MINISTRY OF FINANCE
REPUBLIC OF INDONESIA

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COLLABORATIVE EFFORT

FOR NATIONAL ECONOMIC RECOVERY

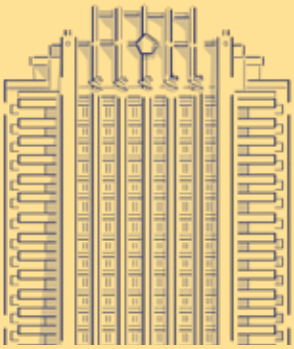
Annual Report **2021**

VISUAL CONCEPT OF
ANNUAL REPORT 2021



VISUAL ELEMENT 1:
PHOTOGRAPHY

Collaboration is driven by a sense of need for one another and is based on an agreement of all parties to achieve mutual benefit. The element of photography represents the tax authority, taxpayers, and all other elements of society are partners whom all play an important role in national economic recovery.



VISUAL ELEMENT 2:
LINEART SKETCH ILLUSTRATION

Illustration in lineart sketch style represents a blueprint of a strategic and governed development plan. Likewise, the Directorate General of Taxes (DGT) has prepared an astute plan to build an easier, more effective, and more efficient foundation for tax administration to support the optimization of tax revenue performance. DGT believes that the tax revenue performance achieved in 2021 is the result of careful planning and excellent execution.

VISUAL ELEMENT 3:
ARROW SYMBOL

The arrow visual element with DGT's corporate color reflects the dynamic movement and the direction of growth which shows that DGT is an institution that is constantly growing and improving to serve taxpayers and contribute to the country's development.

COLLABORATIVE EFFORT FOR NATIONAL ECONOMIC RECOVERY

SHARPENING STRATEGY FOR OPTIMAL CONTRIBUTION

Directorate General of Taxes (DGT) takes the difficult period of the pandemic as a challenge and opportunity to make improvements; laying the foundation for easier, more effective, and more efficient tax administration. Optimism is continuously maintained through the implementation of the Government policies in economic recovery and handling of health crises, increasing positive sentiment along with the performance of the vaccination program in Indonesia starting in 2021. Acceleration of the national vaccination program is one of the game changers for Indonesia's economic recovery in the future. The vaccination program is expected to establish herd immunity, which will drive the recovery of social and economic activities, eventually impacting the performance of tax revenues.

Aiming to advance its achievement of strategic targets in the form of optimal state revenues from tax, DGT set a strategy to secure tax revenues in 2021 including the implementation of priority programs in tax supervision. The supervision priority program targets high-wealth individual and group taxpayers, sectorally growing taxpayers, and on trading transactions through electronic systems and transactions indicated by transfer pricing. The priority program for securing tax revenues includes joint supervision with Directorate General of Budget (DGB), Directorate General of Customs and Excise (DGCE), Directorate General of Fiscal Balance (DGFB), and local governments with the aim of optimizing state revenues.

As a part of the strategy to secure tax revenue in 2021, DGT also carries out priority programs to strengthen the supervision function. The priority programs include: a) supervision of periodic tax payments (PPM), namely supervision of taxpayers who had changes in filing and paying taxes relating to periodic tax payments and economic activities in the current tax year; b) supervision of material compliance (PKM), namely supervision of taxpayers on filing and paying taxes as a further pursuit of data analysis results relating to the tax year prior to the current tax year; and c) tax base broadening, concentrating on managing tax administration on new revenue potentials.

The supervision work guidelines based upon the segmentation of taxpayers and territorial initiated by DGT in 2020 continued in 2021 with a more developed preparation and implementation. Territorial-based supervision that heavily relies on field visit was obstructed in 2020 due to the public activities restriction policy. Along with the easing of public activities restriction in several regions in Indonesia, in the final quarter of 2021, tax officers began to conduct field visit to observe the economic situation in each region and observe the tax revenue potential.

UNLEASHING ALL POTENTIAL, ENCOURAGING KEY PERFORMANCE

To enhance the supervision activities, in 2021, DGT also implemented strategies for a number of supporting functions. In the terms of organization, some of which are quite significant, namely the reclassification of the tax office, the addition of Medium Taxpayers Tax Offices (MTO), and changes in the organizational structure of the tax office.

The classification of tax office is carried out to improve the span of work and workload. Large Taxpayers Tax Office (LTO), Special Tax Office (STO), and MTO focus on supervising strategic taxpayers so that they are expected to be able to secure 75 to 85 percent of the total national tax revenue target. Meanwhile, other tax offices focus on territorial supervision through the production of data of economic centers so that their tax revenue potential could be optimally generated. The increase in the number of MTO is one of DGT's efforts in optimizing supervision and service to potential taxpayers. The increase in

the number of MTO is also complemented by a change in the composition of taxpayers administered at MTO, from 1,000 becomes 2,000 taxpayers per office. Changes in the organizational structure of the tax office include the addition of the number of sections that are in charge of the supervision function, the integration of the audit function with the tax valuation and collection functions, as well as the integration of the sections that carry out the service function.

In terms of human resources, the supporting strategy for supervisory function in 2021 is implemented through the advancement of the Account Representative duties. The position originally carries out service and consultation duties, which later are being adjusted to focus only on the supervision and tax revenue potential optimization. The adjustment is also in line with the establishment of new functional positions at the DGT, namely Tax Instructor and Tax Instructor Assistant whose scope of duties includes providing services such as administrative settlement for taxpayers' applications and tax consultation.

In 2021, the supervision function is also strengthened by the implementation of a number of analytical data-based applications to support the tax officer's duties. The applications are Compliance Risk Management of Transfer Pricing Function (CRM TP), Ability to Pay (ATP), Smartweb, and MTO Taxpayers Dashboard. CRM TP provides compliance map needed in filtering taxpayers who have affiliated transactions mean for compliance supervision. ATP is a tool to analyze and measure the level of taxpayers' ability to pay the tax. The tax officers use ATP to determine priorities in supervising, collecting, and auditing, with the intent that the taxpayers are well-targeted and tax payments become more seamless. Smartweb is an app that is able to uncover the complexities of multi-layered ownership and affiliate transactions. This app automatically identifies and categorizes identified taxpayers in a group and elaborate transactions from the group members. In developing business intelligence, Smartweb serves as data source for the MTO Taxpayers Dashboard. The MTO Taxpayers Dashboard is an app for monitoring the performance of tax revenue from taxpayers registered at the MTO.



