elementary High School Students)	101
4.	Tax dissemination to future Taxpayers (University Students)	656
5.	Tax dissemination to future Taxpayers (7th – 9th grade Junior High School Students)	372
6.	Tax dissemination to future Taxpayers (10th – 12th grade Senior High School Students)	1,652
7.	Tax dissemination to potential Taxpayers	1,507
8.	Tax dissemination to potential Taxpayers	503
9.	Tax dissemination to corporate Taxpayers	2,905
10.	Tax dissemination to newly registered Taxpayers	5,756
11.	Tax dissemination to Taxpayers with certain amount of gross income	3,209
12.	Tax dissemination to individual Taxpayers with certain segmentation	716
13.	Tax dissemination to (employee) individual Taxpayers through employers	5,231
14.	Tax dissemination to individual Taxpayers who perform independent personal services	2,519
15.	Tax dissemination on rights and obligations of treasurers	2,350
16.	Tax dissemination on rights and obligations of potential Taxpayers	2,063
17.	Tax information dissemination on rights and obligations of Taxpayers within certain sector or business classification	1,839
18.	Tax dissemination on Tax Amnesty	1,430
Total		35,749

Source: Dissemination Application as of 14 March 2018

2. Tax Class

Tax offices regularly organize Tax Class, which is a form of face-to-face tax dissemination activity for limited participants. Taxpayers who wish to participate in the Tax Class can register directly by phone to tax offices or online through www.pajak.go.id.

Monthly Tax Class Schedule

Week I:
The participants of the program were new taxpayers registered in concerned local tax offices under the theme of "Rights and Obligations of Taxpayers".

Week II:
The program was open for any Taxpayers with Tax Identification Number, not limited to Taxpayers who are registered in concerned local tax offices. The theme of the program was determined by the local tax offices.

Source: Dissemination Application as of 14 March 2018

"14,790
the number of Tax Class held during 2017"

3. Pajak Bertutur

To build a generation with tax awareness, DGT prepared educational programs on values of tax awareness for young generation through Tax Awareness Education, which was incorporated into National Education System.

To further raise awareness about the educational programs, DGT organized campaigns in a structured, directed and integrated manner. One of the activities was "Pajak Bertutur", a one-hour teaching activity for students in elementary schools, junior high schools, senior high schools, and universities which was conducted simultaneously by tax offices in Indonesia.

The campaign of "Pajak Bertutur" has several objectives:

a. provide understanding for teachers and students about public finance and how to meet state budget needs through tax revenue;
b. raise awareness about the program to all stakeholders including DGT's employees, which carried out by Ministry of Finance in collaboration with Ministry of Education and Culture and Ministry of Research, Technology and Higher Education.

This campaign is expected to be a breakthrough moment for the enactment of educational programs, that hopefully will be supported by all DGT's stakeholders.

Pajak Bertutur Campaign, 2017

Location	- Schools, state and private universities across Indonesia
Time	Friday, 11 August 2017 - 09.00 Indonesia Western Standard Time/10.00 Indonesia Central Standard Time/11.00 Indonesia Eastern Standard Time for schools - 14.00 Indonesia Western Standard Time/15.00 Indonesia Central Standard Time/16.00 Indonesia Easterns Standard Time for universities
Target	- Regional Offices and Tax Offices targeted 5 locations - Tax Services, Dissemination, & Consultation Offices targeted 2 locations
Organizers	- Each tax office assigned 5 teams which consists of 2 employees per team - Each school level is taught by 1 team
Education Theme	- Elementary Schools: "Sharing and Mutual Cooperation" - Junior High Schools: "Tax as the Implementation of the Rights and Obligations of Citizens" - Senior High Schools: "Tax as the Backbone of National Development" - Universities: "Tax as an Embodiment of Ideology, Politics, Social Economy, Culture, Defense and Security"
Supporting Facilities	- Teaching materials were prepared by DGT Head Office c. q. Directorate of Dissemination, Services and Public Relations. - Games and other creative activities were provided by organizing tax offices. - Special materials for university students consist of general lectures by Minister of Finance located at DGT Head Office, Jakarta, and were relayed via video conference to several universities in Indonesia.

Source: Directorate of Dissemination, Services and Public Relations.

Indonesian World Record Museum
"Education of Tax Awareness with the Most Participants"

2,182 schools/universities

127,459 students/college students

sadar pajak

4. Tax Dissemination Effectiveness Measurement Survey

Based on the results of the 2017 Tax Dissemination Effectiveness Measurement Survey, DGT achieved a score of 3.28, on a scale of 0.00 to. 4.00. The closer the score to 4.00, the more effective the dissemination activities.

There were three aspects measured in the survey: dissemination materials, human resources, and tax knowledge.

According to the respondents of the survey DGT has provided effective dissemination. However, they recommended DGT to increase dissemination intensity, especially for certain topics which require advanced understanding, such as mechanism for annual tax return filling and how to use electronic tax applications. In addition, to create a more effective and efficient tax dissemination, its frequency should be increased, particularly for Taxpayers with low compliance level. There are several factors which cause low level of Taxpayers' compliance. Among them are personal matters, not reluctance to pay taxes; such as insufficient time to file tax returns, long distance from nearest tax office, or lack of knowledge on how to file annual tax returns.

Tax Dissemination Effectiveness Measurement Survey, 2017

Measured Aspects	Score	Weight
Dissemination materials	3.35	45%
Dissemination officers	3.39	45%
Tax understanding	2.49	10%
Dissemination effectiveness index	3.28	

Notes:
- The 2017 survey was carried out in all Regional Offices in Indonesia, with a total of 8,321 respondents consists of 7,901 taxpayers, 297 non-taxpayers, and 33 community leaders.
- Source: 2017 Report on Tax Dissemination Effectiveness Measurement Survey.

Choice of Respondents Regarding the Implementation of Taxation Counseling

Comfortable dissemination media	#1 Face to Face #2 Phone #3 Email #4 Live chat
Channels to provide easier access to tax information	#1 Special site for taxation materials #2 e-Mail blast #3 DGT Website
Theme suitable for taxpayers	#1 Mechanism for filling tax return #2 Electronic applications #3 Rights and obligations of Taxpayers
Theme suitable for non-taxpayers	#1 Rights and obligation of Taxpayers #2 Mechanism for filling tax return #3 Tax regulations #4 Registration mechanism for Taxable Person for VAT Purposes

Source: 2017 Report on Tax Dissemination Effectiveness Measurement Survey

H. INTERNATIONAL TAXATION

1. Tax Treaty

Tax Treaty is an agreement concluded between the Government of Indonesia and government of partner countries or jurisdictions to prevent double taxation and tax evasion. Tax Treaty is established to avoid juridical double taxation by residence state and source state on the same income. The agreement also aimed to promote investment flow between the Contracting States.

There were five new Tax Treaties enacted in 2017. Thus, there were 67 effective Tax Treaties concluded by the end of 2017.



New Tax Treaty Enter into Force in 2017

Partner Countries or Jurisdictions	(Enter into Force)	Effective	Status
Government of India	February 5th, 2016	January 1st, 2017	Replace existing Tax Treaty
Government of the People's Republic of China	March 16th, 2016	January 1st, 2017	Replace existing Tax Treaty
Government of the Republic of Armenia	April 12th, 2016	January 1st, 2017	New Tax Treaty
Government of Laos	October 11th, 2016	January 1st, 2017	New Tax Treaty
Government of the Kingdom of the Netherlands	August 1st, 2017	October 1st, 2017	Amandmend Protocol of the Tax Treaty

Source: Directorate of International Taxation

In 2017, several Tax Treaties remain in the process of exchanging diplomatic notes, ratification, signing, or negotiation. The details of each Agreements are as follows:

Tax Treaty in Formulation Process, 2017

Tax Treaty Status	Partner Countries or Jurisdictions	Description
New	Malaysia	Exchange of diplomatic note process
	Meksiko	Ratification process
	Singapura	Negotiation Process
Renegotiation	Zimbabwe	Ratification process by Zimbabwe
	Belarus	Ratification process
	Serbia	Ratification process
	Cambodia	Signing process

Source: Directorate of International Taxation

2. The Base Erosion and Profit Shifting

The Base Erosion and Profit Shifting (BEPS) is a tax avoidance strategy generally carried out by multinational companies through seeking loopholes in tax regulations of several countries. Therefore, the tax base of a country is eroded due to profit shifted to countries with lower tax rate or no tax at all. As a result, the total tax paid is very small or not taxed at all (double non-taxation).

To minimize the impact of BEPS, tax authorities around the world are participating in The BEPS Project initiated by G20 and the OECD. The BEPS Project published 15 Action Plans containing domestic and international instruments that can be used by tax authorities to tackle BEPS. Indonesia has officially participated as an associate member of the Inclusive Framework on BEPS and has stated the readiness to implement the four minimum standards, namely:

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

Indonesia's achievement in implementing the BEPS Deliverables, including those four minimum standards is described as follows:

BEPS Action Plans	Implementation
Action 5	Forum on Harmful Tax Practices (FHTP) has assessed several regulations concerning tax incentives and facilities in Indonesia and stated that the applicable provisions are not harmful and are outside the scope of the FHTP area.
Action 6 Action 7	• The adoption of Preamble, Simplified Limitation on Benefit, and Principal Purpose Test in Multilateral Instrument (MLI). • Improved provisions in Director General of Taxes Regulation number PER-10/PJ/2017 concerning Procedures for the Implementation of Tax Treaty.
Action 13	Issuance of regulations on transfer pricing documentation and management of country-by-country reporting, namely Minister of Finance Regulation number 213/PMK.03/2016 and Director General of Taxes Regulation number PER-29/PJ/2017.
Action 14	• Amendment on Minister of Finance Regulation number PMK 240/PMK.03/2014 concerning Mutual Agreement Procedure. • Preparation for Mutual Agreement Procedure (MAP) assessment which will be held in December 2018.
Action Plan 15	• Minister of Finance has signed the MLI on June, 7th, 2017 • Ongoing process of the ratification of MLI

Source: Directorate of International Taxation

Pursuant to BEPS Action Plan 15, on June 7th, 2017, Minister of Finance, Sri Mulyani Indrawati along with more than 70 ministers and representatives from various countries participated in the signing of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting ("Multilateral Instrument" or MLI) in Paris, France. Simply put, MLI is a simultaneous tax treaty renegotiation instrument without bilateral negotiation process aimed to prevent tax evasion and minimize the risk of double taxation.

MLI is also a flexible instrument which provides an opportunity for a country to choose tax treaty that will be modified by MLI with partner countries. The tax treaty which proposed to be modified through MLI is called a Covered Tax Agreement (CTA). Insofar, Indonesia has submitted 33 tax treaties to be modified through MLI.

Out of 33 tax treaties that has been submitted, 22 countries has included Indonesia in their CTA list. However, there were 9 countries in Indonesia's CTA

list that have not signed the MLI in June 2017, namely Brunei, Laos, Malaysia, Philippines, Thailand, United Arab Emirates, United States, Vietnam, and Qatar. Norway, on the other hand, has not published its CTA list at the time of signing, while Switzerland does not include Indonesia in its CTA list.

The MLI contains a substantive clause derived from the BEPS Action Plan output which related to tax treaty. The substantive clause must be adopted by partner countries to modify their tax treaties through MLI. Therefore, the modification of tax treaties through MLI cannot be carried out if one of the countries does not adopt the MLI substantive clause.

3. Mutual Agreement Procedure

Mutual Agreement Procedure (MAP) is a method of international tax disputes settlement through negotiation between competent authorities of two countries. MAP requests can be initiated by either Indonesian resident taxpayers or nonresident taxpayers who resides in the respective countries/ jurisdictions. Indonesian resident taxpayers can submit MAP requests to DGT for the actions of partner countries/jurisdictions which result in discrimination, tax treatment that is not in conformity with tax treaty, or actions that cause double taxation. Likewise, nonresident taxpayers who resides in partner countries/jurisdictions can also submit MAP requests for the same matter to their tax authorities.

MAP requests can be submitted simultaneously with objection and appeal process. However, if the appeal hearing has been settled, the MAP requests cannot be submitted. In the cases where MAP process has taken place, then the process will be terminated.

MAP Request Handling, 2017

Description	Total
Outstanding request as of 31 December 2016	49
New request 2017	12
Settlement of request during 2017	(20)
Outstanding request as of 31 December 2017	41

Source: Directorate of International Taxation

4. Advance Pricing Agreement

Advance Pricing Agreement is a written agreement between Director General of Taxes and taxpayers or between Director General of Taxes and the tax authorities of other countries to mutually agree on an arm's length price or proft in advance of transactions made by taxpayers with the related parties taking place.

APA could be classified into two types, Unilateral APA and Bilateral APA. Unilateral APA is an agreement concluded between DGT and Taxpayers without involving tax authorities of partner countries/jurisdictions. On the other hand, bilateral APA is an agreement between DGT and tax authorities of the partner country/jurisdiction related to taxpayers' affiliated transactions in two countries/ jurisdictions. The bilateral APA is carried out through negotiation

with the tax authorities of partner countries/jurisdictions within the framework of MAP. The bilateral APA is valid for four years while the unilateral APA applies for three years after the APA is approved.

Taxpayers who have transactions with affiliated parties can submit APA application within six months prior to the tax year that will be covered in APA.

APA Handling Activities, 2017

Description	APA Bilateral	APA Unilateral	Total
Outstanding request as of 31 December 2016	15	21	36
New request 2017	1	1	2
Settlement of request during 2017	(1)	(2)	(3)
Outstanding request as of 31 December 2017	15	20	35

Source: Directorate of International Taxation

5. Tax Information Exchange

Due to the widespread cross-border financial transactions carried out by taxpayers, there is a pressing need for cooperation between tax authorities to prevent and combat tax evasion and embezzelment practices that might be involved in those transactions. DGT continues to promote the exchange of tax information as one of the collaborative instruments, which also known as Exchange of Information (EOI).

As of 2017, Indonesia has cooperated with 65 partner countries/jurisdictions in EOI implementation. In addition, with the enactment of Tax Information Exchange Agreement (TIEA) between Indonesia and Bermuda in 2017, currently Indonesia has TIEA with 4 jurisdictions, namely Guernsey, Jersey, Isle of Man and Bermuda.

On a multilateral level, Indonesia is one of the signatories of the Convention on Mutual Administrative Assistance in Tax Matters (MAC) along with 115 other countries/jurisdictions. Therefore, Indonesia can exchange information with signatory countries/jurisdictions that have ratified MAC as well.

With an extensive cooperation network, DGT has settled 196 EOI issues during 2017, with details as follows:

a. 160 EOI on Request, where EOI carried out based on requests of Indonesian tax authorities or partner countries/jurisdictions;
b. 16 Spontaneous EOI, where EOI carried out without prior request from concerned countries, or voluntarily as a follow-up to findings that might be useful for partner countries/jurisdictions; and
c. 20 Automatic EOI on withholding tax for nonresident taxpayers, where EOI are conducted systematically and periodically by a source country to taxpayers' country of residence concerning information related to the taxpayers.

As an addition to Automatic EOI for withholding tax information, in 2017, the Government of Indonesia also made some preparation to participate in other types of Automatic EOI, Automatic Exchange of Financial Account Information (AEOI) and Automatic EoI for Country-by-Country Reporting/CbCR, both of which will be enacted in 2018. The ongoing preparations made are as follows.

a. Domestic legislations, carried out by issuing Law Number 9 of 2017, as the primary legislation for the implementation of AEOI. Subsequently, the Government of Indonesia issued Minister of Finance Regulation Number 70/PMK.03/2017 and its amendments as the implementing regulation of AEOI. Following those regulations, Director General of Taxes Regulation Number PER- 29/PJ/2017 was issued as a guidance for CbCR.
b. International agreements, carried out through:
   1) activating Multilateral Competent Authority Agreement (MCAA) with various countries and signing Bilateral Competent Authority Agreement (BCAA) with Hong Kong on June 16th, 2017;
   2) signing MCAA for the exchange of CbCR on January 26th, 2017 and activating bilateral exchange relationships with respect to jurisdictions committed to exchanging CbCR.
c. Data transmission system is prepared through completing the administration process of Indonesia's participation in Common Transmission System (CTS) which will be used as a medium for transmitting AEOI data.
d. Data confidentiality and information security are guaranteed through improving the confidentiality and security aspects of information at DGT, thus Indonesia has deemed comply with international standards by Global Forum on Transparency and Exchange of Information for Tax Purposes and therefore, is authorized to implement AEOI reciprocally.

Supporting Functions Overview

A. ORGANIZATIONAL DEVELOPMENT

DGT organizational development in 2017 was carried out through the Pilot Project of Micro Tax Office and the implementation of Mobile Tax Unit.

1. Pilot Project of Micro Tax Office

Tax Services, Dissemination, and Consultation Office serves as an extension of Tax Office, briefly to carry out limited authority of Taxpayers Office in providing services, dissemination and consultation to taxpayers or communities who are not optimally reached by the Small Taxpayers Office.

As one of the implementations of DGT Institutional Transformation program initiative 1, which is "to improve segmentation and a small taxpayer outreach model", since November 2016 DGT has been conducting a pilot project at five Tax Services, Dissemination, and Consultation Office units, namely:

a. Tax Services, Dissemination, and Consultation Office of Banjar;
b. Tax Services, Dissemination, and Consultation Office of Wonosobo;
c. Tax Services, Dissemination, and Consultation Office of Jombang;
d. Tax Services, Dissemination, and Consultation Office of Lumajang; and
e. Tax Services, Dissemination, and Consultation Office of Takalar.

The office units appointed as the pilot project are assigned to carry out additional tasks, functions, authorities and resources, to encourage the more optimum and wider services and supervision.

Comparison of Tax Services, Dissemination, and Consultation Office, Micro Tax Office, and Small Taxpayers Office

Description	Tax Services, Dissemination, and Consultation Office	Micro Tax Office	Small Taxpayers Office
Head of Office	Echelon IVa Official	Echelon IVa Official	Echelon IIIa Official
Number of Functions	7 functions	10 functions with adjustment	14 full functions
Number of Authorities	10	24	69
Average Number of Executives per Unit	2 people	10 people	71 people
Assignment* of Taxpayers	Unavailable	Available	Available

Source:
- PMK No. 206.2/PMK.012014 on the Organization and Working Procedures of DGT Vertical Institutions
- Directorate General of Taxes Regulation No. PER-22/PJ/2016 on Guidelines for Implementation of Trial of Micro Tax Service Office
- Directorate General of Taxes Decree No KEP-297/PJ/2002 on Delegation of Authority of Director General of Taxes to Officials at Directorate General of Taxes to Directorate General of Taxes Decree No. KEP-127/PJ/2015

*) Assignment is assignment to units/officers to carry out supervision and potential exploration of a number of Taxpayers.

The Result of Micro Tax Office Pilot Project, January 1, 2017 - December 31, 2017

Description	Tax Services, Dissemination, and Consultation Office of Banjar	Tax Services, Dissemination, and Consultation Office of Wonosobo	Tax Services, Dissemination, and Consultation Office of Jombang	Tax Services, Dissemination, and Consultation Office of Lumajang	Tax Services, Dissemination, and Consultation Office of Takalar
Dissemination, services & consultation work area	City of Banjar	Municipality of Wonosobo	Municipality of Jombang	Municipality of Lumajang	Municipality of Takalar
Supervision and potential exploration work area	Village of Banjar and Village of Hegarsari	Village of Jaraksari	Village of Candimulyo	Village of Citrodiwangsan	Village of Pappa and Village of Maradekaya
Number of Taxpayers	6,640	2,033	1,771	2,614	1,427
a. Individual Taxpayers	5,590	1,858	1,603	2,392	1,348
b. Corporate Taxpayers	738	155	153	210	68
c. Treasurer	112	20	15	12	11
Tax revenue realization	Rp50.66 billion	Rp14.21 billion	Rp14.23 billion	Rp7.37 billion	Rp709.86 million

Source: Directorate of Internal Compliance and Apparatus Transformation

Based on the evaluation of the pilot project, it was concluded that the implementation of the tasks and functions of the Tax Services, Dissemination, and Consultation Office of Banjar can be carried out quite well. During the pilot project period, Micro Tax Office has issued several new services and supervision functions, such as reprimand letter of annual tax return submission, Request Letter for Explanation of Data and/or Remarks, Tax Collection Letter, as well as running direct observation (visit) to taxpayers. Several constraints in the project which limited the optimum performance of Micro Tax Office are:

a. the limited area Micro Tax Office supervision which only covers 1 to 2 villages;
b. the staff composition at the Micro Tax Office is dominated by employees with unequivalent competency levels compared to the Account Representative at the Tax Office;
c. the insufficient facilities and infrastructure for additional employees; and
d. several job supporting applications have not been running quite optimally due to the needs for further development.

The evaluation results above will be used to improve the pilot project, its extension period, and additional location for Micro Tax Office pilot project in 2018.

2. Mobile Tax Unit Implementation

Still in the area of the implementations of DGT Institutional Transformation program initiative 1, in 2017 DGT initiated the implementation of Mobile Tax Unit (MTU) or mentioned as Off-site Service activities. This implementation is the endeavor to add our contact points with taxpayers.

The reason behind the Off-site Service activities is the growth of local business areas which in turn forms local business centers that is still not optimally served by Tax Office and Tax Services, Dissemination, and Consultation Office, generally due to geographical factors. Such condition resulted in the non-optimal fulfillment of taxation rights and obligations.



The Off-site Service activities include dissemination, services, and consultations activities for the community or taxpayers located in certain locations. These activities could take form of permanent as well as non-permanent physical presence, and are located in the center of economic activities.

Forms of Off-site Services

Permanent	Non-permanent
- Tax Post - Tax Observation Post - Service Post - Tax Counter - Tax Outlets - Other permanent places/facilities	- Drop Box - Point of Contact - Mobile Tax Car - Tax Corner - Other non-permanent place/facilities

Legal basis: Director General of Taxes Regulation PER-23/PJ/2016.

Off-site Service Coverage

Type of Services	Targeted Taxpayers/Public	
	Domiciled in Tax Office Area	Domiciled Outside Tax Office Area
Tax dissemination and education	√	√
Provision of taxation materials and facilities	√	√
Tax consultation	√	√
Tax Identification Number registration	√	X
Reprint Tax Identification Number card for individual taxpayers	√	√
Print Tax Identification Number card for Spouse	√	√
Initiation and acceptance of applications for revocation of the Taxable Person for VAT Purposes status	√	X
Acceptance for Tax Identification Number termination request	√	X
Acceptance for Taxpayers' information change request	√	X
Acceptance for enactment and reactivation request of Non-Effective Taxpayers	√	X
Activation of Electronic Filing Identification Number (e-FIN) for Individual taxpayer	√	√
Registration of non-account e-Billing	√	√
Acceptance for Annual Tax Return	√	√
Taxpayers/public complaints on tax issues	√	√
Administration of letters acceptance besides requests from taxpayers and/or the public	√	X
Letters submission to taxpayers/public	√	X

Legal basis: Director General of Taxes Regulation PER-23/PJ/2016.

Pilot project of Off-site Service was initialized at Ketapang Tax Office in 2015. The evaluation of the project shows that the service was ready to be implemented in all Tax Offices and Regional Tax Offices in 2017 referring to the Director General Regulation PER-23/PJ/2016. In addition, DGT also appointed nine units as the pilot project office implementing Off-site Service, namely:

a. Binjai Tax Office;
b. Kerinci Tax Office;
c. Tanah Abang Dua Tax Office;
d. Ketapang Tax Office;
e. Mamuju Tax Office;
f. East Mataram Tax Office;
g. Ende Tax Office;
h. Central Jakarta Regional Tax Office; and
i. East Java Regional Tax Office.

B. HUMAN RESOURCES DEVELOPMENT

In 2017 DGT entered the 4th or the final phase of Human Resource Management Blueprint 2011-2018. The theme for this phase was "Building a culture of appreciation as the basis for developing talent management". Right after the entire human resource management functions have been developed and implemented, DGT is expected to be able to create employees with the best competencies and the best performance which is supported by an adequate culture of appreciation so that talent management can be developed very well and those employees are prioritized to hold strategic positions within the DGT.

1. Employee Performance Award Program

Employee Performance Award Program (PKP) is a reward given to the best performing employees which purpose is to motivate employees in carrying out their duties and responsibilities. In 2017, the program was implemented for ten position category, namely: Head of Tax Office, echelon IV official, Tax Auditor, Tax Appraisal, Tax Investigator, Tax Objection Reviewer, Account Representative, Tax Bailiff, Front Officer, and supporting staff.

The Winner of Employee Performance Award Program 2017

Category	Number of Winners	
	Selection Stage I (Regional)	Selection Stage II (National)
Head of Tax Office	92	6
Echelon IV Official	101	6
Tax Auditor	99	6
Tax Appraisal	10	6
Tax Investigator	16	6
Tax Objection Reviewer	98	6
Account Representative	99	6
Tax Bailiff	98	6
Front Officer	94	6
Supporting Staff	142	6
Total	849	60

Notes:
- Total winners in the regional level selection is the first, second and third winners in echelon II units.
- Total winners in the national selection is the first to sixth winners.

Source: Directorate of Internal Compliance and Apparatus Transformation

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

In order to improve our employees' quality, DGT carries out series of employees' capacity development effort through scholarship programs as well as own-cost education permission. In addition, to improve technical and general competency, DGT also assigns employees to join series of development and training programs; local or abroad; that are organized either by DGT, Financial Education and Training Agency as well as Foreign Nations/donors.

Assignment of Scholarship Program, 2017

Education Level	Location						Grand Total
	National			International			
	Male	Female	Total	Male	Female	Total	
Diploma	189	77	266	-	-	-	266
Undergraduate	53	25	78	-	-	-	78
Graduate	11	5	16	53	18	71	87
Post Graduate	1	-	1	7	1	8	9
Total	**254**	**107**	**361**	**60**	**19**	**79**	**440**

Notes:
- The figure above shows total study assignments issued in 2017. The number of employees with the status of study assignment in 2017 were 893 employees.
- Source: Secretariat of the Directorate General of Taxes

Issuance of Own-cost Education Permit, 2017

Level	Number of Employees		
	Male	Female	Total
D-III	167	31	198
D-IV/S1	767	208	975
S2	296	95	391
S3	6	0	6
Total	**1,236**	**334**	**1.570**

Source: Secretariat of the Directorate General of Taxes

Employee Training, 2017

Type	Frequency of Activity	Participants		
		Male	Female	Total
Pre-service Training	15	3,111	3,057	6,168
In-service Training:				
a. Leadership Training	13	22	8	30
b. Technical Training	461	10,138	3,374	13,512
c. Functional Training	12	900	42	942
Total		**14,171**	**6,481**	**20,652**

Source: Secretariat of the Directorate General of Taxes

Employee Assignment to Participate in Short Course, 2017

Organizer	Short Course Location	Frequency	Participants		
			Male	Female	Total
AIPEG	Thailand	1	5	0	5
Asian Development Bank	Japan	2	3	1	4
	Germany	1	0	2	2
Australian Taxation Office	Australia	3	8	4	12
ICCA (Indonesia Contact Center Association)	France	1	6	1	7
	Thailand	2	3	1	4
IRS	USA	1	10	2	12
Japan International Cooperation Agency	Japan	4	20	6	26
KDI School	Republic of Korea	1	2	0	2
KOICA	Republic of Korea	1	24	6	30
Organization for Economic Cooperation and Development	Republic of Korea	5	8	2	10
	Malaysia	9	15	2	17
	France	1	3	0	3
	Chinese Taipei	1	1	0	1
	Turkey	7	12	2	14
Ogilvy Co.	SIngapore	1	0	1	1
The Government of Netherlands	Netherlands	1	7	4	11
Center for Education, Training, and Development of Human Resources, Ministry of Finance	USA	3	2	1	3
	UK	1	1	0	1
	Germany	1	2	0	2
UC Berkeley Center for Executive Education	USA	1	1	0	1
Total		48	133	35	168

Source: Secretariat of the Directorate General of Taxes

3. On-the-Job Training

On-the-Job Training (OJT) is a capacity building program that is meticulously conducted through at-the-office internship program which involves new employees/Civil Servant Candidates and experienced employees; as the trainees and the trainers; consecutively. DGT has been carrying this program out since 2010 and has been evaluating its effectiveness eversince.

For new employees/Civil Servant Candidates, OJT is a means of learning by way of placement in the real conditions of work in Tax Office under the guidance and supervision of the Head of Tax Office and Head of Section. Likewise, for employees who hold new positions as Tax Objection Reviewers, Tax Auditors, Account Representatives, Tax Bailiffs, Operator Console, and Treasurers, OJT is carried out with a structured learning system containing related material to the new position under the guidance of Head of Section, senior employees who meet the criteria, or Tax Auditor Team Leader.

Implementation of On-the-Job Training, 2017

Type	Participants			Number of Tax Office
	Male	Female	Total	
New Employees	1,354	1,285	2,639	201
Tax Auditor	215	94	309	100
Tax Objection Reviewers	60	23	83	28
Account Representative	837	279	1,116	243
Tax Bailiff	10	1	11	10
Operator Console	6	-	6	5
Treasurers	17	3	20	20
Total	**2,499**	**1,685**	**4,184**	**607**

Source: Directorate of Internal Compliance and Apparatus Transformation

4. e-Learning

e-Learning is one of the distant-learning means to increase the competence of DGT employees in the field of taxation. It is also expected to serve as a measuring as well as mapping device of DGT employees' technical competency.

The need for adopting e-learning systems is based on several factors, namely the large number of DGT employees, vast area to be covered, limited trainers available, and budget constraint. The millennials' changing way of learning is also demanding DGT to facilitate such needs of learning, by way of harnessing the advancement of information technology.



The development and implementation of e-learning throughout 2017 are as follows:

a. training by e-learning method is set to be one of the Key Performance Indicators of training hours;
b. introduction of e-learning to Civil Servants Candidate in order to support their OJT program;
c. improvement of learning management system applications;
d. e-learning module development, especially objections and appeals modules, objections and appeals simulation modules, and e-audit modules;
e. online competency test for 2017 employee performance award programs; as well as
f. utilization of e-learning in the 2017 DGT Tax Investigator selection process.

5. In-House Training

In-house training (IHT) aims to reduce competency gaps by improving technical, managerial and sociocultural competencies for employees within the DGT.

The DGT Head Office, particularly the Directorate of Internal Compliance and Apparatus Transformation, is responsible for formulating the implementation guidance and evaluating IHT execution. The Directorate of Internal Compliance and Apparatus Transformation provides flexibility to the office units in selecting materials delivered, time of execution, and budget usage as specified in the implementation guidance for the current year.

The selection of 2017 IHT materials must be aligned with the DGT Strategic Plan and put into consideration, namely:

a. general tax policy in 2017 which includes effort to increase tax ratio, taxpayer compliance, service quality, dissemination effectiveness, and human resources competence;
b. dominant sector of taxpayers in certain area of office unit;
c. duties and functions of each office unit; and
d. managerial competences applies in the Ministry of Finance, namely integrity, continuous improvement, stakeholder service, communication skills, presentation skills, and team work and collaborating.

In-House Training, 2017

Material	Number of Training	Total Training Hours (hours)	Number of Participants (employees)	Average Participant of Each Training (employees)
Taxation	2,900	11,595	134,076	46
Organization, Human Resources, Technology	1,749	6,733	6,284,052	3,593

Source: Directorate of Internal Compliance and Apparatus Transformation

6. Leadership Development Program

Leadership quality is one of the determining factors to achieve organizational goals. DGT is highly committed to build and develop leaders who are strong in character and reliable in non-technical competencies.

The Leadership Development Program (LDP) is a capacity development program prepared to achieve such commitments. This program is intended to develop officials' managerial competence within the DGT. LDP activities are conducted yearly for echelon structural officials.

Leadership Development Program (LDP), 2017

Type	Material	Participants		
		Male	Female	Total
LDP for echelon II officials	Managing Others	49	4	53
LDP for echelon III officials	Meeting Leadership Coaching Relationship Management	24	6	30
LDP for echelon IV officials	Coaching and Developing Others	25	3	28

Source: Directorate of Internal Compliance and Apparatus Transformation

C. INFORMATION AND COMMUNICATION TECHNOLOGY DEVELOPMENT

1. The Application for Lifting Bank Secrecy

To support the supervision of Taxpayers after Tax Amnesty, DGT cooperates with the Financial Services Authority (OJK) has developed an application to lift bank secrecy for tax purposes. The application was called "Akasia" (application for lifting bank secrecy), which was designed to simplify and automate several processes needed for lifting bank secrecy.

The development and implementation of Akasia is carried out pertaining to the Minister of Finance Regulation No. 87/PMK.03/2013 on Procedures to Request for Information or Evidence from Any Parties Committed to Confidentiality Obligation and Minister of Finance Regulation No. 12/KMK.03/2017 on the Stipulation of Application, Application Procedures, Electronic Official Scripts, Special Code for Official Scripts, and Electronic Application for Lifting Bank Secrecy.

Based on the Director General of Taxes Decree No. KEP-23/PJ/2017, enacted on March 1, 2017 Akasia was implemented in 26 DGT office units. With the implementation of Akasia, due to using the integrated information system, the time needed to obtain bank customer data can be significantly shortened from 239 days to only 30 days maximum.

Along with the era of world tax transparency and information exchange, Akasia is planned to be replaced with an application for requesting information, and/or evidence to further support the Automatic Exchange of Information (AEOI).

2. Administrative Data Integration Platform: Kartin1

Due to DGT's need for an integrated financial information and the people's need for a multipurpose card, in 2016 DGT initiated to develop an integrated administration data platform called Kartin1.

Kartin1 was never designed to replace the existing identity card. It was intended to be a platform that can be integrated through a smart card with various personal information based on ID Number. As a platform, Kartin1 is flexible and can be injected into various electronic cards of other institutions which use contactless technology, including banking cards.

Kartin1 Platform consists of two main elements, namely:

a. Kartin1 card, is a smart card with a contactless technology installed with applet platform of Kartin1. This card can be issued by various institutions. On the other hand, the public can have more than one version of Kartin1 Card, with only one in active state.

b. Kartin1 Mobile and Kartin1 Online, were planned to be developed in 2018. Kartin1 Mobile is an advanced development of Kartin1 Card, in the form of mobile application. Meanwhile, Kartin1 Online is a web-based application. Additional features on Kartin1 Mobile and Kartin1 Online are blocking or canceling card, adding new identity numbers easily, checking reward points, displaying transaction history, and receiving one-time passwords for transaction authentication.

At the beginning of its development, Kartin1 was designed only to combine the data derived from Tax Identifcation Number and ID number. However, the technology in Kartin1 allows the addition of other identities. There are at least 15 identity information that can be injected into Kartin1, including ID number, tax identification number, social security, healthcare security, employment data, immigration, and driving license. The institutions/agencies who wish to join the platform are welcomed to become partners, as well as the public who wish to use Kartin1. In 2017 there were two institutions/agencies that had utilized the Kartin1 platform, namely the West Java Provincial Government as employee cards (called the Jabar Masagi Card) and iCIO Community as member cards.

> **Kartin1; a multi-identity platform** supported by the latest technology; is expected to encourage the creation of integrated public services.

With the capability to integrate multiple identity numbers, Kartin1 Card can be used as a public service authentication tool, offline data storage media, and as a link between applications, that can bring an intergrated public service into life. Moreover, it can also be used to support financial transactions once its integration with banking services is completed.

In terms of security, Kartin1 was designed to meet the high standards of data and information security, nothing less than the ones being used in banking business. There are at least four layers of security precaution taken to assure the data safety, namely:

a. personal identification number (PIN), Kartin1 requires a six-digit PIN as applied on ATM/debit card;
b. encryption, the data in the card is always encrypted so that it cannot be read by unauthorized parties;
c. digital certificate, Kartin1 can only be read by particular device equipped with a special digital certificate attained from DGT ; and
d. biometric fingerprint, the data contained in the card can only be opened with fingerprint validation from the card owner.

In order to utilize Kartin1 platform, public must first have a card integrated with Kartin1. An electronic ID card is needed to activate Kartin1. The activation process are as follows:
1. The ID card is tapped to the reader and validated using fingerprints;
2. Once the ID card is validated, Kartin1 is tapped to the reader for copying, recording, and data filing.

3. Implementation of Join Domain

Join domain is a method of combining computer devices into one management group in active directory. In terms of computer management, the implementation of join domain will ease the identity management processes and facilitate patch distribution and software updates. While in terms of security system, policies related to the regulation of computer devices usage, access rights to change the configuration of computer devices, and software usage can be done easily and quickly. In other words, by using join domain, computer devices management will be more optimum with better level of security.

> **The implementation of the second phase of join domain** was also encouraged by the OECD regarding Indonesia's initiative to implement AEOI in the third trimester of 2018.

Implementation of join domain were divided into two phases, first in 2014 for DGT Head Office units and second in 2017 for all DGT offices nationwide.

By the end of 2017, more than 40,000 DGT office computers nationwide joined the DGT domain. After the implementation of join domain, the DGT is capable to:

a. centralize and automize installation of software updates and patches;
b. ensure only safe and legal software installed on computer devices;
c. ensure users access a secure internet connection;
d. ensure only authorized user using the computer devices; and
e. ensure policies related to data and information security being carried out by users.

To obtain greater benefits, the implementation of nationwide join domain is complemented by routine dissemination to employees to improve the data security culture within the DGT.

D. BUSINESS PROCESS DEVELOPMENT

1. Core Tax System

In 2017, DGT's Core Tax System Updating program was set as a national priority by the Ministry of National Development Planning/National Development Planning Agency. The main objective of the update is the creation of an integrated core tax administration system capable of providing highly reliable data.

Some features expected from the DGT core tax system updating are:

a. taxpayer account feature which serves as a masterfile containing all Taxpayers information;
b. business intelligence feature which helps in tactical and strategic decision making;
c. compliance risk management feature which helps to identify and analyze Taxpayers risks;
d. knowledge management features which acts as a tool or platform to accommodate knowledge sharing needed between business processes and employees in DGT; and
e. data quality management feature which ensures the reliability and validity of DGT's data.

In 2017, DGT collaborated with the Australia Indonesia Partnership for Economic Governance (AIPEG) in publishing documents related to the development of core tax systems including Analysis Document, System Requirements, ICT Assessment, and Product Evaluation. DGT had also drafted a Presidential Regulation and Minister of Finance Regulation to regulate the procurement of core tax systems.

Core tax system is planned to be implemented gradually and expected to be fully operated in 2022.

2. Knowledge Management System

The DGT's knowledge management system is developed by integrating all of related knowledge called Kompatriot (Integrated and Autonomous Tax Knowledge System). Several activities carried out with regard to Kompatriot includes: creating knowledge management studies; benchmarking knowledge management best practice from major Indonesian organizations (Pertamina, United Tractor, BNI, Bina Nusantara University, etc.) by participating in the MAKE (Most Admired Knowledge Enterprise) Study; organizing "Tax Talk" (knowledge sharing community); gathering tacit knowledge (a practical know-how which generally obtained from experiences); and creating a single platform based on confluence to integrate web/sectoral knowledge management applications through the single sign on method.

Throughout 2017 DGT has improved and developed business processes related to assessment procedures for oil palm plantations, business development services, application of building budgets details, AEoI, DGT map applications, outbond calling in support billing activities, online prevention applications, law enforcement information systems, tax espionage module, tax service directory, electronic registration procedure for corporate taxpayer, document management system, and various business processes as the efforts to ensure the current tax administration system is suitable to the era of transparency and the advancement of information technology.