MAINTAINING ECONOMIC RECOVERY MOMENTUM THROUGH TAX POLICY

The Covid-19 pandemic still overshadows the global economy. Taxes serve as a fiscal instrument that performs two roles simultaneously: a source of state budget financing and an economic stimulus during the pandemic. Throughout 2021, the Government continued striving for economic recovery by providing tax incentives as part of the National Economic Recovery Program.

Tax incentive policies in 2021 were carried out by considering the level of sectoral recovery. Recovered sectors no longer received incentives in the second half of 2021, resulting in increased tax revenues. However, the Government also provides several new incentives for sectors with high multiplier rates.

The Government conducts fiscal consolidation in the medium and long-term through a sustainable tax reform agenda, one of which is tax policy adjustments that are comprehensive, consolidated, and harmonious. The Government and the House of Representatives passed the Harmonization of Tax Regulations Bill, which became Law No. 7 of 2021 in October 2021. The policy adjustments in the Harmonization of Tax Regulations Law, among others, aim to increase sustainable economic growth and support the acceleration of economic recovery; enhance state revenues; and establish a fair tax system that promotes legal certainty. The law, which will come into effect in 2022, has six regulatory scopes, namely General Provisions and Tax Procedures, Income Tax, Value-Added Tax, Voluntary Disclosure Program, Carbon Tax, and Excise.

CARVING ACHIEVEMENTS, CELEBRATING TAX PERFORMANCE TOGETHER

In line with the economic recovery, the performance of tax revenues also continued to improve, where several of types of taxes reflected economic activity that had passed pre-covid circumstances. The phenomenon of rising commodity prices amid increasing global demand was utilized as well as possible by the DGT by optimizing supervision activities.

2021 is a year of achievement in terms of tax revenues collection. For the first time in the last 12 years, DGT was able to record the achievement of tax revenues above the mandated target. The state revenues collected by the DGT reached Rp1,278.65 trillion or equivalent to 103.99 percent of the target. Since taxes are a matter of *gotong royong* —a form of togetherness of all society elements who endeavor the nation progress—then we should all rejoice upon this success. Thank you for contributing to Indonesia!

CONTINUED TAX INCENTIVES, CONTINUED GROWING ECONOMY

Purpose of Tax Incentives	Types of Tax Incentives	Legal Basis
Demand support	Income Tax Article 21 Borne by the Government for employees with a permanent and regular gross income under Rp200 million in a year.	The full provision of tax incentives for taxpayers affected by the Covid-19 pandemic is as follows: Minister of Finance Regulation No. 9/ PMK.03/2021 as amended by the Minister of Finance Regulation No. 149/ PMK.03/2021.
Cashflow support	Exemption of Income Tax Article 22 on Import.	
	Reduction of Income Tax Article 25.	
	Pre-Audit VAT Refund.	
	Reduction of Corporate Income Tax Rates.	
	MSME Final Income Tax Borne by the Government.	
	Final Income Tax Borne by the Government for taxpayers who are recipients of Improvement Acceleration Program of Irrigation Water Use (P3-TGAI).	
Sectoral support	VAT Borne by the Government on the sale of landed houses and apartment housing units.	The full provision of tax incentive for housing industry sector is as follows: Minister of Finance Regulation No. 21/ PMK.03/2021
	VAT Borne by the Government for the delivery of room or building rental services to retailers.	The full provision of tax incentives for the retail trade sector is as follows: Minister of Finance Regulation No. 102/ PMK.03/2021
	Sales Tax on Luxury Goods Borne by the Government on handover of certain motor vehicles sales.	The full provision of tax incentives for the motor vehicle industry sector is as follows: Minister of Finance Regulation No. 31/ PMK.010/21
Support for Medical Devices and Vaccines	Exemption of Income Tax Article 21.	The full provision of tax incentives for goods and services needed in handling the Covid-19 pandemic is as follows: Minister of Finance Regulation No. 239/PMK.03/2020 as amended by the Minister of Finance Regulation No. 83/ PMK.03/2021.*
	Exemption of Income Tax Article 22.	
	Exemption of Income Tax Article 22 on Import.	
	Exemption of Income Tax Article 23	
	VAT Borne by the Government on vaccines.	
	VAT Borne by the Government on medical devices (non-vaccine).	
	VAT Borne by the Government on taxable services.	

*) Minister of Finance Regulation No. 239/PMK.03/2020 as amended by the Minister of Finance Regulation No. 83/PMK.03/2021 has been revoked by the Minister of Finance Regulation No. 226/PMK.03/2021.

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Covid-19 challenges us with a difficult time.
All is managed to be tamed.
As all parties join hands.
Together guarantee the recovery stands.



2021 SNAPSHOT

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PERFORMANCE HIGHLIGHTS

REVENUE [1]

Tax Revenue

Rp1,278.65 trillion

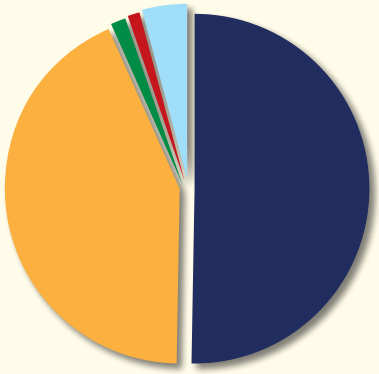
or **103.99%** of target

Tax Revenue Growth

19.26%
including Oil & Gas Income Tax

17.97%
excluding Oil & Gas Income Tax

Structure of Tax Revenue by Type



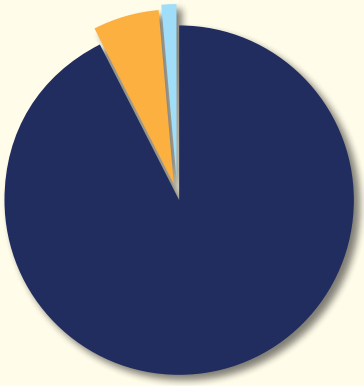
- Non-Oil & Gas Income Tax **50.35%**
- Oil & Gas Income Tax **4.13%**
- VAT & Sales Tax on Luxury Goods **43.16%**
- Land & Building Tax **1.48%**
- Other Taxes **0.87%**