3. Electronic Withholding Tax Receipt (e-Bupot)

Electronic Withholding Tax Receipt (e-Bupot) is an advancement in collecting valid data of withholded parties. With e-Bupot, the system will automatically validate the identity of withholded parties and standardize the receipt numbering system to ease the DGT's supervision.

The implementation of e-Bupot on Income Tax Article 23/26 has been carried out gradually based on the Director General of Taxes Regulation No. PER-04/PJ/2017 on Forms, Content, Filling Procedures and Submission of Periodic Tax Return of Income Tax Article 23 and/or Article 26 along with Withholding Tax Receipt.

Phase of e-Bupot Implementation

Phase I: September 2017	Applied to 15 withholding agents.
Phase II: July 2018	Applied to withholding agents registered in the Large Taxpayers Office, Special Jakarta Regional Tax Office, and Medium Tax Offices.
Phase III: January 2019	Applied to withholding agents registered in Java region.
Phase IV: January 2020	Applied to all withholding agents in Indonesia.

Source: Directorate of Business Process Transformation

4. e-Commerce Business Process Development

As a guideline welcoming the e-commerce transactions era in Indonesia, the government issued Presidential Regulation No. 74 of 2017 on "Road Map of e-Commerce" 2017-2019. Referring to the regulation, DGT also began to develop series of e-commerce business process which has been carried out through:

a. preparing tax regulations and business process framework reviews related to advancement of the digital economy;
b. preparing an adequate information system to oversee and to manage digital economic database;
c. implementing competency development programs related to digital economy business;
d. conducting a study on the establishment of special unit responsible for monitor digital economic business;
e. preparing methods and strategies for pursuing tax potential in the digital economy as well as supervising the fulfillment of tax obligations by digital economic business player.

In order to gather feedback and perspectives in policy formulation, in 2017 DGT intensively carried out various activities to increase knowledge and insight in the world of e-commerce, through focus group discussions, seminars, and other activities. External parties were invited to the event as keynote speakers, such as the Indonesian e-commerce association (IdEA) and Japan International Cooperation Agency (JICA). From JICA, DGT obtained the insight on Japan's experience in establishing Protect (Professional Team for e-Commerce Taxation), a special team handling e-commerce. In addition, DGT also coordinated with the Ministry of Trade, Directorate of Domestic Business Development and Distributor Enterprise, in formulating the Government Regulation Draft and the Minister of Trade Regulation Draft concerning trade transactions through electronic systems.

E. PUBLIC RELATIONS

The DGT's public relations challenge in 2017 was to communicate several priority programs that require specific strategies, including: third period of Tax Amnesty, e-filing, post-Tax Amnesty supervision and law enforcement, tax reform, tax awareness inclusion, and thematic campaigns through hashtags #KemenkeuTerpercaya, #BanggaBayarPajak, and #BayarPajakKeren.

DGT has put some strategies into action to ensure such priority programs can be effectively communicated by carefully deciding target audience, key message, and certain media channels. DGT also optimized the use of online media and social media, disseminating press releases through local and national media, media partnering activities and third parties endorsements as DGT's ambassador.

Directorate of Dissemination, Services, and Public Relations, the public relations unit in the Head Office, continues to observe the effectiveness of public relations strategies and to supervise public relations units at the Regional Tax Office through monitoring and evaluating public relations activities periodically.

DGT Public Relations Activities, 2017

No.	Type of Acivities	Frequency/Quantity/ Period
1.	Press Release	46 times
2.	Press Conference	28 times
3.	Media relation/gathering	2 times
4.	Media visit	4 times
5.	Media briefing	4 times
6.	Talkshow in the television	23 spots
7.	Talkshow in the radio	17 spots
8.	Public service announcement on: a. airline (Batik Air) b. train (Jakarta-Surabaya) c. commuter line (Jabodetabek)	 1 airline 7 lots/wagons 7 lots/wagons
9.	Tax dissemination through: a. television b. radio	 747 spots 758 spots
10.	Media interview	26 times
11.	Preparation for media interview	12 letters
12.	Clarification letter, explanatory letter to mass media	20 letters
13.	Making analysis, resumes and clippings on news: a. daily b. weekly c. monthly	 236 editions 51 reports 12 reports
14.	Internal magazine publishing (Intax)	12 editions

No.	Type of Acivities	Frequency/Quantity/ Period
15.	DGT's activities special report	110 times
16.	DGT Booth/stand in Exhibition	3 activities
17.	Journalistic Writing Competition	Once
18.	Public relations HR development (workshops, focus group discussions, communication forums, etc.)	Throughout the year

Note:
- The above public relations activities were carried out by DGT Head Office
- The regional public relations activities were coordinated with respective Regional Tax Office

Press Conferences, 2017

Date	Press Conference Title	Venue	Speaker
January 3rd	2016 State Budget Realization	Ministry of Finance	Minister of Finance
January 26th	Tax Crime with suspect Amie Hamid	DGT Head Office	DGT Official
February 10th	Counterfeit ID Card and TIN from Cambodia	DGCE Head Office	DGT and DGCE Official
February 13th	Lifting Bank Secrecy Electronically	DGT Head Office	DGT Official
March 29th	Time Extension for Individual Tax Return Submission 2016	DGT Head Office	DGT Official
March 29th	Tax Amnesty Periode III Latest Update	DGT Head Office	DGT Official
March 31st	Tax Amnesty Periode III Latest Update	DGT Head Office	DGT Official
March 31st	Kartin1 Program and the end of Tax Amnesty	DGT Head Office	Minister of Finance
April 3rd	Tax Reform on DGT and DGCE	Ministry of Finance	Minister of Finance
May 18th	Access to Financial Information for Tax Purposes	Ministry of Finance	Minister of Finance
June 9th	Access to Financial Information for Tax Purposes	DGT Head Office	Minister of Finance
June 20th	Imprisonment	Salemba Penitentiary	DGT and Ministry of Law and Human
July 4th	The Signing of Indonesia – Swiss Joint Declaration	DGT Head Office	DGT Official
July 14th	Imprisonment and Current Update from Kalimantan Timur dan Utara Regional Tax Office	DGT Head Office	DGT Official
July 19th	Government Regulation in Lieu of Law No. 1 of 2017 and Post-Tax Amnesty by Jakarta Selatan Regional Tax Office	Balai Kartini	DGT Official
July 26th	Imprisonment	Serang Penitentiary	DGT and Ministry of Law and Human Rights Official
July 27th	Plenary Meeting of House of Representative	Gedung Nusantara 2 DPR/ MPR RI	Minister of Finance
August 2nd	Imprisonment at Jakarta Selatan I Regional Tax Office	Jakarta Selatan I Regional Tax Office	DGT Official
August 3rd	Inauguration Ceremony of Kotamobagu Tax Office Building and Integrity Zone Development Kick Off	Kotamobagu Tax Office	DGT Official

Date	Press Conference Title	Venue	Speaker
August 11th	DGT Goes to School	DGT Head Office	DGT Official
August 16th	2018 Bills dan Deliberation of the State Budget Bills	DGT Head Office	Minister of Finance
August 21st	2018 State Budget Draft	Ministry of Finance	Minister of Finance
September 7th	Ministry of Finance Civil Servants Candidate Admission	DGT Head Office	Minister of Finance
September 20th	Government Regulation No. 36 of 2017 Issuance	DGT Head Office	DGT Official
October 23rd	Liquor Smuggling from Malaysia and Singapore	Indonesian Food and Drug Administration	DGT Official
October 31st	Financial Stability Committee	DGT Head Office	DGT Official
November 27th	Minister of Finance Regulation No. 165/ PMK.03/2017	DI Yogyakarta Regional Tax Office	DGT Official
November 30th	Press Conference regarding Google	DGT Head Office	DGT Official

Source : Directorate of Dissemination, Service, and Public Relations.

Press Release, 2017

Date	Press Release Title
January 6th	16 Days in Salemba Penitentiary, a Taxpayer Discharged After Paying Redemption Money for Tax Amnesty
January 25th	Tax Officer Murderer in Nias Sentenced to Death
January 26th	Gaining Rp49 billion from Illegal Tax Invoice, Perpetrator Found Guilty and Fined Rp246 billion Case Continued, Perpetrator Now Facing Money Laundering Charge
	DGT and OECD Enhance Cooperation in Taxation
January 31st	DGT Confirms PT AEK's Report has been Processed Accordingly
February 13th	Tax Amnesty to End Soon, DGT Prepares Three New Weapons: Akasia, Article 18 and e-Form
March 2nd	Tax Amnesty as the Dawn of New Compliance Era
March 10th	Tax Amnesty to End Soon, DGT Encourages Indonesians in London to Join Tax Amnesty
	Chief Auditor at the Audit Board of the Republic of Indonesia Submits Tax Return Earlier Through e-Filing
March 13th	Strengthening Cooperation and Coordination, FSA and DGT Signed MoU
March 23rd	DGT Enhances Cooperation with NTA
March 29th	Deadline is Approaching, DGT Encourages Public to Join Tax Amnesty Before it Ends
March 30th	DGT Issues Two New Policies Regarding Tax Return Submission and Tax Amnesty Participants' Reporting Obligation
March 31st	DGT's Clarification
	DGT to Launch Kartin1
	Amnesty Ends, Reforms Continues
April 3rd	Latest Update from Tax Reform
April 13th	Discussing AEoI, DGT Official to Meet NTA
April 17th	Due Date of Annual Tax Return Submission
April 26th	Remember, April 30th is Due Date of Annual Tax Return Submission for Corporate Taxpayer

Date	Press Release Title
May 5th	Clarification to news Regarding the Detention of a Former DGT Officer
May 13th	Clarification to a news Regarding Fadli Zon's Tax
June 16th	Indonesia and Hongkong Officially Engage in Exchange of Financial Information for Tax Purpose
July 4th	Indonesia and Switzerland Declare Readiness to Start Exchange of Financial Information for Tax Purpose
July 14th	One Night in Salemba Penitentiary, Tax Bearer Settles his Tax Payable
August 11th	Promoting Tax Awareness, DGT Goes to School and University Nationwide
August 18th	DGT Awarded CIO 100 for Technology Innovation
September 6th	Clarification to news Regarding Income Tax for Writer
September 12th	Clarification to news Regarding Tax Official Summoned for e-KTP Corruption Case
September 13th	DGT Fully Supports Corruption Eradication in Tax Sector
September 20th	Government Regulation No 36 of 2017 for Legal Certainty After Tax Amnesty
September 28th	The Guidance for Asset Valuation Issued, Provides Transparency and Certainty for Tax Audit After Tax Amnesty
October 1st	Using of Tax Invoice on Commercial Transactions
October 11th	DGT's Clarification Regarding Tax Dissemination Leaflet "Jesus Pays Tax, too"
October 31st	Corporate Taxpayer Can Obtain TIN upon Company Registration
November 15th	To Give More Ease to Tax Amnesty Participants, DGT Adjusts Regulation Regarding Notice on Tax Exemption
November 17th	Minister of Finance Revises Regulation Regarding Conveyance Tax to Ease More Tax Amnesty Participants
November 21st	DGT Confirms No Tax Amnesty Part II
November 27th	Taxpayers' Data to be Followed Up Still
	DGT Kicks Off Tax Awareness National Movement
November 28th	Battling Counterfeited Stamps; DGT, Peruri, and POS Indonesia Hold Dissemination on Stamp Duty
December 6th	Commemorating International Anti-Corruption Day, DGT Confirms to Battle Bribery and Corruption
December 18th	e-tax invoice Issuance for non-TIN Buyers
December 20th	DGT and Directorate Postal and Informatics Agree to Cooperate on Data Exchange and Taxpayer Status Confirmation
December 28th	Postponement of Director General of Taxes Regulation No. PER-26/PJ/2017 for Taxable Person for VAT Purposes Enactment

Source: Directorate of Dissemination, Services, and Public Relations

Intax Internal Magazine Publishing, 2017

Edition	Theme
January	We Change
February	Welcoming Tax Return Season
March	Post-Tax Amnesty Strategy
April	Welcome, Kartin1
May	Tax Reform
June	New Service Application

Edition	Theme
July	e-Commerce Tax
August	Highlighting "Kompatriot"
September	DGT Core Tax
October	Migration Urgency
November	New Era of Performance Allowance
December	Special Edition of Tax Services, Dissemination, and Consultation Office

Source: Directorate of Dissemination, Services, and Public Relations

1. Digital Information Media Activity

The internet is getting more needed by Indonesian people. They now prefer digital media more than printed media. This trend tend to increase as proved by Indonesia's position as one of the world's largest social media user.

Increasing Number of Follower/Subscriber on DGT Social Media Account, 2016–2017

Social Media	2017	2016
Facebook	211,105	181,105
Youtube	5,227	3,139
Twitter	73,500	44,000
Instagram	58,300	9,300

Source: Directorate of Dissemination, Services, and Public Relations

As social media influences more people's everyday life, DGT finds it useful to utilize social media for education and tax dissemination. Regardingly, DGT promotes a friendly, young and energetic organization. This is manifested in an egalitarian narrative, by assuming the Taxpayer as an equal partner. The public response on social media accounts will be responded politely and equally, so that the community will feel appreciated and comprehend tax as close and familiar element, instead of distant and frightening.

Social Media Activities, 2017

Channel	Activities/Response	Total
Facebook	Posts	512
	Page Likers	217,000
	Reach	1,205,000
Youtube	Video	34
	Subscriber	6,140
	View	2,587,644
Twitter	Tweet	9,915
	Mention	58,116
	Impression	41,021,000
Instagram	Post	394
	Loves	560,700
	Follower	58,300

Source: Directorate of Dissemination, Services, and Public Relations

Total Visit of DGT Website www.pajak.go.id, 2017

Activities	Total
Session	18,339,448
Pageview	39,852,842

Source: Directorate of Dissemination, Services, and Public Relations

2. Measuring Public Relations Effectiveness

Measuring Public Relations Effectiveness in 2017 was carried out through the survey conducted by DGT in collaboration with PT Enciety Binakarya Cemerlang. In this survey, public awareness on advertising/tax information was measured.

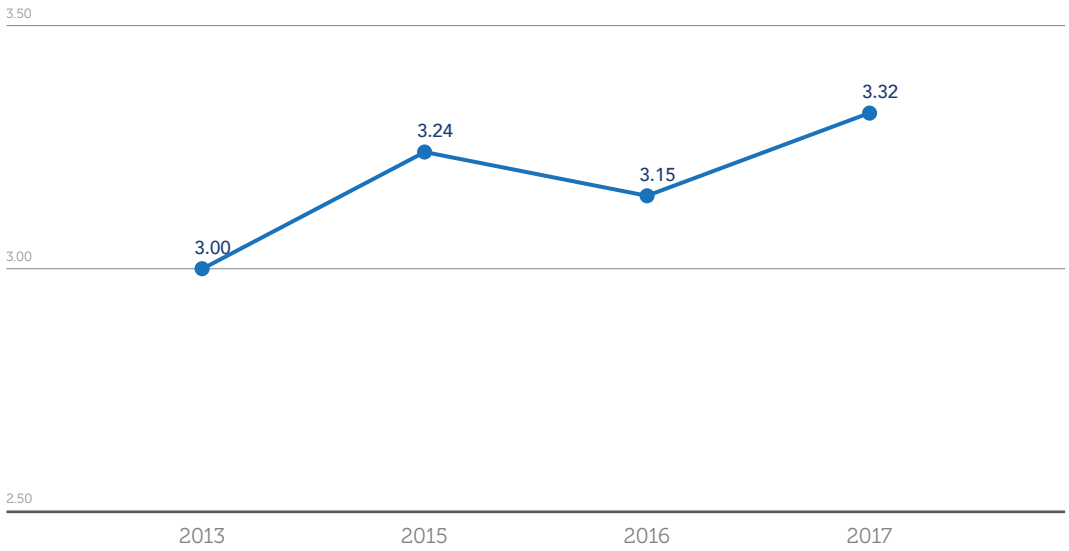
Tax public relations effectiveness index in 2017 scored 83.03 percent, obtained from the awareness assessment on three public relations aspects, namely tax advertisement/information, tax aadvertisement/ information themes, and comprehension of tax advertisement/information themes. The greater the index value approaching 100 percent indicates the more effective the public relations are.

Survey of Public Relations Effectiveness, 2017

Measured Aspects	Index
Tax advertisement/information	99.72%
Tax advertisement/information themes	67.37%
Comprehension of tax advertisement/information themes	82.01%
Dissemination effectiveness index	**83.03% ~ 3.32**

Notes:
- The 2017 survey was carried out in all Regional Tax Offices in Indonesia, with a total of 8,321 respondents consisting of 7,901 taxpayers, 297 non-taxpayers, and 33 public figures.
- Source: 2017 Tax Public Relations Effectiveness Measurement Survey Report.

Public Relations Effectiveness Index, 2015–2017



Notes:
- In 2013 and 2015 surveys, the aspects assessed were the effectiveness of the media used in public relations advertisements such as television, outdoor media, DGT official websites, print media, online media, and radio.
- DGT did not conduct any survey in 2014
- In 2016 survey, the aspects assessed were the appearance and advertising material
- In 2017 survey, the aspects assessed were advertisement/information awareness, advertisement/information recognition, and comprehension of advertisement/information themes.
- Source: Directorate of Dissemination, Services, and Public Relations

F. DOMESTIC COOPERATION

DGT cooperates with several domestic parties as a step to gain institutional support for tax collection. In 2017, DGT at the Head Office level signed several partneship/cooperation agreements with parties within the scope of law enforcement, education, services, and collection of tax data and information, with the following details.

Signing of Partnership Agreement/Mutual Agreement, 2017

Date	Related Party	Scope
January 16th	Ministry of Finance and Indonesian National Army	Implementation of the Tasks and Functions of the Ministry of Finance with the Indonesian National Army
January 30th	DGT and PT Taspen (Persero)	Utilization of Pension Recipient Data, Active Employee Data, and Employee Data of PT Taspen (Persero)
March 2nd	Fiscal Policy Agency, Directorate General of Customs and Excise, DGT, and Indonesian Business Competition Supervisory Commission	Cooperation in Arrangement, Supervision, Law Enforcement, Increasing Tax Compliance, and Business Competition
March 13th	DGT and Financial Services Authority	Cooperation in Regulation, Supervision, Law Enforcement, and Consumer Protection in the Financial Services and Tax
August 11th	DGT and the Secretariat General of the Ministry of Education and Culture	Tax Awareness in Education
August 24th	Indonesian Financial Transaction Reports and Analysis Centre and DGT	Procedures for Exchange of Data and/or Information and Legislation Drafting
October 18th	DGT and the the Government of West Java Province	Utilization of Kartin1 Smart Cards and Optimization in Collecting Central Tax, Regional Tax, and Regional Retribution
November 27th	DGT and PT Bank Central Asia Tbk.	Utilization of Mini ATMs for Tax Payment
December 20th	DGT and the Directorate General of Postal and Informatics of the Ministry of Communication and Information Technology	Utilization of Tax Data and Information to Improve Permittance of Postal and Informatics Services

To convey the idea of tax policy, DGT oftenly holds various disseminations, seminars, and other activities with other stakeholders. Such activities carried out in 2017 , as follows:

a. Joint socialization between DGT and the Directorate General of Regional Finance of the Ministry of Home Affairs on the topic Confirmation of Taxpayer Status in the Granting of Certain Services in the Regions, held in Lampung on October 19, 2017;
b. joint socialization between DGT, PT Pos Indonesia (Persero) and Perum Peruri on the topic of Stamp Duty, held at DGT Head Office, Jakarta, on November 28, 2017;
c. The General Taxation Lecture was held in collaboration with Bogor Agricultural University on October 24, 2017, inviting the Director General of Taxes as the keynote speaker;
d. The National Taxation Seminar with the theme "Synergy of Three Pillars (DGT, Consultant, Academics)", held at Brawijaya University, Malang, on November 28, 2017, inviting the Director General of Taxes as the keynote speaker.

At the regional level, inter-institutional cooperation is implemented; one of which; in establisihing Tax Center. Such cooperation is outlined in a joint agreement between the Regional Tax Office and local universities or non-profit organizations in the area. Tax Center is an information center, education and training center which holds a significant role in raising the community's awareness to understand their tax rights and obligations.

Several forms of cooperation activities within the Tax Center scope, namely tax dissemination, tax consultation, keynote speaker from DGT, training in taxation, research and academic studies in the field of taxation.

> **185**
> Tax Center units have been established as of the end of 2017

G. INTERNATIONAL COOPERATION

International cooperation, both bilateral and multilateral, has been encouraging the DGT to understand the latest issues on international taxation. It also serves as a forum to exchange ideas and increase support and cooperation in designing ideal taxation policies. DGT's active role in international cooperation is expected to foster and enhance harmonious relationships in the context of taxation at the international level.

1. DGT Participation in International Forum

DGT's participation and contribution in various international events is expected to provide great benefits for national interests. Throughout 2017, DGT participated in a number of international forums with the following details.

DGT's Participation International Forum, 2017

Date	Organizer Country	Subject
23rd to 28th January	France	The 93rd Session of the Committee on Fiscal Affair and 2nd Meeting of the Inclusive Framework on BEPS
20th to 23rd February	Singapore	Financial Compliance Asia Summit 2017
21st to 24th February	Vietnam	BEPS Action Plan Deployment in APEC
5th to 10th March	Netherlands	International Conference: Tax Audit in the 21st Century
12th to 16th June	France	OECD Working Party 6
21st to 22nd June	Netherlands	CFA - The Inclusive Framework on BEPS
17th to 22nd July	Malaysia	IRBM-ATAIC Workshop on BEPS
14th to 18th August	Singapore	Digital Economy Symposium: Reimagining Taxation in the Age of Disruption and SMU-TA Centre for Excellence in Taxation Conference: Future of Taxes in Disruptive Times
20th to 25th August	Japan	Strategic Workshop on Taxation of the Digital Economy
23rd to 26th August	Thailand	OECD Southeast Asia Regional Forum 2017 dan 3rd Steering Group Meeting of the OECD Southeast Asia Regional Programme (SEARP)

Date	Organizer Country	Subject
25th to 30th September	Norwegia	The 11th Meeting of the OECD Forum on Tax Administration
27th to 29th September	Spain	The 13th AEOI Working Group Meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes
2nd to 5th October	France	The 27th Peer Review Group (PRG) Meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes
11th to 18th November	France	OECD Working Party 6
11th to 18th November	Cameroon	The 10th Plenary Meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes
November 25th to December 1st	Philippines	The 47th SGATAR Annual Meeting
10th to 13th December	Iran	The 14th ATAIC Annual Technical Conference
13th to 15th December	San Marino	The 14th AEOI Working Group Meeting of the Global Forum on Transparency and Exchange of Information for Tax Purposes

Source: Directorate of International Taxation

2. Foreign Delegation and Foreign Institution Visit

Every year, DGT welcomes various visits from foreign countries or institutions. The purpose of the visit are courtesy visits, study visits, coordination meetings, or negotiations between other country's tax authorities and DGT.

Foreign Country Delegation and Foreign Institution Visit, 2017

Date	Delegation	Agenda
11th to 12th January	Japan International Cooperation Agency (JICA)	Joint Coordinating Commitee Kerja Sama Proyek JICA - DJP Tahun 2015—2018
8th to 10th February	Department of Finance of The Republic of The Philippines	Knowledge Sharing: Tax Reform, Subsidy Policy and Cash Transfer Program
15th to 18th February	Organization for Economic Cooperation and Development (OECD) and Global Forum	Coordination Meeting on International Tax Cooperation between DGT and OECD/Global Forum
21st to 22nd February	Deutsche Gesellschaft fur Internationale Zusammenarbeit (GIZ)	Interview for Feasibility Study Domestic Resource Mobilization
13th to 17th March	International Bureau of Fiscal Documentation (IBFD)	Joint DGT-IBFD Workshop of International Tax Planning and Audits
March 21st	Swiss State Secretariat for Economic Affairs (SECO)	Monitoring Mission by Head of Macroeconomic Support Division
11th to 13th April	Agence Francaise de Development (AFD)	Joint MoF-AFD Workshop: Budget Elaboration, Implementation and Review
13th to 14th April	Japan Federation of Public Certified Tax Consultants Association (JFPCTCA)	Courtesy Visit oleh President of JFPCTCA
April 25th	AFD	High Level Meeting DGT-AFD
April 26th	US - ASEAN Business Council	Courtesy Visit

Date	Delegation	Agenda
May 5th	JICA	Joint Coordinating Committee Kerja Sama Proyek JICA - DJP Tahun 2015—2018
15th to 18th May	JICA	Joint DGT-JICA Seminar "Critical Thinking and Internal Inspector"
16th to 18th May	AFD	Workshop on "Strategies to Build Fiscal Compliance and Maintain Suistainable Compliance"
22nd to 24th May	Royal Malaysian Customs Department (RMCD)	Benchmarking Visit on GST
May 23rd	Her Majesty Revenue and Customs (HMRC)	Coordination Meeting on International Tax Cooperation between DGT and HMRC
July 4th	Swiss Embassy for Republic of Indonesia	Joint Declaration Automatic Exchange of Financial Account Information
17th to 21st July	OECD	Joint DGT-OECD Workshop on BEPS and Transfer Pricing
17th to 21st July	World Bank	Workshop Pengembangan Kerangka Kerja Compiance Risk Management
July 31st to August 3rd	Inland Revenue Authority (IRAS)	Competent Authority Meeting
August 16th	International Monetary Fund (IMF)	Indonesia - IMF Technical Cooperation in Tax Policy and Tax Administration
11th to 15th September	International Bureau of Fiscal Documentation (IBFD)	Joint DGT-IBFD Workshop on Introduction International Tax Treaty
9th to 13th October	OECD	Joint DGT-OECD Workshop on Advance International Tax Treaty
22nd to 27th October	IBFD	Joint DGT-IBFD Workshop on International Tax Treaty: Intermediate Level
25th to 26th October	Global Forum	Visit from Assessor of The Global Forum on Transparency and EOI
30th to 31st October	National Tax Agency (NTA) of Japan	Competent Authority Meeting
1st to 2nd November	National Tax Service (NTS) of South Korea	Competent Authority Meeting
3rd to 4th November	Ministry of Finance of The Netherlands	Competent Authority Meeting
November 8th	Inland Revenue Board / Lembaga Hasil Dalam Negeri (LHDN)	Courtesy Visit
November 13th	Embassy of Iran for Republic of Indonesia	Courtesy Visit
23rd to 26th November	SKAT - Danish Tax Authority	Competent Authority Meeting
27th to 28th November	JICA	Seminar e-Commerce
27th to 30th November	Global Forum	On-site Visit Second Round Review EOIR Indonesia

3. Donor Agency



DGT is highly aware of the significance of cooperation with third parties in collecting state revenues. As stated within the tax reform framework, that the synergy with other parties is a baseline to strengthen the pillars of tax reform. There are many factors in third parties that could affect the tax reform process, including the cooperation with foreign donor institutions/countries.

Continuing cooperation from the previous year, in 2017 DGT continued the collaboration with four donor agencies, namely:

a. Japan International Cooperation Agency (JICA);
b. The Australia Indonesia Partnership for Economic Governance (AIPEG);
c. Australian Taxation Office (ATO) through the Government Partnership Fund (GPF) program; and
d. Public Financial Management Multi Donor Trust Fund (PFM MDTF) Phase II.

The collaboration with JICA in the framework of Project for Enhancing Tax Monitoring and Enforcement in the Directorate General of Taxes through the Prevention of Tax Dispute and Improvement in the Management of Human Resources and Organizations had been commenced since 2015 and expected to last until June 2018. The objective is to improve DGT's human resource capacity through counterpart training and seminars focused in the following four areas:

a. international taxation;
b. e-commerce;
c. risk management; and
d. human Resources.

Throughout 2017, in conformity with the aforementioned focus, JICA has been financing a two-year postgraduate scholarship in Japan for two DGT employees.

AIPEG is an institution established by the Australian government to Indonesian goverment with technical assistance in economic for the governance. AIPEG provides consultation services for public sector policy making and program implementation that is consistent with tax reform. The technical assistance given to increase the capacity of DGT employees is in the form of consultation serviceses through DGT's long term and short term adviser assignments, organizing workshops, seminars, as well as comparative studies to relevant public agencies in Australia. In 2017 AIPEG heavily supported tax reform programs, especially technical assistance in the preparation and procurement of core tax systems, including the provision of consultants to prepare analysis documents for business processes and human resources. In addition, AIPEG also supported other activities such as assistance in developing policies concerning tax consultants.

GPF is an Australian Government program that aims to enhance the G-to-G partnership between Australia and Indonesia in an effort to support public sector and economic development in Indonesia. The implementation of this program is decentralized within dedicated area which determined through institutional partnerships such as DGT and ATO. Since 2016, an ATO official has been placed to act as competent authority at DGT to facilitate coordination with ATO. Furthermore, DGT-ATO continue to second pilot project which had been enacted since 2015. The secondment program provides an opportunity for DGT employees to directly learn certain business processes in the ATO in about four to seven weeks, as needed. During 2017, DGT had the opportunity to assign twelve employees to study business processes in the field of collection, e-commerce handling, and registration.

The PFM MDTF is a part of the Project for Improving Financial Management and State Revenue Administration which is organized with the assistance of the World Bank, International Monetary Fund, and other foreign donors. DGT acts as one of the implementing agencies that carries out the activities to enhance the State Revenue Administration which aims to increase state tax revenues.

In 2017, MDTF PFM provided technical assistance to support information system advancement in DGT. In addition, several trainings were also held in order to increase the capacity of DGT employees in the field of digital forensic, internal investigations, strategic planning, compliance risk management, and comparative studies in the framework of developing tax espionage business processes in DGT.

In addition to the four foreign donors above, in 2017 DGT also collaborated with Agence Française de Développement (AFD) France and the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) Germany.

AFD provides technical assistance in the form of workshops and High Level Meeting on VAT, international taxation, budgeting, taxpayer compliance strategies, fiscal reform in France, and information system reform in France. Technical assistance from AFD was used to support fiscal and budgetary reforms in Indonesia, in accordance with the Development Policy Loan which was developed based on a public policy matrix agreed upon by AFD and the Ministry of Finance.

The collaboration with GIZ will commence in 2018. Nevertheless, DGT held several meetings with the GIZ assessment team and the Fiscal Policy Agency in 2017 which resulted in the agreement that GIZ would support the improvement of DGT capabilities related to the tax reform agenda, particularly in:

a. compliance risk management;
b. knowledge management; and
c. data migration B (result on cleansing data that will be transferred to the database).

Financial Function Overview

As mandated by budgeting regulation, every government agency is required to submit financial statement to the Ministry of Finance.

This overview talks about DGT Financial Statement for Fiscal Year 2017 (Audited) which formerly has been submitted to the Ministry of Finance as the superior unit. The discussion would be focused on segments of tax revenue, goods expenditures, assets, liabilities, and equity.

A. TAX REVENUE

The realization of net tax revenue in 2017 amounted to Rp1,151,028,064,274,849.00 or 89.7 percent of the target. This amount grew by 4.1 percent from the realization of 2016 tax revenue. The revenue growth in 2017 was supported by the positive economics in following sectors, namely the processing industry, trading, mining and financial services.

In 2017 there were several types of tax revenues derived from non-recurring policies yet contributed quite a significant amount of money, namely the revenue from Tax Amnesty ransom and Final tax income from the revaluation of fixed assets. The realization of these revenues in 2016 reached Rp122.7 trillion and reached Rp12.0 trillion in 2017 which affected the overall growth rate. Had the revenues derived from such non-recurring policies were excluded from the calculation, the growth in 2017 would reach 15.8 percent or the highest growth since 2012.

Revenue Realization by Type of Tax, 2017

Type of Tax	2017			2016	Realization Growth (%)
	Target (billion Rp)	Realization (billion Rp)	Achievement (%)	Realization (billion Rp)	
Non-Oil & Gas Income Tax	742,200.00	596,479.24	80.37	630,117.80	(5.34)
Income Tax Article 21	148,054.69	117,761.79	79.54	109,640.85	7.41
Income Tax Article 22	23,882.10	16,172.63	67.72	11,351.78	42.47
Income Tax Article 22 on Import	60,137.94	43,156.72	71.76	37,977.78	13.64
Income Tax Article 23	43,468.36	34,005.92	78.23	29,142.42	16.69
Income Tax Article 25/29 from Indivual	19,936.63	7,806.49	39.16	5,313.75	46.91
Income Tax Article 25/29 from Corporate	244,216.15	206,552.82	84.58	169,697.32	21.72
Income Tax Article 26	46,313.64	43,691.06	94.34	36,095.24	21.04
Final Income Tax	138,726.86	106,313.31	76.63	117,676.78	(9.66)

Type of Tax	2017			2016	Realization Growth (%)
	Target (billion Rp)	Realization (billion Rp)	Achievement (%)	Realization (billion Rp)	
Other Non-Oil & Gas Income Tax	8,526.89	12,084.33	141.72	104,175.06	(88.40)
Departure Tax	0.00	0,.35	0.00	(0.05)	(800.07)
Income Tax Borne by the Government	8,936.73	8,933.80	99.97	9,046.87	(1.25)
Value Added Tax	**455,325.65**	**463,526.86**	**101.80**	**396,034.32**	**17.04**
Domestic VAT	314,064.93	314,341.26	100.09	272,997.09	15.14
VAT on Import	140,954.60	149,034.79	105.73	122,774.62	21.39
Other VAT	306.12	150.81	49.27	262.61	(42.57)
VAT & Sales Tax on Luxury Goods	**20,157.84**	**17,196.17**	**85.31**	**16,171.14**	**6.34**
Domestic VAT & Sales Tax on Luxury Goods	14,185.97	13,292.14	93.70	11,810.03	12.55
VAT & Sales Tax on Luxury Goods on Import	5,853.18	3,796.75	64.87	4,295.38	(11.61)
Other VAT & Sales Tax on Luxury Goods	118.69	107.28	90.38	65.73	63.20
Land & Building Tax	**15,412.10**	**16,770.35**	**108.81**	**19,443.23**	**(13.75)**
Conveyance Tax	**0.00**	**1.22**	**0.00**	**0.00**	**0.00**
Other Taxes	**8,700.00**	**6,738.48**	**77.45**	**8,104.90**	**(16.86)**
Oil & Gas Income Tax	**41,770.27**	**50,315.75**	**120.46**	**36,098.65**	**39.38**
Total Including Oil & Gas Income Tax	**1,283,565.86**	**1,151,028.06**	**89.67**	**1,105,970.04**	**4.07**
Total Excluding Oil and Gas Income Tax	**1,241,795.59**	**1,100,712.31**	**88.64**	**1,069,871.39**	**2.88**

Source: DGT Financial Statements 2017 (Audited)

The revenue derived from several types of taxes in 2017 generally described as follows.

1. Income Tax Article 21

The realization of tax revenue from Income Tax Article 21 in 2017 amounted to Rp.117.7 trillion, grew by 7.4 percent the realization in 2016. This growth was even better from 2016 figure. The increase in Non-Taxable Income Bracket in July 2016 resulted in the declining of the Income Tax Article 21 revenue in the first semester of 2017 (growing -4.4 percent). The positive economics in mining sector and mining product processing sector, resulting growth of Income Tax Article 21 as far as 26.2 percent and 26.9 percent, respectively.

The general situation of employment in August 2017 indicated a positive condition with total working population of 121 million or increased from the previous year (August 2016) which reached 118.4 million people. Total formal workers in 2017 also reached 52 million, increased from 50.2 million in the previous year.

2. Income Tax Article 22

The realization of tax revenue from Article 22 in 2017 amounted to Rp16.2 trillion, grew by 42.5 percent from the realization in 2016. Apart from being boosted by the increase of government's goods and capital expenditures which reached almost 15 percent, this condition was also supported by the increase of prices in mining commodities. The high level of Village Funds disbursment also affected the Income Tax Article 22 revenue from this sector which grew by 119.0 percent.

3. Income Tax Article 22 on Import

The realization of tax revenue from Income Tax Article 22 on Imports in 2017 reached Rp43.2 trillion or grew by 13.6 percent from the realization in 2016. The achievement corresponded with the positive posture of import value as well as import volume. The growth of import value reached 15.7 percent while the volume grew by 5.7 percent. Apart from that; compared to 2016; the Rupiah remained relatively stable against the US Dollar in 2017, with the exchange rate of Rp13,384/US$1 (in 2016 amounting to Rp13,307/US$1). Finally, there was a surge of the issuance of Notice on Tax Exemption in September 2017 which caused a significant drop on the revenue of Income Tax Article 22 on Import.

4. Income Tax Article 23

The realization of Income Tax Article 23 in 2017 reached Rp34.0 trillion, grew by 16.7 percent from the realization in 2016. The growth was mostly supported by the mining sector, which grew by 9.6 percent (in 2016 negative growth of -14.6 percent). Increase in the general main sector of economy also boosted the Income Tax Article 23 revenue, particularly on tax for services and leases for taxpayers in the manufacturing and trading industry. The increase in corporate dividends payout in 2017 resulted in 27.9 percent growth of Income Tax Article 23 on it. In addition, there were increase in payment of Notice of Tax Underpayment Assessment and Notice of Tax Collection of Income Tax Article 23, which led to a 60.8 percent growth as the results of tax audits and tax collection efforts conducted in 2017.

5. Income Tax Article 25/29 from Individual

The realization of tax revenue from Income Tax Article 25/29 from Individual in 2017 reached Rp7.8 trillion, grew by 46.9 percent from the realization in 2016. This significant growth was the direct result of the betterment in taxpayers' compliance after Tax Amnesty. Thanks to the Tax Amnesty participants; who previously never submitted annual tax return or submitted nil annual tax return; the revenue from Income Tax Article 29 (underpayments in Annual Tax Returns) grew by 83.9 percent as results of significant amount from their payment.

6. Income Tax Article 25/29 from Corporate

The realization of tax revenue from Income Tax Article 25/29 from Corporate in 2017 reached Rp206.5 trillion, grew by 21.7 percent from the realization in 2016. The positive economics was generally reflected in revenue of Income Tax Article 25/29 from Corporate of which the manufacturing sector grew by 24,4 percent and the mining sector grew by 64.5 percent, corresponded with the betterment in mining commodities prices in the second semester of 2017.



7. Income Tax Article 26

The realization of tax revenue from Income Tax Article 26 reached Rp43.7 trillion in 2017, grew by 21.0 percent from the realization in 2016. This growth was inseparable from the high level of revenue derived from the payment of Notice of Tax Underpayment Assessment and Notice of Tax Collection of Income Tax Article 26 which grew by 21.4 percent. The revenues mostly derived from tax audit and tax collection efforts on the taxpayers in the oil and gas mining industry. Corresponded with the high level of revenue from Income Tax Article 23 on corporate dividends, revenue from Income Tax Article 26 on dividend payout to non-resident taxpayers also grew significantly to 40.3 percent. For the record, Income Tax Article 26 growth in 2017 was slightly restrained by the high level of tax refund which grew by more than 200 percent.

8. Final Income Tax

The realization of tax revenue from Final Income Tax in 2017 reached Rp106.6 trillion, experiencing a negative growth of -9.7 percent from the realization in 2016. This negative growth was significantly caused by the government policies, namely: the end of the fixed asset revaluation incentives period as stipulated in the Minister of Finance Regulation No. 191/PMK.010/2015, which contributed Rp18.7 trillion in 2016 as well as the deduction in Conveyance Tax rate as stipulated in Government Regulation No. 34 of 2016, in which the rate fell from 5 percent to 2.5 percent or grew negatively by -18.1 percent in 2017. The relatively stable interest rates; particularly for time deposits at commercial banks; also restrained the revenue from Final Income Tax on deposit/savings which grew slightly by 1.8 percent. In average, the interest rate on time deposits in 2017 was 6.3 percent, compared to 6.9 percent in 2016.