REGISTERED TAXPAYERS [2]

Total taxpayers

66,351,573 taxpayers

Structure of Taxpayers by Type



- Individual **92.74%**
- Corporate **5.94%**
- Treasurer **1.32%**





ANNUAL INCOME TAX RETURN FILING [3]

Compliance Ratio of Annual Income Tax Return Filing

84.07%

rose **8.30%** from 2020

e-Filing users

11,961,690 taxpayers

rose **10%** from 2020

e-Tax Return (e-SPT) users

991,820 taxpayers

rose **31.46%** from 2020

e-Form users

983,257 taxpayers

rose **12.44%** from 2020

SERVICE & DISSEMINATION [4]

Customer Satisfaction Index

4.10

(out of 5)

Effectiveness Index of Tax Dissemination

85.63

(out of 100)

Percentage of Answered Calls by Contact Center Kring Pajak 1500200

96.56% answered

declined by **1.43%** from 2020

LAW ENFORCEMENT

Revenues from Tax Audit and Collection

Rp66.52 trillion

Tax Arrear Collection

Rp19.60 trillion

Audit Coverage Ratio

0.86%

Brief of Evidence in Tax Investigation

93 cases

Tax Confiscation (*Gijzeling*)

on **1** tax bearer

TAX DISPUTE SETTLEMENT

Request for Tax Objection, Correction, Reduction, Annulment, and Cancellation

212,434
requests

Appeal Submitted by Taxpayers

9,943
requests

Lawsuit Filed by Taxpayers

2,376
requests

PUBLIC RELATION [5]

Public Relation Effectiveness Index

83.82
(out of 100)

Total Access to www.pajak.go.id

32,408,380 sessions
declined by **56.28%** from 2020

80,856,189 pageviews
went up more than twice over 2020

Social Media Activities


3,005 tweets


482 posts


59 videos


339 posts


61 videos


118 posts

GOOD GOVERNANCE [6]

Organization Performance Score

108.61% "Meet the Expectation" category

Performance Accountability of Government Institution Implementation Score

91.75 "Satisfactory" category

Integrity Zone Development

28 units received WBK titles

from 121 unit proposed

2 units received WBBM titles

from 23 unit proposed

HUMAN RESOURCES [7]

Training

618 trainings attended by 36,429 participants

Scholarship Programs

248 employees

Workload

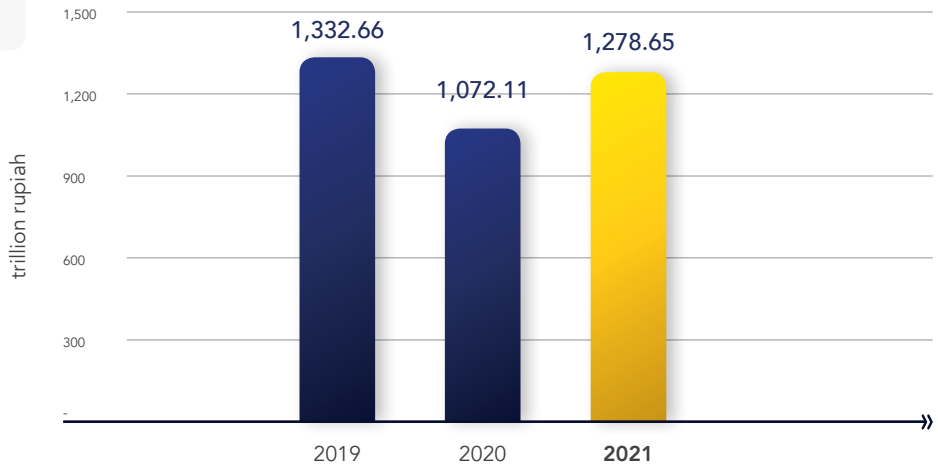
67,584,630 working hours

Increased **2.68%** from 2020

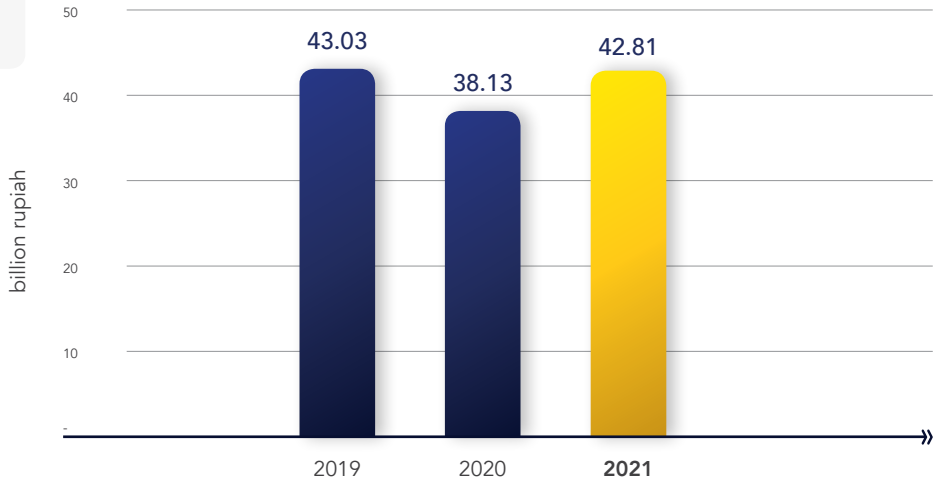
Notes:
1 Revenue data is retrieved from DGT Financial Statements 2021 (Audited).
2 Number of taxpayers is provided by Directorate of Tax Data and Information on December 31, 2021.
3 - Compliance Ratio is a comparison between total Annual Income Tax Returns received as of December 31, 2021 and total taxpayers obliged to file Annual Income Tax Return as of January 1, 2021.
- Compliance ratio data of Annual Income Tax Returns filing retrieved from Mandor app on January 19, 2022.
- Number of e-Tax Return (e-SPT), e-Filing, and e-Form users data is retrieved from Directorate of Tax Data and Information on December 31, 2021.
4 - Customer Satisfaction Index data is based on the Customer Satisfaction Survey in 2021 held by the Ministry of Finance in partnership with Padjadjaran University.
- Dissemination Effectiveness Index data is based on DGT Service Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey 2021.
5 Public Relations Effectiveness Index data is based on DGT Service Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey 2021.
6 - Organization Performance Score data is based on DGT Performance Report 2021.
- Performance accountability of government institution implementation score data is based on Evaluation Report 2021 on the Implementation of Performance Accountability System for Government Institutions, submitted by the Inspectorate General of the Ministry of Finance.
- In 2021 Integrity Zone Development assessment, DGT proposed 139 units to the Ministry of Finance Team to assess in the Corruption-Free Area (WBK) category and 32 units in the Clean and Good Service Bureaucracy Area (WBBM) category. The WBK/WBBM title is given to units that pass the final assessment stage conducted by the Ministry of Administrative and Bureaucratic Reform as the National Assessment Team.
7 - Training for employees are held by Financial Education and Training Agency. In 2021, most of the training methods use e-learning and distance learning via video conference.
- Scholarship Programs are programs for employees to undertake formal education at undergraduate, graduate, and post-graduate levels in national or international universities.
- Workload data for 2021 is based on DGT Workload Analysis Report 2022 submitted to the Ministry of Finance.

FINANCIAL HIGHLIGHTS

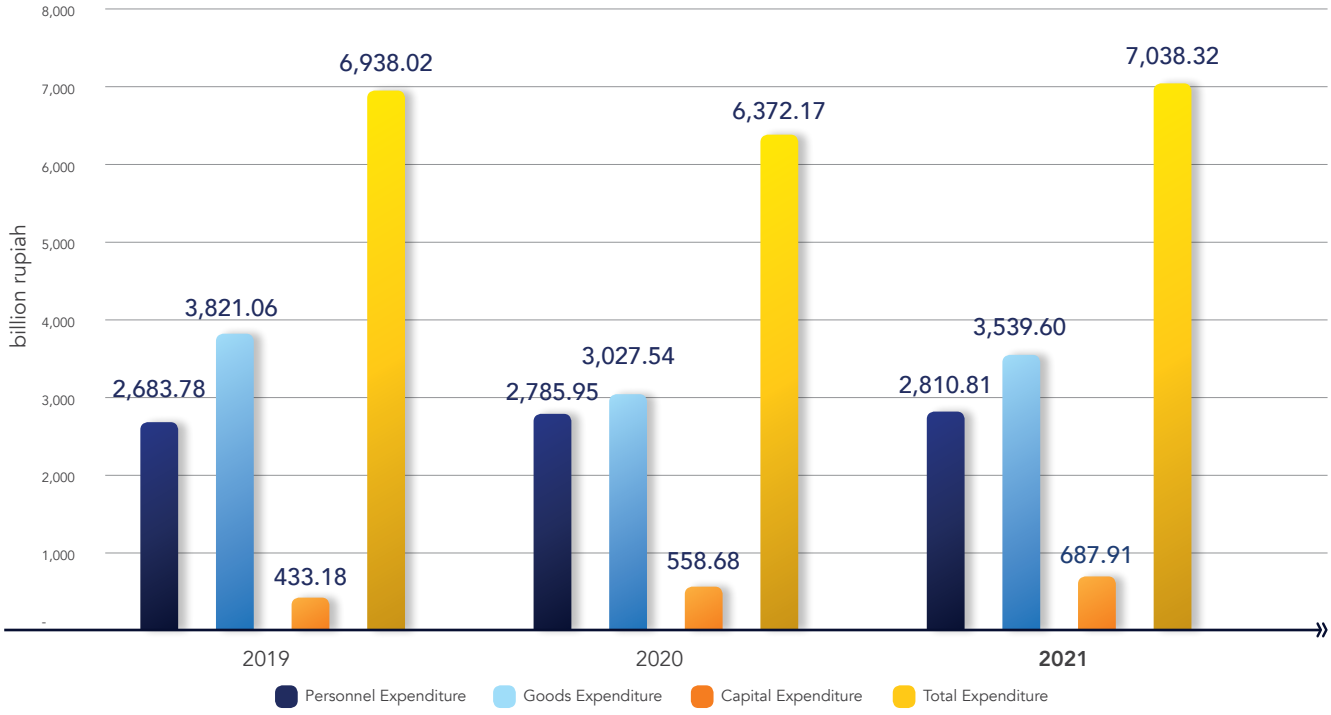
Tax Revenue, 2019—2021



Non-Tax Revenue, 2019—2021



DGT Budget Expenditure, 2019—2021



Source: DGT Financial Statements 2019 – 2021 (Audited).

DGT Balance Sheet, 2019—2021

Description	December 31, 2021 (Rp)	December 31, 2020 (Rp)	December 31, 2019 (Rp)
Assets			
Current Assets	34,313,231,607,924	32,884,818,562,602	28,078,950,880,046
Fixed Assets	38,519,804,694,692	38,538,271,588,272	38,665,394,422,899
Long-Term Receivables	162,808,820	118,333,165	10,911,452
Other Assets	413,329,355,883	216,313,313,446	191,397,905,326
Total Assets	73,246,528,467,319	71,639,521,797,485	66,935,754,119,723
Liabilities			
Short-Term Liabilities	20,145,937,673,044	26,051,696,650,841	28,161,213,980,958
Equity	53,100,590,794,275	45,587,825,146,644	38,774,540,138,765
Total Liabilities and Equity	73,246,528,467,319	71,639,521,797,485	66,935,754,119,723

Source: DGT Financial Statements 2019 – 2021 (Audited).

EVENT HIGHLIGHTS

JANUARY

1 The implementation of a single tariff of Rp10,000.00 for Stamp Duty in accordance with the provisions of Law No. 10 of 2020 concerning Stamp Duty.



25—26 The first DGT 2021 Board of Executives Meeting was held in Jakarta to discuss evaluation and supervision strategies as well as organizational and human resource development. The Minister of Finance Sri Mulyani Indrawati attended virtually to deliver directions as well as to give certificates of appreciation to heads of offices whose units achieved good performance in achieving tax revenue in 2020.

FEBRUARY

2 Through the issuance of the Minister of Finance Regulation No. 9/PMK.03/2021, the Government extended tax incentives period until June 30, 2021 to help taxpayers deal with the impact of the Covid-19 pandemic. The tax incentives covered by this provision are Income Tax Article 21 Borne by the Government, Final Income Tax for MSMEs, Final Income Tax on construction services, exemption of Income Tax Article 22 on Import, reduction of Income Tax Article 25 Installments, and pre-audit VAT refund.