9. Domestic Value Added Tax (VAT)

The realization of revenue from Domestic VAT in 2017 reached Rp314.3 trillion, grew by 15.1 percent from the realization in 2016. This growth was driven by positive economics; of which manufacturing industry grew by 15.6 percent and major trading sector grew 15.4 percent; as well as law enforcement activities namely tax audit, tax collection, and tax investigation which finally led to a 39.1 percent surge in domestic VAT revenue. The almost-15-percent growth in the government goods and capital expenditures plus the high level of Village Funds Disbursement boosted a growth of Domestic VAT from this sector by 125 percent.

10. VAT on Import

The realization of revenue from VAT on Import reached Rp149.0 trillion in 2017, grew by 21.4 percent from the realization in 2016. The growth of VAT on Import corresponded with the high level of imports which grew by 15.7 percent in 2017. One of the stimulating factors of VAT on Import revenue was the high level of domestic fuel consumption as indicated by the value of oil imports which grew by 40.5 percent compared to the value in 2016. The remaining high level of domestic consumption also boosted the value of consumer goods import which grew by 14.7 percent in 2017.

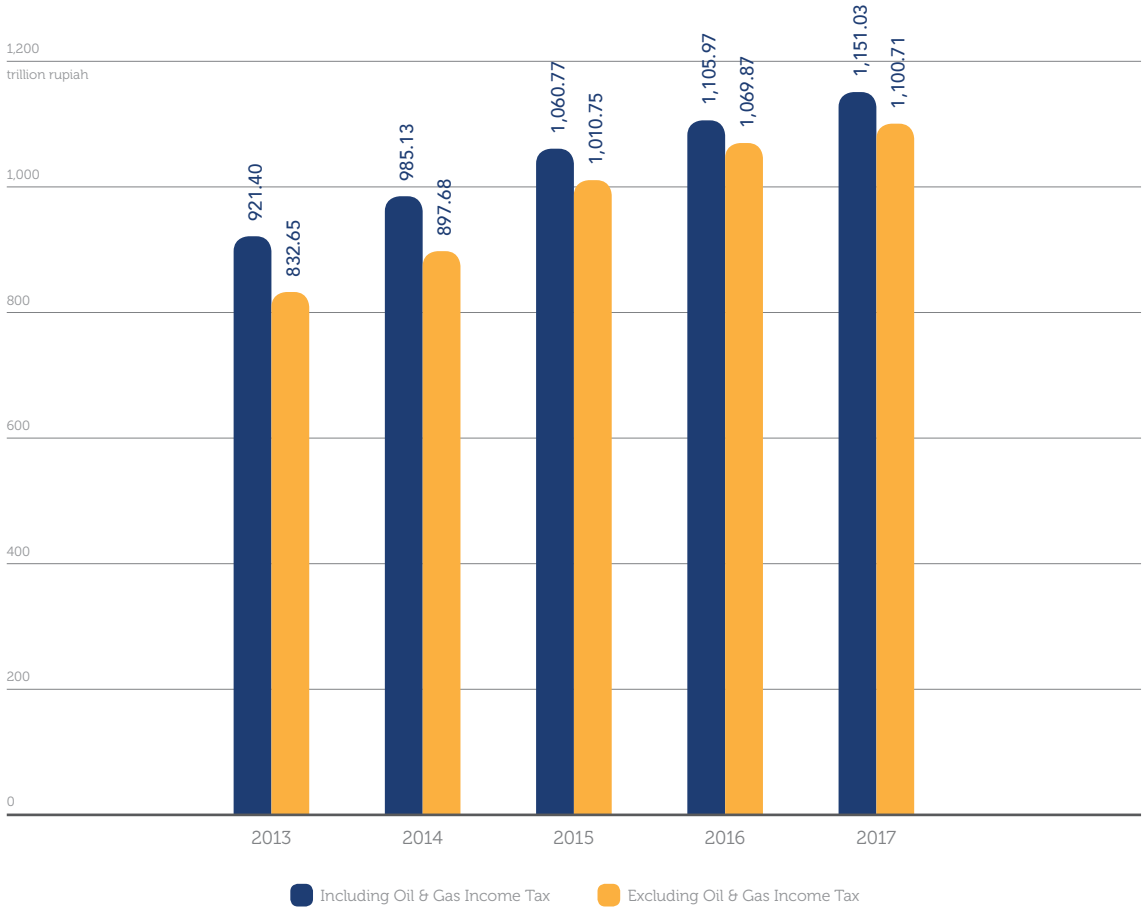
11. Sales Tax on Luxury Goods

The realization of revenue of Sales Tax on Luxury Goods in 2017 reached Rp17.2 trillion, grew sligthly by 6.3 percent from the realization in 2016. Positive performance of Sales Tax on Luxury Goods mostly derived from the automotive industry which contributed up to 96 percent of the total revenue as the direct impact from new car sales which reached 1,08 million units, which grew 1.6 percent from 2016. The high level of sales of low-cost-green cars; which took advantage on Sales Tax on Luxury Goods incentives; slightly strained the tax growth from the automotive sector. Several main automobile sole distributors (ATPM) that launched new models in 2017 showed a significant increase in tax payments; including those that began domestic production; that drove the Sales Tax on Luxury Goods to grow positively.

12. Other Tax

The realization of Other Tax revenue in 2017 reached Rp6.7 trillion and grew negatively by -16.9 percent compared to 2016 figure. This negative growth was caused by non-recurring income that was received in 2016 namely interest of tax collection which reached Rp1.4 trillion. Nonetheless, revenue from Stamp Duty still grew by 5.7 percent.

DGT Tax Revenue, 2013–2017



Source: DGT Financial Statement (Audited)

B. NON-TAX REVENUE

The realization of net of Non-Tax Revenue in 2017 amounted to Rp49,781,160,426.00 and increased by 398,14 percent from the previous year.

Net Non-Tax Revenue, 2016—2017

Description	Realization 2017 (Rp)	Realization 2016 (Rp)	Increase/ (Decrease) (%)
Revenue from State-Owned Assets	13,854,512,825	6,845,480,876	102.39
Revenue from Services	5,410,576,170	3,486,261,117	55.20
Revenue from Dues and Fines	2,092,074,758	2,310,993,881	(9.47)
Other Revenues	28,423,996,673	4,650,628,907	511.19
Total	49,781,160,426	17,293,364,781	187.86

C. PERSONNEL EXPENDITURE

The realization of net Personnel Expenditure in 2017 amounted to Rp2,301,811,200,048.00 or 96.75 percent of budget, which grew by 2.08 percent compared to the previous year.

Net Personnel Expenditures, 2016—2017

Description	2017			2016	Increase/ (Decrease) (%)
	Budget (Rp)	Realization (Rp)	Achieve-ment (%)	Realization (Rp)	
Civil Servant Salaries & Allowances Expenditure	2,323,433,977,000	2,255,741,167,570	97.09	2,199,816,527,130	2.54
Overtime Expenditure	55,725,426,000	46,070,032,478	82.67	55,090,421,676	(16.37)
Total	2,379,159,403,000	2,301,811,200,048	96.75	2,254,906,948,806	2.08

D. GOODS EXPENDITURE

The realization of net of Goods Expenditure in 2017 amounted to Rp3,621,582,600,559.00 or 95.13 percent of the budget, which decreased by 17.20percent from the previous year.

Net Goods Expenditure, 2016—2017

Description	2017			2016	Increase/ (Decrease) (%)
	Budget (Rp)	Realization (Rp)	Achieve-ment (%)	Realization (Rp)	
Operating Goods Expenditure	1,391,996,670,000	1,357,212,918,173	97.50	2,140,955,992,883	(36.61)
Non-operating Goods Expenditure	470,883,455,000	430,098,871,401	91.34	243,226,849,252	76.83
Supplies Expenditure	301,071,969,000	293,906,797,853	97.62	403,515,788,434	(27.16)
Services Expenditure	448,073,982,000	416,658,717,918	92.99	501,681,508,469	(16.95)
Maintenance Expenditure	476,217,081,000	457,710,878,066	96.11	426,998,750,435	7.19
Domestic Travel Expenditure	701,647,013,000	653,209,238,535	93.10	644,940,131,615	1.28
International Travel Expenditure	17,036,432,000	12,785,178,613	75.05	12,442,146,845	2.76
Total	**3,806,926,602,000**	**3,621,582,600,559**	**95.13**	**4,373,761,167,933**	**(17.20)**

E. CAPITAL EXPENDITURE

The realization of net of Capital Expenditure in 2017 amounted to Rp311,070,393,844.00 or 93.54 percent of budget, decreased by 28.99 percent from the previous year.

Net Capital Expenditure, 2016—2017

Description	2017			2016	Increase/ (Decrease) (%)
	Budget (Rp)	Realization (Rp)	Achieve-ment (%)	Realization (Rp)	
Capital Expenditure on Land	0	0	0.00	3,202,740,000	(100.00)
Capital Expenditure on Equipment & Machine	204,466,005,000	188,582,423,295	92.23	196,081,508,201	(3.82)
Capital Expenditure on Building & Construction	84,947,927,000	80,888,392,263	95.22	207,008,530,385	(60.93)
Capital Expenditure on Road, Irrigation & Installation	3,985,948,000	3,971,331,200	99.63	693,287,300	472.83
Other Capital Expenditure	39,169,857,000	37,628,247,086	96.06	31,100,472,536	20.99
Total	**332,569,737,000**	**311,070,393,844**	**93.54**	**438,086,538,422**	**(28.99)**

F. ASSETS

1. Current Assets

Current Assets are assets that could be easily converted into cash, utilized, or owned to be sold within twelve months since reporting date. Total DGT current assets as of 31 December 2017 amounted to Rp26,723,372,549,600.00.

Current Assets, 2016—2017

Description	Value in 2017 (Rp)	Value in 2016 (Rp)	Increase/ (Decrease) (%)
Cash in Expenditure Treasurer	475,898,919	536,397,338	(11.28)
Other Cash & Cash Equivalent	11,800,540	111,582,993	(89.42)
Prepaid Expenditure	56,899,350,176	52,776,461,179	7.81
Prepayment Expenditure	566,529,066	323,970,387	74.87
Accrued Receivables	0	300,000	(100.00)
Tax Receivables (Net)	26,434,607,571,404	31,751,219,579,983	(16.74)
Non-Tax Receivables (Net)	0	211,385,517	(100.00)
Current Portion of Treasury Bills/ Compensation Claim (Net)	44,583,960	248,073,400	(82.03)
Inventory	230,766,815,535	286,498,592,887	(19.45)
Total	26,723,372,549,600	32,091,926,343,684	(16.73)

2. Fixed Assets

Fixed assets included the entire tangible assets that could be used for either government's or public's interests with useful life more than a year. Fixed assets are valued using historical cost less accumulated depreciation. The book value of Fixed Assets after depreciation as of 31 December 2017 amounted to Rp37,611,572,423,959.00.



Fixed Assets, 2016—2017

Description	Value in 2017 (Rp)	Value in 2016 (Rp)	Increase/(Decrease) (%)
Land	30,560,848,847,468	6,820,426,260,204	348.08
Equipment & Machine	4,888,740,018,318	4,805,887,715,622	1.72
Building & Construction	6,295,130,265,102	5,434,731,583,571	15.83
Road, Irrigation & Installation	50,871,947,750	49,343,808,171	3.10
Renovated Fixed Assets	2,447,575,000	17,820,000	13,634.99
Other Fixed Assets	5,162,214,809	5,256,242,329	(1.79)
Construction in Progress	78,422,698,733	140,398,461,676	(44.14)
Accumulated Depreciation as of December 31st	(4,270,051,143,221)	(4,912,684,584,996)	(13.08)
Book Value	37,611,572,423,959	12,343,377,306,577	204.71

3. Long-Term Receivables

Total Long-Term Receivables as of December 31st, 2015 amounted to Rp37,241,243.00. The amount was the result of Treasury Claim/Compensation Claim of Rp691,309,821.00 deducted by Allowance for Uncollectible of Treasury Claim/Compensation Claim of Rp654,068,578.00.

Long-Term Receivables, 2016—2017

Description	Value in 2017 (Rp)	Value in 2016 (Rp)	Increase/(Decrease) (%)
Treasury Claim/Compensation Claim	691,309,821	49,000,000	1,310.84
Allowance for Uncollectible of Treasury Claim/ Compensation Claim	(654,068,578)	(245,000)	266,866.77
Long-Term Receivables	37,241,243	48,755,000	(23.62)

4. Other Assets

Other assets here consisted of intangible assets and any other uncategorized ones. Where intangible assets were assets that could be owned yet did not have any physical form, the uncategorized assets were the ones of which in heavily damaged condition and/or the ones that were no longer operated.

` The total book value of Other Assets owned by DGT as of December 31st, 2017 amounted to Rp157,524,220,326.00.

Other Assets, 2016—2017

Description	Value in 2017 (Rp)	Value in 2016 (Rp)	Increase/(Decrease) (%)
Intangible Assets	421,503,504,074	389,565,343,320	8.20
Other Assets	461,534,158,232	395,607,068,831	16.66
Accumulated Depreciation as of December 31st	(406,319,653,480)	(325,259,079,455)	24.92
Accumulated Amortizaation as of December 31st	(319,193,788,500)	(304,053,156,618)	4.98
Book Value	157,524,220,326	155,860,176,078	1.07

G. SHORT-TERM LIABILITIES

Liabilities were classified as short-term, if they were expected to be paid or matured within twelve months after the reporting date. They were recorded at nominal value, which was equal to the historical value of the government's liabilities. Short-term liabilities as of December 31st, 2017 amounted to Rp17,263,042,737,946.00.

Short-Term Liabilities, 2016—2017

Description	Value in 2017 (Rp)	Value in 2016 (Rp)	Increase/(Decrease) (%)
Third-party account payable	13,216,148,018	15,940,041,070	(17.09)
Over-stated-revenue account payable	17,248,585,899,463	20,874,122,161,032	(17.37)
Prepaid Revenue	757,350,896	470,112,220	61.10
Prepaid from State Treasury Service Offce	475,898,919	536,397,338	(11.28)
Other Short-Term Liabilities	7,440,650	36,971,884	(79.87)
Total	17,263,042,737,946	20,891,105,683,544	(17.37)

H. EQUITY

Equity as of December 31st, 2017 amounted to Rp47,229,463,697,182.00 while the value as of December 31st, 2016 amounted to Rp23,700,106,897,795.00, thus there was an increase of Rp23,529,356,799,387.00 or 99.28 percent.

Performance Target 2018

Based on Presidential Regulation Number 79 of 2017 regarding Government Annual Work Plan 2018, fiscal policy direction on state revenue is focused on the optimization of tax revenue in 2018 that covers:

a. improvement on tax collection effectiveness through the strengthening of DGT functions;
b. optimization of tax potential through the update and utilization of data, supported by an integrated tax information system;
c. enhancement on tax awareness and taxpayer compliance level;
d. arrangement of selective tax incentives provision to support competitiveness of national industries;
e. fostering international tax agreements and effectiveness of AEOI implementation; as well as
f. amendment of tax laws and refinement of regulations based on fairness for community.

DGT has also established the 2018 policy direction with the theme "Synergy between DGT and Government Institutions, Agencies, Associations, and Other Parties" as stated in the 2015-2019 DGT Strategic Plan. Synergy with Government Institutions, Agencies, Associations, and Other Parties is important for DGT to accomplish the duties and functions. To enhance the implementation of self-assessment system, DGT requires infrastructure to accurately detect non-compliance possibility. In this case, DGT needs tax-related data and information from various sources to evaluate taxpayers' compliance.



In line with policy direction of state revenue, projections of internal and external conditions, and stakeholders' expectations, key performance indicators and targets are set for DGT. The performance targets for 2018 is stipulated in the Performance Contract signed by Minister of Finance and Director General of Taxes.

DGT Performance Contract, 2018

No.	Program/Activity Target	Performance Indicator	Target
1.	Optimum state revenue	Percentage of tax revenue realization	100%
2.	Excellent public services	Service Users Satisfaction Index	4.23 (scale 1—5)
3.	High level of taxpayers compliance	Percentage of corporate taxpayers and (non-employee) individual taxpayers compliance	65%
		Percentage of corporate taxpayers and (non-employee) individual taxpayers who pay taxes	45%
4.	Formulation of qualified policy	Regulation Effectiveness Index	8 (scale 1—10)
5.	Effective tax dissemination and public relations	Percentage of tax dissemination effectiveness	60%
		Level of public relations effectiveness	80
6.	Optimum tax services	Percentage of tax return submission through e-Filing	82%
7.	Optimum tax extensification	Percentage of newly registered taxpayers from tax extensification program who pay taxes	100%
8.	Effective taxpayers supervision	Percentage of tax advise letters which have been followed-up and completed	100%

No.	Program/Activity Target	Performance Indicator	Target
9.	Effective Audit	Audit coverage ratio	100%
		Percentage of successful completion of joint audit	80%
10.	Effective collection	Percentage of tax arrears disbursement	66%
		The number of gijzeling proposals	66 Taxpayers/Tax Bearers
11.	Effective investigation	Percentage of completed brief of evidence in tax investigation	60%
12.	Optimum handling of taxpayers' objection/ appeal	Percentage of the verdicts defending the object of appeal/lawsuit in tax court	40%
13.	Optimum quality control	Percentage of Audit Board recommendations on Government Financial Statement and State Treasurer Financial Statement which have been followed up	89%
		Percentage of Audit Board recommendations for the Budget Section 15 in Government Financial Statement which have been followed up	89%
14.	Optimum tax data	Percentage of identified external data	64%
15.	Competitive human capital	Percentage of DGT officials who satisfy job competency standards	94%
16.	Fit for purpose organization	Percentage of the implementation of Bureaucratic Reform and Institutional Transformation initiatives	92%
		Level of DGT units' accomplishment on the criteria of Integrity Zone - Corruption Free Area	100% (for 10 units)
		Integrity Perception Index	85 (scale 1—100)
17.	Reliable information management system	Level of downtime of information and communication technology system	0.35%
		Percentage of information and communication technology governance capability	75%
18.	Optimum budget management	Percentage of budget execution quality	95%

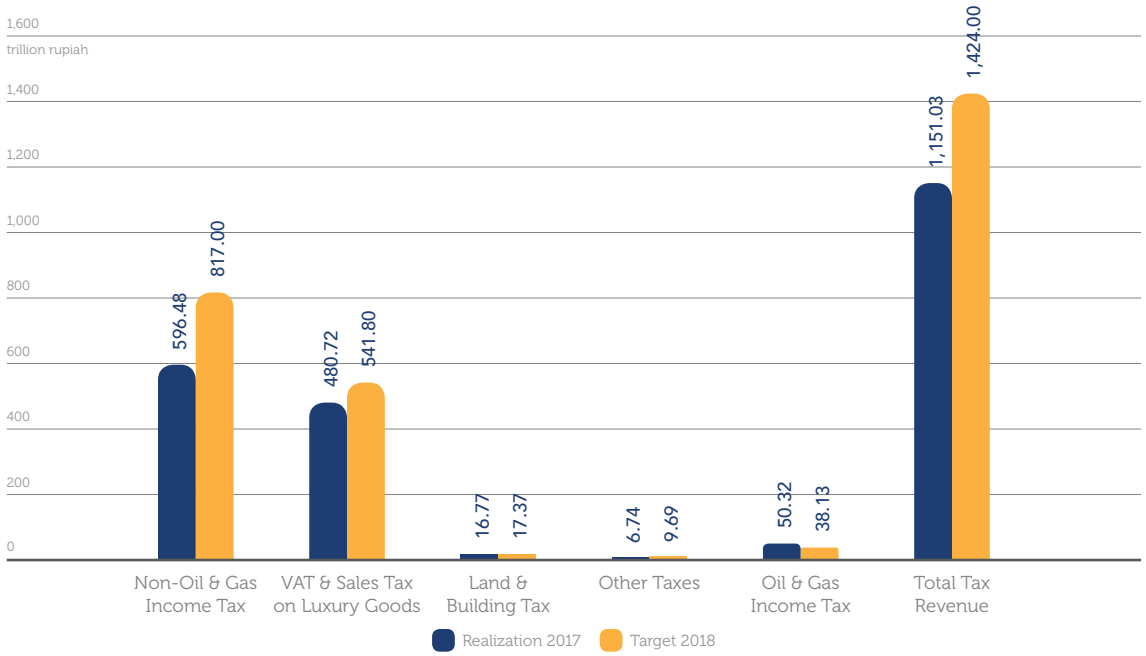
Source: Secretariat of Directorate General of Taxes

Revenue target in 2018

Rp 1,423.995 trillions

increased by 23.72% from previous year's tax revenue

Comparison between 2018 Tax Revenue Target and 2017 Tax Revenue Realization



Source:
- DGT Financial Report 2017 (Audited)
- Revenue Dashboard retrieved on 25 July 2018

DGT Strategic Initiatives, 2018

KPI	Strategic Initiatives	Output/Outcome	Period
Percentage of tax revenue realization	Implementation of Financial Data Information Management System application	Valid and integrated database of government treasurers as well as local and central government expenditure	Jan—Dec
	AEOI Implementation	Contribution to optimum state revenue and higher Indonesia's tax ratio	Jan—Nov
	Core Tax System	DGT Integrated Core Tax Administration System	Jan—Dec
Percentage of corporate taxpayers and (non-employee) individual taxpayers compliance	"Tax Partners" (tax agent) in tax services	Integration of business process and administration system of tax agents	Jan—Dec
Percentage of successful joint audit assignments	Joint program between DGT and Directorate General of Customs and Excise	A reliable, integrated and efficient system as well as regulations and business process that support the optimization of import, export, and activities within certain regions which get tax and excise facilities	Jan—Dec
Percentage of officials who have satisfied job competency standards	e-Learning implementation	Enhancing DGT's ability to develop employee capacity building	Jan—Dec

Source: Secretariat of Directorate General of Taxes

Good Governance

136 Procedures

139 Management System of Employee Performance

141 Employee Mutation System

144 Employee Remuneration System

147 Internal Control System

160 Information Disclosure





Procedures

In order to create a good govern environment, DGT has implemented several procedures serving as operational guidance in each unit/position.

A. ORGANIZATION AND PROCEDURES

According to the laws, the Minister of Finance has the discretion to further stipulate the regulations in regards to the organization and governance within the Ministry of Finance, by first obtaining approval from the Minister of Administrative and Bureaucratic Reform. The regulations comprise of position, details of tasks and functions, work procedures, work area, and units' organizational charts.

Organization and Procedures

Unit	Legal Basis
Head Office	• Presidential Regulation No. 28 of 2015 on the Ministry of Finance • Minister of Finance Regulation No. 234/PMK.01/2015 on Organization and Procedures of the Ministry of Finance • Minister of Finance Decree No. 218/KMK.01/2003 on Senior Advisors in Directorate General of Taxes
Vertical Units	The Minister of Finance Regulation No. 210/PMK.01/2017 on Organization and Procedures of Vertical Units in DGT
Technical Implementing Units	• Minister of Finance Regulation No. 167/PMK.01/2016 on Organization and Procedures of Center for Taxation Data and Document Processing • Minister of Finance Regulation No. 166/PMK.01/2016 on Organization and Procedures of Taxation Data and Document Processing Office • Minister of Finance Regulation No.134/PMK.01/2011 on Organization and Procedures of External Data Processing Offce as amended by the Minister of Finance Regulation No. 173/PMK.01/2012 • Minister of Finance Regulation No.174/PMK.01/2012 on Organization and Procedures of Information and Complaint Services Office as amended by the Minister of Finance Regulation No. 165/PMK.01/2016

The Ministry of Finance carries out strategic activities through organizational restructuring in order to form an institution capable of adapting to dynamic environment and providing the best services to the community. The restructuring takes into consideration both the internal and external factors. The internal factors include significant workload changes, expansion of work areas, and changes to organizational vision and mission. As for external factors, new policies requiring changes to existing structure, stakeholders demand, and rapid development of IT contribute to organizational restructuring.

In general, organizational restructuring within the Ministry of Finance is coordinated by the Secretariat General. Whereas in DGT, for the analysis/development of organizational design is coordinated by the Directorate of Internal Compliance and Apparatus Transformation, and for the formulation of its implementation regulations is coordinated together with the Secretariate Directorate General.

Organizational restructuring is carried out based on the analysis of the Secretariat General or based on proposals from echelon I units. These documents are then discussed within the Ministry of Finance and subsequently submitted to the Minister of Administrative Reform and Bureaucratic Reform to obtain its approval. The restructuring is then finally stipulated in the Minister of Finance Regulation. If the restructuring requires any change in Presidential Regulation, the Cabinet Secretary will also be involved in the discussions.

As an effort to strengthen DGT institutions, since 2015 the Ministry of Finance has delegated to DGT the authority to establish further details regarding the tasks, functions, locations, and work areas of its echelon III organization units, provided that there is no change in nomenclature or shift in budget working unit, as stipulated in the Presidential Regulation Number 28 of 2015 and Decree of the Minister of Finance Number 605/KMK.01/2015.

B. JOB DESCRIPTION

Job description defines the details of a position including tasks, authorities, responsibilities, work relationships, challenges, risks, and competency standards. It is established to clarify the roles and functions of each position and to prevent jobs duplication and obscurity of authorities and responsibilities.

Job Description/Position Activities

Position	Legal Basis
Structural Official (Echelon) in DGT Head Office	Minister of Finance Decree No. 225/KM.1/2016
Staff in DGT Head Office	The Minister of Finance Decree No. 187/KM.1/2017
Structural Official (Echelon) in vertical units and technical implementing units	The Minister of Finance Decree No. 559/KM.01/2015 as amended by The Minister of Finance Decree No. 452/KM.01/2015
Staff in vertical unit and technical implementing unit	The Minister of Finance Decree No. 188/KM.1/2017
Tax Auditor	The Minister of Administrative and Bureaucratic Reform Decree No.17 of 2016
Tax Appraiser	The Minister of Administrative and Bureaucratic Reform Decree No.11 of 2018
Tax Appraiser Assistant	The Minister of Administrative and Bureaucratic Reform Decree No.12 of 2018
Computer Administrator	The Minister of Administrative and Bureaucratic Reform Decree No.66/KEP/M.PAN/7/2003

C. STANDARD OPERATING PROCEDURE

Standard Operational Procedure (SOP) is a series of formal written instructions about government's administration operational process, how, when, and where it is to be done, and to whom it should be delegated. SOP is a guideline in performing the tasks and functions to prevent errors, to ensure uniformity and compliance to established rules, to encourage effective and efficient implementation; as well as a tool of internal control.

To ensure its effectiveness, DGT performs SOP Management which includes receiving and distributing inputs/feedbacks, developing, approving, administering and publishing, and also monitoring and evaluating SOP.

Standard Operating Procedure Development Unit

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

Standard Operating Procedure Recapitulation

Based on Development		Based on SOP Unit	
Area	Total	Unit	Total
Services	357	DGT	19
Dissemination	143	Head Office	1,115
Law Enforcement	433	Regional Tax Office	407
Extensifcation and Valuation	245	Tax Office	508
HR Management	434	Tax Services, Dissemination, & Consultation Offices	76
Competency and Capacity Building	75	Center for Taxation Data and Document Processing	159
		Taxation Data and Document Processing Office	139
Information System Analysis and Evaluation	226	External Data Processing Office	107
Organizational Transformation	735	Information and Complaint Services Office	118
Total	2,648	Total	2,648

Notes: Total SOP as of December 31, 2017.
Legal basis:
- The Minister of Finance Regulation Number 131/PMK.01/2015.
- The Director General of Taxes Regulation PER-16/PJ/2017.
- The Director General of Taxes Decree KEP-231/PJ/2017.
- The Director General of Taxes Circular Letter SE-29/PJ/2017.

Performance Assessment System

Performance management is intended to improve the performance of employees and organizations. An organization's performance can be measured through the achievement of performance targets as agreed in the performance contract.

Performance management of both organizations and employees within the Ministry of Finance is regulated by the Minister of Finance Decree Number 467/KMK.01/2014

General Framework of Performance Management

Phase	Description
Planning	The annual work plan is the basis for preparing the performance commitments/ performance contracts for the year.
Monitoring	Monitoring of KPI achievements and employees behavior is based on the agreed performance commitments/ performance contracts withthe result then becomes the source for performance dialogue, counseling, and consultation.
Evaluation	After the end of the implementation year, the results of performance achievements are presented and used as reference in the evaluation of organizational/employee performance and restructuring.

A. ORGANIZATION PERFORMANCE ASSESSMENT

The Ministry of Finance applies a Balanced Scorecard (BSC), a framework which helps translating organizational strategies into operational objectives to assess organizational performance.

With this framework, DGT's organizational performance is measured not only from stakeholders prespectives, which is related to tax revenue, but also from the perspectives of customers, internal process, and learning and growth. For each perspective, targeted Strategic Objectives are identified and KPIs are determined to assess whether each objective meets the target.

Perspectives in DGT Balance Scorecard

Perspective	Description
Stakeholder	This perspective includes the Strategic Objectives targeted to meet the expectations of stakeholders – the parties with interests on organizational outputs/outcomes but not at the receiving end of organizational services (the President, the House of Representatives, the Minister of Finance, the National Audit Board, and the community).
Customer	This perspective includes the Strategic Objectives targeted to meet the expectations of customers – the external parties at the receiving end of organizational services (the taxpayers).
Internal Process	This perspective includes the Strategic Objectives targeted to be achieved through the service and value creation processes for stakeholders and customers managed by the organization.
Learning & Growth	This perspective includes the Strategic Objectives in terms of ideal condition of organizational internal resources required to perform the business processes in order to produce outputs/incomes which meet stakeholders and customers expectation.

Principles in Key Performance Indicator Establishment

Principles	Description
Specific	To assess and encourage employee/unit performance, KPI must be descriptive, unambiguous, relevant, and unique.
Measurable	KPI must be clearly and transparently measured.
Agreeable	KPI must be agreed by its owners and their superiors.
Realistic	KPI must have attainable measures and challenging targets.
Time-bounded	KPI must be achieved within a limited set of time.
Continously Improved	KPI's quality and targets must be modifiable and continuously be improved.

To manage organizational performance, DGT conducts an assessment based on official performance contract resulting in an Organization Performance Score, the overall score of KPIs achievement derived from the calculation of KPIs and perspective weights.

B. EMPLOYEE PERFORMANCE ASSESSMENT

DGT continues to develop policies to manage employee performance toward realizing its vision and missions. Highly performing employees enable DGT to realize its vision, missions, and goals more effectively and efficiently.

The employee performance management cycle within the DGT initiated with the planning phase, which includes the formulation of annual work plans as the basis for the preparation of contractual documents, namely the Performance Contracts and Employee Performance Targets (SKP). The SKP document describes employees' mandatory job activities that must be done to achieve the KPI target. At this stage, employees and direct superiors as evaluators conduct discussion or performance dialogues to prepare Performance Contracts and SKP targets. The performance dialogue is the most important part of this phase because both parties are setting their work targets consciously and responsibly to encourage their commitment in achieving the performance targets. The performance dialogue is documented by the direct superiors.

The managing phase comprises of the monitoring of KPI achievement and employee work behavior. The direct superiors must supervise their subordinate's performance and provide a mechanism of coaching, consultation, and mentoring which can be carried out anytime or upon employee's request. This mechanism allows the direct superiors to listen and offer feedbacks to the subordinate's difficulty in performing the tasks. Superiors may utilize the semianually periodic assessment, Individual Performance Dialogs, and/or activities logbook to provide with relevant feedbacks.

The last phase of this cycle is performance evaluation, which includes two assessments of:

a. performance achievements as listed in the Performance Contract and SKP; and
b. employee behavior, acquired from assessments by peers and/or subordinates.

The development of employee performance management in 2017 was focused on increasing awareness that the results of performance assessment affect career path, remuneration and capacity building. It was carried out by:

a. increasing employees and managers' understanding through the dissemination of performance management provisions pertaining to the Minister of Finance Decree Number 467/KMK.01/2014 as amended by the Minister of Finance Decree Number 556/KMK.01/2015 and Government Regulation Number 46 of 2011 on Civil Servants Work Performance Assessment;
b. launching semiannually Employee Performance Week within which employees were required to carry out the entire phase of performance management simultaneously and promptly;
c. monitoring and evaluating the performance management which were conducted in August-September 2017 by taking 5 Regional Offices and 5 Tax Office as samples. It was then revealed that a large number of employees still perceive performance assessment as mere formality;
d. organizing the online survey in collaboration with external consultant, PT Sarrel Sentra Inspira, on superiors' coaching competency. The survey conducted on the sample of three tax offices concludes that coaching for performance program was proven to improve leadership competencies for the superiors.

Job Rotation System

Job rotation is generally defined as an activity to rotate employee from one position to another within or inter unit. Currently, DGT implements job rotation patterns for both structural and functional positions. These patterns aims to:

a. Support the achievement of tax revenue target of each unit;
b. meet the needs for and create the balance of employee composition in each unit;
c. motivate employees and develop career and competencies;
d. empower employees within their competencies; and
e. meet other goals by taking into consideration the organization and employees' expectation.

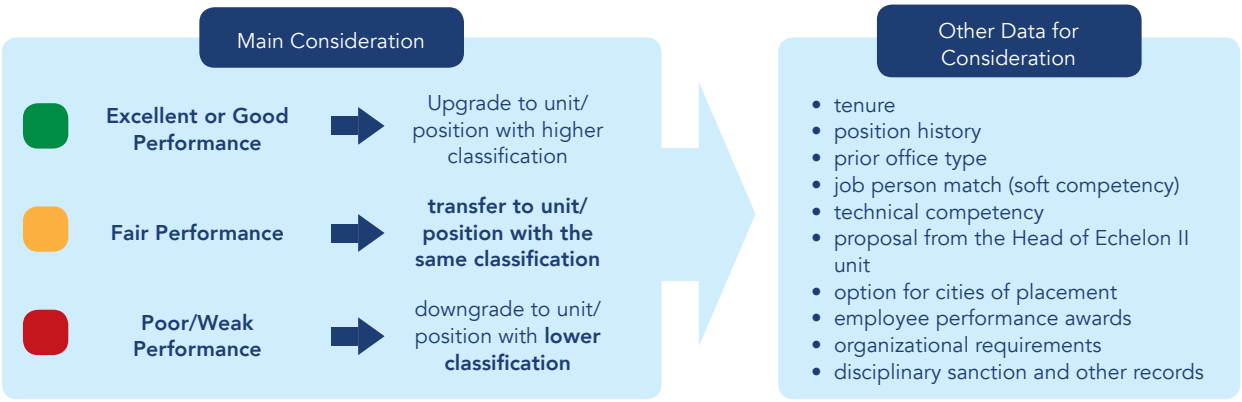
The guidelines for job rotation patterns in DGT refer to:

a. the Law Number 5 of 2014 on State Civil Apparatus;
b. the Government Regulation Number 11 of 2017 on Civil Servants Management;
c. the Minister of Finance Regulation Number 39/PMK.01/2009 on the Job Rotation Pattern within the Ministry of Finance for Echelon III; and
d. the Director General of Taxes Regulation Number PER-01/PJ/2012 on Job Rotation Pattern within Directorate General of Taxes for Echelon IV as amended by the Director General of Taxes Number PER-25/PJ/2015.

Job Rotation Pattern for Echelon IV

The discretion to regulate the job rotation patterns for echelon IV and functional positions falls solely on DGT's hands. The shortest tenure to hold office for these positions is three years, and two years in remote areas. Having served the required tenures, the employees are eligible for job rotation.

General Policy for Employees who are eligible for job rotation



Employee performance is the main consideration for job rotation patterns. Employees with Excellent and Good performance deserve a greater challenge to support in generating tax revenue in units/positions with higher level of classification. Whereas those with Fair performance are warranted a transfer to units/positions with the same level of classification, and those performing poorly may be transferred to units/positions with lower level of classification.

Other data taken into consideration in the job rotation system are explained below.

Unit classification, consist of:

a. Main Strategic Work Unit, comprising:
   1) DGT Head Office;
   2) Large Taxpayers Regional Office;
   3) Jakarta Special Regional Tax Office;
   4) Tax Offices under Large Taxpayers Regional Office;
   5) Tax Offices under of Jakarta Special Regional Tax Office;
   6) Objection, Review and Deduction in all regional office across Indonesia.
b. Strategic Medium Work Units, comprising Medium Taxpayers Offices across Indonesia.
c. Main General Work Unit, comprising:
   1) Large Taxpayers Offices under the Regional Tax Offices (excluding the Division of Objection, Appeals and Deduction in Regional Tax Office);
   2) Tax Offices with significant national tax revenue targets, other than Strategic Work Units.
d. Other General Work Units.

Position Classification, consisting of:

a. Supervisor position/Echelon IV (grade 14, 15, and 16)
b. Administrator position/Echelon III (grade 17, 18, and 19).

Tenure

Employees who are eligible for job rotation will be grouped based on their tenures. The priority is given to those who have served the longest in their positions.

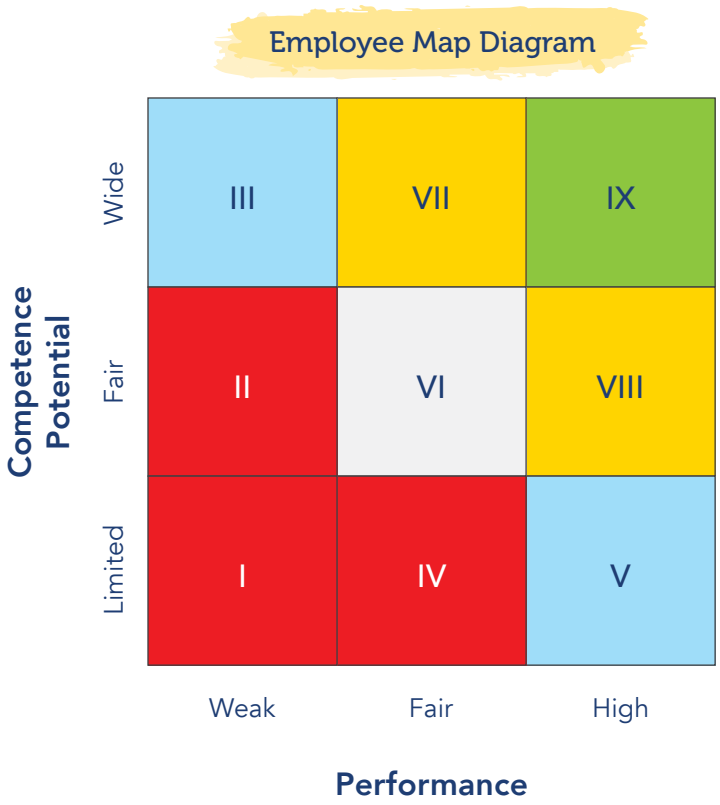
Position History
Position history is the list of position history of an employee, which is used as a consideration in rotating employee to a certain position.

Technical Competency
Technical competency is a special competency requirement to perfom tasks in certain positions. Examples of this technical competency are the Certified Procurement Expert, the Certified Forensic Expert, or other competencies acquired through training, in-house training, and short course.

Options for Cities of Placement
Employees choose their preferred cities of placement through the SIKKA application (Information System on Personnel, Finance and Assets), and the choices are one of the considerations in rotating employees.

Employee Performance Award
Employee Performance Award is a program conducted to appreciate employees who performs excellently.

Starting from 2018 onwards, the promotion process will be carried out through talent management which refers to the Minister of Finance Regulation Number 60/PMK.01/2016 as amended by the Minister of Finance Regulation Number 161/PMK.01/2017 along with the implementing regulations. The talent management maps employees on the axes of performance and competence.