MARCH



3 DGT and PT Angkasa Pura II (Persero) signed a memorandum of understanding on tax data integration. Such collaboration is a continuation of the joint program between the Ministry of Finance and the Ministry of SOEs to improve the governance of SOEs, especially in terms of tax transparency.



22 The talk show "Taxes for Our Vaccines" was held at the DGT Head Office, Jakarta, as the highlight of Spectaxcular 2021 event. The event was hosted by motivator and entrepreneur Merry Riana and attended by a number of speakers, namely the Minister of Finance Sri Mulyani Indrawati, Assistant to the Minister for Government Expenditure Affairs Kunta Wibawa Dasa Nugraha, Spokesperson for the Ministry of Health Siti Nadia Tarmizi. Spectaxcular is an annual DGT activity as part of the Annual Tax Retun filing campaign. Spectaxcular 2021 also hosted a number of competitions for public.



22 DGT and the Corruption Eradication Commission (KPK) held a meeting as a further pursue of the cooperation agreement on optimizing state revenues and preventing corruption. The signing of the cooperation had been done previously. Located at the KPK's Merah Putih Building, the meeting was attended by Deputy Chairman of KPK Alexander Marwata and Nurul Ghufron, as well as KPK Deputy for Prevention of Corruption Pahala Nainggolan. Meanwhile, the Ministry of Finance officials who attended were Director General of Taxes Suryo Utomo, Inspector General Sumiyati, Assistant to the Minister for Tax Regulation and Law Enforcement Affairs Awan Nurmawan Nuh, Special Advisor for Strategic Communication Yustinus Prastowo, and several echelon II officials of the DGT.



29 In a series of events at the 2021 Tax Law Enforcement National Coordination Meeting at the DGT Head Office, Jakarta, Director General of Taxes Suryo Utomo and Deputy Attorney General for Special Crimes at the Indonesian Attorney General's Office, Febrie Adriansyah, signed a cooperation agreement on law enforcement against criminal acts in the taxation sector and money laundering. At the same event, DGT also entered into a cooperation agreement with the Criminal Investigation Agency of the Indonesian National Police regarding law enforcement in the field of taxation.

APRIL



6 The implementation of the new functional position of Tax Instructors is marked by the inauguration of 881 DGT employees as Tax Instructors by the Director General of Taxes Suryo Utomo.



21 The signing of the Cooperation Agreement on Optimizing the Collection of Central Taxes and Regional Taxes between the DGT, DGFB, and 84 local governments. The event was held at the DGFB's Radius Prawiro Building and was attended in-person by the Director General of Taxes Suryo Utomo and the Director General of Fiscal Balance Astera Primanto Bhakti, while the relevant heads of local governments attended online. Such collaboration is the third phase carried out by DGT, DGFB, and a number of local governments in Indonesia. The initiation was carried out in 2019 by cooperating with 7 local governments and in 2020 with 78 local governments.

MAY



24 The inauguration of the reorganization of the DGT vertical units by the Minister of Finance Sri Mulyani Indrawati at the DGT Head Office, Jakarta. The implementation of such reorganization is carried out by referring to the Minister of Finance Regulation No. 184/PMK.01/2020 and the Director General of Taxes Decree No. KEP-146/PJ/2021. The reorganization based on these provisions includes changes in the duties, functions, and/or structures of tax office and TSDCO, conversion of 18 TOs to MTOs, changes in the working areas of 27 TOs and 1 TSDCO, as well as changes to the nomenclature of 1 RTO, 11 TOs, and 3 TSDCOs.

The implementation of the new functional position of Tax Instructor Assistant, marked by the inauguration of 1,421 DGT employees as Tax Instructor Assistant by the Director General of Taxes Suryo Utomo.

JUNE



7—8 The DGT 2021 Board of Executives Meeting was held in Jakarta to evaluate the performance of supervision, law enforcement, and supporting functions, the progress of the renewal of core tax administration system, as well as the progress of the legislation of the Bill on General Provisions and Tax Procedures.



9 DGT, DGCE, and DGB held a Joint Coordination Meeting in 2021 with the theme "Collaboration in Optimizing State Revenue", at the DGT Head Office, Jakarta. The meeting was attended and officially initiated by the Minister of Finance Sri Mulyani Indrawati.

15 DGT and the Secretariat General of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency signed a cooperation agreement regarding the collaboration in implementing agrarian/land and taxation duties and functions.

JULY

1 The Minister of Finance issued the Minister of Finance Regulation No. 82/PMK.03/2021 and Minister of Finance Regulation No. 83/PMK.03/2021 regarding the extension of the period for providing income tax incentives until December 31, 2021, and adjustments to tax incentives in handling the Covid-19 pandemic.



14 DGT carried the theme "Overcoming the Pandemic with Taxes, Restoring the Economy" in commemoration of the Tax Day 2021. The event was highlighted by the ceremony at the DGT Head Office, Jakarta, which was attended virtually by the Minister of Finance Sri Mulyani Indrawati as the ceremonial master. After the ceremony, a Tax Day Reflection event was held with a series of events such as the launch of the book *Behind Tax Reform*, the launch of applications supporting the implementation of DGT's duties, dialogue between the Director General of Taxes and employees, and awards for outstanding units and the winners of the Tax Day competition.

AUGUST



18—31 To celebrate the 76th anniversary of the Republic of Indonesia's Independence, DGT held the 2021 DGT IT Summit, which could be attended by the general public. Various activities in this event include virtual technology exhibitions, information technology symposiums, and app development competitions (hackathons).



25 DGT held a 2021 Speech Tax webinar with the theme "Young Generation's Awareness of Taxes as part of State Defense". This annual activity is part of the Tax Awareness Inclusion program in the education sector. The Minister of Finance Sri Mulyani Indrawati and the Minister of Education, Culture, Research, and Technology Nadiem Anwar Makariem attended the event as speakers. This activity was broadcast simultaneously throughout Indonesia by involving more than 600 schools and colleges and more than 18,000 students and university students.

SEPTEMBER

23 DGT and the Indonesia Competition Commission signed a cooperation agreement regarding optimizing the implementation of duties and functions of taxation and business competition.

28 DGT and the Deputy Attorney General for Intelligence at the Attorney General's Office signed a cooperation agreement on intelligence cooperation in the context of law enforcement.