On the diagram above, the box IX covers high-performing employees with wide range of competence who will be selected as talents. The best talents will be promoted to fill vacant positions through a series of selection process. .

By the end of 2017, DGT has initiated the employee mapping to select the talents to fill the positions in 2018. The application of talent management is expected to provide transparency in promotion policy and thus create a sense of fairness for all employees.

Employee Remuneration System

The DGT employee remuneration system was overhauled by the issuance of Presidential Regulation Number 96 of 2017 on the Amendments to the Presidential Regulation Number 37 of 2015 on Employee Performance Allowances in the Directorate General of Taxes and the Regulation of the Minister of Finance Number 211/PMK.03/2017 as its implementation regulation.

The overhaul was urgently needed on the grounds that DGT employee performance allowance scheme had not been able to encourage the creation of ideal conditions. Before Presidential Regulation No. 96 of 2017 came into effect, the provision of employee performance allowances was solely based on the realization of national tax revenues, without considering the dissimilar risks and workloads in each unit, organizational performance, and employee performance.

In the management of apparatus, the employee remuneration system is a dependent variable. Therefore, this remuneration system must be closely related to job rotation patterns and talent management. Thus, it creates an incentive for employees to be posted in units with higher risks or workloads as there will be higher allowance, accordingly.

The performance allowance is calculated by at least considering the achievement of organizational and employee performance. Characteristics of a unit is another variable in calculating performance allowance.

The new scheme allows a 10% lower performance allowance than the minimum amount listed in the Annex to the Presidential Regulation Number 37 of 2015, and a maximum of 30% addition to the highest amount thereof, and also takes into account the State Budget.

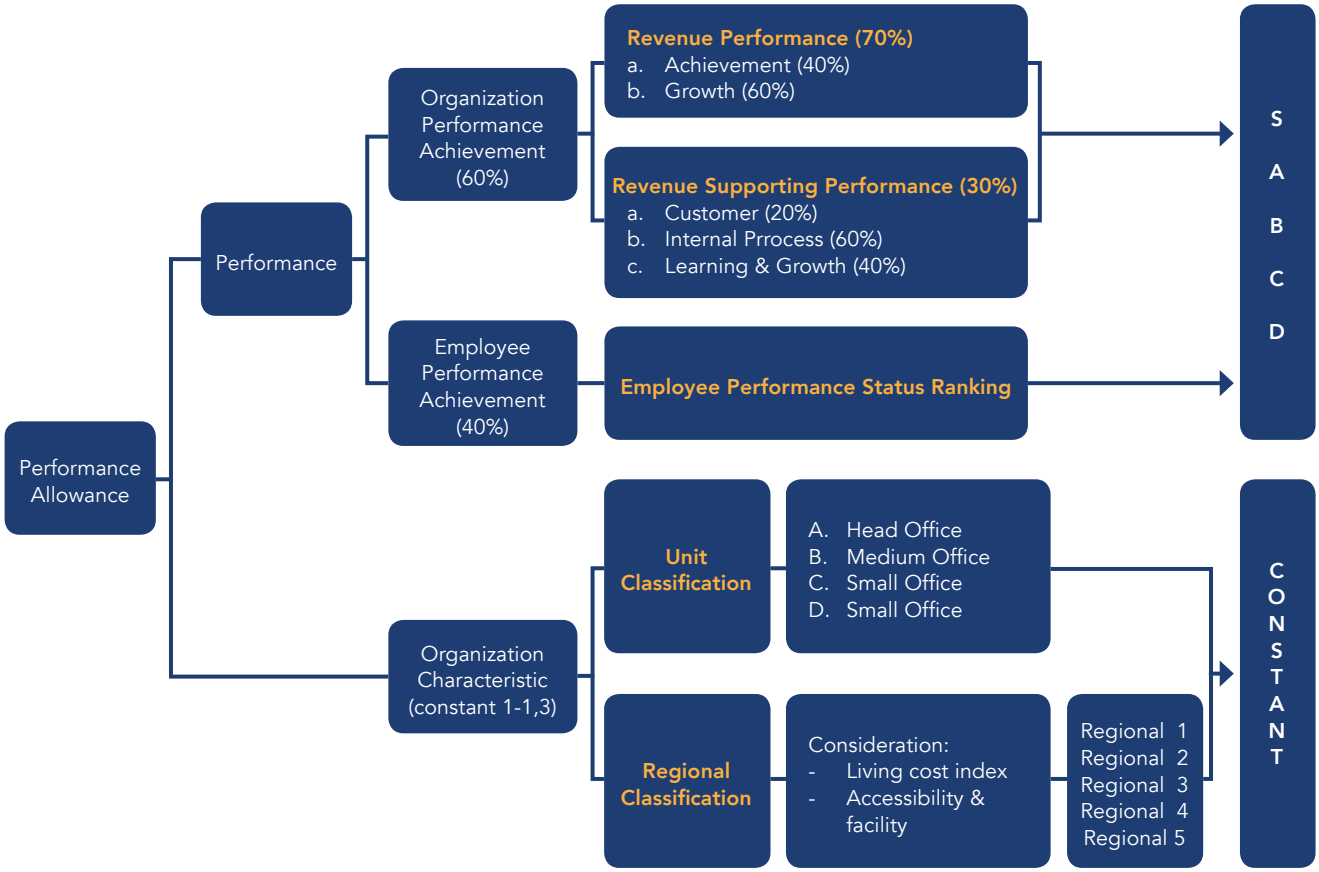
Employee Performance Allowance

Grade	Position	Performance Allowance (IDR)
27	Echelon I Structural Official	117,375,000.00
26	Echelon I Structural Official	99,720,000.00
25	Echelon I Structural Official	95,602,000.00
24	Echelon I Structural Official	84,604,000.00
23	Echelon II Structural Official	81,940,000.00
22	Echelon II Structural Official	72,522,000.00
21	Echelon II Structural Official	64,192,000.00
20	Echelon II Structural Official	56,780,000.00
	Computer Administrator Expert Level II	42,585,000.00
19	Echelon III Structural Official	46,478,000.00
18	Echelon III Structural Official	42,058,000.00
	Tax Auditor Expert Level III (Highest)	34,172,125.00
	Appraiser Expert Level III (Highest)	28,914,875.00

Grade	Position	Performance Allowance (IDR)
17	Echelon III Structural Official	37,219,800.00
	Computer Administrator Expert Level III (Highest)	27,914,850.00
16	Echelon IV Structural Official	28,757,200.00
	Tax Auditor Expert Level II	25,162,550.00
	Appraiser Level II	21,567,900.00
15	Echelon IV Structural Official	25,411,600.00
	Tax Auditor Skilled Level III (Highest)	22,235,150.00
	Appraiser Skilled Level III	19,058,700.00
14	Echelon IV Structural Official	22,935,762.50
	Computer Administrator Expert Level II	21,586,600.00
13	Tax Auditor Skilled Level I	17,268,600.00
	Computer Administrator Skilled Level II	16,189,312.50
	Computer Administrator Expert Level I (lowest)	16,189,312.50
	Appraiser Expert Level I (lowest)	15,110,025.00
12	Tax Auditor Skilled Level II	15,417,937.50
	Appraiser Skilled Level II	14,390,075.00
	Tax Objection Reviewer Level I	15,417,937.50
	Other Staff	11,306,487.50
11	Tax Objection Reviewer Level II	14,684,812.50
	Account Representative Level I	14,684,812.50
	Other Staff	10,768,862.50
10	Computer Administrator Skilled Level II	13,986,750.00
	Tax Objection Reviewer Level III	13,986,750.00
	Account Representative Level I	13,986,750.00
	Other Staff	10,256,950.00
9	Tax Auditor Skilled Level II	13,320,562.50
	Appraiser Sklilled Level II	12,432,525.00
	Tax Objection Reviewer Level IV	13,320,562.50
	Account Representative Level III	13,320,562.50
	Other Staff	9,768,412.50
8	Computer Administrator Sklilled Level I (lowest)	12,686,250.00
	Tax Objection Reviewer Level IV	12,686,250.00
	Account Representative Level IV	12,686,250.00
	Other Staff	8,457,500.00
7	Computer Administrator Sklilled Level I (lowest)	12,316,500.00
	Account Representative Level IV	12,316,500.00
	Other Staff	8,211,000.00
6	Staff	7,673,375.00
5	Staff	7,171,875.00
4	Staff	5,361,800.00

Legal basis: Government Regulation Number 37 of 2015

Scheme of Employee Performance Allowance



Description:
- S: achievement status of organizational performance between 98.75% and 100%
- A: achievement status of organizational performance between 96.25% and 98.75%
- B: achievement status of organizational performance between 93.75% and 96.25%
- C: achievement status of organizational performance between 91.25% and 93.75%
- D: achievement status of organizational performance between 90.00% and 91.25%

Legal basis: the Minister of Finance Regulation Number 211/PMK.03/2017

The organizational performance, weighing 60% of total performance, consists of two variables: tax revenue performance (70%) and revenue supporting performance (30%). The tax revenue performance is broken down into two parameters, the revenue achievement (40%) and growth achievement (60%). The latter has more weight to appreciate the unit's effort in safeguarding the tax revenue.

The revenue supporting performance variable weighs 30% and comprise of three elements, namely customer perspective (20%), internal process perspective (40%), and learning and growth perspective (40%).

The Employee performance achievement, obtained by carrying out employee performance ranking in a unit, weighs 40%.

Organization characteristics are determined by two parameters: the unit classification and the regional classification. The unit classification groups the DGT units based on workloads, job risks and/or revenue target, and organizational unit of the previous year. The regional classification groups the DGT units based on geographical conditions and local socioeconomic characteristics, including cost of living index and availability and accessibility of utilities.

The combination these parameters determines the constant in calculating the provision of performance allowances, ranging from 1.000 to 1.3000.

Formula of Performance Allowance Calculation

Performance Allowance =
Constant x ((60% x Organization Performance Achievement Status) + (40% x Employee Performance Achievement Status)) x Performance Allowance Table based on Position and Grade

Legal basis: Presidential Regulation Number 37 of 2015 sttd. Presidential Regulation Number 96 of 2017

Internal Control System

As a government institution, DGT implements the Internal Control System as a method to monitor the control elements and to direct resources in order to achieve effective, effcient, transparent, and accountable budget management. The implementation is based on Government Regulation Number 60 of 2008.

A. CODE OF CONDUCT IMPLEMENTATION

DGT Code of Conduct is the guidelines for attitude, behavior, and manners, which binds DGT Officials in carrying out their main duties and functions as well as daily life interaction. In performing their responsibilities, employees are often confronted with conflict of interest and dilemmatic situations. In such situations, Code of Conduct is required as a guideline to determine the most appropriate attitude to adopt. In addition, through Code of Conduct implementation, employees are required to strengthen discipline, maintain work order, professionalism, working conditions and behavior, ensure appropriate duties execution, conducive working climate, and preserve the DGT's public image to support the vision and mission actualization.



DGT Code of Conduct complies with the Minister of Finance Regulation No. 1/PM.3/2007, which is then elaborated further in the Circular Letter of the Director General of Taxes Number SE-33/PJ/2007.

Code of Conduct

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

Legal basis: the Minister of Finance Regulation No. 1/PM.3/2007

Successful implementation of the code of conduct does not solely depend on the dissemination frequency or authorized unit supervision, but also by several factors such as the inherent supervision and exemplary of superiors, and the responsibilities of all employees. Therefore, employees are expected to remind each other, to consult with superiors, or to report any violation of the code of conduct in their work environment in order to encourage code of conduct adherence.

In the three lines of defense concept, the supervision of code of conduct is initated by the head of work units and direct superiors. As a form of inherent supervision mechanism, each superior is obliged to ensure the implementation of code of conduct by the subordinates. In the second line, the supervision is carried out by the Internal Compliance Unit in each unit. In the third line, the supervision is carried out by the Inspectorate General of the Ministry of Finance.

B. INTERNALIZATION OF ORGANIZATIONAL VALUES

DGT conducts Corporate Value Internalization (ICV) throughout the year as a program to internalize and implement the Ministry of Finance's Values, and to support the efforts to achieve the tax revenue target through employee character development.

In 2017, the ICV program highlighted the value of Integrity as the main theme. It was divided into three programs:
a. Internalization of the Ministry of Finance Values Program;
b. Anti-Corruption Initiative Program; and
c. Cultural Program.

The Internalization of the Ministry of Finance Values Program is carried out routinely in the form of "Doa Pagi" and "DJP Bugar", and annual activities such as strengthening the Ministry of Finance's Values and gratification control, strengthening DGT Cultural Programs, strengthening code of conducts, Civil Servants discipline, whistleblowing system, as well as the commemoration of Indonesian Independence Day and Oeang Day.

The Anti-Corruption Initiative Program was carried out through several activities such as the Integrity and Anti-Corruption Survey, Integrity Building, Commemoration of International Anti-Corruption Day, as well as other forms of initiative activities carried out by office units.

Activities within the scope of the Cultural Program were carried out with reference to:

a. Ministry of Finance's Cultural Program, titled *Satu Informasi Setiap Hari, Dua Menit Sebelum Jadwal, Tiga Salam Setiap Hari, Rencanakan, Kerjakan, Monitor, dan Tindak Lanjuti*, serta *Ringkas, Rapi, Resik, Rawat, Rajin* (5R);

b. DGT Culture Program titled *Teladan Pimpinan*, Knowing Your Employee, *Malu Terlambat, Peduli DJP, Sesapa (Senyum, Salam, Sapa), Santun dalam Bermedia Sosial*, serta *Berkas Aman-Pulang Nyaman.*

C. INTERNALIZATION OF ANTI-CORRUPTION CULTURE

Anti-corruption culture aims to always prevent employees from corruptive acts. Anti-corruption internalization culture at DGT is embedded through gratification control program as well as the strengthening integrity of all employees.

The substance regarding criminal acts of corruption (tipikor), gratification control, and DGT Whistleblowing System are internalized to employees in all units through the ICV annual program 2017. The substance was also presented on several events such as the commemoration of International Anti-Corruption Day and Induction Program for new employees.

> **Gratification Control** Control in DGT pertains to **Minister of Finance Regulation Number 7/PMK.09/2017**

The internalization of gratification control is important as gratification is the root of corruption. Employees need to have an understanding on how to deal with gratification. If this understanding is already embedded and implemented at work, the anti-corruption attitude is expected to embed as a culture.

In order to support the effectiveness of gratification control implementation, in 2017 DGT formed Gratification Control Units in the Head Office, Regional Offices, Tax Offices, and Technical Implementing Units; conducted by each Internal Compliance unit.

In 2017 DGT also conducted Anti-Corruption Jingle Competition as a part of DGT Commemoration of International Anti-Corruption Day 2017. The Anti-Corruption Jingle Contest was expected to build the employee's anti-corruption spirit and to utilize the competition result as an alternative medium to internalize anti-corruption culture.

Winners of Anticorruption Jingle-Commemoration of International Anti-Corruption Day 2017

The Best Contributor	Jingle Title
I Taxation Data and Document Processing Office Jambi	*DJP Bersih, Antikorupsi*
II Tax Office Palopo	*Tak Ada Lagi Korupsi*
III Tax Office Bantaeng	*Taklukan Korupsi*
IV East Java I Regional Office	*Ikhlas Mengabdi*
V Aceh Regional Office	*Bersama Hentikan*
Favorite: East Java I Regional Office	*Ikhlas Mengabdi*

Source: Directorate of Internal Compliance and Apparatus Transformation

D. REPORTS OF STATE OFFICIALS' WEALTH MANAGEMENT (LHKPN)

In accordance with the Corruption Eradication Commission Regulation Number 7 of 2016, starting from January 2017, the Corruption Eradication Commission introduced a new format for the Reports on Assets of State Officials (LHKPN) and the use of e-LHKPN applications for officials/employees that are designated as LHKPN MandatoryReporters. Each of them is required to register and activate the user account on the e-LHKPN application. Account registration and activation for DGT employees is carried out collectively by the LHKPN administrator unit in DGT, consisting of personnels from the Directorate of Internal Compliance and Apparatus Transformation and Secretariat of the Directorate General of Taxes, as well as Corruption Eradication Commission coordinators.

The provisions in the Minister of Finance Decree No. 13/KMK.01/2017 allowed the DGT employees who have submitted LHKPN in the old format to not re-submit it in the new format for the year 2017.

Positions Mandated to Report the LHKPN

- Director General of Taxes
- Echelon II, III and IV officials
- Commitment Making Officers
- Head/Members of the Procurement Service Unit
- Goods and Services Procurement Committee
- Treasurers
- Account Representative
- Objection Reviewers
- Tax Auditors
- Tax Appraisers
- Computer Administrators
- Bailiffs

Legal basis: the Minister of Finance Decree Number 13/KMK.01/2017.

E. IMPLEMENTATION OF RISK MANAGEMENT

The Minister of Finance Regulation Number 171/PMK.01/2016, Minister of Finance Decree Number 845/KMK.01/2016, and Director General of Taxes Decree Number KEP-37/PJ/2017 regulate the risk management within DGT. It is applied under the organization-wide based principles of Enterprise Risk Management in which various types of risks are covered; including strategic, operational, or organizational unit activities.

DGT analyzes the Report of Risk Management Implementation (LPMR) submitted by each Risk Owner Unit (UPR) at echelon II level. This analysis aims to assess and provide input on the risk management implementation at the respective units. Based on the results, assistance is given to units that need coaching in profiling the UPR risks.

The Directorate of Internal Compliance and Apparatus Transformation conducts annual evaluation on the implementation of risk management by UPRs to observe their Maturity Level of Risk Management Implementation. For the year 2017, the sampled units were the Large Taxpayers Regional Office, the Jakarta Special Regional Tax Office, and the Jakarta Pusat Regional Tax Office.

Assessment Result of Maturity Level of Risk Management Implementation, 2017

Risk Owner Unit	Target Score	Assessment Result
Large Taxpayers Regional Office	75.00	73.25
Jakarta Special Regional Tax Office	75.00	59.92
Jakarta Pusat Regional Tax Office	75.00	61.00

Source: Directorate of Internal Compliance and Apparatus Transformation

Index of Maturity Level of Risk Management Implementation

Level	Score
Level 1 (Risk Naive)	0—29,99
Level 2 (Risk Aware)	30—54,99
Level 3 (Risk Defined)	55—74,99
Level 4 (Risk Managed)	75—89,99
Level 5 (Risk Enabled)	90—100

Legal Basis: the Minister of Finance Regulation Number 183/KMK.01/2013

The following activities were carried out in 2017 to improve risk management:

a. the formulation of risk management implementation guidelines within the DGT, which was then stipulated in the Director General of Taxes Decree Number KEP-37/PJ/2017;
b. The assigning of employees to participate in Certified Risk Management Professional (CRMP) training (3 persons), Certified Risk Management Officer (CRMO) training (1 employee), and Business Continuity Management Certified Professional (BCMCP) training (24 persons).

F. INTERNAL CONTROL MONITORING (PPI)

Internal Control Monitoring is conducted to evaluate the quality of the internal control system over all business processes and activities in DGT. It consists of Key Control Monitoring (PPU) and Implementation Effectiveness and Design Adequacy Monitoring (PEIKR).

Key Control Monitoring	This action ensures that the established key controls in an activity conform to the systems, procedures, and prevailing regulations. It can be carried out daily, weekly, or monthly corresponding to the risk exposure of the activity.
Implementation Effectiveness and Design Adequacy Monitoring	This action ensures the effectiveness of control implementation and the adequacy of control designs in supporting the achievement of activity objectives. It is carried out at least once in two years.

Internal Control Monitoring is conducted by the Internal Compliance Unit (UKI) in each unit, namely:

a. Subdirectorate of Internal Compliance, Directorate of Internal Compliance and Apparatus Transformation (Head Office);
b. Subdivision of Legal Assistance, Reporting and Internal Compliance, Division of General Affairs (Regional Tax Offices);
c. Subdivision of Internal Affairs, Personnel, and Internal Compliance, Division of General Affairs and Internal Compliance (Center for Taxation Data and Document Processing);
d. Subdivision of General Affairs and Internal Compliance (Tax Offices); and
e. Subdivision of Office Administration and Internal Compliance (Taxation Data and Document Processing Office, External Data Processing Office, and Information and Complaint Services Office)

At the beginning of each year, the Directorate of Internal Compliance and Apparatus Transformation sets out the activities to be monitored by Internal Compliance Units throughout the year. The monitored activities throughout 2017 are presented below.

Internal Control Monitoring, 2017

Work Unit	Total Activities	
	Key Control Monitoring	Implementation Effectiveness and Design Adequacy Monitoring
Head Office	6	2
Regional Tax Offices	5	2
Tax Offices	7	3
External Data Processing Office	2	1
Information and Complaint Services Office	2	1
Center for Taxation Data and Document Processing/ Taxation Data and Document Processing Offices	6	2

Source: Directorate of Internal Compliance and Apparatus Transformation

Key Control Monitoring is performed monthly and the result is presented in the Report on the Key Control Monitoring (LHPPU). Internal Compliance Unit prepares a Quarterly Final Report and submits it to the Regional Tax Office, which then submits it to the Directorate of Internal Compliance and Apparatus Transformation.

Implementation Effectiveness and Design Adequacy Monitoring (PEIKR) is performed once at the end of the year and the results are presented in the PEIKR Result Report and the Statement of Internal Control Effectiveness.
The Directorate of Internal Compliance and Apparatus Transformation receives and analyzes further the aforementioned documents submitted by all UKI units performing PEIKR, and derives the effectivity of implementation at the central level (DGT) and DGT's Statement of Internal Control Effectiveness. Based on these results, DGT strives to improve the overall organizational effectiveness and efficiency.

In the Head Office level, The Directorate of Internal Compliance and Apparatus Transformation also monitors the effectiveness of implementation through PEI by assessing the Evaluation of Entity Level Internal Control (EPITE), an evaluation towards controls which potentially affect all activities or processes in DGT. PEI and EPITE findings are analyzed and the results serve as recommendation for the stakeholders.

Directorate of Internal Compliance and Apparatus Transformation also analyzes the design of key controls of business processes to assess its adequacy in assuring their effectiveness and efficiency. The result of which is presented the Design Adequacy Evaluation (EKR) and used to improve the business processes.

In 2017, the Minister of Finance issued Guidelines for Implementation, Assessment and Review on Internal Control of Central Government Financial Reporting (Regulation of the Minister of Finance Number 14/PMK.09/2017). Conforming with the guidelines, DGT appointed 35 offices as piloting units to assess the Internal Control of Financial Reporting (PIPK). The following three significants accounts were assessed:

a. Tax Receivables on the Balance Sheet;
b. Tax Revenue and Refunds on the Statement of Budget Realizations; and
c. Tax Revenue on the Operational Reports.

The assessment results were presented in the Report of PIPK Implementation and submitted to the Directorate of Internal Compliance and Apparatus Transformation, and then forwarded to the Secretariat General of the Ministry of Finance for further analysis. The analysis result confirmed the effectiveness of internal control on financial reporting.

G. INTERNAL COMPLIANCE REVIEW

Internal compliance review aims to provide added value for the organization through assessment on:

a. the compliance of the implementation of tasks and functions to laws and regulations, workplans, systems, and/or procedures;
b. the effectiveness and efficiency of the activities against established parameters;
c. the securing of DGT assets;
d. the securing of DGT data and information; and
e. the effectiveness and efficiency of resource utilization.

In accordance with the the Director General of Taxes Regulation Number PER-19/PJ/2011, internal compliance assessment in the DGT is carried out in the form of reviews, evaluations, monitoring, or other activities.

Based on the Annual Plan of Internal Compliance Review, internal compliance assessment activities in 2017 were carried out by 26 units consisting of 4 units in Jakarta and 22 units outside Jakarta. The review covered six themes, as follows:

a. extensification;
b. audit;
c. collection;
d. monitoring;
e. Annual Tax Return (SPT) processing; and
f. job rotation patterns and assignment letters issuance.

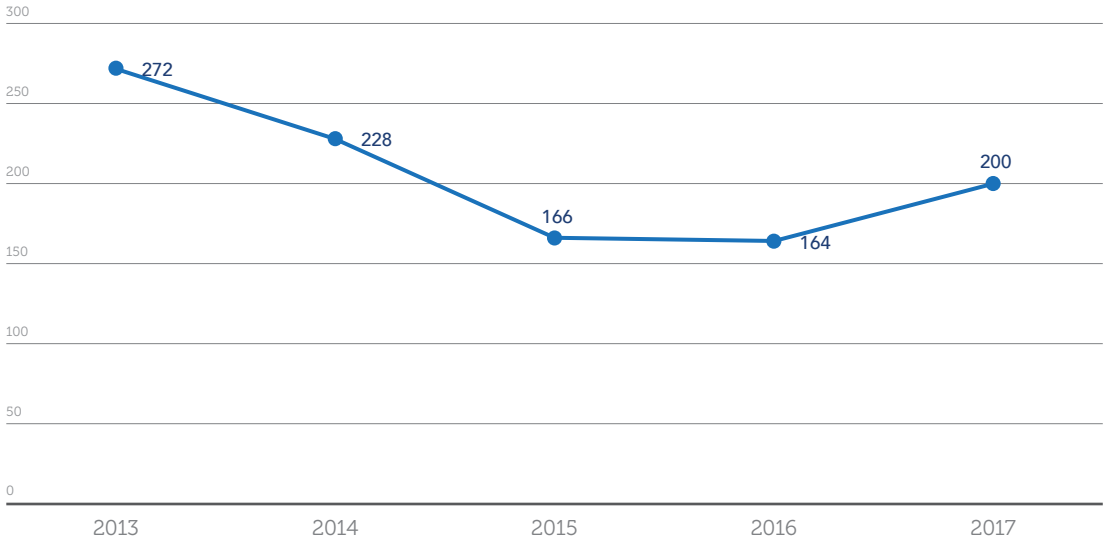
This review intended to assess the application level of standards and procedures, identify any obstacles present, and provide recommendation to improve DGT's business processes. The review results were presented in the Reports of Internal Compliance Review to be followed up by corresponding units (auditees). The monitoring of the recommendation follow-up was outlined in the compliance assessment follow-up matrix.

H. IMPLEMENTATION OF WHISTLEBLOWING SYSTEM

Whistleblowing system is a mechanism which accommodates and handles complaints or information which are reported directly or indirectly. It is regulated in the Director General of Taxes Regulation Number PER-22/PJ/2011.

Directorate of Internal Compliance and Apparatus Transformation handles the complaint reports related to codes of conduct and/or employee discipline violations. Throughout 2017, there were 200 complaints filed, increasing significantly by 21.9% compared to 2016. The level of employees' awareness/discipline and public understanding of DGT's whistleblowing systems contributed to the number of complaints received.

Complaint Trends, 2013–2017



Number of Complaints by Complaint Channels

Channel	2017	2016	2015
Email	35	14	22
Mail	64	85	79
Direct Visit	18	14	15
Online Media	4	10	4
Phone	9	12	13
SIKKA-WBS Application	5	3	11
WISe Application	59	21	18
Others	6	5	4
Total	**200**	**164**	**166**

Source: Directorate of Internal Compliance and Apparatus Transformation

There are several reporting channels in the DGT's whistleblowing system. Based on the graph above, complaints were mostly filed by mails in the last three years, indicating that this channel was perceived to be the safest and the most comfortable. Broader coverage and ease of access made the WiSe application the second favorite channel to file complaints. However, the SIKKA-WBS application channel, specifically designed for DGT employees, was still not often used.

Number of Complaints Reports by Complaints Classification, 2015-2017

Classification	2017	2016	2015
Request/Receive Money, Goods, or Other Facilities	25	41	50
Misuse of Office Financial and Facilities	6	8	12
Misuse of Electronic Data	1	0	2
DGT External Services	16	21	15
DGT Internal Services	3	7	16
Violation of Official Regulation	46	22	24
Violation of Working Hour	5	5	
Violation of the laws on Government Goods and/or Services Procurement	0	2	
Violation on Procedures of Marriage and Divorce	16	17	14
Violation on Civil Servant Dignity and Integrity	17	22	21
Not Related to DGT Employees	65	19	12
Total	200	164	166

Source: Directorate of Internal Compliance and Apparatus Transformation

The administration of complaint reports and the monitoring of the follow ups are processed in information systems managed by the Subdirectorate of Internal Investigation, Directorate of Internal Compliance and Apparatus Transformation. This system administers complaint reports according to the Director General of Taxes Regulation Number PER-21/PJ/2011.

In 2017, the Subdirectorate of Internal Investigation processed 24 of 29 complaint reports that were deemed feasible for investigation.

Complaint Reports Handling, 2017

Description	Total
Total Complaint Reports to follow-up	
a. Current year complaint reports	200
b. Previous year complaint reports	23
Total reports to follow-up	**223**
Complaint reports follow up	
Followed up reports:	
a. Investigation-Proven	21
b. Investigation-Not Proven	3
c. Analysis Reports-Investigation and Control	28
d. Analysis Reports-Direct Superior	15
e. Analysis Reports-Follow up to unit	79
f. Analysis Reports-Archive	45
Total Settled Reports	**191**
Unfinished:	
a. In Analysis Report Process	27
b. In investigation process	5
Total unsettled Reports	**32**

Notes:
- Analysis Report
- Source: Directorate of Internal Compliance and Apparatus Transformation

I. EXTERNAL AUDIT

In 2017, DGT was audited by the Functional Supervisory Apparatus (APF) from the State Audit Board (BPK), the Inspectorate General of the Ministry of Finance, Financial and Development Supervisory Agency (BPKP), and the Tax Supervisory Committee.

The State Audit Board audit covered financial audit, special audit, and performance audit. In 2017, it issued 2 audit reports on financial audit and 4 audit reports on performance audit.

Audit Reports of the State Audit Board

Scope of Audit	*Output*
Financial	a. Audit Report on the 2016 Financial Reports of the Ministry of Finance b. Audit Report on the Compliance to the Laws
Performance	a. Audit Report on DGT Expenditures for The Budget Year 2013 – Q2 2016 b. Audit Report on The Monitoring and Review of Taxpayers' Compliance for the Fiscal Year 2013 – 2016 c. Audit Report on Tax Collection for the Year 2012 – Q2 2013 d. Audit Report on the effectiveness of tax audit and monitoring in supporting the achievement of tax revenue target for the Budget Year 2011 – Q2 2013

Inspectorate General is an echelon I unit responsible to organize internal supervision in the implementation of tasks within the Ministry of Finance. In 2017, there were four units under the Inspectorate General that supervised DGT, namely Inspectorate I, Inspectorate V, Inspectorate VII, and Inspectorate for Investigation (IBI)..

The Inspectorate I examines the management of organizational tasks and functions at the DGT. A policy recommendation (Polrec) may be extracted from the examination if the unit level findings are escalated to organization level findings. In 2017, out of 27 unit findings, there were 8 Polrecs issued, i.e.:

a. supervision on the utilization of the data of information tools, feeding data, and data of export proceeds (DHE);
b. supervision on the effectiveness of Taxpayer's compliance to file electronic returns (e-SPT);
c. improvement of e-tax invoice monitoring effectiveness and the handling of illegal tax invoice (FP TBTS);
d. supervision of improvement in special audit function monitoring;
e. improvement on the effectiveness of tax and custom services for Taxpayers on Free Trade Zone (FTZ);
f. supervision of effectiveness on tax collection;
g. handling of the requests for tax objections and appeals;
h. improvement on the effectiveness of preliminary investigation and tax crime investigations (including the handling of information, data, reports and complaints).

The Inspectorate V inspects the capital expenditure activities within the DGT. In 2017, the Inspectorate V reviewed the procurements of DGT's office building construction projects in various regions in Indonesia and issued 5 reports containing 26 recommendations.

The Inspectorate VII inspects the utilization of information and technology in the DGT (SIDJP). Two audit reports were issued in 2017, covering the evaluation of the tax refunds (SKPKPP) on the Services and Consultation Modules of SIDJP and the assessment on the effectiveness and design adequacy of the application control of SIDJP.

IBI investigates reports on the violation of the Codes of Conduct and employee discipline. In 2017, IBI handed an investigation report (LHAI) to the Directorate of Internal Compliance and Apparatus Transformation which recommends disciplinary sanctions to two of DGT employees.

In 2017, BPKP reviewed the achievement of 2016's tax ratio and the scope of the activity was limited to evaluation.

The Tax Supervisory Committee is an independent and non-structural committee that assists the Minister of Finance in supervising DGT in conducting its tasks and responsibilities. It receives complaints on DGT's performance filed by the public, which then analyzes and relays them to DGT in the form of clarification requests and/or feedbacks and recommendations. It may also undertake strategic studies to offer inputs/feedback to DGT.

The Directorate of Internal Compliance and Apparatus Transformation follows up the recommendations from the APF reports by coordinating with and assisting the auditee and reporting the follow up actions back to APF. The follow up actions are assessed in compliance to the standards and procedures of each APF, either by immediate or periodical discussions. The chronology of discussions held in 2017 are as follows:

a. January 2017, discussion on the follow up of the State Audit Board reports;
b. March 2017, discussion on the follow-up of Polrecs and Inspectorate General reports;
c. June 2017, discussion on the follow-up of the State Audit Board reports and Polrecs and Inspectorate General reports;
d. September 2017, discussion on the follow-up of the State Audit Board reports via the Follow-Up Monitoring Information System (SIPTL);
e. November 2017, discussion on the follow up of Polrecs and Inspectorate General reports;
f. December 2017, discussion on the follow-up of the State Audit Board reports, Polrecs, and Inspectorate General reports.

The results of the supervisory and follow up activities are summarized below.

Follow-Up Activities of Functional Supervisory Apparatus Audit

Description	State Audit Board Performance	Inspectorate I		Inspectorate V	Inspectorate VII	IBI
		Polrec	Kinerja			
Number of reports by the end of 2016	383	0	284	67	11	32
Additions in 2017	103	57	382	32	120	2
Total	486	57	666	99	131	34
Followed Up	**104**	**40**	**250**	**37**	**56**	**0***
In progress**	382	17	416	62	75	34

Notes:
*) There was no discussion with IBI in 2017.
**) Includes those in the process to be declared appropriate/completed.
Polrec: Policy Recommendation
Source: Directorate of Internal Compliance and Apparatus Transformation

J. IMPOSITION OF DISCIPLINARY SANCTIONS

Government ministries/institutions require regulations on civil servant discipline that can be utilized as the guidelines to enforce discipline, to ensure the maintenance of order and smooth implementation of duties, and to encourage civil servants to be more productive. Provisions on civil servants discipline are regulated in Government Regulation Number 53 of 2010.

Civil servants who do not comply to these rules are subject to disciplinary sanctions. The direct superiors of the employees suspected of violating the disciplinary rules are obliged to clarify:
a. whether the suspected employees actually committed the indisciplinary act;
b. the factors that triggered or caused the violation; and
c. the effects and impacts of the violation.

DGT has implemented an examination module for alleged indisciplinary acts in the Employee Financial Information and Assets Information System (SIKKA) application since 2016. The module aims to provide legal assurance for direct superiors in seeking clarification so as to produce valid and reliable information in decision making.

In 2017, the Government issued the regulations on the management of Civil Servants (Government Regulation Number 11 of 2017) which aims to build professional civil servants owning core values and professional ethics, free from political interventions, and free from corruption, collusion and nepotism.

Imposition of Discplinary Sanctions, 2015-2017

Legal Basis	Type of Sanctions	Period		
		2017	2016	2015
The Government Regulation No. 53 Year 2010	Low Level:	55	68	85
	Verbal Reprimand	10	19	29
	Written Reprimand	25	23	31
	Written Dissatisfaction Statement	20	26	25
	Medium Level	28	38	30
	Postponement of Periodical Salary Increase for 1 Year	9	11	10
	Postponement of Rank Promotion for 1 Year	12	11	11
	Demotion to one rank lower for 1 year	7	16	9
	High Level	113	69	147
	Demotion to one rank lower for 3 years	30	21	39
	Rotation in terms of Demotion	1	0	1
	Position Discharge	6	1	3
	Non-Demand Honorable Discharge	76	47	104
	Dishonorable Discharge	0	0	0
Total Imposition based on The Government Regulation No. 53 Year 2010		**196**	**175**	**262**
The Government Regulation Number 32 Year 1979	Non-demand honorable discharge	0	0	0
	Dishonorable discharge	2	2	6
UU No. 5 Tahun 2014	Temporary Dismissal of Position	3	4	3
PP No. 37 Tahun 2004	Dishonorable Discharge	0	1	3
PP No. 11 Tahun 2017	Temporary Dismissal of Position	3	0	0
	Non-demand honorable discharge	1	0	0
	Dishonorable Discharge	1	0	0
Total of Imposition Issued		**206**	**182**	**274**

Source: Secretariat of Directorate General of Taxes

Public Information Openness

As a public institution, DGT is obliged to disclose public information to guarantee the people's right to obtain information in relation to public interests and to build good governance.

The implementation of public information openness in DGT refers to the following regulations:

a. Law Number 14 of 2008 on Public Information Openness;
b. Government Regulation Number 61 of 2010 on Implementation of Law Number 14 of 2008 on Public Information Openness;
c. Commission of Information Regulation Number 1 of 2010 on Public Information Service Standards;
d. Commission of Information Regulation Number 1 of 2013 on Public Information Dispute Settlement Procedures; and
e. Commission of Information Regulation Number 1 of 2017 on Classifications of Public Information.



Pertaining to these regulations, the public information provide by DGT is classified into:

1. Information That Shall Be Made Available at All Time; and
2. Information That Shall Be Available and Published Periodically.

The information can be accessed from www.pajak.go.id. Currently, DGT does not provide information that falls under the category of Information That Shall Be Made Promptly.

The Minister of Finance Regulation Number 200/PMK.01/2016 and the Minister of Finance Decree Number 89/KMK.01/2017 provide the guidelines in delivering public information within the Ministry of Finance. According to these rules, the responsibility for storing, documenting, providing and rendering public information services within the DGT is mandated to the designated Information and Documentation Management Officer (PPID), namely:

a. Director of Tax Dissemination, Services, and Public Relations as PPID Level I;
b. Head of Regional Tax Offices as PPID Level II; and
c. Head of Tax Offices as PPID Level III.

Information Channels Managed by DGT

Website	www.pajak.go.id
Phone	021-5250208
Faximile	021-5736088
Email	ppid.pajak.go.id
Mail (post)	Jl. Jenderal Gatot Subroto Kav.40-42 Jakarta Selatan 12190
Service Center	Gedung Mar'ie Muhammad, Lantai. 16, Kantor Pusat DJP

Note:
The above information is available for information inquiries to PPID Level I. Inquires to PPID Level II and III can be made by contacting the respective Regional Tax Offices/TaxOffices

The procedures for obtaining public information are as follows:

a. the applicant submits an information request to PPID Level I/II/III through mail, facsimile, e-mail, phone, or service center officer;
b. the applicant fills out an information application form and fulfill the requirements (copy of Identity Card/power of attorney/proof of legal entity validation);
c. the applicant meeting the requirements receives information application receipt from service center officer;
d. the applicant receives written notification and response from the PPID Level I/II/III within ten working days since the issuance of application receipt. For certain cases, this period can be extended up to another seven working days..