OCTOBER



1 The launching of the electronic stamp (e-meterai) took place at the DGT Head Office, Jakarta. The Minister of Finance Sri Mulyani Indrawati along with the Director General of Taxes Suryo Utomo and the President Director of the General Mining Company of the Republic of Indonesia (Perum Peruri) Dwina Septiani Wijaya inaugurated the use of e-stamp. The event also attended by the Head of the Financial and Development Supervisory Agency Muhammad Yusuf Ateh, Head of the National Cyber and Crypto Agency Hinsa Siburian, Vice Minister of Finance Suahasil Nazara, and Director General of Information Applications at the Ministry of Communications and Informatics Semuel Abrijani Pangerapan.



4 The Minister of Finance Sri Mulyani Indrawati inaugurated 3 Middle Executive Officials and 17 Primary Executive Officials within the Ministry of Finance, at the Djuanda Hall of the Ministry of Finance, Jakarta. Iwan Djuniardi, who previously served as Director of Information and Communication Technology of the DGT, was appointed as Assistant to the Minister for Tax Regulation and Law Enforcement Affairs. Furthermore, there were two DGT officials who were appointed as Primary Executive Officials, namely Hantriono Joko Susilo as Director of Information and Communication Technology and Arridel Mindra as Head of Sulawesi Selatan, Barat, dan Tenggara RTO.



6—8 The third DGT 2021 Board of Executives Meeting was held in Yogyakarta. The meeting, among others, discussed the progress of the Tax Reform program, evaluation and strategy for securing tax revenues, and compliance with the use of tax incentives. Vice Minister of Finance Suahasil Nazara had the opportunity to attend to provide direction, and Inspector General of the Ministry of Finance Awan Nurmawan Nuh was present to deliver exposure to internal supervision. In this leadership meeting, DGT also invited external speakers, namely the Director General of Population and Civil Registration, Ministry of Home Affairs, Zudan Arif Fakrulloh, who shared experiences regarding institutional transformation in the field of basic population administration systems.

29 President Joko Widodo has ratified Law No. 7 of 2021 concerning the Harmonization of Tax Regulations. Previously, the House of Representatives has passed this bill into law at the Plenary Session on October 7, 2021.

NOVEMBER



19 Dissemination Kick-off of the Harmonization of Tax Regulations Law was held at the Bali Nusa Dua Convention Center. The dissemination was delivered by the Minister of Finance Sri Mulyani Indrawati, Chairman of Commission XI House of Representatives Dito Ganinduto, and Director General of Taxes Suryo Utomo. A number of participants who attended the event, namely the Deputy Governor of Bali Tjokorda Oka Artha Ardana Sukawati, as well as the board of directors of the Indonesian Chamber of Commerce and Industry (Kadin) and the Indonesian Employers Association (Apindo). The event is the beginning of a series of tax dissemination activities for the Harmonization of Tax Regulations Law, which will then be held in several other cities in Indonesia.

23 The DGT and the Batam Free Trade Area and Free Port Concession Agency (BP Batam) signed a cooperation agreement on synergy in the context of the effectiveness of tax incentives in free trade zone and free ports.

DECEMBER



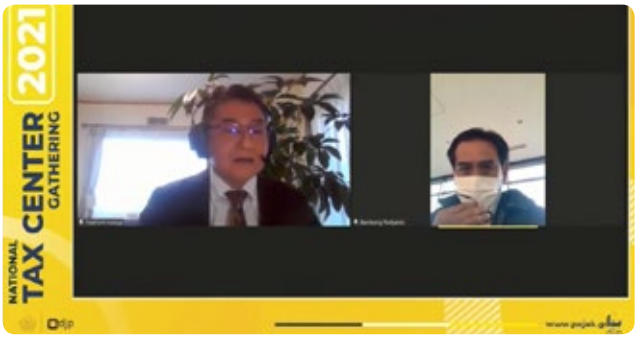
2 The highlight of the commemoration of World Anti-Corruption Day (Hakordia) 2021 with the theme "Recover the Country during a Pandemic, Strengthen Taxes Without Corruption" was held in the form of an Integrity Talk Show. The event started with a keynote address by KPK Chairman Firli Bahuri. It continued with a talk show presenting the Director General of Taxes Suryo Utomo, Inspector General of the Ministry of Finance Awan Nurmawan Nuh, and former KPK Commissioner Erry Riyana Hardjapamekas, as well as moderator Anisha Dasuki.



6 DGT in collaboration with the Youth Movement for the Welfare of the Deaf Indonesia (Gerkatin) held a tax education talk with the theme "Signs of Love for the Country" in commemoration of International Day of Disabilities at the DGT Head Office, Jakarta. The event was moderated by national presenter John Martin, and

attended by speakers, namely Lecturer of the Faculty of Design and Creative Arts as well as Commissioner of the National Commission for Disability Rachmita Maun Harahap and Director of Communications for Handai Tuli Indonesia Surya Sahetapy.

6 Located at the DGT Head Office, Jakarta, Director General of Taxes Suryo Utomo and President Director of Bank Mandiri Darmawan Junaidi signed a cooperation agreement regarding access to financial information.



13 The highlight of the 2021 National Tax Center Gathering (TCG) was held virtually in the form of various presentations and discussions related to tax reform, tax center best practices, and tax inclusion in the education sector. A number of parties who were present as speakers included Director General of Taxes Suryo Utomo, Assistant to the Minister of Finance for Tax Supervision Affairs Nufransa Wira Sakti, Director of Learning and Student Affairs of the Ministry of Education and Culture, Research and Technology Aris Junaidi, Professor Kosugi Naufumi of National Tax College Japan, Chairman of Indonesian Universities Tax Center Association (Atpetsi) Darussalam, and the Editorial Board of Tax Magazine Ajib Hamdani. The series of TCG activities in 2021, which began in November, were highlighted with a number of competitions for the academic community and members of the tax center.

21 The DGT and the People's Housing Savings Management Agency (BP Tapera) signed a cooperation agreement regarding the collaboration in the use of taxation data and housing data.

24 The DGT and the Deputy Attorney General for the Development of the Indonesian Prosecutor's Office signed a cooperation agreement regarding asset recovery in the taxation sector.