Performance of Information and Documentation Management Officers, 2017

By Officers		By Type of Information	
Information and Documentation Management Officer Requested	Total Requests	Information Type	Total Requests
Information and Documentation Management Officer Level I	21	Taxation	20
Information and Documentation Management Officer Level II	1	Others	2
Total	22	Total	22

Source: Directorate of Dissemination, Services, and Public Relations

Statistics



166 Net Tax Revenue, 2013-2017

166 Tax Revenue Contribution to Domestic Revenue, 2013—2017

166 DGT Tax Revenue to State Expenditure, 2013—2017

167 Tax Revenue by Business Classification, 2013—2017

168 Average Growth of Tax Revenue by Business Classification, 2013—2017

168 Tax Ratio, 2013—2017

169 Tax Amnesty Results in Period I, II and III by Taxpayers Participation

169 Tax Amnesty Results in Period I, II and III by Leading Sector

169 Proportion of Assets Declared in Tax Amnesty Period I, II and III by Category

170 Tax Amnesty Results in Period I, II and III by Regional Offices

171 Total Registered Taxpayers, 2013—2017

171 Total Registered Taxpayers using e-SPT, 2013—2017

171 Total Registered Taxpayers using e-Filing, 2013—2017

172 The Growth of Tax Return Submission Through paper filing, e-SPT, e-Filing, and e-Form, 2013—2017

172 Ratio of Annual Income Tax Return Submission Compliance, 2013—2017

173 Total Registered Objects of Land & Building Tax, 2013—2017

173 Taxation Receivebles Balance, 2013—2017

174 Taxation Recevables by Due

174 Tax Disputes Settlement, 2013—2017

175 Parties Required to Provide Tax Data and Information to DGT as of the End of 2017

178 List of Indonesia's Tax Treaty Network as of the End of 2017

179 Inbound Performance of DGT Information and Complaint Service Office, 2013—2017

180 List of Tax Center, as of the End of 2017

186 Employees Composition, 2017

188 Total Employees, 2013—2017

188 Employees Participating in Training, 2013—2017

188 Staffs in Education Assignment, 2013—2017

188 Short Course, 2013—2017

189 Implementation of On-the-Job Training, 2013—2017

Net Tax revenue, 2013—2017

(in trillion Rupiah)

Year	Non-Oil & Gas Income Tax	Tax on Luxury Goods	Land & Building Tax	Other Taxes	Oil & Gas Income Tax	Total	
						Excluding Oil & Gas Income Tax	Including Oil & Gas Income Tax
2013	417.69	384.72	25.3	4.94	88.75	832.65	921.40
2014	459.08	408.83	23.48	6.29	87.44	897.68	985.13
2015	552.22	423.71	29.25	5.57	50.11	1,010.75	1,060.86
2016	630.12	412.21	19.44	8.10	36.10	1,069.87	1,105.97
2017	**596.48**	**480.72**	**16.77**	**6.74**	**50.32**	**1,100.71**	**1,151.03**

Notes: DGT Financial Statement 2013—2017 (Audited)

Tax Revenue Contribution to Domestic Revenue, 2013—2017

Year	Penerimaan Pajak DJP		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
2013	832.65	921.40	1,432.06	58.14	64.34
2014	897.68	985.13	1,545.46	58.09	63.74
2015	1,010.75	1,060.86	1,496.05	67.56	70.91
2016	1,069.87	1,105.97	1,546.95	69.16	71.49
2017	**1,100.71**	**1,151.03**	**1,654.75**	**66.52**	**69.56**

Notes/source:
- Tax Revenue data from DGT Financial Statement 2013—2017 (Audited)
- Domestic Revenue data from Government Financial Statement 2013—2017 (Audited)
- Domestic Revenue = Tax Revenue + Non-Tax Revenue

DGT Tax Revenue to State Expenditure, 2013—2017

Description	2017	2016	2015	2014	2013
A Tax Revenue excluding Oil & Gas Income Tax (trillion Rp)	1,100.71	1,069.87	1,010.75	897.68	832.65
B Tax Revenue including Oil & Gas Income Tax (trillion Rp)	1,151.03	1,105.97	1,060.86	985.13	921.40
C State Expenditure (trillion Rp)	2,007.35	1,864.28	1,806.52	1,777.18	1,650.56
Ratio A : C (%)	54.83	57.39	55.95	50.51	50.45
Ratio B : C (%)	57.34	59.32	58.72	55.43	55.82

Notes/Source:
- Tax Revenue data from DGT Financial Statement 2013—2017 (Audited)
- State Expenditure data from Government Financial Statement 2013—2017 (Audited)

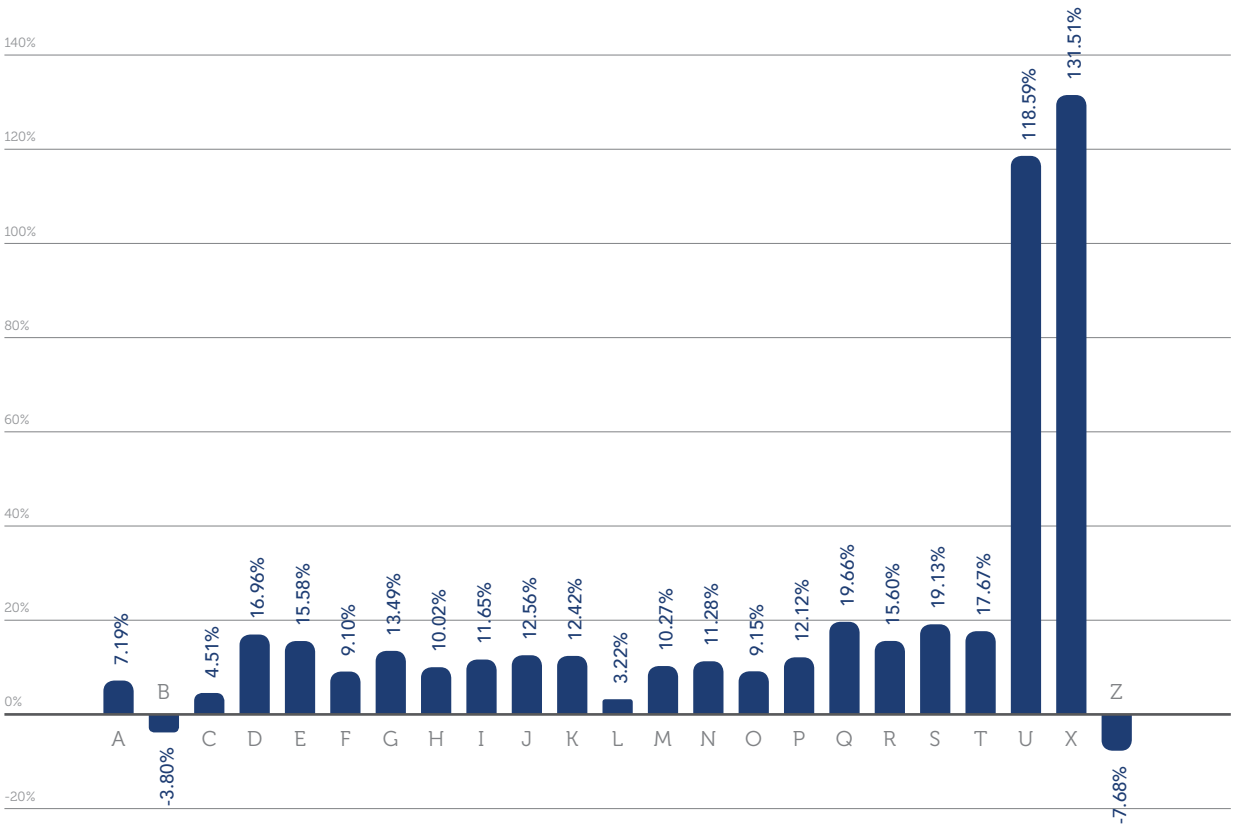
Tax Revenue by Business Classification, 2013—2017

(in billion Rupiah)

Description	2017	2016	2015	2014	2013
A Agriculture, Forestry, and Fishery	17,457.17	14,155.95	18,382.62	15,033.12	14,161.34
B Mining and Quarrying	103,723.85	73,674.39	102,196.35	117,331.89	138,314.94
C Manufacturing	333,601.26	283,897.75	284,640.48	289,669.92	282,520.53
D Provision of Electricity, Gas, Steam/Hot Water, and Cold Air	23,396.08	30,437.11	22,563.60	13,951.27	14,789.01
E Provision of Water, Garbage and Recycle Management, Disposal and Cleaning of Waste and Garbage	2,018.43	1,652.38	1,740.19	1,425.89	1,157.81
F Construction	59,373.43	55,230.41	58,542.62	47,310.59	42,693.28
G Wholesaler and Retailer, Car and Motorcycle Repair	194,713.66	156,460.47	154,256.86	129,780.95	118,801.73
H Transportation and Warehousing	36,264.90	32,445.66	33,654.64	28,541.17	25,037.62
I Provision of Accommodation and Food & Beverages	4,970.39	4,473.97	4,822.42	3,991.94	3,274.23
J Information and Communication	44,871.26	40,786.23	33,797.82	29,393.29	28,108.12
K Finance and Insurance Services	145,803.30	135,194.68	153,189.55	113,474.88	95,708.88
L Real Estate	20,590.98	19,402.85	24,026.48	20,067.78	18,881.22
M Professional, Science, and Technical Services	23,721.02	20,171.21	19,995.65	17,595.49	16,146.61
N Leasing, Labour, and Travel Agency Services and other Business Support Services	11,334.09	9,763.12	9,887.68	8,444.31	7,459.77
O Governmental Administration and Compulsory Social Security	36,274.44	36,877.78	36,157.05	29,299.02	25,965.42
P Education Services	2,888.00	2,820.26	2,837.91	2,112.14	1,880.29
Q Health Services and Social Activities	4,636.09	3,955.19	3,815.10	2,796.44	2,304.74
R Cultural, Entertainment, and Recreational	1,292.44	991.87	955.36	808.28	734.38
S Other Services	13,239.34	10,560.44	11,553.65	7,991.07	6,938.90
T Individual Services in Households and Other Activities Resulting in Goods and Services for Personal Consumptions by Households to Fulfill Needs	192.34	157.22	154.35	106.98	104.70
U Activities of International and Other Extra International Bodies	98.08	87.70	20.54	9.80	7.78
X Others	27,000.91	123,845.35	20,332.63	37,692.77	15,626.76
Z Land and Bulding Tax	16,767.28	20,006.39	29,115.73	23,484.39	25,312.29

Notes/Source:
- Business Classification refers to the Director General of Taxes Decree Number KEP-321/PJ/2012
- Tax Revenue data from Revenue Dashboard, accessed on July 19, 2018

Average Growth of Tax Revenue by Business Classification, 2013—2017



Notes/Source:
- Business Classification refers to the Director General of Taxes Decree Number KEP-321/PJ/2012
- Description of Business Classification codes refers to Table of Tax Revenue by Business Classification on page 135
- Tax Revenue data from Revenue Dashboard, accessed on July 19, 2018

Tax Ratio, 2013—2017

Description	2017	2016	2015	2014	2013
Gross Domestic Product based on Current Prices (trillion Rp)	13,588.80	12,406.77	11,526.33	10,569.71	9,546.13
Central Tax (trillion Rp)	1,343.53	1,284.97	1,240.42	1,146.87	1,074.55
Natural Resources Revenue (trillion Rp) - Oil and Gas - Mineral and Coal Mining	105.61 81.84 23.76	59.85 44.09 15.76	95.85 78.17 17.68	236.18 216.88 19.30	222.25 203.63 18.62
Tax Ratio: Central Tax and Natural Resources Revenue to Gross Domestic Product	10.7	10.8	11.6	13.1	13.6

Notes:
- Central Tax and Natural Resources Revenue from Government Financial Statement 2013—2017 (Audited)
- Gross Domestic Product data from BPS- Statistic Indonesia (BPS), accessed on July 17, 2018

Tax Amnesty Results in Period I, II and III by Taxpayers Participation

Types of Taxpayers	Participants		Redemption (triliun Rp)	Disclosure Assets (trillion Rp)			
	Total	Porportion (%)		Declared Onshore	Repatriated	Declared Offshore	Total
Corporate Taxpayers	237,333	24.38	15.37	626.15	25.56	32.89	684.60
a. Micro, Small and Medium Enterprises	111,415	11.45	0.69	86.98	0.01	0.62	87.61
b. Non-micro, Small and Medium Enterprises	125,918	12.94	14.68	539.17	25.56	32.27	596.99
Individual Taxpayers	736,093	75.62	99.17	3,074.65	121.14	1,003.87	4,199.66
a. Micro, Small and Medium Enterprises	322,189	33.10	7.81	823.81	2.13	42.26	868.20
b. Non-micro, Small and Medium Enterprises	413,904	42.52	91.36	2,250.84	119.01	961.61	3,331.46
Total	**973,426**	**100.00**	**114.54**	**3,700.80**	**146.70**	**1,036.76**	**4,884.26**

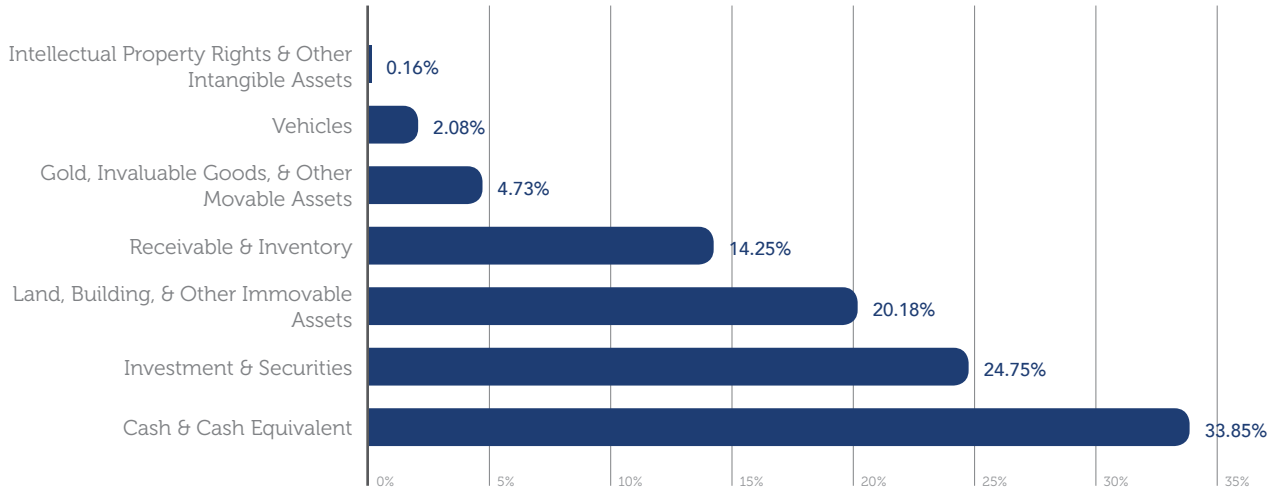
Source: Tax Amnesty Dashboard, accessed on May 29, 2017

Tax Amnesty Results in Period I, II and III by Leading Sector

Sectors	Number of Participants	Redemption		Disclosure Assets	
		Total (trillion Rp)	Proportion (%)	Total (trillion Rp)	Proportion (%)
Other Services	402,116	75.69	66.08	2,866.60	58.69
Wholesaler and Retailer, Car and Motorcycle Repair	335,160	19.39	16.93	1,138.98	23.32
Manufacturing	44,410	4.88	4.26	234.29	4.80
Real Estate	7,232	2.82	2.46	112.93	2.31
Other Sectors	184,508	11.76	10.27	531.46	10.88
Total	**973,426**	**114.54**	**100.00**	**4,884.26**	**100.00**

Source: Tax Amnesty Dashboard, accessed on May 29, 2017

Proportion of Assets Declared in Tax Amnesty Period I, II and III by Category



Source: Tax Amnesty Dashboard, accessed on May 29, 2017.

Tax Amnesty Results in Period I, II and III by Regional Offices

Regional Taxes	Total Participants	Redemption (trillion Rp)	Assets Declared (trillion Rp)
Large Taxpayers	1,443	17.08	563.41
Jakarta Special	2,833	0.71	24.71
Aceh	5,654	0.11	7.20
Sumatera Utara I	51,742	4.95	225.16
Sumatera Utara II	14,580	0.55	35.89
Riau & Kepulauan Riau	44,190	2.12	114.18
Sumatera Barat & Jambi	16,047	0.74	39.20
Sumatera Selatan & Kep. Bangka Belitung	28,008	1.07	63.43
Bengkulu & Lampung	14,554	0.61	36.05
Jakarta Pusat	40,664	9.13	360.79
Jakarta Barat	82,951	11.61	493.41
Jakarta Selatan I	17,726	4.44	160.35
Jakarta Selatan II	28,583	6.90	251.69
Jakarta Timur	29,536	2.41	103.46
Jakarta Utara	56,689	9.21	391.15
Banten	45,073	2.82	133.25
Jawa Barat I	58,742	6.20	272.44
Jawa Barat II	18,997	0.99	52.30
Jawa Barat III	35,941	1.84	87.90
Jawa Tengah I	49,186	8.37	371.83
Jawa Tengah II	35,001	1.84	98.49
Daerah Istimewa Yogyakarta	13,031	0.51	28.77
Jawa Timur I	58,401	9.33	391.27
Jawa Timur II	30,729	1.77	81.60
Jawa Timur III	37,596	2.33	114.40
Kalimantan Barat	18,828	0.68	43.57
Kalimantan Selatan & Tengah	13,846	0.94	47.77
Kalimantan Timur & Utara	19,329	1.34	62.31
Sulawesi Selatan, Barat & Tenggara	29,727	1.19	68.68
Sulawesi Utara, Tengah, Gorontalo & Maluku Utara	17,216	0.57	36.59
Bali	29,826	1.19	63.30
Nusa Tenggara	15,860	0.35	25.21
Papua & Maluku	10,897	0.67	34.50
Total	**973,426**	**114.54**	**4,884.26**

Source: Tax Amnesty Dashboard, accessed on May 29, 2017.

Total Taxpayers, 2013—2017

Type	2017	2016	2015	2014	2013
Corporate	3,110,887	2,912,882	2,674,406	2,463,878	2,276,876
Individual	35,540,985	33,005,315	30,184,682	27,421,041	24,821,429
Treasurer	499,731	479,892	454,567	413,819	390,013
Total	**39,151,603**	**36,398,089**	**33,313,655**	**30,298,738**	**27,488,318**

Source: ODS Taxpayers Masterfile accessed on March 15, 2018.

Total Taxpayers using e-SPT, 2013—2017

Filing Year	2017	2016	2015	2014	2013
Total Taxpayers	859,946	649,206	490,654	460,228	361,990

Source: Consolidated Report as of July 27, 2018 through e-SPT, e-Filing ASP, e-SPT Web Service, New e-SPT e-SPT, and e-Filing DJP (pajak.go.id) channel for Tax Return 1771 and 1770.

Total Taxpayers using e-Filing, 2013—2017

Filing Year	2017	2016	2015	2014	2013
Total Taxpayers	8,816,346	8,441,188	2,580,568	1,029,296	26,187

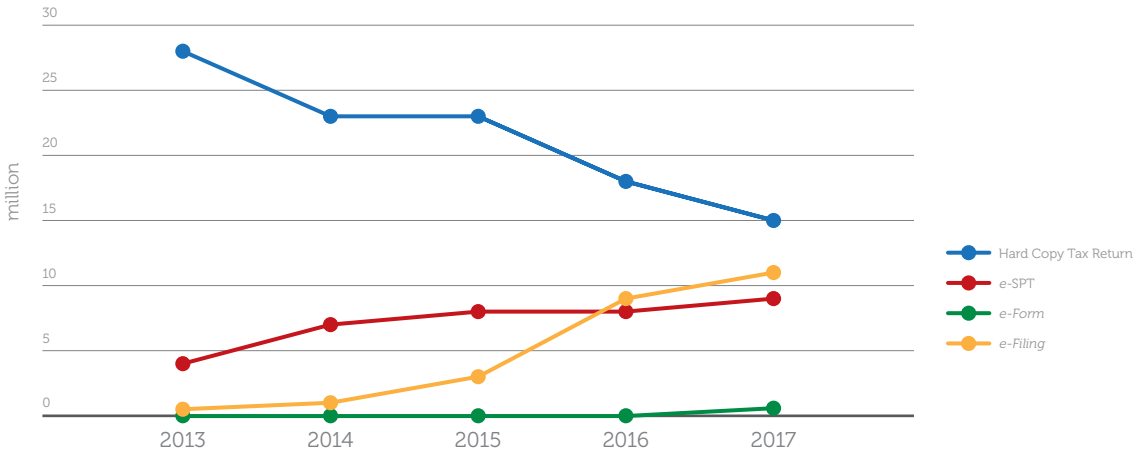
Source: DGT Performance Report 2016 and Initiative 11 on Migration to e-Filing Report.



The Growth of Tax Return Submission Through paper filing, e-SPT, e-Filing, and e-Form, 2013-2017

Filing Year	Hard Copy Tax Return	e-SPT	e-Filing	e-Form
2013	27,979,656	3,674,270	455,619	0
2014	23,170,780	6,780,965	1,408,872	0
2015	22,985,581	7,921,960	3,251,307	0
2016	18,024,973	8,389,770	8,819,864	0
2017	15,221,651	8,734,141	10,886,174	103,657

Source: PP_INTERFACE_HD data, accessed on March 15, 2018.



Ratio of Annual Income Tax Return Submission Compliance, 2013—2017

Description	2017	2016	2015	2014	2013
Taxpayers Obliged to submit Tax Return	16,598,887	20,165,718	18,159,840	18,357,833	17,731,736
a. Corporate Taxpayers b. Employee Individual Taxpayers c. Non-employee Individual Taxpayers	1,188,488 13,446,068 1,964,331	1,215,417 16,817,086 2,133,215	1,184,816 14,920,292 2,054,732	1,166,036 14,455,480 2,736,317	1,141,797 13,792,052 2,797,887
Annual Income Tax Return	12,057,400	12,256,401	10,975,909	10,854,819	9,967,904
a. Corporate Taxpayers b. Employee Individual Taxpayers c. Non-employee Individual Taxpayers	776,292 10,069,911 1,211,197	707,167 10,612,801 936,433	681,828 9,447,275 846,806	552,959 9,659,375 642,485	546,372 8,743,128 678,404
Compliance Ratio	72.64%	60.78%	60.44%	59.13%	56.22%
a. Corporate Taxpayers b. Employee Individual Taxpayers c. Non-employee Individual Taxpayers	65.32% 74.89% 61.66%	58.18% 63.11% 43.90%	57.55% 63.32% 41.21%	47.42% 66.82% 23.48%	47.85% 63.39% 24.25%

Notes/Source:
- Taxpayers Obliged to submit Annual Income Tax Return as of January 1.
- Annual Income Tax Return was the number received in a year disregarded the Fiscal Year of Tax Return.
- Compliance Ratio was the comparison between total Annual Income Tax Return submitted in one Fiscal Year and Taxpayers Obliged to submit Annual Income Tax Return in the beginning of the year.
- Annual Income Tax Return data was collected from Compliance Dashboard, accessed on July 17, 2018

Total Objects of Land & Building Tax, 2013—2017

Sectors	2017	2016	2015	2014	2013
Plantation	4,401	4,275	8,637	13,663	14,115
Forestry	683	647	562	569	517
Mining	5,095	4,760	4,803	4,252	2,533
Total	**10,179**	**9,682**	**14,002**	**18,484**	**17,165**

Source: Directorate of Tax Extensification and Valuation

Taxation Receivables Balance, 2013—2017

(in billion Rupiah)

Type of Taxation Receivables	2017	2016	2015	2014	2013
Income Tax Article 21	989.82	1.704.93	1.550.11	1.262.75	1.196.08
Income Tax Article 22	475.16	487.71	489.76	484.05	474.86
Income Tax Article 23	1,082.06	2,121.25	2,085.30	1,853.48	2,073.65
Income Tax Article 25 Individual	1,376.62	2,645.14	2,602.62	1,801.58	1,464.44
Income Tax Article 25 Corporate	13,774.98	28,950.83	29,421.05	23,120.46	26,484.63
Income Tax Article 26	1,257.36	3,833.15	3,033.19	2,694.58	2,654.05
Final Income Tax	1,143.29	2,396.74	1,846.72	1,240.37	847.59
Domestic Value Added Tax	23,797.56	35,518.58	32,324.53	21,445.46	19,086.73
Domestic Sales Tax on Luxury Goods	352.05	621.89	629.26	654.15	385.51
Land and Building Tax for Rural Sector	-	-	-	-	1,992.88
Land and Building Tax for Urban Sector	-	-	-	-	3,894.95
Land and Building Tax for Plantation Sector	1,021.52	1,045.70	719.51	639.43	607.27
Land and Building Tax for Forestry Sector	669.10	720.01	504.11	497.97	442.64
Land and Building Tax for Mining Sector	5,094.43	9,481.01	9,885.10	9,004.25	12,217.28
Land and Building Tax for other sectors	34.79	16.63	4.06	-	-
Other Indirect Taxes	1.24	12.31	0.00	0.04	0.00
Income Tax Collection Interest	2,330.02	8,661.38	5,808.53	3,052.15	3,543.99
VAT Collection Interest	725.91	3.520.34	-	-	-
Sales Tax on Luxury Goods Collection Interest	34.19	36.62	-	-	-
Gross Taxation Receivables	**54,160.09**	**101,774.22**	**90,903.85**	**67,750.72**	**77,366.56**
Provision for uncollectible Taxation Receivables	(27,725.48)	(70,022.98)	(51,331.51)	(45,161.40)	(48,785.11)
Net Taxation Receivables	**26,434.61**	**31,751.24**	**39,572.34**	**22,589.32**	**28,581.45**

Notes/sources:

- Prior to 2016 Financial Statement, ending Balance of Collection Interest on Income Tax, Value Added Tax, and Sales Tax on Luxury Goods were grouped into a single account namely Income Tax Collection Interest Receivables.
- Data from DGT Financial Statement 2013—2017 (Audited)

Taxation Receivables by Due

(In billion Rupiah)

Due	Total
Up to 1 year	17,583.81
More than 1 year up to 2 years	8,755.42
More than 2 years up to 3 years	6,212.33
More than 3 years up to 4 years	3,858.40
More than 4 years up to 5 years	6,000.54
More than 5 years	11,749.59
Total	54,160.09

Notes: DGT Financial Report 2017 (Audited)

Tax Disputes Settlement, 2013—2017

Types of Services	Total				
	2017	2016	2015	2014	2013
Correction	330	704	1,611	747	2,888
Objection	9,335	10,804	15,873	13,368	15,038
Reduction of Principle Amount of Tax Payable	466	722	123	179	372,630
Remission of Administrative Sanctions	68,372	333,358	80,492	29,305	18,931
Reduction or Cancellation of Tax Assessment Notice	3,398	4,199	4,721	3,150	1,470,786
Reduction or Cancellation of Tax Collection Notice	17,953	13,348	8,990	5,572	3,888
Cancellation of Tax Audit Results/ Tax Assessment Notice as a Result of Tax Audit	227	271	228	252	143
Total	100,081	363,406	112,038	52,573	1,884,304

Parties Required to Provide Tax Data and Information to DGT as of the End of 2017

No.	Name of Agency/Institution/Association/Third Party
1.	Directorate General of Budget, Ministry of Finance
2.	Directorate General of Treasury, Ministry of Finance
3.	Directorate General of Customs and Excise, Ministry of Finance
4.	Directorate General of Fiscal Balance, Ministry of Finance
5.	Fiscal Policy Agency, Ministry of Finance
6.	PT Pelabuhan Indonesia I (Persero)
7.	PT Pelabuhan Indonesia II (Persero)
8.	PT Pelabuhan Indonesia III (Persero)
9.	PT Pelabuhan Indonesia IV (Persero)
10.	Investment Coordinating Board
11.	Ministry of Home Affairs
12.	National Land Agency
13.	Directorate General of Marine Transportation, Ministry of Transportation
14.	Bank Indonesia
15.	Association of Indonesian Automotive Industries (GAIKINDO)
16.	Indonesian Motorcycle Industry Association (AISI)
17.	Ministry of Trade
18.	PT Indonesia Central Security Depository (KSEI)
19.	National Public Procurement Agency
20.	PT Jakarta International Container Terminal (JICT)
21.	PT Mustika Alam Lestari (MAL)
22.	PT Terminal Peti Kemas Koja
23.	PT Terminal Peti Kemas Surabaya
24.	Center of Electronic Procurement Service, Ministry of Finance
25.	Directorate General of Oil and Gas, Ministry of Energy and Mineral Resources
26.	Special Task Force for Upstream Oil & Gas Business
27.	PT Perusahaan Listrik Negara (Persero)
28.	Finance Professions Supervisory Center, Ministry of Finance
29.	National Institute of Aeronautics and Space
30.	BPJS Ketenagakerjaan
31.	PT Sucofindo
32.	PT Surveyor Indonesia
33.	PT Carsurin
34.	PT Geoservices

No.	Name of Agency/Institution/Association/Third Party
35.	Indonesian Institute of Certifed Public Accountants (IAPI)
36.	Indonesian Society of Appraisers (MAPPI)
37.	All Provincial Governments
38.	All District Governments
39.	Indonesia Domain Name Registry (PANDI)
40.	Ministry of Public Works
41.	Ministry of Education and Culture
42.	Directorate General of Immigration, Ministry of Law and Human Rights
43.	Directorate General of Public Law Administration, Ministry of Law and Human Rights
44.	Ministry of Industry
45.	Directorate General of Civil Aviation, Ministry of Transportation
46.	Directorate General of Land Transportation, Ministry of Transportation
47.	Ministry of Health
48.	Ministry of State Owned Enterprises
49.	Ministry of Religious Affairs
50.	Directorate General of Mineral and Coal, Ministry of Energy and Mineral Resources
51.	Data and Information Center, Ministry of Energy and Mineral Resources
52.	Ministry of Agriculture
53.	Ministry of Communication and Informatics
54.	Ministry of Marine and Fisheries



No.	Name of Agency/Institution/Association/Third Party
55.	Ministry of Manpower
56.	General Election Commission
57.	Indonesian National Police
58.	Ministry of Defense
59.	Ministry of Environment and Forestry
60.	Ministry of Cooperatives and SMEs
61.	Statistics Indonesia
62.	Ministry of Research, Technology and Higher Education
63.	Directorate General of State Assets, Ministry of Finance
64.	PT Taspen (Persero)
65.	Directorate General of Protection and Social Security, Ministry of Social Affairs
66.	National Agency of Drug and Food Control
67.	Credit Card Provider Bank/Organization 1) Pan Indonesia Bank, Ltd. Tbk. 2) PT Bank ANZ Indonesia 3) PT Bank Bukopin, Tbk. 4) PT Bank Central Asia, Tbk. 5) PT Bank CIMB Niaga, Tbk. 6) PT Bank Danamon Indonesia, Tbk. 7) PT Bank MNC Internasional 8) PT Bank ICBC Indonesia 9) PT Bank Maybank Indonesia, Tbk. 10) PT Bank Mandiri (Persero), Tbk. 11) PT Bank Mega, Tbk. 12) PT Bank Negara Indonesia 1946 (Persero), Tbk. 13) PT Bank Negara Indonesia Syariah 14) PT Bank OCBC NISP, Tbk. 15) PT Bank Permata, Tbk. 16) PT Bank Rakyat Indonesia (Persero), Tbk. 17) PT Bank Sinarmas 18) PT Bank UOB Indonesia 19) Standard Chartered Bank 20) The Hongkong & Shanghai Banking Corp. 21) PT Bank QNB Indonesia 22) Citibank N.A. 23) PT AEON Credit Services
68.	Cellular Network Provider, including: 1) PT Hutchison 3 Indonesia 2) PT Indosat, Tbk. 3) PT Sampoerna Telekomunikasi Indonesia 4) PT Smartfren Telecom, Tbk. 5) PT Smart Telecom 6) PT Telekomunikasi Selular 7) PT XL Axiata, Tbk.
69.	Fixed Line Network Provider, long-distance domestic and/or international telephone service, including: 1) PT Indosat, Tbk. 2) PT Telekomunikasi Indonesia, Tbk 3) PT Batam Bintan Telekomunikasi

Legal source: the Minister of Finance Regulation 228/PMK.03/2017

List of Indonesia's Tax Treaty Network as of the End of 2017

No.	Partner Country	Effective Date
1.	South Africa	1 January 1999
2.	Algeria	1 January 2001
3.	United States of America	1 February 1997
4.	Armenia	1 January 2017
5.	Saudi Arabia	1 January 1989
6.	Australia	1 July 1993
7.	Austria	1 January 1989
8.	Bangladesh	1 January 2007
9.	Netherlands	1 January 2004
10.	Belgium	1 January 2002
11.	Brunei Darussalam	1 January 2003
12.	Bulgaria	1 January 1993
13.	Denmark	1 January 1987
14.	Philippines	1 January 1983
15.	Finland	1 January 1990
16.	Hong Kong	1 January 2013
17.	Hungary	1 January 1994
18.	India	1 January 2017
19.	United Kingdom	1 January 1995
20.	Iran	1 January 2011
21.	Italy	1 January 1996
22.	Japan	1 January 1983
23.	Germany	1 January 1992
24.	Canada	1 January 1999
25.	Republic of Korea	1 January 1990
26.	Democratic People's Republic of Korea	1 January 2005
27.	Kuwait	1 January 1999
28.	Laos	1 January 2017
29.	Luxembourg	1 January 1995
30.	Malaysia	1 January 1987
31.	Kingdom of Morocco	1 January 2013
32.	Mexico	1 January 2005
33.	Egypt	1 January 2003
34.	Mongolia	1 January 2001
35.	Norway	1 January 1991
36.	Pakistan	1 January 1991
37.	Papua New Guinea	5 March 2015

No.	Partner Country	Effective Date
38.	Poland	1 January 1994
39.	Portuguese	1 January 2008
40.	France	1 January 1981
41.	Qatar	1 January 2008
42.	Czech	1 January 1997
43.	Republic of Croatia	1 January 2013
44.	Republic of Suriname	1 January 2014
45.	Rumania	1 January 2000
46.	Russia	1 January 2003
47.	New Zealand	1 January 1989
48.	Seychelles	1 January 2001
49.	Singapore	1 January 1992
50.	Slovakia	1 January 2002
51.	Spain	1 January 2000
52.	Sri Lanka	1 January 1995
53.	Sudan	1 January 2001
54.	Syria	1 January 1999
55.	Sweden	1 January 1990
56.	Switzerland	1 January 1990
57.	Taiwan	1 January 1996
58.	Thailand	1 January 2004
59.	China	1 January 2017
60.	Tunisia	1 January 1994
61.	Turkey	1 January 2001
62.	Ukraine	1 January 1999
63.	United Arab Emirates	1 January 2000
64.	Uzbekistan	1 January 1999
65.	Venezuela	1 January 2001
66.	Vietnam	1 January 2000
67.	Jordan	1 January 1999

Inbound Call Performance of DGT Information and Complaint Service Office, 2013—2017

Description	2017	2016	2015	2014	2013
Incoming Calls	709,586	685,211	591,933	468,270	537,241
Answered Calls	636,939	598,228	538,772	422,796	457,730
Answered Calls (%)	89.76	87.31	91.02	90.29	85.20

List of Tax Center, as of the End of 2017

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
1.	Universitas Syiah Kuala	Aceh Regional Tax Office
2.	Universitas Malikussaleh	
3.	Universitas Teuku Umar	
4.	Universitas Muhammadiyah	
5.	Universitas Sumatera Utara	Sumatera Utara I Regional Tax Office
6.	Sekolah Tinggi Ilmu Ekonomi Indonesia	
7.	Institut Agama Islam Negeri Sumatera Utara	
8.	Universitas Muhammadiyah Sumatera Utara	
9.	Sekolah Tinggi Ilmu Ekonomi Harapan	
10.	Universitas HKBP Nommensen	
11.	Universitas Methodist Indonesia	
12.	Sekolah Tinggi Ilmu Hukum Yayasan Nasional Indonesia	Sumatera Utara II Regional Tax Office
13.	Sekolah Tinggi Ilmu Ekonomi Bina Karya	
14.	Universitas Andalas	Sumatera Barat and Jambi Regional Tax Office
15.	Universitas Jambi	
16.	Universitas Bung Hatta	
17.	Universitas Negeri Padang	
18.	Institut Agama Islam Negeri Bukittinggi	
19.	Sekolah Tinggi Ilmu Ekonomi Pelita Indonesia	Riau and Kepulauan Riau Regional Tax Office
20.	Universitas Internasional Batam	
21.	Universitas Lancang Kuning	
22.	Universitas Riau	

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
23.	Universitas PGRI Palembang	Sumatera Selatan and Kepulauan Bangka Belitung Regional Tax Office
24.	Universitas Bangka Belitung	
25.	Sekolah Tinggi Ilmu Ekonomi Multi Data Palembang	
26.	Universitas Muhammadiyah Palembang	
27.	Sekolah Tinggi Ilmu Ekonomi MUSI/ Universitas Katolik Musi Charitas	
28.	Universitas Sriwijaya	
29.	Universitas Bina Darma Palembang	
30.	Universitas Palembang	
31.	HIPMI Sumatera Selatan	
32.	Politeknik Negeri Sriwijaya	
33.	Informatics and Business Institute Darmajaya Bandar Lampung	Bengkulu and Lampung Regional Tax Office
34.	Universitas Bengkulu	
35.	Universitas Lampung	
36.	Politeknik Negeri Lampung	
37.	Universitas Malahayati Bandar Lampung	
38.	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia	Jakarta Pusat Regional Tax Office
39.	Universitas Prof. Dr. Moestopo (Beragama)	
40.	Universitas Trisakti	Jakarta Barat Regional Tax Office
41.	Universitas Bina Nusantara	
42.	Universitas Mercu Buana	
43.	Universitas Krida Wacana	
44.	Asian Banking Finance and Informatics Institute Perbanas	Jakarta Selatan I Regional Tax Office
45.	Universitas Trilogi	
46.	Universitas Bakrie	
47.	Indonesia Banking School	
48.	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah	
49.	Universitas Pancasila	Jakarta Selatan II Regional Tax Office
50.	Universitas Satya Negara Indonesia	
51.	Universitas Pembangunan Nasional Veteran Jakarta	
52.	Universitas Nasional	
53.	Universitas Al Azhar	

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
54.	GICI Bussiness School	Jakarta Timur Regional Tax Office
55.	Universitas Negeri Jakarta	
56.	Universitas Kristen Indonesia	
57.	Sekolah Tinggi Ilmu Ekonomi Indonesia Rawamangun	
58.	Sekolah Tinggi Perpajakan Indonesia	
59.	KALBIS Institute	
60.	Universitas Muhammadiyah Prof. Dr. Hamka	
61.	Universitas Darma Persada	
62.	Sekolah Tinggi Ilmu Ekonomi Swadaya	
63.	Universitas Bunda Mulia	Jakarta Utara Regional Tax Office
64.	Ikatan Akuntansi Indonesia	Jakarta Special Regional Tax Office
65.	Politeknik Pos Indonesia	Large Taxpayers Regional Tax Office
66.	Universitas Sultan Ageng Tirtayasa	Banten Regional Tax Office
67.	Universitas Pelita Harapan	
68.	Politeknik Keuangan Negara STAN	
69.	Universitas Multimedia Nusantara	
70.	Universitas Muhammadiyah Jakarta	
71.	Universitas Pamulang	
72.	Matana University	
73.	UIN Syarif Hidayatullah	
74.	STIE Ahmad Dahlan	
75.	Swiss German University	
76.	Universitas Padjadjaran	Jawa Barat I Regional Tax Office
77.	Universitas Katolik Parahyangan	
78.	Telkom University	
79.	Universitas Siliwangi Tasikmalaya	
80.	Politeknik Negeri Bandung	
81.	STMIK dan Politeknik LPKIA Bandung	
82.	Sekolah Tinggi Ilmu Ekonomi Ekuitas	
83.	Universitas Sangga Buana	
84.	Universitas Langlangbuana	
85.	Politeknik Pajajaran Insan Cinta Bangsa	
86.	Universitas Widyatama	
87.	Universitas Pendidikan Indonesia	

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
88.	Universitas Majalengka	Jawa Barat II Regional Tax Office
89.	Universitas Swadaya Gunung Jati Cirebon	
90.	Universitas Singaperbangsa Karawang	
91.	President University Cikarang	
92.	Sekolah Tinggi Ilmu Ekonomi Sutaatmadja Subang	
93.	Universitas Gunadarma	Jawa Barat III Regional Tax Office
94.	Universitas Islam 45 Bekasi	
95.	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia Bekasi	
96.	Institut Pertanian Bogor	
97.	Universitas Pakuan	
98.	Sekolah Tinggi Ilmu Ekonomi Kesatuan Bogor	
99.	Universitas Katolik Soegijapranata	Jawa Tengah I Regional Tax Office
100.	Politeknik Negeri Semarang	
101.	Universitas Semarang	
102.	Universitas Pancasakti Tegal	
103.	Universitas Dian Nuswantoro	
104.	Sekolah Tinggi Ilmu Ekonomi AMA Salatiga	
105.	Universitas 17 Agustus 1945 Semarang	
106.	Universitas Pekalongan	
107.	Universitas Muria Kudus	
108.	Universitas Islam Sultan Agung	
109.	Universitas Negeri Semarang	
110.	Universitas Jenderal Soedirman Purwokerto	Jawa Tengah II Regional Tax Office
111.	Universitas Muhammadiyah Magelang	
112.	Universitas Muhammadiyah Surakarta	
113.	Sekolah Tinggi Ilmu Ekonomi Putra Bangsa Kebumen	
114.	Universitas Setia Budi Surakarta	
115.	Universitas Islam Batik Surakarta	
116.	Sekolah Tinggi Ilmu Ekonomi Surakarta	
117.	Universitas Pembangunan Nasional Veteran Yogyakarta	DIY Regional Tax Office
118.	Universitas Negeri Yogyakarta	
119.	Universitas Kristen Duta Wacana	
120.	Politeknik "API"	
121.	Universitas Gadjah Mada	
122.	STIEBBANK Yogyakarta	

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
123.	Universitas Kristen Petra Surabaya	Jawa Timur I Regional Tax Office
124.	Universitas Surabaya	
125.	Universitas Pembangunan Nasional Veteran Jawa Timur	
126.	Universitas Ciputra	
127.	Universitas Wijaya Kusuma Surabaya	
128.	Universitas Narotama Surabaya	
129.	Sekolah Tinggi Ilmu Ekonomi Indonesia	
130.	Universitas Negeri Surabaya	
131.	Universitas Airlangga	
132.	Universitas Trunojoyo	Jawa Timur II Regional Tax Office
133.	Universitas Muhammadiyah Sidoarjo	
134.	Universitas Muhammadiyah Ponorogo	
135.	Universitas Merdeka Madiun	
136.	Universitas Madura	
137.	Universitas Wirajaya Sumenep	
138.	Fakultas Ilmu Administrasi Universitas Brawijaya	Jawa Timur III Regional Tax Office
139.	Fakultas Ekonomi dan Bisnis Universitas Brawijaya	
140.	Universitas Muhammadiyah Malang	
141.	Universitas Negeri Malang	
142.	Universitas Islam Negeri Maulana Malik Ibrahim Malang	
143.	Fakultas Ilmu Sosial dan Ilmu Politik Universitas Negeri Jember	
144.	STAIN Kediri	
145.	Universitas Tanjung Pura	Kalimantan Barat Regional Tax Office
146.	Sekolah Tinggi Ilmu Ekonomi Widya Dharma	
147.	Sekolah Tinggi Ilmu Ekonomi Pontianak	
148.	Politeknik Negeri Pontianak	
149.	Universitas Lambung Mangkurat	Kalimantan Selatan dan Tengah Regional Tax Office
150.	Universitas Palangkaraya	
151.	Sekolah Tinggi Ilmu Ekonomi Indonesia Kayutangi Banjarmasin	
152.	Politeknik Negeri Banjarmasin	
153.	Universitas Antakusuma	
154.	Universitas Mulawarman Samarinda	Kalimantan Timur dan Utara Regional Tax Office
155.	Universitas Balikpapan	
156.	Universitas Borneo Tarakan	
157.	Universitas STIE Madani Balikpapan	

No.	Parties in Cooperation	
	University/Institution	Regional Tax Office
158.	Universitas Patria Artha Makassar	Sulawesi Selatan, Barat, and Tenggara Regional Tax Office
159.	Universitas Muslim Indonesia	
160.	Universitas Negeri Makassar	
161.	Universitas Muhammadiyah Parepare	
162.	Universitas Tomakaka Mamuju	
163.	Universitas Kristen Indonesia Toraja	
164.	Universitas Bosowa	
165.	Universitas Gorontalo	Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara Regional Tax Office
166.	Universitas Negeri Gorontalo	
167.	Universitas Khairun Ternate	
168.	Politeknik Negeri Manado	
169.	Universitas Tadulako Palu	
170.	Universitas Udayana	Bali Regional Tax Office
171.	Universitas Warmadewa	
172.	Universitas Pendidikan Ganesha	
173.	Universitas Dhyana Pura	
174.	Universitas Panji Sakti	
175.	Sekolah Tinggi Ilmu Ekonomi Triatma Mulya	
176.	Politeknik Negeri Badung	
177.	Sekolah Tinggi Ilmu Ekonomi Satya Dharma	
178.	Universitas Pendidikan Nasional	
179.	Universitas Nusa Nipa Maumere	Nusa Tenggara Regional Tax Office
180.	Universitas Flores Ende	
181.	Sekolah Tinggi Ilmu Ekonomi Bima	
182.	Universitas Teknologi Sumbawa	
183.	Universitas Yapis Papua	Papua and Maluku Regional Tax Office
184.	Sekolah Tinggi Ilmu Ekonomi Port Numbay	
185.	Universitas Cendrawasih	

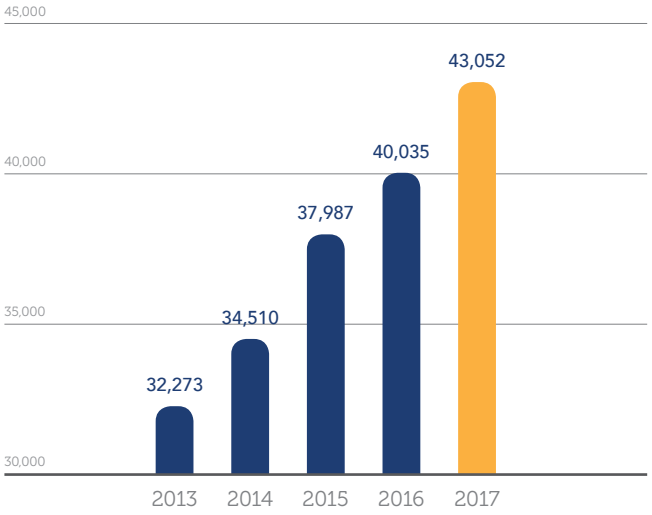
Employees Composition, 2017

Position			Total	Gender		Rank Group				Education Level						
				Male	Female	I	II	III	IV	up to High School	Diplo-ma I	Diplo-ma II	Diplo-ma III	Under-graduate	Graduate	
Structural	Echelon	Echelon I Official	1	1	-	-	-	-	1	-	-	-	-	-	-	
		Echelon II Official	53	48	5	-	-	-	53	-	-	-	-	2	43	
		Echelon III Official	570	481	89	-	-	1	569	-	-	-	-	21	534	
		Echelon IV Official	4,322	3,523	799	-	-	2,730	1,592	115	4	-	63	1,451	2,675	
		Total	4,946	4,053	893	-	-	2,731	2,215	115	4	-	63	1,474	3,252	
	Non-Echelon	Account Representative	9,725	6,816	2,909	-	2,469	7,240	16	169	433	1	2,103	6,206	812	
		Treasurer	525	399	126	-	496	29	-	24	219	-	219	63	-	
		Tax Bailiff	731	695	36	-	414	317	-	140	217	-	164	209	1	
		Console *Operator*	470	447	23	-	454	16	-	5	302	-	130	33	-	
		Second Employees	3,778	1,768	2,010	-	3,778	-	-	4	2,552	-	1,222	-	-	
		Staff in Education Assignment	893	665	228	-	678	212	3	-	403	-	275	192	23	
		General Staff	15,251	8,786	6,465	2	9,269	5,956	24	2,239	5,103	5	3,689	3,950	262	
		Tax Objection Reviewer	807	533	274	-	25	777	5	-	-	-	124	500	183	
		Officer for VAT Refund	18	18	-	-	15	3	-	2	5	-	7	4	-	
		Secretary	366	114	252	-	299	67	-	2	20	-	257	87	-	
		Total	32,564	20,241	12,323	2	17,897	14,617	48	2,585	9,254	6	8,190	11,244	1,281	
	Total Structural Employees		37,510	24,294	13,216	2	17,897	17,348	2,263	2,700	9,258	6	8,253	12,718	4,533	
Functional	Tax Auditor	Expert Level III (highest)	744	657	87	-	-	-	744	-	-	-	1	324	418	
		Expert Level II	1,854	1,722	132	-	-	1,820	34	-	-	-	23	1,262	569	
		Expert Level I (lowest)	1,147	1,017	130	-	2	1,145	-	-	-	-	50	1,039	58	
		Sklilled Level III (highest)	240	225	15	-	-	240	-	18	5	-	187	30	-	
		Skilled Level II	408	366	42	-	1	407	-	-	-	-	321	87	-	
		Skilled Level I (lowest)	791	662	129	-	790	1	-	1	1	-	615	174	-	
		Total	5,184	4,649	535	-	793	3,613	778	19	6	-	1,197	2,916	1,045	
	Appraiser	Expert Level III (highest)	14	13	1	-	-	-	14	-	-	-	-	3	11	
		Expert Level II	82	70	12	-	-	81	1	1	-	-	-	55	26	
		Expert Level I (lowest)	54	46	8	-	-	54	-	-	-	-	4	46	4	
		Sklilled Level III (highest)	28	27	1	-	-	28	-	9	-	1	16	2	-	
		Skilled Level II	68	66	2	-	-	68	-	6	-	-	49	12	1	
		Skilled Level I (lowest)	13	13	-	-	13	-	-	1	-	-	11	1	-	
		Total	259	235	24	-	13	231	15	17	-	1	80	119	42	
	Computer Administrator	Expert Level III (highest)	22	20	2	-	-	22	-	-	-	-	-	15	7	
		Expert Level II	48	46	2	-	2	46	-	-	-	-	-	38	10	
		Expert Level I (lowest)	3	3	-	-	-	3	-	-	-	-	2	1	-	
		Sklilled Level III (highest)	7	6	1	-	1	6	-	-	-	-	4	3	-	
		Skilled Level II	17	16	1	-	14	3	-	-	-	-	9	8	-	
		Total	97	91	6	-	17	80	-	-	-	-	15	65	17	
	Dentist	Expert Level III (highest)	1	-	1	-	-	-	1	-	-	-	-	1	-	
		Expert Level II	1	-	1	-	-	1	-	-	-	-	-	1	-	
		Total	2	-	2	-	-	1	1	-	-	-	-	2	-	
	Total Functional Employees		5,542	4,975	567	-	823	3,925	794	36	6	1	1,292	3,102	1,104	
Total DGT Employees			**43,052**	**29,269**	**13,783**	**2**	**18,720**	**21,273**	**3,057**	**2,736**	**9,264**	**7**	**9,545**	**15,820**	**5,637**	

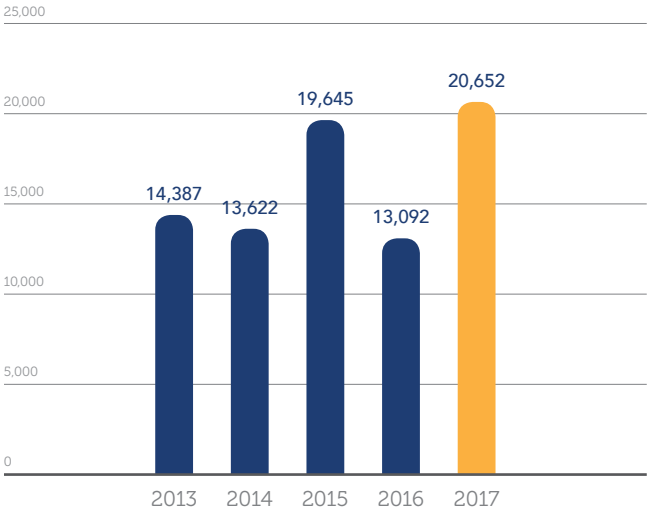
Source: Employee Financial and Assets Information System as of 31 December 2017

	Age									Placement						
Post-graduate	16-20	21-25	26-30	31-35	36-40	41-45	46-50	51-55	56-60	Suma-tera	Jawa	Kali-mantan	Sula-wesi	Bali	Nusa Teng-gara	Papua Maluku
1	-	-	-	-	-	-	-	-	1	-	1	-	-	-	-	-
8	-	-	-	-	-	1	21	17	14	7	38	3	2	1	1	1
15	-	-	-	-	1	41	376	107	45	104	356	37	37	13	12	11
14	-	-	-	9	603	1,376	1,505	501	328	869	2,509	302	311	102	132	97
38	-	-	-	9	604	1,418	1,902	625	388	980	2,904	342	350	116	145	109
1	-	24	1,521	3,857	2,120	1,393	470	257	83	1,692	6,417	428	620	205	210	153
-	-	197	126	162	19	7	6	5	3	134	235	49	61	12	15	19
-	-	75	146	216	77	54	69	82	12	154	412	43	63	18	23	18
-	11	253	88	105	9	-	2	-	2	103	261	32	34	12	15	13
-	544	1,037	1	1	-	-	-	-	2,195	-	3,778	-	-	-	-	-
-	-	474	239	134	33	12	1	-	-	-	893	-	-	-	-	-
3	1,069	5,264	3,114	2,043	697	602	801	1,122	539	2,812	9,165	984	1,169	316	455	350
-	-	-	37	144	292	268	56	6	4	119	591	36	27	19	11	4
-	-	4	4	7	1	-	-	2	-	-	10	-	-	8	-	-
-	-	194	134	32	3	2	1	-	-	79	217	15	27	12	11	5
4	1,624	7,522	5,410	6,701	3,251	2,338	1,406	1,474	2,838	5,093	21,979	1,587	2,001	602	740	562
42	1,624	7,522	5,410	6,710	3,855	3,756	3,308	2,099	3,226	6,073	24,883	1,929	2,351	718	885	671
1	-	-	-	-	-	110	400	147	87	81	611	23	16	10	-	3
-	-	-	-	11	705	736	355	41	6	218	1,418	85	59	44	19	11
-	-	6	275	620	202	30	12	2	-	228	634	115	85	28	33	24
-	-	-	-	-	33	94	77	19	17	19	198	8	8	4	3	-
-	-	-	-	220	129	46	12	1	-	51	311	19	13	4	8	2
-	-	35	630	112	7	4	3	-	-	265	268	75	84	28	37	34
1	-	41	905	963	1,076	1,020	859	210	110	862	3,440	325	265	118	100	74
-	-	-	-	-	-	7	5	2	-	6	5	-	2	1	-	-
-	-	-	-	-	26	21	31	3	1	33	18	17	6	2	-	6
-	-	-	-	36	8	5	3	1	1	14	23	10	4	1	2	-
-	-	-	-	-	-	-	10	9	9	10	12	2	3	-	1	-
-	-	-	-	38	4	1	14	7	4	15	33	14	4	-	-	2
-	-	-	-	10	1	-	1	-	1	-	6	5	1	-	-	1
-	-	-	-	84	39	34	64	22	16	78	97	48	20	4	3	9
-	-	-	-	1	12	9	-	-	-	-	22	-	-	-	-	-
-	-	-	5	36	6	1	-	-	-	-	48	-	-	-	-	-
-	-	-	-	-	-	2	1	-	-	-	3	-	-	-	-	-
-	-	-	-	2	3	2	-	-	-	-	7	-	-	-	-	-
-	-	-	3	13	1	-	-	-	-	-	17	-	-	-	-	-
-	-	-	8	52	22	14	1	-	-	-	97	-	-	-	-	-
-	-	-	-	-	-	-	-	-	1	-	1	-	-	-	-	-
-	-	-	-	-	-	-	-	1	-	-	1	-	-	-	-	-
-	-	-	-	-	-	-	-	1	1	-	2	-	-	-	-	-
1	-	41	913	1,099	1,137	1,068	924	233	127	940	3,636	373	285	122	103	83
43	1,624	7,563	6,323	7,809	4,992	4,824	4,232	2,332	3,353	7,013	28,519	2,302	2,636	840	988	754

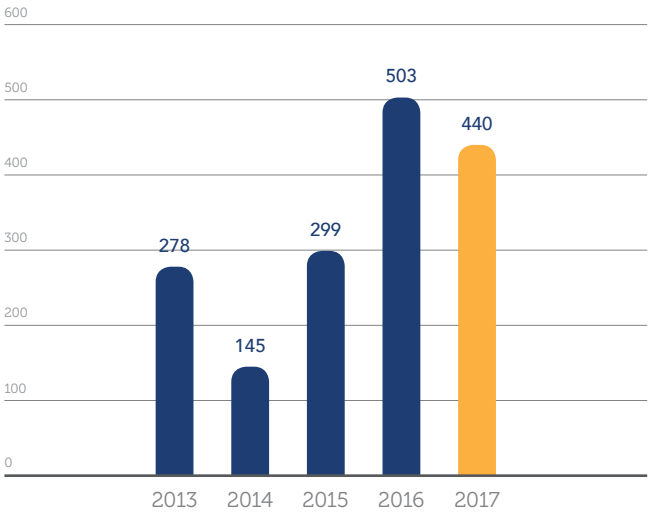
Total Employees, 2013–2017



Employees Participating in Training, 2013–2017

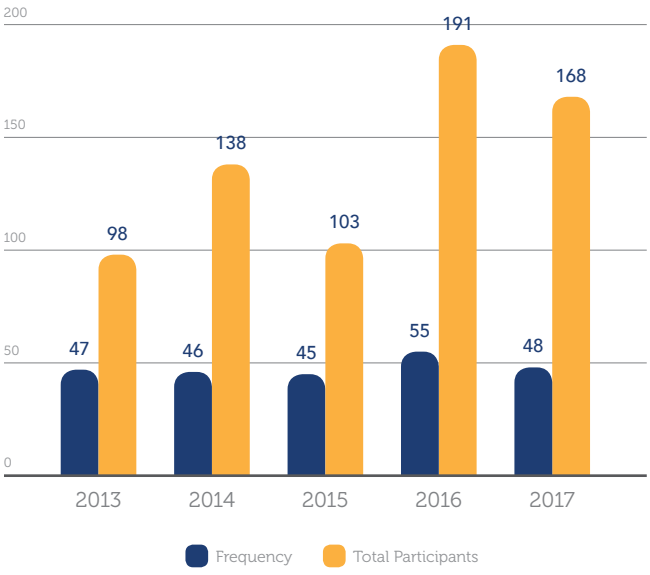


Staffs in Education Assignment, 2013–2017



Note: The above figures are the number of assignments issued in the respective years, not the number of staffs in education assignment.

Short Course, 2013–2017



Implementation of On-the-Job Training, 2013—2017

Types of On-the-Job Training	Total Participants				
	2017	2016	2015	2014	2013
New Employees	2,639	982	2,827	2,613	1,737
Tax Auditors	309	464	-	-	-
Objection Reviewers	83	202	163	74	102
Account Representatives	1,116	884	1,688	891	949
Tax Bailiffs	-	198	188	542	-
Console Operators	172	173	204	30	-
Treasurers	190	163	138	35	-
Total	4,509	3,066	5,208	4,185	2,788

Office Information

192 Organizational Structure Chart

199 Tax Services Complaint Channel

199 Social Media

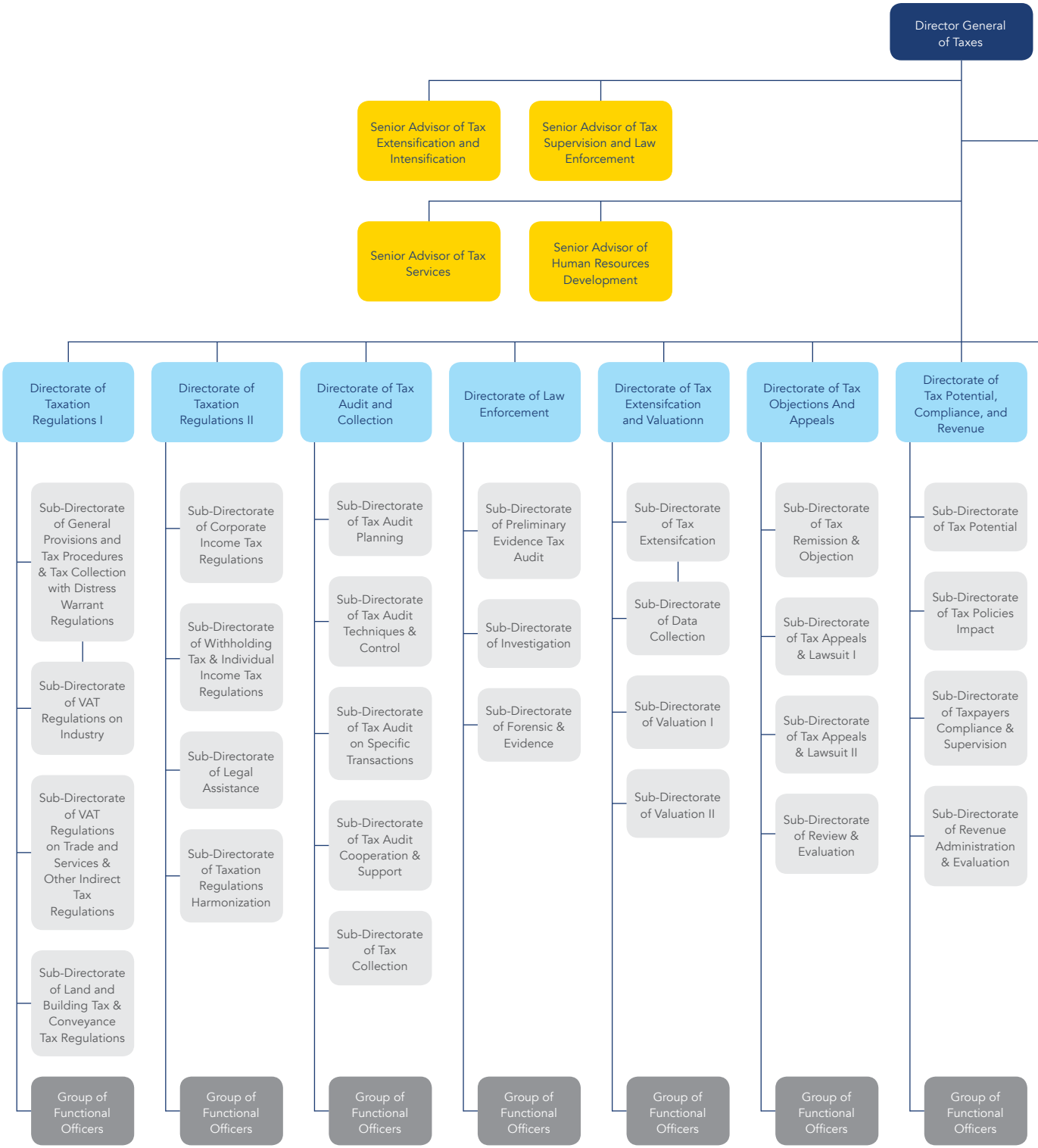
200 Office Addresses

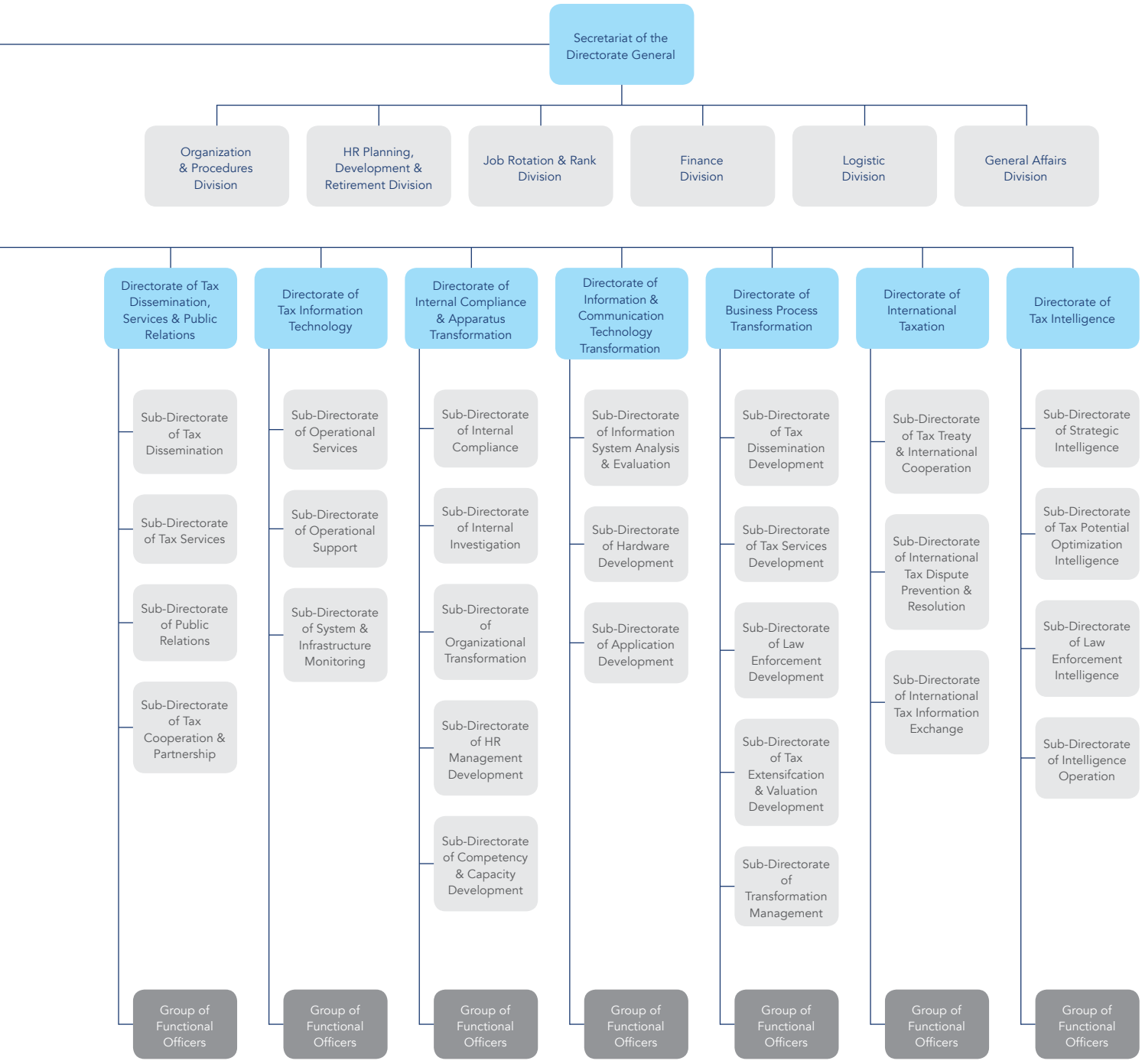




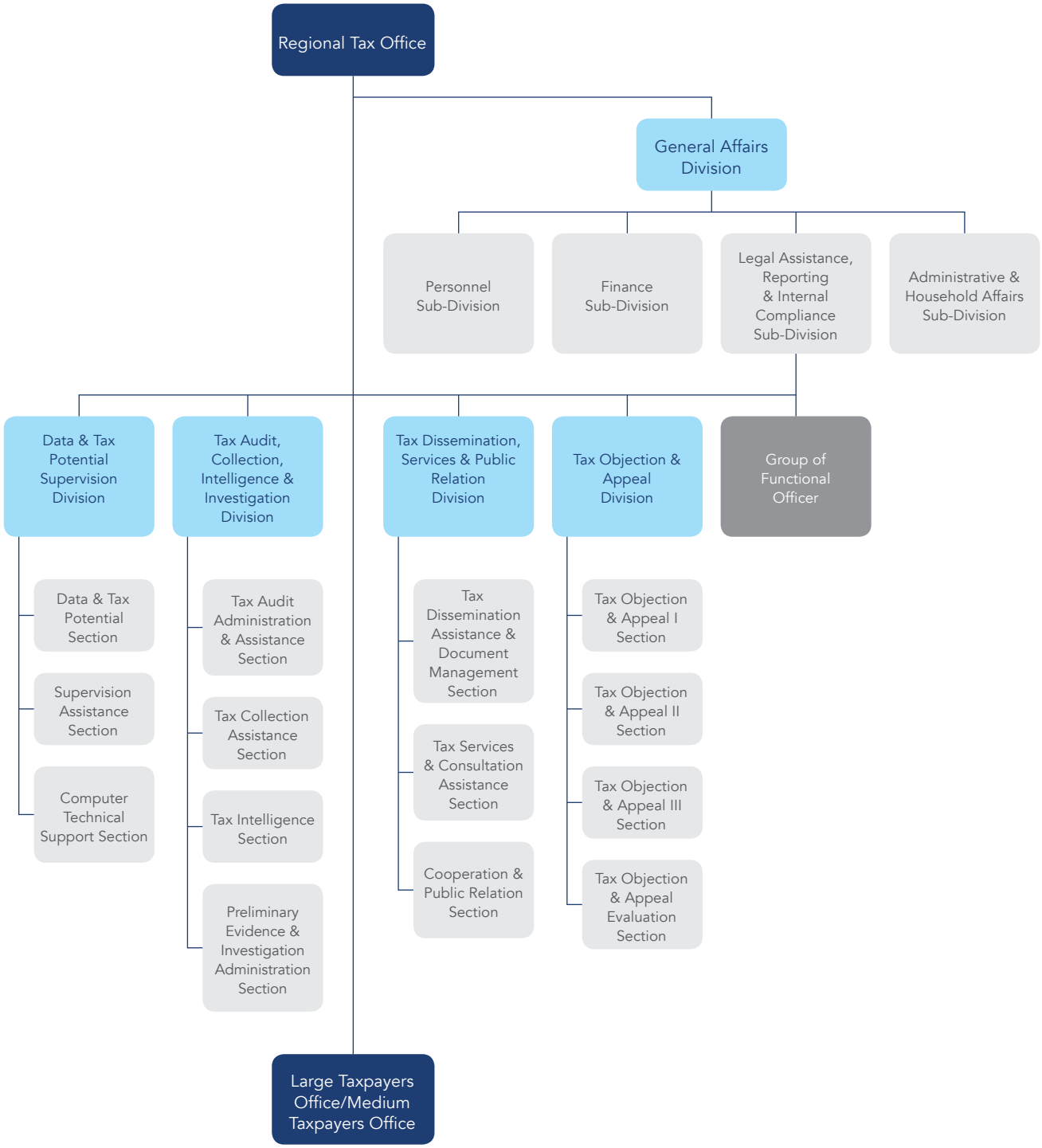
Organizational Structure

Headquarters

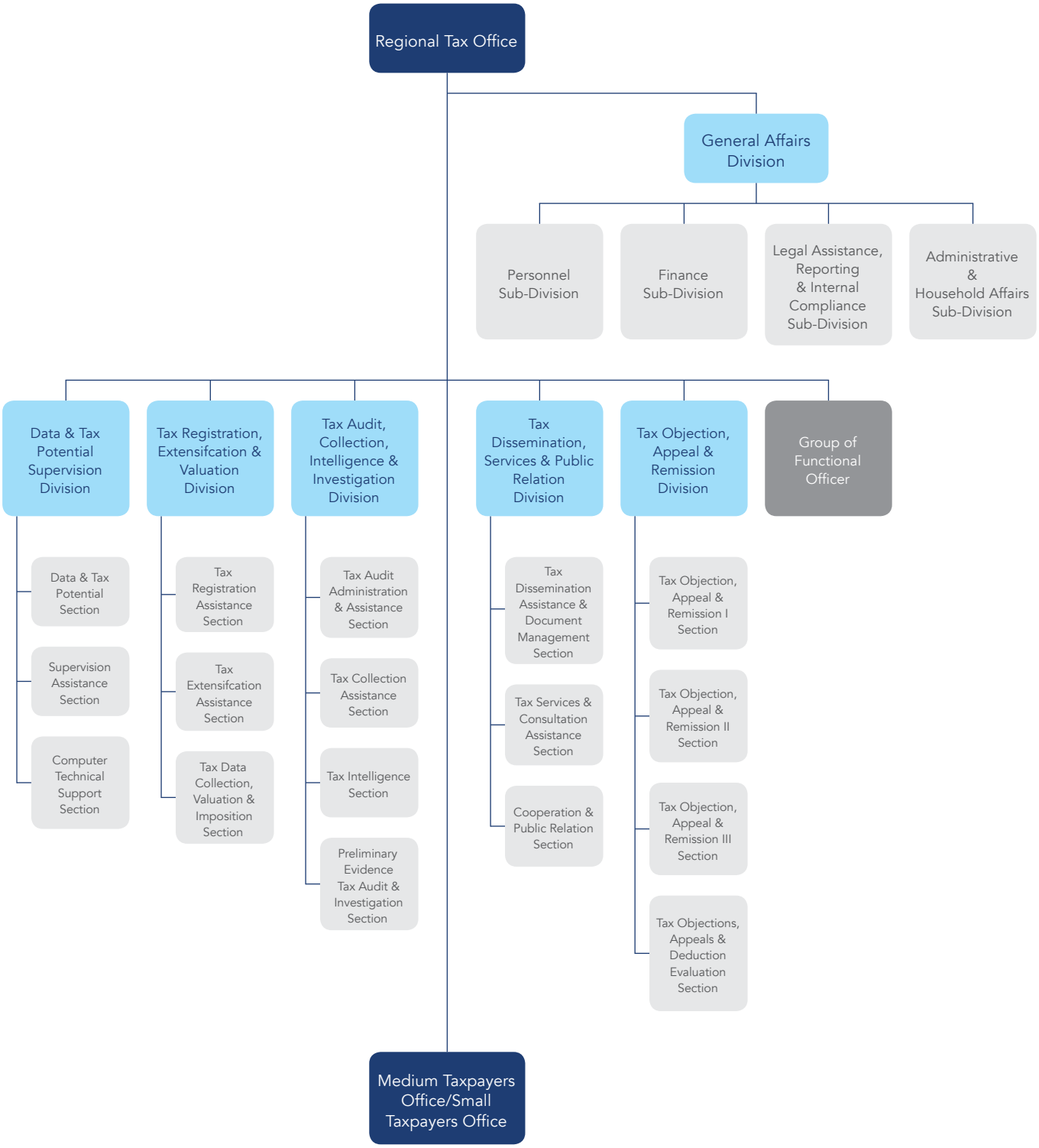



Secretariat of the Directorate General
Organization & Procedures Division
HR Planning, Development & Retirement Division
Job Rotation & Rank Division
Finance Division
Logistic Division
General Affairs Division
Directorate of Tax Dissemination, Services & Public Relations
Sub-Directorate of Tax Dissemination
Sub-Directorate of Tax Services
Sub-Directorate of Public Relations
Sub-Directorate of Tax Cooperation & Partnership
Group of Functional Officers
Directorate of Tax Information Technology
Sub-Directorate of Operational Services
Sub-Directorate of Operational Support
Sub-Directorate of System & Infrastructure Monitoring
Group of Functional Officers
Directorate of Internal Compliance & Apparatus Transformation
Sub-Directorate of Internal Compliance
Sub-Directorate of Internal Investigation
Sub-Directorate of Organizational Transformation
Sub-Directorate of HR Management Development
Sub-Directorate of Competency & Capacity Development
Group of Functional Officers
Directorate of Information & Communication Technology Transformation
Sub-Directorate of Information System Analysis & Evaluation
Sub-Directorate of Hardware Development
Sub-Directorate of Application Development
Group of Functional Officers
Directorate of Business Process Transformation
Sub-Directorate of Tax Dissemination Development
Sub-Directorate of Tax Services Development
Sub-Directorate of Law Enforcement Development
Sub-Directorate of Tax Extensifcation & Valuation Development
Sub-Directorate of Transformation Management
Group of Functional Officers
Directorate of International Taxation
Sub-Directorate of Tax Treaty & International Cooperation
Sub-Directorate of International Tax Dispute Prevention & Resolution
Sub-Directorate of International Tax Information Exchange
Group of Functional Officers
Directorate of Tax Intelligence
Sub-Directorate of Strategic Intelligence
Sub-Directorate of Tax Potential Optimization Intelligence
Sub-Directorate of Law Enforcement Intelligence
Sub-Directorate of Intelligence Operation
Group of Functional Officers

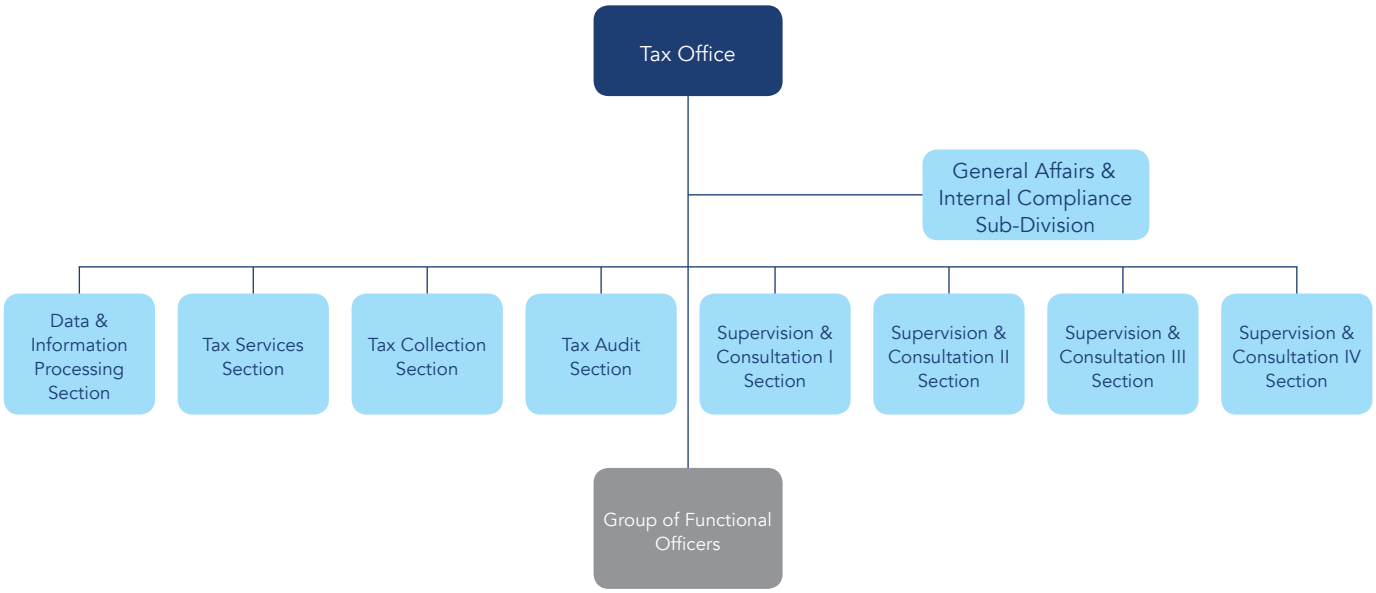
Large Taxpayers Regional Tax Office and Jakarta Special Regional Tax Office