27 The fourth DGT 2021 Board of Executives Meeting held in Jakarta to evaluate the performance of tax revenues in 2021 and the tax revenue strategy for 2022. The Minister of Finance Sri Mulyani Indrawati gave directions and expressed appreciation for the success of DGT in achieving the tax revenue target in 2021.



OUR **CONDOLENCES**

The pandemic never ceases to deliver sad news. In 2021, DGT expressed its deepest condolences of losing its best employees due to Covid-19. Our highest respect to employees who passed away during their dedication to serve the country. Their dedication will continue to accompany the steps of all tax officers in their noble endeavor to secure state revenues.



Iriantono

Bekasi Utara TO
(June 14, 1964 – January 1, 2021)



Arham

Sulawesi Selatan, Barat, dan Tenggara RTO
(April 08, 1985 – January 5, 2021)



Siti Praminingsih

Bandung Karees TO
(November 30, 1965 – January 11, 2021)



Liberius Silaen

Cikarang Utara TO
(November 23, 1969 – January 11, 2021)



Muhamad Bagus Adji Prabawa

Situbondo TO
(May 17, 1971 – January 12, 2021)



Teguh Wibowo

Tangerang Barat TO
(April 8, 1969 – January 14, 2021)



Mahendro Pribadi Wicaksono

Jawa Timur II RTO
(May 8, 1969 – January 20, 2021)



Alam Kusuma

Directorate of Tax Regulations I
(January 1, 1990 – January 25, 2021)



Arif Khusyaini

Samarinda Ilir TO
(March 20, 1980 – January 30, 2021)



Budi Heryawan

LTO III
(May 15, 1975 – January 30, 2021)



Eko Rusdijatmoko

LTO III
(March 23, 1967 – February 9, 2021)



Dearman Tuah Saragih

Binjai TO
(June 6, 1976 – February 17, 2021)



Julietta Naomi

Tangerang Barat TO
(July 17, 1970 – February 18, 2021)



Ramelan

Jakarta Kelapa Gading TO
(October 28, 1972 – February 20, 2021)



Muhammad Sidhi Nugroho

Bandung Karees TO
(May 28, 1970 – March 31, 2021)



Imam Ibnu Mas`ud

Blitar TO
(July 14, 1970 – April 25, 2021)



Wawuk Eka Koriyati

Banjarmasin Selatan TO
(August 30, 1964 – May 1, 2021)



Novendra Ariadi

Jakarta Selatan MTO II
(November 6, 1972 – June 24, 2021)



Nurrosyid Atstsani

Yogyakarta TO
(August 22, 1974 – June 26, 2021)



Sutiyono

Bekasi Barat TO
(June 30, 1970 – June 27, 2021)



Karyono

Jakarta Tanah Abang I TO
(May 13, 1965 – June 29, 2021)



Kusno Subyakto

Jakarta Sawah Besar II TO
(31 Januari 1971 – 2 Juli 2021)



Sukiman

Karanganyar TO
(December 26, 1971 – July 2, 2021)



Restu Kurniati

Jakarta Timur RTO
(March 23, 1977 – July 4, 2021)



Sugeng Purwanto

Depok Cimanggis TO
(September 8, 1969 – July 4, 2021)



Felix Besta Morela

Semarang Selatan TO
(July 3, 1972 – July 5, 2021)



Nurcakhyo Widodo

Jakarta Penjaringan TO
(March 10, 1970 – July 6, 2021)



Supriadi

Ciawi TO
(May 7, 1983 – July 11, 2021)



Citra Juhara

Blora TO
(May 7, 1983 – July 11, 2021)



Agung Eko Prasetyo

Kraksaan TSDCO
(April 4, 1982 – July 11, 2021)



Dwi Atmoko Amin P.

Public-Listed Company STO
(September 20, 1979 – July 12, 2021)



Himawan Lukito

Samarinda Ilir TO
(October 8, 1982 – July 13, 2021)



Bagus Pamungkas

Bandung Cibeunying TO
(December 25, 1972 – July 14, 2021)



Yusuf Karunia

Jawa Timur III RTO
(October 3, 1976 – July 15, 2021)



Teddy Novi Hardein

Bengkulu I T
(November 25, 1973 – July 20, 2021)



Jaka Mulya

Jakarta Kebayoran Lama TO
(February 21, 1983 – July 21, 2021)



Mellisa Victoria

Jakarta Gambir I TO
(February 9, 1982 – July 22, 2021)



Umar Jusan

Rengat TO
(February 11, 1965 – July 22, 2021)



Bambang Widiadana Kurniawan

Cibitung TO
(October 18, 1970 – July 24, 2021)



Adhityo Eko Prawoto

Surabaya Krembangan TO
(September 19, 1986 – July 25, 2021)



Suparna

Wonosari TO
(April 25, 1964 – July 26, 2021)



Hillman Flobianto

Jakarta Selatan II RTO
(November 1, 1969 – July 27, 2021)



Heru Supangkat

Jakarta Cakung TO
(May 23, 1969 – July 27, 2021)



Masud Djafar

Ternate TO
(April 17, 1966 – July 28, 2021)



Herry Susanto

Jember TO
(May 6, 1967 – July 28, 2021)



Thomas Kendek Datu

Makassar Utara TO
(June 9, 1981 – July 28, 2021)



Taufik Hidayat

Tuban TO
(October 8, 1982 – July 29, 2021)



Ibnoe Anshori

Gorontalo TO
(December 21, 1979 – July 30, 2021)



Eliza Evelyn Sitanggang

Medan MTO II
(September 16, 1989 – August 2, 2021)



Bayu Try Widodo

Surabaya Tegalsari TO
(April 9, 1989 – August 3, 2021)



Afrizal Giofani

Jember TO
(April 22, 1984 – August 4, 2021)



Ronald Maruli Sianipar

Tebing Tinggi TO
(August 23, 1968 – August 4, 2021)



Agus Trijono

Banjarbaru TO
(August 12, 1969 – August 14, 2021)



Asep Ahmad Mulyadi

Public-Listed Company STO
(December 10, 1978 – August 18, 2021)



Deddy Prasetyo

Situbondo TO
(January 23, 1986 – August 18, 2021)



Dadi Kuswara

Sukabumi TO
(December 13, 1971 – August 20, 2021)



Alvet Linggar Veissa

Sanggau TO
(November 03, 1986 – August 26, 2021)