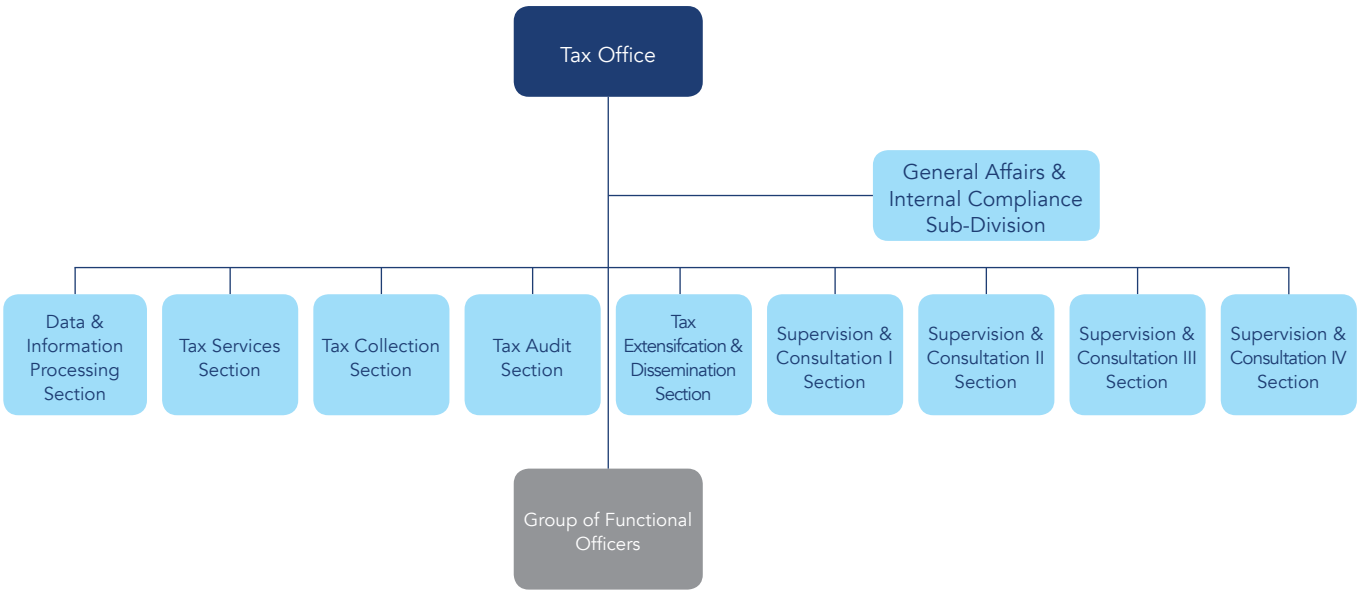
Regional Tax Office in addition to Large Taxpayers Regional Tax Office and Jakarta Special Regional Tax Office



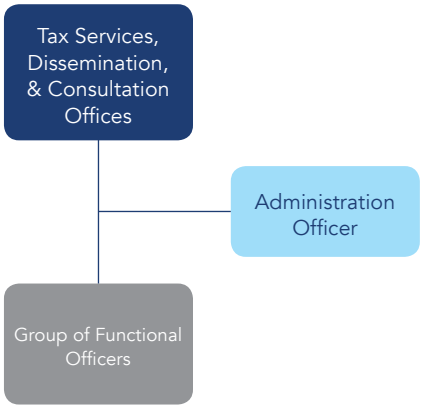
Large Taxpayers Office and Medium Taxpayers Office



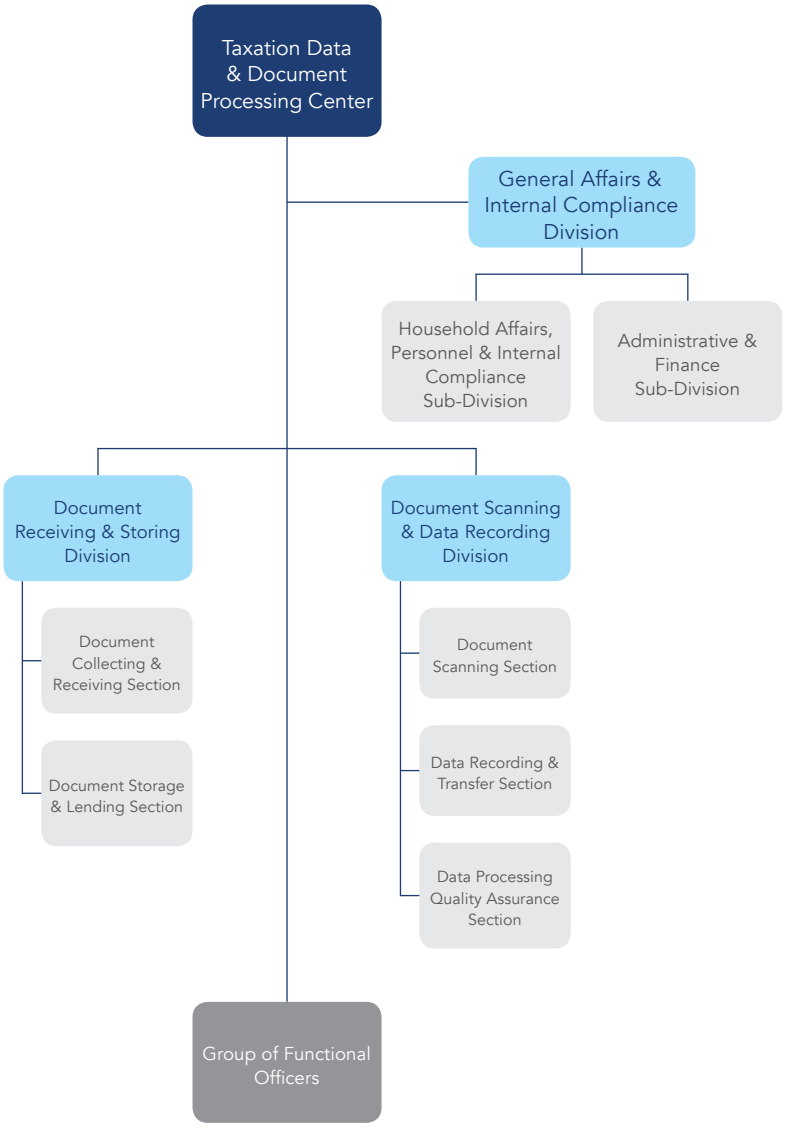
Taxpayers Office



Tax Services, Dissemination, and Consultation Offices



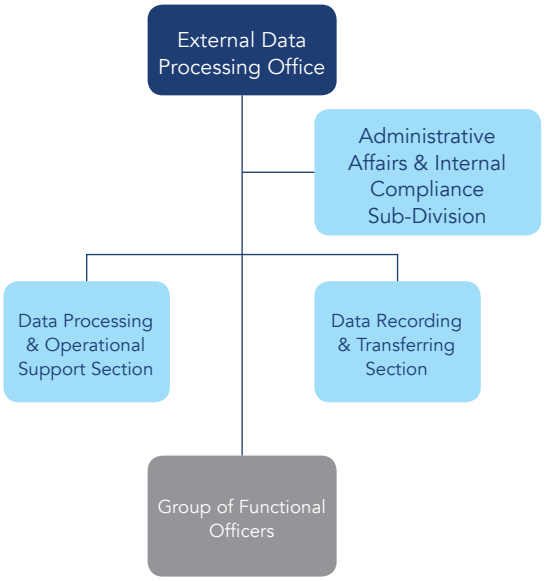
Taxation Data and Document Processing Center



Taxation Data and Document Processing Office

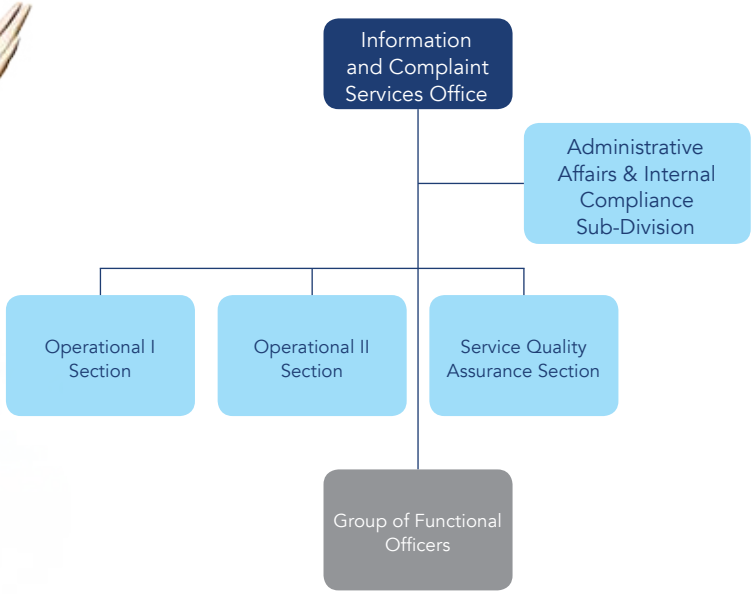


External Data Processing Office



Information and Complaint Services Office





Tax Services Complaint Channel

Channel	Unit in Charge
Kring Pajak: Phone : 1500200 Mobile Phone (phone area code) 1500200	Information and Complaint Services Office
Facsimile : (021) 5251245	
E-mail : pengaduan@pajak.go.id	
Website : pengaduan.pajak.go.id	
Write or visit to: Directorate of Tax Dissemination, Services, and Public Relations, Mar'ie Muhammad Building Directorate General of Taxes Head Office, 16th Floor Jalan Gatot Subroto, Kav. 40-42, Jakarta 12190	Directorate of Tax Dissemination, Services, and Public Relations

Social Media

DitjenPajakRI

DitjenPajakRI

@DitjenPajakRI

@ditjenpajakri

Office Addresses

Head Offices

Mar'ie Muhammad Building
Jl. Jenderal Gatot Subroto No.40-42,
Jakarta Selatan 12190
Telp. (021) 5250208, 5251609, 5262880
Faks. (021) 5251245

Large Taxpayers RTO

Radjiman Wedyodiningrat Building
Jl. Jenderal Sudirman Kav.56
Jakarta Selatan 12190
Telp. (021) 22775100
Faks. (021) 22775103

LTO I
Radjiman Wedyodiningrat Building
Jl. Jenderal Sudirman Kav.56
Jakarta Selatan 12190
Telp. (021) 22775100
Faks. (021) 22775089

LTO II
Radjiman Wedyodiningrat Building
Jl. Jenderal Sudirman Kav.56
Jakarta Selatan 12190
Telp. (021) 22775100
Faks. (021) 22775078

LTO III
Radjiman Wedyodiningrat Building
Jl. Jenderal Sudirman Kav.56
Jakarta Selatan 12190
Telp. (021) 22775100
Faks. (021) 22775088

LTO IV
Radjiman Wedyodiningrat Building
Jl. Jenderal Sudirman Kav.56
Jakarta Selatan 12190
Telp. (021) 22775100
Faks. (021) 22775058

Jakarta Special RTO

A2 Building
Jl. Jend. Gatot Subroto No. 40-42
Jakarta Selatan 12190
Telp. (021) 5251609 ext. 2208-09
Faks. (021) 5225133

FOREIGN INVESTMENT I TO
Jl. TMP Kalibata,
Jakarta Selatan 12760
Telp. (021) 7980023, 7941890
Faks. (021) 7975359

FOREIGN INVESTMENT II TO
Jl. TMP Kalibata,
Jakarta Selatan 12760
Telp. (021) 7948536
Faks. (021) 7948191

FOREIGN INVESTMENT III TO
Jl. TMP Kalibata,
Jakarta Selatan 12760
Telp. (021) 7948462
Faks. (021) 7902445

FOREIGN INVESTMENT IV TO
Jl. TMP Kalibata,
Jakarta Selatan 12760
Telp. (021) 79192323, 79192444
Faks. (021) 79192255

FOREIGN INVESTMENT V TO
Jl. TMP Kalibata,
Jakarta Selatan 12760
Telp. (021) 7982870, 7982388
Faks. (021) 7980024

FOREIGN INVESTMENT VI TO
Jl. TMP Kalibata,
Jakarta Selatan 12760
Telp. (021) 79196742, 7974514
Faks. (021) 7974516

Public Listed Company TO Gedung Radjiman Wedyodiningrat Jl. Jenderal Sudirman Kav.56 Jakarta Selatan 12190 Telp. (021) 22775100 Faks. (021) 22775063	**Permanent Establishment & Expatriate TO** Jl. TMP Kalibata, Jakarta Selatan 12760 Telp. (021) 79181006/9, 7975357 Faks. (021) 7980022	**Oil & Gas Sector TO** Jl. TMP Kalibata, Jakarta Selatan 12760 Telp. (021) 79194783, 79194831 Faks. (021) 79194852

Aceh RTO

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

Banda Aceh TO Jl. Tgk. H. M. Daud Beureueh No. 20, Banda Aceh 23123 Telp. (0651) 28249, 22536 Faks. (0651) 22145	**Lhokseumawe TO** Jl. Merdeka No. 146, Banda Sakti, Lhokseumawe 24312 Telp. (0645) 43027, 46565 Faks. (0645) 43191	**Meulaboh TO** Jl. Imam Bonjol No. 56, Meulaboh Telp. (0655) 7551029 Faks. (0655) 7551026
Bireuen TO Jl. Medan - Banda Aceh, Cot Gapu Bireuen 24251 Telp. (0644) 5353054 Faks. (0644) 5353052	**Langsa TO** Jl. Jend. Ahmad Yani No. 105, Langsa Telp. (0641) 21022, 22765 Faks. (0641) 23691	**Tapaktuan TO** Jl. T. Ben Mahmud No.26, Lhok Keutapang, Tapaktuan 23718 Telp. (0656) 323598-99 Faks. (0656) 21049
Subulussalam TO Jl. Teuku Umar No. 63, Subulussalam Telp. (0627) 31757 Faks. (0627) 31757		
Takengon TDSCO Jl. KL Yos Sudarso No. 252 Blang Kolak II, Takengon, Aceh 24513 Telp. (0645) 42749,43139,47054 Faks. (0645) 42749	**Rimba Raya TDSCO** Jl. Bandara Rembele Desa Wih Pesam, Bener Meriah, Aceh Telp. (0645) 42749,43139,47054 Faks. (0645) 42749	**Karang Baru TDSCO** Jl. I Iskandar Muda No. 4, Kuala Simpang, Aceh Telp. (0641) 31261 Faks. (0641) 332344
Blangkejeran TDSCO Jl. Blangkejeren-Kutacane, Blangkejeren, Aceh Telp. (0641) 21022, 22765 Faks. (0641) 23691	**Lhoksukon TDSCO** Jl. Medan-Banda Aceh No. 16, Geumata, Lhoksukon, Aceh Utara Telp. (0645) 31720 Faks. (0645) 31720	**Calang TDSCO** Jl. Meulaboh-Banda Aceh, Calang, Aceh Telp. (0655) 7006051, 7006047 Faks. (0655) 7551026
Sukamakmur TDSCO Jl. Meulaboh-Tapak Tuan Sp. Peut Jeuram, Nagan Raya, Aceh Telp. (0655) 7006051, 7006047 Faks. (0655) 7551026	**Sinabang TDSCO** Jl. Tgk. Diujung Desa, Air Dingin, Simeleu Timur, Sinabang, Aceh Telp. (0656) 323598-99 Faks. (0656) 21049	**Blangpidie TDSCO** Jl. Sentral No.4, Blang Pidie, Aceh Telp. (0656) 323598-99 Faks. (0656) 21049
Aceh Singkil TDSCO Jl. Utama No. 35, Desa Pulo Sarok, Singkil, Aceh 23785 Telp. (0627) 31757 Faks. (0627) 31757	**Kutacane TDSCO** Jl. Iskandar Muda No. 10, Kutacane, Aceh Telp. (0629) 21028 Faks. (0629) 21028	

Sumatera Utara I RTO

Jl. Sukamulia No.17A, Aur,
Medan 20151
Telp. (061) 4538833
Faks. (061) 4538340

Medan MTO
Jl. Sukamulia No.17A, Aur,
Medan 20151
Telp. (061) 4559763, 4512821
Faks. (061) 4561040

Medan Barat TO
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Medan 20123
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Faks. (061) 8467439

Medan Belawan TO
Jl. K.L. Yos Sudarso Km. 8,2,
Tanjung Mulia, Medan
Telp. (061) 6642764, 6642763
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Medan Timur TO
Jl. Sukamulia No.17A, Aur,
Medan 20151
Telp. (061) 4513284
Faks. (061) 4570165

Medan Polonia TO
Jl. Sukamulia No.17A, Aur,
Medan 20151
Telp. (061) 4529353
Faks. (061) 4529343

Medan Kota TO
Jl. Sukamulia No.17A, Aur,
Medan 20151
Telp. (061) 4529379
Faks. (061) 4529403

Medan Petisah TO
Jl. Asrama No. 7A,
Medan 20123
Telp. (061) 8467951
Faks. (061) 8467744

Binjai TO
Jl. Jambi No.1, Rambung Barat,
Binjai Selatan
Telp. (061) 8820407, 8820406
Faks. (061) 8829724

Lubuk Pakam TO
Jl. Diponegoro No.30A GKN I Lt. II & IV,
Medan 20152
Telp. (061) 4564697
Faks. (061) 4564724

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Telp. (0622) 27388, 27594, 27483
Faks. (0622) 432466

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Jl. Mayjen Sutoyo No.32,
Tebingtinggi 20633
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Faks. (0621) 24951

Kisaran TO
Jl. Prof. H.M. Yamin SH No.79,
Kisaran 21224
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Faks. (0623) 41714

Rantau Prapat TO
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Sumatera Utara 21415
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Faks. (0624) 21776

Pematang Siantar TO
Jl. Dahlia No.12,
Pematang Siantar 21113
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Faks. (0622) 24465

Padang Sidempuan TO
Jl. Jend. Sudirman No. 6,
Padang Sidempuan 22718
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Faks. (0634) 22626

Sibolga TO
Jl. Ade Irma Suryani No.17,
Sibolga 22511
Telp. (0631) 23123, 23125
Faks. (0631) 23120

Balige TO
Jl. Somba Debata, Komp. Ruko Ganda Uli,
Balige 22315
Telp. (0632) 21758, 21759
Faks. (0632) 21756

Pratama Kabanjahe TO
Jl. Jamin Ginting, Sumber Mufakat,
Kabanjahe 22151
Telp. (0628) 21052
Faks. (0628) 22164

Tanjung Balai TDSCO
Jl. Cokroaminoto No. 79,
Tanjung Balai 21316
Telp. (0623) 92070
Faks. (0623) 94293

Kualuh Hulu TDSCO
Jl. Mayor Siddik No. 72, Aek Kanopan,
Labuhanbatu Utara
Telp. (0624) 92570
Faks. (0624) 92570

Kota Pinang TDSCO
Jl. Lintas Sumatera-Kota Pinang,
Torgamba, Labuhanbatu Selatan
Telp. (0624) 95522
Faks. (0624) 95523

Perdagangan TDSCO Jl. Sudirman No. 293 Perdagangan, Simalungun 21184 Telp. (0622) 697848 Faks. (0622) 697013	**Panyabungan TDSCO** Jl. Willem Iskandar No. 175B, Panyabungan, Mandailing Natal 22913 Telp. (0636) 321401 Faks. (0636) 321401	**Sibuhuan TDSCO** Jl. Ki Hajar Dewantara No. 76 A Sibuhuan, Padang Lawas 22763 Telp. (0636) 421506 Faks. (0636) 421505
Pandan TDSCO Jl. Padang Sidempuan-Sibolga Km. 3,8 Sarudik, Tapanuli Tengah 22533 Telp. (0631) 22078, 21274 Faks. (0631) 21274	**Gunung Sitoli TDSCO** Jl. Pancasila No.18, Gunung Sitoli, Nias 22813 Telp. (0639) 21867, 21227, 22555 Faks. (0639) 323602	**Dolok Sanggul TDSCO** Jl. Siliwangi No.118, Doloksanggul, Humbang Hasundutan 22457 Telp. (0633) 31659 Faks. (0633) 31408, 31659
Tarutung TDSCO Jl. Guru Mangaloksa, Tarutung, Tapanuli Telp. (0633) 21654 Faks. (0633) 31408	**Sidikalang TDSCO** Jl. Rumah Sakit Umum No. 28, Sidikalang, Dairi 22200 Telp. (0627) 21891 Faks. (0627) 21891	

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Pekanbaru 28116
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Faks. (0761) 28202

Batam MTO Jl. Kuda Laut No. 1 Batu Ampar, Batam 29451 Telp. (0778) 421919, 422000 Faks. (0778) 422928	**Pekanbaru MTO** Jl. MR.SM Amin, Ring Road Arengka II, Pekanbaru 28293 Telp. (0761) 588414, 29525 Faks. (0761) 29401	**Pekanbaru Senapelan TO** Jl. Jend. Sudirman No.247, Pekanbaru 28116 Telp. (0761) 28204 Faks. (0761) 28205
Pekanbaru Tampan TO Jl. Ring Road Arengka II (Jl. SM Amin), Pekanbaru 28293 Telp. (0761) 40846, 40836 Faks. (0761) 859955	**Dumai TO** Jl. Sultan Syarif Qasim No.18, Dumai 28813 Telp. (0765) 34229, 34582 Faks. (0765) 34230	**Rengat TO** Jl. Bupati Tulus No.9, Rengat 29319 Telp. (0769) 22271, 22273,21379 Faks. (0769) 22272
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Bengkalis TO Komp. Mall Mandau City Kav.109 Basement Blok B03 Jl. Jenderal Sudirman, Babussalam, Mandau, Bengkalis 28764 Telp. (0765) 94531 Faks. (0765) 82415	**Bangkinang TO** Jl. Cut Nyak Dien II No.4, Pekanbaru 28116 Telp. (0761) 44825, 44827 Faks. (0761) 44826	**Pangkalan Kerinci TO** Komp. Perkantoran Bhakti Praja, Jl. Pamong Praja, Pangkalan Kerinci 28300 Telp. (0761) 494712 Faks. (0761) 494600
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Ranai TDSCO Jl. Ahmad Yani, Bunguran Timur, Natuna, Ranai 29783 Telp. (0773) 31278 Faks. (0773) 31278	**Duri TDSCO** Jl. Jenderal Sudirman Nomor 35C, Bengkalis Telp. (0766) 21091 Faks.	**Selatpanjang TDSCO** Jl. Yos Sudarso No.1, Selat Panjang, Riau 28753 Telp. (0763) 32066 Faks. (0763) 34230
Pasir Pangarayan TDSCO Jl. Panglima Awang No.11, Pasir Pangarayan, Riau Telp. (0762) 91697 Faks. (0762) 91919	**Siak Sri Indrapura TDSCO** Jl. Dr. Sutomo No. 2E, Kampung Dalam, Siak Sri Indrapura Telp. (0764) 20466 Faks. (0764) 20466	**Tanjung Batu TDSCO** Jl. RA Kartini No.25, Tanjung Batu Kota, Kundur, Karimun Telp. (0779) 21128 Faks. (0779) 21128
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Lubuk Basung TDSCO Jl. Dr. Moh. Hatta No.767, Lubuk Basung, Agam 26435 Telp. (0752) 76018 Faks. -	**Lubuk Sikaping TDSCO** Jl. Prof. Dr. Hamka No.271, Lubuk Sikaping, Pasaman 26351 Telp. (0753) 20054 Faks. (0753) 20054	**Padang Panjang TDSCO** Jl. Anas Karim No.38 RT 002, Kampung Manggis, Padangpanjang 27111 Telp. (0752) 484245 Faks. (0752) 82131
Simpang Ampat TDSCO Jl. Lintas Simpang Empat, Manggopoh Km. 1, Pasaman Barat, Bukittinggi Telp. (0753) 466916 Faks. (0753) 466916	**Kotabaru TDSCO** Jl. Lintas Sumatera, Simpang Empat, Kotobaru Dhamasraya Telp. (0754) 71733 Faks. (0754) 71733	**Muaro Sijunjung TDSCO** Jl. Prof. Moh. Yamin No.69, Muaro Sijunjung 27511 Telp. (0754) 20052 Faks. (0754) 20052
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Palembang MTO Jl. Tasik, Kambang Iwak, Palembang 30128 Telp. (0711) 357077, 315289 ext. 311 Faks. (0711) 355025	**Palembang Ilir Timur TO** Jl. Kapten A. Rivai No.4, GKN, Palembang 30129 Telp. (0711) 313870, 352075 Faks. (0711) 354389	**Palembang Ilir Barat TO** Jl. Tasik, Kambang Iwak, Palembang 30128 Telp. (0711) 357077, 315289 ext. 212 Faks. (0711) 354953
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Manggar TDSCO Jl. Kantor Pajak Manggar, Belitung Timur Telp. (0719) 91610 Faks. (0719) 91610	**Pagaralam TDSCO** Jl. Gunung Dempo No. 26, Sidorejo, Pagar Alam Selatan, Pagar Alam 31527 Telp. (0730) 6260068 Faks. (0730) 6260068	**Tebingtinggi TDSCO** Jl. Letnan Abu Bakardin No.30, Empat Lawang, Tebingtinggi Telp. (0702) 21002 Faks. (0702) 21002
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Muntok TDSCO Jl. P. Tendean No.2, Muntok, Bangka Barat Telp. (0717) 421396, 424090 Faks. (0717) 422285	**Sungailiat TDSCO** Jl. Rumah Sakit Umum No. 28, Sidikalang, Dairi 22200 Telp. (0627) 21891 Faks. (0627) 21891	**Toboali TDSCO** Jl. Sudirman No.33, Toboali, Bangka Selatan Telp. (0717) 421396, 424090 Faks. (0717) 422285
Koba TDSCO Jl. Raya Arung Dalam RT 4, Koba, Bangka Tengah Telp. (0718) 61038 Faks. (0718) 61038		

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Faks. (0721) 471257

Bengkulu TO Jl. Pembangunan No.6, Bengkulu 38225 Telp. (0736) 345116, 20127 Faks. (0736) 22506	**Metro TO** Jl. AR Prawiranegara No.66, Kauman Bawah, Metro 34111 Telp. (0725) 41563, 41762 Faks. (0725) 46020	**Tanjung Karang TO** Jl. dr. Susilo No.19, Bandar Lampung Telp. (0721) 266686, 261977 Faks. (0721) 253004
Kedaton TO Jl. dr. Susilo No.41, Bandar Lampung Telp. (0721) 262574 Faks. (0721) 253204	**Teluk Betung TO** Jl. P. Emir M. Noer No. 5A, Teluk Betung, Bandar Lampung Telp. (0721) 474112 Faks. (0721) 488703	**Natar TO** Jl. Raya Candimas Km. 24,5 Natar, Lampung Selatan Telp. (0721) 91581 Faks. (0721) 91480
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Manna TDSCO Jl. Pangeran Duayu No.31 Pasar Manna, Bengkulu Selatan 38516 Telp. (0739) 21053 Faks. (0739) 21053	**Bintuhan TDSCO** Jl. Kampung Masjid, Air Dingin, Kaur Selatan, Bengkulu Telp. (0739) 61095 Faks. (0739) 61095	**Bandarjaya TDSCO** Jl. Proklamator No.169, Bandar Jaya, Lampung Tengah 34162 Telp. (0725) 25462 Faks. (0725) 25462
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Kepahiang TDSCO Jl. Santoso No.50 , Kepahiang, Bengkulu Telp. (0732) 391672 Faks. (0732) 391672	**Mukomuko TDSCO** Jl. Desa Ujung Padang Badar Ratu Pasar, Mukomuko, Bengkulu Telp. (0737) 71597 Faks. (0737) 71597	

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Faks. (021) 5736066

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Jakarta Pusat 10110
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Jakarta Menteng Satu TO
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Jakarta Pusat 10350
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Faks. (021) 3924219

Jakarta Menteng Dua TO
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Jakarta Pusat 10110
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Faks. (021) 3442719

Jakarta Menteng Tiga TO
Jl. Kwini No.7,
Jakarta Pusat 10410
Telp. (021) 3845211,3442745
Faks. (021) 3840718

Jakarta Cempaka Putih TO
Jl. Kwini No.7,
Jakarta Pusat 10410
Telp. (021) 3813478
Faks. (021) 3454434

Jakarta Senen TO
Jl. Kramat Raya No.136,
Jakarta Pusat 10430
Telp. (021) 3909025
Faks. (021) 3909944

Jakarta Tanah Abang Satu TO
Jl. Penjernihan I No.36,
Jakarta Pusat 10210
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Faks. (021) 5734738

Jakarta Tanah Abang Dua TO
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Jakarta Pusat 10230
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Faks. (021) 31925855

Jakarta Tanah Abang Tiga TO
Jl. KH. Mas Mansyur No. 71,
Jakarta Pusat 10230
Telp. (021) 31925571
Faks. (021) 31925527

Jakarta Gambir Satu TO
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Jakarta Pusat 10720
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Jakarta Gambir Dua TO
Jl. K.H. Hasyim Ashari No.6-12,
Jakarta Pusat 10310
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Jakarta Gambir Tiga TO
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Jakarta Pusat 10310
Telp. (021) 6313547,6347804
Faks. (021) 6340908

Jakarta Gambir Empat TO
Jl. Batu Tulis Raya No.53-55,
Jakarta Pusat 10120
Telp. (021) 3457925
Faks. (021) 3849381

Jakarta Sawah Besar Satu TO
Jl. Kartini VIII No.2
Jakarta Pusat 10750
Telp. (021) 6495194, 6492523
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Jakarta Sawah Besar Dua TO
Jl. Gunung Sahari Raya No.25 ABC,
Jakarta Pusat 10720
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Jakarta Kemayoran TO
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Jakarta Pusat 10610
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Jakarta Palmerah TO
Jl. Letjen S. Parman No.99,
Jakarta Barat 11430
Telp. (021) 5665681-83
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Jakarta Tambora TO
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Jakarta Barat 11230
Telp. (021) 6912121,692512
Faks. (021) 6928564

Jakarta Tamansari Satu TO Jl. Mangga Besar Raya No.52, Tamansari, Jakarta Barat 11150 Telp. (021) 6294547, 6397235 Faks. (021) 5650139	**Jakarta Tamansari Dua TO** Jl. K.S. Tubun No. 10, Jakarta Barat 11410 Telp. (021) 5655448-50 Faks. (021) 5643412	**Jakarta Cengkareng TO** Jl. Lingkar Luar Barat No. 10 A, Cengkareng, Jakarta Barat 11730 Telp. (021) 5402764,5419419 Faks. (021) 5402604
Jakarta Kebon Jeruk Satu TO Jl. Arjuna Selatan No.1 Kebon Jeruk, Jakarta Barat 11530 Telp. (021) 5355761, 5355762 Faks. (021) 5355760	**Jakarta Kebon Jeruk Dua TO** Jl. KS Tubun No. 10, Jakarta Barat 11410 Telp. (021) 5643627-29 Faks. (021) 5655220	**Jakarta Grogol Petamburan TO** Jl. Letjen S. Parman Kav.102, Jakarta Barat 11440 Telp. (021) 5605995,5605775, 5682112 Faks. (021) 5650139
Jakarta Kalideres TO Jl. Raya Duri Kosambi No.36-37 Cengkareng, Jakarta Barat 11750 Telp. (021) 5406029-5406043 Faks. (021) 5410315	**Jakarta Kembangan TO** Jl. Arjuna Utara No. 87, Jakarta Barat 11510 Telp. (021) 56964391 Faks. (021) 56964434	

Jakarta Selatan I RTO

Mar'ie Muhammad Building
Jl. Jenderal Gatot Subroto No.40-42,
Jakarta Selatan 12190
Telp. (021) 5250783, 5262919
Faks. (021) 5256042

Jakarta Selatan I MTO Jl. M.I. Ridwan Rais No. 5A/7, Jakarta Pusat 10110 Telp. (021) 3442713, 3447972 Faks. (021) 3447971	**Jakarta Mampang Prapatan TO** Jl. Raya Pasar Minggu No.1, Jakarta Selatan 12840 Telp. (021) 7949574, 7990016, 7990020 Faks. (021) 7991035, 7949575	**Jakarta Tebet TO** Jl. Tebet Raya No. 9, Jakarta Selatan Telp. (021) 8296869, 8296937 Faks. (021) 8296901
Jakarta Setiabudi Satu TO Jl. Rasuna Said Blok B Kav.8, Jakarta Selatan 12190 Telp. (021) 5254270, 5254230, 5253553 Faks. (021) 5207557	**Jakarta Setiabudi Dua TO** Jl. Rasuna Said Blok B Kav.8, Jakarta Selatan 12190 Telp. (021) 5254237, 5253622 Faks. (021) 5252825	**Jakarta Setiabudi Tiga TO** Jl. Raya Pasar Minggu No.11 Pancoran, Jakarta Selatan 12520 Telp. (021) 7992961, 7993028, 7946091 Faks. (021) 7994253
Jakarta Setiabudi Empat TO Jl. Tebet Raya No.9, Tebet, Jakarta Selatan, 12810 Telp. (021) 28542526, 28543237 Faks. (021) 28542171	**Jakarta Pancoran TO** Jl. TB. Simatupang Kav.5 Kebagusan, Jakarta Selatan Telp. (021) 7804462, 7804667 Faks. (021) 7804862	

Jakarta Selatan II RTO

Mar'ie Muhammad Building
Jl. Jenderal Gatot Subroto No.40-42,
Jakarta Selatan 12190
Telp. (021) 5250208 ext 52351
Faks. (021) 52970786

Jakarta Kebayoran Baru Satu TO Radjiman Wedyodiningrat Building floor 6-7 Jl. Jenderal Sudirman Kav.56 Jakarta Selatan Telp. (021) 22775100 Faks. (021) 22775062	**Jakarta Kebayoran Baru Dua TO** Jl. Ciputat Raya No. 2 Pondok Pinang, Jakarta Selatan 12310 Telp. (021) 75818842, 75908704 Faks. (021) 75818874	**Jakarta Kebayoran Baru Tiga TO** Jl. KH. Ahmad Dahlan No.14A, Jakarta Selatan 12130 Telp. (021) 7245785, 7245735 Faks. (021) 7246627

Jakarta Kebayoran Baru Empat TO Ratu Plaza Office Tower 2nd Floor, Jl. Jenderal Sudirman Kav. 9, Kebayoran Baru, Jakarta Selatan Telp. (021) 27513124—26 Faks. (021) 275131	**Jakarta Kebayoran Lama TO** Jl. Ciledug Raya No.65, Jakarta Selatan 12250 Telp. (021) 5843105, 5860785 Faks. (021) 5860786	**Jakarta Pesanggrahan TO** Jl. Ciputat Raya No. 8 RT.002 RW.006, Pondok Pinang, Kebayoran Lama, Jakarta Selatan Telp. (021) 27656465, 27656466 Faks. (021) 27656468
Jakarta Cilandak TO Jl. TB Simatupang Kav. 32, Jakarta Selatan 12560 Telp. (021) 78840815, 78843523 Faks. (021) 78836258	**Jakarta Pasar Minggu TO** Jl. TB Simatupang Kav. 39, Jakarta Selatan 12510 Telp. (021) 7816131-4 Faks. (021) 78842440	

Jakarta Timur RTO

Mar'ie Muhammad Building
Jl. Jenderal Gatot Subroto No.40-42,
Jakarta Selatan 12190
Telp. (021) 5250208
Faks. (021) 52970843

Jakarta Timur MTO Gedung KPP Madya Jakarta Lantai 14-15 Jl. M.I. Ridwan Rais No. 5A-7, Jakarta Pusat 10110 Telp. (021) 3504584, 3504735 Faks. (021) 3442289	**Pratama Jakarta Matraman TO** Jl. Matraman Raya No.43, Jakarta Timur 13140 Telp. (021) 8566928, 8566929 Faks. (021) 8566927	**Pratama Jakarta Jatinegara TO** Jl. Slamet Riyadi Raya No.1, Jakarta Timur 13150 Telp. (021) 8575683, 8575689, 8575688 Faks. (021) 8575682
Pratama Jakarta Pulogadung TO Jl. Pramuka Kav.31, Jakarta Timur 13120 Telp. (021) 8580021 Faks. (021) 8581881	**Pratama Jakarta Cakung Satu TO** Jl. Pulo Buaran VI Blok JJ No.11, Kawasan Industri Pulogadung, Jakarta Timur 13930 Telp. (021) 46826683/6-7 Faks. (021) 46826685, 4606896	**Pratama Jakarta Cakung Dua TO** Komp. Pusat Perdagangan Ujung Menteng Blok J, Jl. Sri Sultan Hamengkubuwono IX Km. 25, Cakung, Jakarta Timur 13960 Telp. (021) 46802302-04 Faks. (021) 46802305
Pratama Jakarta Kramat Jati TO Jl. Dewi Sartika No. 189A, Jakarta Timur 13630 Telp. (021) 8093046, 8090435 Faks. (021) 8091753	**Pratama Jakarta Duren Sawit TO** Jl. Matraman Raya No.43, Jakarta Timur 13140 Telp. (021) 8581002,08506215, 8583502 Faks. (021) 8581450	**Pratama Jakarta Pasar Rebo TO** Jl. Raya Bogor No. 46 Ciracas, Jakarta Timur 13830 Telp. (021) 87799512 Faks. (021) 8400486

Jakarta Utara RTO

Mar'ie Muhammad Building
Jl. Jenderal Gatot Subroto No.40-42,
Jakarta Selatan 12190
Telp. (021) 2526791-2
Faks. (021) 52970862

Jakarta Utara MTO Jl. M.I. Ridwan Rais No. 5A-7, Jakarta Pusat 10110 Telp. (021) 3442473, 3505640 Faks. (021) 3442762, 3442754	**Jakarta Penjaringan TO** Jl. Lada No.3, Jakarta Barat 11110 Telp. (021) 6923746, 6911783 Faks. (021) 6904408	**Jakarta Tanjung Priok TO** Jl. Enggano No.2, Jakarta Utara 14310 Telp. (021) 43930646, 43930649 Faks. (021) 4357437

Jakarta Kelapa Gading TO Jl. Walang Baru No.10 Semper, Jakarta Utara 14260 Telp. (021) 4371549, 4373837 Faks. (021) 4373836	**Jakarta Pademangan TO** Jl. Cempaka No.2 Rawa Badak Utara, Jakarta Utara Telp. (021) 43932824, 4371505 Faks. (021) 43932812	**Jakarta Koja TO** Jl. Plumpang Semper No.10A, Jakarta Utara Telp. (021) 43922081, 43922083-84 Faks. (021) 43922085
Jakarta Pluit TO Jl. Lodan No. 3 Ancol, Jakarta Utara Telp. (021) 6900771 Faks. (021) 6908454	**Jakarta Sunter TO** Jl. Walang Baru No.10 Semper, Jakarta Utara Telp. (021) 4373838-41 Faks. (021) 4373842	
Kepulauan Seribu TDSCO Jl. Ikan Nolaris No. 28 RT. 004 RW. 02, Pulau Pramuka, Kepulauan Seribu Utara Telp. (021) 43933127 Faks. (021) 43933127		

Banten RTO

Jl. Jend. Sudirman No. 34 Kotak Pos 146, Serang 42118 Telp. (0254) 200603 Faks. (0254) 200744		
Tangerang MTO Komp. Pemerintahan Kota Tangerang, Jl. Satria Sudirman 15111 Telp. (021) 55791487 Faks. (021) 55791502	**Serang TO** Jl. Jend. A. Yani No.141, Serang 42118 Telp. (0254) 200555, 202006 Faks. (0254) 223891	**Serpong TO** Jl. Raya Serpong Sektor VIII Blok.405 No.4, BSD, Tangerang 15310 Telp. (021) 5373811, 5373812 Faks. (021) 5373817
Pondok Aren TO Gedung L Kampus STAN Jl. Raya Bintaro Utama Sektor V, Bintaro, Tangerang Selatan Telp. (021) 73889091 Faks. (021) 73889083	**Tangerang Barat TO** Jl. Imam Bonjol No.47 Karawaci, Tangerang 15113 Telp. (021) 5525785, 5525787 Faks. (021) 5525789	**Tangerang Timur TO** Komp. Pemerintahan Kota Tangerang, Jl. Satria Sudirman 15111 Telp. (021) 55737559, 55737560, Faks. (021) 55791479
Cilegon TO Jl. Jend. A. Yani No.126, Cilegon 42421 Telp. (0254) 374234 Faks. (0254) 374741	**Kosambi TO** Jl. Perintis Kemerdekaan II, Cikokol, Tangerang 15118 Telp. (021) 55767303, 55767304, 5523080 Faks. (021) 5532026	**Pandeglang TO** Jl. Mayor Widagdo No.6, Pandeglang 42213 Telp. (0253) 206006 Faks. (0253) 202144
Tigaraksa TO Jl. Scientia Boulevard Blok U No.5, Summarecon Gading Serpong, Tangerang, Banten 15811 Telp. (021) 54211106, 54211107 Faks. (021) 54211108	**Cikupa TO** Jl. Scientia Boulevard Blok U No.5, Summarecon Gading Serpong, Tangerang, Banten 15811 Telp. (021) 54211261 - 62, 54211249 Faks. (021) 54211259	
Rangkasbitung TDSCO Jl. M.A. Salamun No.3, Rangkasbitung Telp. (0252) 201682 Faks. (0252) 207760		

Jawa Barat I RTO

Jl. Asia Afrika No. 114,
Bandung 40261
Telp. (022) 4231375, 4230146 ext. 2198
Faks. (022) 4232198, 4235042

Bandung MTO
Jl. Asia Afrika No.114, GKN Gd. G,
Bandung 40261
Telp. (022) 4233516, 4233519
Faks. (022) 4233495

Sukabumi TO
Jl. RE. Martadinata No.1,
Sukabumi 43111
Telp. (0266) 221540, 221545
Faks. (0266) 221540

Cianjur TO
Jl. Raya Cianjur-Bandung Km.3,
Cianjur
Telp. (0263) 280073
Faks. (0263) 284315

Purwakarta TO
Jl. Raya Ciganea No. 1 Bunder,
Purwakarta
Telp. (0264) 206652,206655
Faks. (0264) 206656

Cimahi TO
Jl. Jend. H. Amir Machmud No. 574,
Padasuka, Cimahi, 40526
Telp. (022) 6654646, 6650642
Faks. (022) 6654569

Bandung Tegallega TO
Jl. Soekarno-Hatta No.216,
Bandung 40223
Telp. (022) 6030565-6, 6005670
Faks. (022) 6012575

Bandung Cibeunying TO
Jl. Purnawarman No.19-21,
Bandung 40117
Telp. (022) 4207897, 4232765
Faks. (022) 4239107

Bandung Karees TO
Jl. Ibrahim Adjie No.372,
Bandung 40275
Telp. (022) 7333180, 7333355
Faks. (022) 7337015

Bandung Bojonagara TO
Jl. Terusan Prof. Dr. Soetami No.2,
Bandung 40151
Telp. (022) 2004380, 2006520
Faks. (022) 2009450

Bandung Cicadas TO
Jl. Soekarno Hatta No. 781,
Bandung 40116
Telp. (022) 7304525, 7304704
Faks. (022) 7304961

Tasikmalaya TO
Jl. Sutisna Senjaya No.154,
Tasikmalaya 46114
Telp. (0265) 331851, 331852
Faks. (0265) 331852

Ciamis TO
Jl. Drs. H Soejoed,
Ciamis 46311
Telp. (0265) 772868
Faks. (0265) 776312

Garut TO
Jl. Pembangunan No. 224,
Garut 44154
Telp. (0262) 540242
Faks. (0262) 234608

Majalaya TO
Jl. Peta No.7 Lingkar Selatan,
Bandung 40232
Telp. (022) 6078538-39
Faks. (022) 6072125

Soreang TO
Jl. Raya Cimareme No. 205 Ngamprah,
Bandung
Telp. (022) 6868787, 6868426
Faks. (022) 6868427

Sumedang TO
Jl. H. Ibrahim Adjie No. 372, Bandung
40275
Telp. (022) 7333256
Faks. (022) 7337086

Banjar TDSCO
Jl. Kaum No.1,
Banjar 46311
Telp. (0265) 741630
Faks. (0265) 741963

Pelabuhan Ratu TSDCO
Jl. Bhayangkara KM 1
Pelabuhan Ratu
Telp. (0266) 531336
Faks. (0266) 537565

Jawa Barat II RTO

Jl. A Yani No. 5,
Bekasi 17147
Telp. (021) 88963315
Faks. (021) 88958778

Bekasi MTO
Jl. Cut Mutia No. 125 Margahayu,
Bekasi 17113
Telp. (021) 88351553, 88348112
Faks. (021) 8813721

Karawang Selatan TO
Jl. Interchange Karawang Barat,
Karawang 41361
Telp. (0267) 8604105, 8604107, 8604108
Faks. (0267) 8604104

Karawang Utara TO
Jl. A Yani No.17,
Karawang 41312
Telp. (0267) 8407116
Faks. (0267) 402145

Cirebon TO
Jl. Evakuasi No.9,
Cirebon 45135
Telp. (0231) 485927, 485375, 487169
Faks. (0231) 487168

Cikarang Selatan TO
Jl. Cikarang Baru Raya Office Park No.10,
Cikarang 17550
Telp. (021) 89112105-07
Faks. (021) 89112108

Cikarang Utara TO
Jababeka Education Park,
Jl. Ki Hajar Dewantara Kav.7 Cikarang
17556
Telp. (021) 89113603, 89113564
Faks. (021) 89113604

Cibitung TO
Kawasan Industri Gobel,
Jl. Teuku Umar Km.44, Bekasi 17520
Telp. (021) 88336315
Faks. (021) 88336314

Subang TO
Jl. Mayjen Sutoyo No.52,
Subang 41211
Telp. (0260) 417001, 417002, 417003
Faks. (0260) 417041

Indramayu TO
Jl. Jend. Gatot Subroto No.40-42,
Indramayu 45213
Telp. (0234) 275668-9, 271402
Faks. (0234) 275669

Kuningan TO
Jl. Aruji Kartawinatan No. 29,
Kuningan 45511
Telp. (0232) 875120
Faks. (0232) 871184

Sumber TDSCO
Jl. Pramuka No.40, Ciledug,
Cirebon 45188
Telp. (0231) 662630
Faks. (0231) 662630

Majalengka TDSCO
Jl. KH. Abdul Halim No. 63,
Majalengka 45411
Telp. (0234) 281629
Faks. (0234) 281629

Jawa Barat III RTO

Herbarium Bogoriense Building Lt.3-4,
Jl. Ir. H. Juanda No.22-24, Bogor
Telp. (0251) 8387650
Faks. (0251) 8386801

Cibinong TO
Komp. Pemda Kab. Bogor,
Jl. Aman No.1 Cibinong 16914
Telp. (021) 8762985, 8753884
Faks. (021) 8753883

Bogor TO
Jl. KH Soleh Iskandar No. 88 Cibadak,
Tanah Sareal, Bogor 16122
Telp. (0251) 323424-25, 324331
Faks. (0251) 324331, 8324331

Bekasi Utara TO
Jl. Sersan Aswan No. 407
Margahayu, Bekasi 17113
Telp. (021) 8808059, 8800253
Faks. (021) 8802525

Bekasi Barat TO
M. Gold Tower Lantai UG, 9, 10,
Jl. Kyai Haji Noer Ali, Bekasi 17148
Telp. (021) 28087160—62
Faks. (021) 28087163

Bekasi Selatan TO
Jl. Cut Mutia No. 125 Margahayu,
Bekasi 17113
Telp. (021) 88346418, 8834644
Faks. (021) 8893550, 88351002

Pondok Gede TO
M Gold Tower Lantai UG, 21, 22,
Jl. Kyai Haji Noer Ali, Bekasi 17148
Telp. (021) 28087157—59
Faks. (021) 28087111

Depok Cimanggis TO Jl. Pemuda No.40, Depok 16431 Telp. (021) 7763923, 7763896 Faks. (021) 7753482	**Depok Sawangan TO** Jl. Siliwangi No. 3, Pancoran Mas, Depok 16431 Telp. (021) 29867858, 29867960 Faks. (021) 7753482	**Ciawi TO** Jl. Dadali No.14, Tanah Sareal, Bogor 16161 Telp. (0251) 336195,380753 Faks. (0251) 336120
Cileungsi TO Jl. Raya Pemda No.39, Cibinong 16914 Telp. (021) 8760600 Faks. (021) 8756362		

Jawa Tengah I RTO

Jl. Imam Bonjol No.1D,
Semarang 50381
Telp. (024) 3544065, 3545075, 3544055
Faks. (024) 3540416

Semarang MTO GKN I Semarang Lt. 1, 2, 4, Jl. Pemuda No.2, Semarang 50139 Telp. (024) 3552562, 3552563 Faks. (024) 3552564	**Tegal TO** Jl. Kol. Sugiono No.5, Tegal 52113 Telp. (0283) 351562, 353003 Faks. (0283) 356897	**Pekalongan TO** Jl. Merdeka No.9, Pekalongan 51117 Telp. (0285) 422392, 422491 Faks. (0285) 423053
Semarang Barat TO Jl. Pemuda No. 1, Semarang 50142 Telp. (024) 3545421, 3561341 Faks. (024) 3545423	**Semarang Timur TO** Jl. Ki Mangun Sarkoro No.34, Semarang 50136 Telp. (024) 8414787, 8316302 Faks. (024) 8414439	**Semarang Selatan TO** Jl. Puri Anjasmoro F1/12, Semarang Telp. (024) 7613601, 7613606 Faks. (024) 7613606
Semarang Tengah Satu TO GKN I Semarang Lt. 2, Jl. Pemuda No.2, Semarang 50139 Telp. (024) 3520211 Faks. (024) 3520211	**Semarang Tengah Dua TO** Jl. Pemuda No.1B, Semarang 50142 Telp. (024) 3545464, 3561168 Faks. (024) 3544194	**Salatiga TO** Jl. Diponegoro 163, Salatiga 50174 Telp. (0298) 312801 Faks. (0298) 312802
Semarang Candisari TO Jl. Setiabudi No.3, Semarang 50234 Telp. (024) 7472797, 7474345 Faks. (024) 7471983	**Semarang Gayamsari TO** GKN I Semarang Lt. 2 & 4, Jl. Pemuda No.2, Semarang 50139 Telp. (024) 3548908 Faks. (024) 3510796	**Batang TO** Jl. Slamet Riyadi No. 25, Batang Telp. (0285) 4493248, 4493249 Faks. (0285) 4493244
Demak TO Jl. Sultan Patah No.9, Demak Telp. (0291) 681038 Faks. (0291) 685518	**Pati TO** Jl. Jend. Sudirman No. 64, Pati 59114 Telp. (0295) 381483 Faks. (0295) 381621	**Blora TO** Jl. Gunandar No.2, Blora 58217 Telp. (0296) 5298555, 531148 Faks. (0296) 5298567
Kudus TO Jl. Niti Semito, Kudus 59317 Telp. (0291) 443142, 432046-47 Faks. (0291) 432048	**Jepara TO** Jl. Raya Ngabul Km. 9 Tahunan, Jepara 59428 Telp. (0291) 596423, 596424 Faks. (0291) 596423	
Bumiayu TDSCO Jl. Yos Sudarso No. 8, Bumiayu, Brebes Telp. (0283) 671635 Faks. (0283) 671635	**Ungaran TDSCO** Jl. Diponegoro No. 190, Ungaran Telp. (024) 6922355 Faks. (024) 6922355	**Rembang TDSCO** Jl. Pemuda Km. 2 No. 45, Rembang 59218 Telp. (0295) 691112 Faks. (0295) 691112

Kendal TDSCO Jl. Soekarno Hatta No. 102, Kendal Telp. (0294) 381849 Faks. (0294) 381849	**Purwodadi TDSCO** Jl. Letjen. R. Suprapto No.127, Purwodadi 58111 Telp. (0292) 421123 Faks. (0292) 421123	

Jawa Tengah II RTO

Jl. MT Haryono No.5, Manahan, Banjarsari,
Surakarta 57139
Telp. (0271) 713552, 730460, 739705
Faks. (0271) 733429

Purwokerto TO Jl. Gatot Subroto No.107, Purwokerto Lor, Banyumas 53116 Telp. (0281) 634205, 634219 Faks. (0281) 634236	**Cilacap TO** Jl. Mayjen D.I. Panjaitan No.32, Tegalreja, Cilacap 53212 Telp. (0282) 532712, 532713, Faks. (0282) 532714	**Kebumen TO** Jl. Arungbinang No.10, Kebumen 54312 Telp. (0287) 382361, 381847,381848 Faks. (0287) 381846
Magelang TO Jl. Veteran No.20, Magelang Tengah 56117 Telp. (0293) 362430, 362280,364516, Faks. (0293) 364417	**Klaten TO** Jl. Veteran No.82, Barenglor, Klaten 57431 Telp. (0272) 321977 Faks. (0272) 321728	**Surakarta TO** Jl. K.H. Agus Salim No.1, Sondakan, Laweyan, Surakarta 571747 Telp. (0271) 718246, 717522,720821 Faks. (0271) 728436
Boyolali TO Jl. Raya Solo-Boyolali Km.24, Mojosongo, Boyolali 57512 Telp. (0276) 321057 Faks. (0276) 323770	**Karanganyar TO** Jl. Samanhudi, Komp Perkantoran Cangakan, Karanganyar 57716 Telp. (0271) 6491281,495081 Faks. (0271) 6491284	**Purbalingga TO** Jl. Letjen S. Parman No. 43, Purbalingga 53116 Telp. (0281) 891372, 891419, 891626 Faks. (0281) 891626
Purworejo TO Jl. Jend. Sudirman No.25, Purworejo 54114 Telp. (0275) 321251, 321350 Faks. (0275) 322031	**Sukoharjo TO** Jl. Jaksa Agung R Suprapto No.7, Sukoharjo 57512 Telp. (0271) 593079, 592949,592731 Faks. (0271) 6594478	**Temanggung TO** Jl. Dewi Sartika No.7, Temanggung 56218 Telp. (0293) 491336, 491979 Faks. (0293) 493646
Majenang TDSCO Jl. Bhayangkara No. 94/30, Majenang 53257 Telp. (0280) 621211 Faks. (0280) 621211	**Muntilan TDSCO** Jl. Yasmudi No. 1, Muntilan, Magelang 56411 Telp. (0293) 587047 Faks. (0293) 587047	**Sragen TDSCO** Jl. Raya Sukowati No.84, Sragen 57213 Telp. (0271) 891087, 893344 Faks. (0271) 891087
Banjarnegara TDSCO Jl. Stadion No.2 Rt1/1, Parakancanggah, Banjarnegara 53451 Telp. (0286) 591097,891155 Faks. (0286) 891155	**Wonogiri TDSCO** Jl. Mayjen Sutoyo No.6, Wonogiri 57612 Telp. (0273) 321505 Faks. (0271) 321505	**Wonosobo TDSCO** Jl. Bhayangkara No.8, Wonosobo 56311 Telp. (0286) 321121 Faks. (0286) 321121

Daerah Istimewa Yogyakarta RTO

Jl. Ring Road Utara No.10 Maguwoharjo,
Sleman 55282
Telp. (0274) 4333951-3
Faks. (0274) 4333954

Yogyakarta TO
Jl. Panembahan Senopati No.20,
Yogyakarta 55121
Telp. (0274) 380415, 373403
Faks. (0274) 380417

Bantul TO
Jl. Urip Sumoharjo No.7, Gose,
Bantul 55711
Telp. (0274) 368504, 368510
Faks. (0274) 368582

Sleman TO
Jl. Ring Road Utara No.10 Maguwoharjo,
Sleman 55282
Telp. (0274) 4333940
Faks. (0274) 4333957

Wates TO
Jl. Ring Road Utara No.10 Maguwoharjo,
Sleman 55282
Telp. (0274) 4333944
Faks. (0274) 4333943

Wonosari TO
Jl. KH Agus Salim No. 170b, Wonosari,
Gunungkidul 55813
Telp. (0274) 394798, 394796
Faks. (0274) 393185

Jawa Timur I RTO

Jl. Jagir Wonokromo No. 104,
Surabaya 60244
Telp. (031) 8482480, 8481128
Faks. (031) 8481127

Surabaya MTO
Jl. Jagir Wonokromo No.104,
Surabaya 60244
Telp. (031) 8482651
Faks. (031) 8482557, 8482480

Surabaya Sukomanunggal TO
Jl. Bukit Darmo Golf No.1,
Surabaya 60189
Telp. (031) 7347231-4
Faks. (031) 7347232

Surabaya Pabean Cantikan TO
Jl. Indrapura No.5,
Surabaya 60175
Telp. (031) 3523093-96
Faks. (031) 3571156

Surabaya Gubeng TO
Jl. Sumatera No.22-24,
Surabaya 60281
Telp. (031) 5031905
Faks. (031) 5031566

Surabaya Tegalsari TO
Jl. Dinoyo No.111, GKN II,
Surabaya
Telp. (031) 5615369, 5615385-89
Faks. (031) 5615367

Surabaya Wonocolo TO
Jl. Jagir Wonokromo No. 104,
Surabaya 60244
Telp. (031) 8417629
Faks. (031) 8411692

Surabaya Genteng TO
Jl. Kayoon No.28,
Surabaya 60271
Telp. (031) 5472930, 5473293
Faks. (031) 5473302

Surabaya Krembangan TO
Jl. Indrapura No.5,
Surabaya 60175
Telp. (031) 3556883, 3556879
Faks. (031) 3556880

Surabaya Sawahan TO
Jl. Dinoyo No.111, GKN II,
Surabaya
Telp. (031) 5665230-32, 5615385
Faks. (031) 5665230

Surabaya Rungkut TO
Jl. Jagir Wonokromo No.104,
Surabaya 60244
Telp. (031) 8483197-98
Faks. (031) 8483197

Surabaya Simokerto TO
Jl. Dinoyo No.111, GKN II,
Surabaya
Telp. (031) 5615558
Faks. (031) 5687765

Surabaya Karangpilang TO
Jl. Jagir Wonokromo No. 100,
Surabaya 60244
Telp. (031) 8483910-15
Faks. (031) 8483914

Surabaya Mulyorejo TO
Jl. Jagir Wonokromo No. 100,
Surabaya 60244
Telp. (031) 8483906-7, 8483909
Faks. (031) 8483905

Jawa Timur II RTO

Jl. Raya Juanda No.37, Semambung,
Gedangan, Sidoarjo 61254
Telp. (031) 8672483
Faks. (031) 8672262

Sidoarjo MTO
Jl. Raya Juanda No.37, Semambung,
Gedangan, Sidoardo 61254
Telp. (031) 8686123
Faks. (031) 8686124

Bojonegoro TO
Jl. Teuku Umar No.17, Kadipaten,
Bojonegoro 62111
Telp. (0353) 883711
Faks. (0353) 881380

Mojokerto TO
Jl. RA Basuni Km. 5, Jampirogo, Sooko,
Mojokerto 61361
Telp. (0321) 328482, 322051
Faks. (0321) 322864

Sidoarjo Barat TO
Jl. Lingkar Barat Gelora Delta,
Sidoarjo 61211
Telp. (031) 8070620, 8959700,
Faks. (031) 8959800

Sidoarjo Utara TO
Jl. Pahlawan No. 55, Lemahputro,
Sidoarjo 61213
Telp. (031) 8941013, 8962890
Faks. (031) 8941035

Sidoarjo Selatan TO
Jl. Raya Jati No. 6, Jati,
Sidoarjo 61226
Telp. (031) 8942136,8942137
Faks. (031) 8941714

Pamekasan TO
Jl. R. Abdul Aziz No. 111,
Pamekasan 69317
Telp. (0324) 322170,322924
Faks. (0324) 322983

Gresik Utara TO
Jl. Dr. Wahidin Sudirohusodo No.700,
Kembangan, Kebomas, Gresik 61161
Telp. (031) 3956640, 3956641
Faks. (031) 3956585

Gresik Selatan TO
Jl. Dr. Wahidin Sudirohusodo No. 710,
Kebomas, Gresik 61161
Telp. (031) 3952693, 3952694
Faks. (031) 3950254

Madiun TO
Jl. D.I Panjaitan No.4, Pandean, Taman,
Madiun 63133
Telp. (0351) 459187, 464131
Faks. (0351) 464623

Bangkalan TO
Jl. Soekarno Hatta No.1 ,Kemayoran,
Bangkalan 69116
Telp. (031) 3061189
Faks. (031) 3061189

Lamongan TO
Jl. Sunan Giri No. 72, Tumenggungan,
Lamongan 61145
Telp. (0322) 316222
Faks. (0322) 314343

Ngawi TO
Jl. Jend. Ahmad Yani No.2,
Ngawi 63216
Telp. (0351) 747697, 749097, 473289
Faks. (0351) 745243

Tuban TO
Jl. Pahlawan No. 08, Gedongombo,
Semanding, Tuban 62381
Telp. (0356) 333311, 328356, 328309
Faks. (0356) 333116

Ponorogo TO
Jl. Gajah Mada No. 46,
Ponorogo 63419
Telp. (0352) 488483
Faks. (0352) 462856

Mojosari TDSCO
Jl. Raya Gajahmada Blok J No. 5, Seduri,
Mojosari, Mojokerto 61314
Telp. (0321) 6851642
Faks. (0321) 5284391

Jombang TDSCO
Jl. Abdurrahman Wahud No.157,
Candimulyo, Jombang 61413
Telp. (0321) 861609
Faks. (0321) 878490

Sumenep TDSCO
Jl. Trunojoyo No.135,
Sumenep 69417
Telp. (0328) 662031
Faks. (0328) 662032

Caruban TDSCO
Jl. Yos Sudarso No. 63D, Patihan,
Mangunharjo, Madiun 63127
Telp. (0351) 462008
Faks. (0351) 465017

Sampang TDSCO
Jl. Jamaludin No.2, Gunung Sekar,
Sampang 69213
Telp. (0323) 321615
Faks. (0323) 321615

Magetan TDSCO
Jl. Karya Dharma No.8, Ringinagung,
Magetan 63351
Telp. (0351) 895093
Faks. (0351) 895093

Pacitan TDSCO
Jl. Cut Meutia No.2, Ploso,
Pacitan 63515
Telp. (0357) 881209
Faks. (0357) 881209

Jawa Timur III RTO

Jl. S.Parman No. 100,
Malang 65122
Telp. (0341) 403461, 403333
Faks. (0341) 403463

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

Kediri TO
Jl. Brawijaya No.6,
Kediri 64123
Telp. (0354) 682063, 681464
Faks. (0354) 682052

Pasuruan TO
Jl. P. Sudirman No.29
Pasuruan 67115
Telp. (0343) 424125, 422171
Faks. (0343) 426930

Malang Utara TO
Jl. Jaksa Agung Suprapto No.29 – 31,
Malang 65112
Telp. (0341) 364270, 364370
Faks. (0341) 356769

Malang Selatan TO
Jl. Merdeka Utara No.3,
Malang 65119
Telp. (0341) 365167, 361971
Faks. (0341) 364407

Probolinggo TO
Jl. Mastrip No.169-171,
Probolinggo 67213
Telp. (0335) 420472-73
Faks. (0335) 420470

Jember TO
Jl. Karimata 54 A,
Jember 68121
Telp. (0331) 324907-08
Faks. (0331) 324906

Banyuwangi TO
Jl. Adi Sucipto No.27 A,
Banyuwangi 68416
Telp. (0333) 428451, 416897
Faks. (0333) 428452

Batu TO
Jl. Letjen S. Parman No.100,
Malang 65122
Telp. (0341) 403411, 403541
Faks. (0341) 403540

Tulungagung TO
Jl. Ki Mangun Sarkoro No. 17A,
Tulungagung 66218
Telp. (0355) 336668, 336692
Faks. (0355) 336687

Blitar TO
Jl. Kenari No.118,
Blitar 66134
Telp. (0342) 816316, 815633
Faks. (0342) 816315

Kepanjen TO
Jl. Raya Kepanjen - Pakisaji Km.4,
Malang 65163
Telp. (0341) 398393, 398333
Faks. (0341) 398350

Pare TO
Jl. Hasanudin No.16 KP 137,
Kediri 64122
Telp. (0354) 680623
Faks. (0354) 684369

Situbondo TO
Jl. Argopuro No. 41,
Situbondo 68322
Telp. (0338) 671969, 672167
Faks. (0338) 673701

Singosari TO
Jl. Raya Randuagung No. 12,
Singosari, Malang 65153
Telp. (0341) 429923-25
Faks. (0341) 429950

Bangil TDSCO
Jl. Sultan Agung No. 20, Bangil,
Pasuruan 67126
Telp. (0343) 413777, 432222
Faks. (0343) 432223

Kraksaan TDSCO
Jl. Panglima Sudirman No.9[a],
Kraksaan 67282
Telp. (0335) 841661,843371
Faks. (0335) 843371

Lumajang TDSCO
Jl. Achmad Yani No. 6,
Lumajang 67311
Telp. (0334) 880827
Faks. (0334) 881827

Trenggalek TDSCO
Jl. Abdul Rahman Saleh No. 8,
Trenggalek 66316
Telp. (0355) 791446
Faks. (0355) 791446

Wlingi TDSCO
Jl. Panglima Sudirman No. 41, Wlingi,
Blitar 66184
Telp. (0342) 695424
Faks. (0342) 692822

Nganjuk TDSCO
Jl. Dermojoyo No. 18,
Nganjuk 64418
Telp. (0358) 322103
Faks. (0358) 322103

Bondowoso TDSCO
Jl. Santawi No.202, Tamansari,
Bondowoso 68216
Telp. (0332) 421455, 420360
Faks. (0332) 422360

Kalimantan Barat RTO

Jl. Jend. A. Yani No.1,
Pontianak 78124
Telp. (0561) 712787, 712786, 712790
Faks. (0561) 711144, 712785

Pontianak TO
Jl. Sultan Abdurrahman No.1,
Pontianak 78116
Telp. (0561) 733476, 734580
Faks. (0561) 734026

Singkawang TO
Jl. Gusti Sulung Lelanang No.35,
Singkawang 79123
Telp. (0562) 636958
Faks. (0562) 635511

Ketapang TO
Jl. Letkol. M. Tohir No.10,
Ketapang 78812
Telp. (0534) 32254
Faks. (0534) 32404

Mempawah TO
Jl. Sultan Abdurahman No.76,
Pontianak 78121
Telp. (0561) 736735
Faks. (0561) 732321

Sanggau TO
Jl. Jenderal Sudirman No. 45,
Sanggau 78501
Telp. (0564) 23499
Faks. (0564) 23299

Sintang TO
Jl. Apang Semangai No.61,
Sintang 78611
Telp. (0565) 21206
Faks. (0565) 22800

Sambas TDSCO
Jl. Panji Anom No. 133, Desa Durian,
Sambas 79411
Telp. (0562) 391016
Faks. (0562) 391016

Bengkayang TDSCO
Jl. Guna Baru Trans Rangkang, Sebalo,
Bengkayang 79211
Telp. (0562) 4442550
Faks. (0562) 4442550

Mempawah TDSCO
Jl. G.M. Taufik No.3,
Mempawah 78912
Telp. (0561) 691065
Faks. (0561) 693006

Ngabang TDSCO
Jl. Pemuda Dusun Tungkul, Ngabang,
Landak
Telp. (0563) 2022766
Faks. (0563) 2022766

Sekadau TDSCO
Jl. Panglima Naga Blok D5 No.10
Komp. Pasar Baru Mungguk, Sekadau
79582
Telp. (0564) 41601
Faks. (0564) 41600

Putussibau TDSCO
Jl. Komodor Yos Sudarso No.141,
Putussibau
Telp. (0567) 21236
Faks. (0567) 21137

Nangapinoh TDSCO
Jl. Provinsi Sidomulyo , Nangapinoh,
Melawi 78672
Telp. (0568) 2020094
Faks. -



Kalimantan Selatan & Tengah RTO

Jl. Lambung Mangkurat No.21,
Banjarmasin 70111
Telp. (0511) 3351072-73
Faks. (0511) 3351077

Palangkaraya TO
Jl. Yos Sudarso No.5,
Palangkaraya 73111
Telp. (0536) 3235712, 3235386
Faks. (0536) 3221028

Sampit TO
Jl. Jend. A. Yani No.7,
Sampit 74322
Telp. (0531) 21341, 21172
Faks. (0531) 21308

Pangkalanbun TO
Jl. H.M. Rafi'I, Madurejo,
Pangkalanbun 74111
Telp. (0532) 25940, 25941
Faks. (0532) 25938

Muara Teweh TO
Jl. Jend. Ahmad Yani No.167,
Muara Teweh 73811
Telp. (0519) 23219
Faks. (0519) 24456

Banjarmasin TO
Jl. Lambung Mangkurat No.21,
Banjarmasin 70111
Telp. (0511) 3351112, 3351118
Faks. (0511) 3351127

Banjarbaru TO
Komp. Citra Megah, Jl. Jend. A Yani Km. 33,8, Banjarbaru 70712
Telp. (0511) 4782833, 4780163
Faks. (0511) 4780963

Barabai TO
Jl. Abdul Muis Redhani No.70,
Barabai 71314
Telp. (0517) 41913, 41026
Faks. (0517) 41752

Batulicin TO
Plaza Batulicin, Jl. Raya Batulicin,
Kampung Baru, Tanah Bumbu 72212
Telp. (0518) 71971, 71725
Faks. (0518) 71736

Tanjung TO
Jl. Ir. P.H. M. Noor,
Mabuun Raya Terminal, Tanjung 71571
Telp. (0526) 2021125
Faks. (0526) 2021250

Kuala Kurun TDSCO
Jl. Sabirin Muhtar No.6, Kuala Kurun,
Gunung Mas 74511
Telp. (0537) 31299
Faks. (0537) 31300

Kuala Kapuas TDSCO
Jl. Tambun Bungai No.31,
Kuala Kapuas 73516
Telp. (0513) 21105
Faks. (0513) 21040

Pulang Pisau TDSCO
Jl. Darung Bawan No.57, Anjir,
Callan Ilir, Pulang Pisau 74811
Telp. (0513) 61493
Faks. (0513) 61068

Kasongan TDSCO
Komp. Perkantoran Pemda Kereng,
Humbang, Katingan
Telp. (0536) 4043549
Faks. (0536) 4043500

Kuala Pembuang TDSCO
Jl. Mayjen D.I. Panjaitan No. 3,
Kuala Pambuang, Seruyan 74212
Telp. (0531) 21224
Faks. (0531) 21224

Nanga Bulik TDSCO
Jl. Gusti Arsyad, Komp. Perkantoran Bukit Hibul Nanga Bulik, Lamandau 74162
Telp. (0511) 2071118
Faks. (0511) 2071152

Sukamara TDSCO
Jl. Legong, Mandawai,
Sukamara 74172
Telp. (0532) 26785
Faks. (0532) 26786

Buntok TDSCO
Jl. Pelita Raya No.7,
Buntok 73712
Telp. (0525) 21575
Faks. (0525) 21214

Tamiang Layang TDSCO
Jl. A. Yani No.47, Tamiang Layang,
Barito Timur
Telp. (0526) 2091418
Faks. (0526) 2091418

Puruk Cahu TDSCO
Jl. Jenderal Sudirman No.265
RT 004 RW 003, Beriwit, Murung Raya
Telp. (0528) 3032481
Faks. (0528) 3032328

Marabahan TDSCO
Jl. Puteri Junjung Buih No.34,
Marabahan 70513
Telp. (0511) 4799062
Faks. (0511) 4799062

Pelaihari TDSCO
Jl. Gagas/ Haji Boejasin No.34,
Pelaihari
Telp. (0512) 21125
Faks. (0512) 21170

Martapura TDSCO
Jl. Jend. A. Yani No.23, Km. 40,
Martapura 70614
Telp. (0511) 4721677
Faks. (0511) 4721722

Rantau TDSCO
Jl. Jenderal Sudirman Km. 2,5 By Pass,
Rantau 71111
Telp. (0517) 31727
Faks. (0517) 32189

Kandangan TDSCO
Jl. Pahlawan No.33,
Kandangan 71211
Telp. (0517) 21314
Faks. (0517) 21516

Kotabaru TDSCO
Jl. Brigjen Hasan Baseri No. 5,
Kotabaru, Kalimantan Selatan
Telp. (0518) 21215
Faks. (0518) 21063

Paringin TDSCO
Ruko Rica No.1—2, Jl. Ahmad Yani RT 11,
Paringin Timur, Balangan 71615
Telp. (0526) 2094507
Faks. (0526) 2028318

Amuntai TDSCO
Jl. Norman Umar No.42 RT 18, Amuntai,
Hulu Sungai Utara
Telp. (0527) 61678
Faks. (0527) 61678

Kalimantan Timur & Utara RTO

Jl. Ruhui Rahayu No.01 Ring Road,
Gunung Bahagia, Balikpapan 76114
Telp. (0542) 8860721, 8860723
Faks. (0542) 8860722

Balikpapan MTO Jl. Ruhui Rahayu No.01 Ring Road, Gunung Bahagia, Balikpapan 76114 Telp. (0542) 8860700 Faks. (0542) 8860701, 702	**Balikpapan TO** Jl. Ruhui Rahayu No.01 Ring Road, Gunung Bahagia, Balikpapan 76114 Telp. (0542) 8860711 Faks. (0542) 8860716	**Samarinda TO** Jl. MT. Haryono No.17, Samarinda 75127 Telp. (0541) 7779429 Faks. (0541) 754313
Tarakan TO Jl. Jend. Sudirman No.104, Tarakan 77113 Telp. (0551) 23830, 23700, 23827 Faks. (0551) 51130	**Bontang TO** Jl. Jend. Sudirman No.54, Tanjung Laut, Bontang 75321 Telp. (0548) 20139 Faks. (0548) 27716	**Penajam TO** Jl. A. Yani No. 1, Gunung Sari, Balikpapan tengah, Balikpapan 76121 Telp. (0542) 418137, 421800 Faks. (0542) 730144
Tanjung Redeb TO Jl. Jend. Sudirman No.104, Tarakan 77131 Telp. (0551) 23826 Faks. (0551) 23825	**Tenggarong TO** Jl. Basuki Rahmad No.42, Samarinda 75117 Telp. (0541) 743101 Faks. (0541) 741431	
Nunukan TDSCO Jl. RE. Martadina RT 06, Nunukan 77482 Telp. (0556) 21020 Faks. (0556) 21020	**Sangatta TDSCO** Jl. Karya Etam No.11B Sanggata Utara, Sanggata 75611 Telp. (0549) 24383 Faks. (0549) 24383	**Tanah Grogot TDSCO** Jl. Jend. Sudirman No.26, Tana Paser, Paser 76211 Telp. (0543) 21202 Faks. (0543) 21202
Tanjung Selor TDSCO Jl. Kolonel Soetadji Tanjung Selor, Tanjung Selor Hilir, Bulungan 77212 Telp. (0552) 21262 Faks. (0552) 21262	**Malinau TDSCO** Jl. Raja Pandita RT 09, Desa Malinau Hulu, Malinau Kota, Malinau 77554 Telp. (0553) 2023312 Faks. (0553) 2023313	**Sendawar TDSCO** Jl. Sendawar Raya, Royok, Sendawar 755565 Telp. (0545) 41563 Faks. (0545) 41563

Sulawesi Selatan, Barat & Tenggara RTO

Gedung Keuangan Negara,
Jl. Urip Sumoharjo Km.4 Makassar 90232
Telp. (0411) 456131, 456132
Faks. (0411) 456132

Makassar MTO Gedung Keuangan Negara, Jl. Urip Sumoharjo Km.4 Makassar 90232 Telp. (0411) 423366 Faks. (0411) 423662	**Makassar Utara TO** Gedung Keuangan Negara, Jl. Urip Sumoharjo Km.4 Makassar 90232 Telp. (0411) 456954, 456135 Faks. (0411) 456954	**Makassar Selatan TO** Gedung Keuangan Negara, Jl. Urip Sumoharjo Km.4 Makassar 90232 Telp. (0411) 441680, 441681 Faks. (0411) 441259, 441260
Makassar Barat TO Jl. Balaikota No.15, Makassar 90111 Telp. (0411) 3634315, 3634316 Faks. (0411) 3636066	**Parepare TO** Jl. Jend. Sudirman No.49, Cappagalung, Bacukiki Barat, Parepare 91122 Telp. (0421) 22866 Faks. (0421) 22243	**Palopo TO** Jl. Andi Djemma No. 131, Palopo 91921 Telp. (0471) 21060, 23519 Faks. (0471) 22582

Bulukumba TO Jl. Sultan Hasanuddin, Bintatore, Ujung Bulu, Bulukumba 92514 Telp. (0413) 81985, 84046 Faks. (0413) 82161	**Bantaeng TO** Jl. Andi Mannappiang, Lamalaka, Bantaeng 92412 Telp. (0413) 21189 Faks. (0413) 22049	**Watampone TO** Jl. Ahmad Yani No. 09, Watampone 92732 Telp. (0481) 21047 Faks. (0481) 21167
Maros TO Jl. Jenderal Sudirman Km. 28, Turikale, Maros 90516 Telp. (0411) 373069 Faks. (0411) 372536	**Kendari TO** Jl. Saosao No. 188, Bende, Kendari 93117 Telp. (0401) 3125550 Faks. (0401) 3126230	**Majene TO** Jl. Jendral Sudirman No.81, Majene 91412 Telp. (0422) 21097 Faks. (0422) 22608
Mamuju TO Gedung Keuangan Negara Mamuju, Jl. Soekarno Hatta, Mamuju 91511 Telp. (0426) 2324874 Faks. (0426) 2324875	**Kolaka TO** Jl. Diponegoro No.35, Kendari 93123 Telp. (0401) 3121014, 3122099 Faks. (0401) 3122090	**Baubau TO** Jl. Betoambari No.33-35, Baubau 93725 Telp. (0402) 2821639, 2821274 Faks. (0402) 2821204
Enrekang TDSCO Jl. Buttu Juppandang No. 85, Enrekang 91711 Telp. (0420) 22243 Faks. (0420) 21487	**Pinrang TDSCO** Jl. Jenderal Sukowati No.30, Pinrang 91218 Telp. (0421) 921566 Faks. (0421) 921566	**Sidrap TDSCO** Jl. Ganggawa No.40, Sidrap 91611 Telp. (0421) 90833 Faks. (0421) 90833
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Benteng TDSCO Jl. Ki Hajar Dewantara No. 19, Benteng, Kepulauan Selayar 92812 Telp. (0413) 21189 Faks. (0413) 22049	**Sinjai TDSCO** Jl. Basuki Rahmat, RT II RW I, Biringere Sinjai 92611 Telp. (0428) 23419 Faks. (0428) 23419	**Bontosunggu TDSCO** Jl. Pahlawan No.17, Empoang, Binamu, Jeneponto 92311 Telp. (0419) 21277 Faks. -
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