AWARDS

Title of Integrity Zone Towards Clean and Good Service Bureaucracy Area 2021 from the Ministry of Administrative and Bureaucratic Reform went to:

- Batam MTO
- Kotamobagu TO





Title of Integrity Zone Towards Corruption-Free Area 2021 from the Ministry of Administrative and Bureaucratic Reform went to:

- Directorate of Extensification and Valuation
- Directorate of Tax Data and Information
- Directorate of Tax Intelligence
- Foreign Investment III STO
- Bogor MTO
- Medan Belawan TO
- Rantau Prapat TO
- Tanjung Pinang TO
- Batam Selatan TO
- Kotabumi TO
- Curup TO
- Bandung Tegallega TO
- Bandung Cibeunying TO
- Cirebon II TO
- Surakarta TO
- Mojokerto TO
- Kepanjen TO
- Pontianak Barat TO
- Ketapang TO
- Palangkaraya TO
- Muara Teweh TO
- Tahuna TO
- Luwuk TO
- Batulicin TO
- Denpasar Barat TO
- Atambua TO
- Jayapura TO
- Merauke TO



Director General of Taxes Suryo Utomo earned the Top 5 Best Innovations at the 2021 Ministry of Finance Innovation Competition for the innovation of "e-Invoice: Implementation of Prepopulated Import Declaration in Periodic VAT Return".





Jakarta Setiabudi I TO won a certificate of award for the Public Service Provider Unit for the "Excellent Service" category at the 2021 Public Service Evaluation and Awards for the Scope of Ministries, Institutions, and Local Governments organized by the Ministry of Administrative and Bureaucratic Reform.

The Nusa Tenggara RTO was awarded as the First Best Regional Tax Office at the Ministry of Finance in 2021.

The title of Best Service Office at the Ministry of Finance in 2021 for the Tax Office category was earned by:

- Foreign Investment I STO – First Best
- Mataram Timur TO – Second Best
- Banjarbaru TO – Third Best



The DGT Head Office Task Force won Second Place in the assessment of the Data Integration of Budget Implementation Performance Indicators (IKPA) and Budget Performance Evaluation (EKA) in the category of the High-Limit Budget Unit, which was organized by the Jakarta II State Treasury Office.



The awards in the 2021 Anugerah ASN event organized by the Ministry of Administrative and Bureaucratic Reform went to:

- Director General of Taxes Suryo Utomo – The Best 6 in the category of Exemplary Middle Executive Officials
- Farchan Noor Rachman – The Best 3 in the Inspirational State Civil Apparatus (ASN) category
- Nidya Hapsari – Best 3 in The Future Leader category







Public Relations Indonesia Award (PRIA) 2021 organized by PR Indonesia

- Gold Winner of the Ministry's Website subcategory
- Gold Winner of the Ministry's Social Media subcategory
- Gold Winner of the Ministry's Annual Report subcategory







Top Digital Award 2021 organized by *It Works* magazine

- Top Digital Implementation 2021 Level Stars 5
- Top Leader on Digital Implementation 2021 earned by Director General of Taxes Suryo Utomo



Leo Lucki Prasetyo, an employee of Palu TO, won the 1st place in the Speed Chess Tournament in the Esports President's Cup 2021.



CERTIFICATIONS

ISO/IEC 27001:2013

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



ISO 9001:2015

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



ANSI/TIA 942:2017

DGT's Data Center Management has operated with a Data Center management system that meets the requirements of ANSI/TIA 942:2017. The certification is issued by Certac Pte. Ltd, with a validation date of December 27, 2021.



REMARKS BY DIRECTOR GENERAL OF TAXES

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

Respected stakeholders,

Praise to God Almighty who has provided protection, health, and guidance so that we can continue to work and contribute to our beloved Indonesia. The harmonious collaboration that we have established to build the nation is something to be grateful for, making the journey throughout 2021 feels lighter despite being not easy.

The taxation in 2021 still faces with the Covid-19 pandemic which has brought various limitations. To control the spread of Covid-19, the Government still continues the policy of social restrictions, preventing economic activities to bounce back to the way they were before. The pandemic also brought grief to the DGT upon losing our best employees. We all pray to those who fell victim to Covid-19 get the best place by the side of God the Most Merciful, and hope that this pandemic will be over soon.

CARVING THE ACHIEVEMENT OF TAX REVENUE TARGETS

It is undeniable that the Government needs a massive budget to be able to cope with the Covid-19 pandemic. Therefore, the Government targets state revenues of Rp1,743.65 trillion in the 2021 State Budget. Tax revenue remains being the backbone in financing the 2021 State Budget with a portion of 82.85 percent or Rp1,444.54 trillion of the whole budget.

Of this amount, Rp1,229.58 trillion was mandated to the DGT to collect throughout 2021. The tax revenue target which becomes the responsibility of the DGT grows 14.69 percent from the realization of tax revenues in 2020.

The challenges of the Covid-19 pandemic do not discourage DGT for completing the mandate given. It actually spurred our enthusiasm to contribute more. Praise to God Almighty, and also due to the hard work in the spirit of togetherness with all stakeholders, DGT collected tax revenues with a total of Rp1,278.65 trillion or 103.99 percent of the target. Hence, 2021 becomes a historical milestone for DGT in achieving the tax revenue target after 12 years. Improvements in tax revenue performance are also reflected at the operational office level, as 16 RTOs and 209 tax offices managed to

> 2021 has become a historical year for DGT. For the first time in 12 years, **DGT has succeeded in carving the achievement of hitting the tax revenue target as high as 103.99%.**

103.99%



SURYO UTOMO

Director General of Taxes

record the achievement of tax revenue target in 2021 above 100 percent. The number of operational offices which are capable of hitting the tax revenue target has almost doubled compared to 2020.

The achievement of net tax revenue for all groups of tax types, except Other Taxes, recorded a performance of above 100 percent with details of Income Tax 101.89 percent, VAT and Sales Tax on Luxury Goods 106.43 percent, and Land & Building Tax 127.61 percent. Meanwhile, in terms of growth, net revenues for the following types of taxes were able to grow above 40 percent, namely Oil and Gas Income Tax, Income Tax Article 22 on Import, Other VAT, Other Sales Tax on Luxury Goods, and Other Taxes.

Based on the sectors, mining, trade, processing industry, and information and communication are sectors that drive growth and make a significant contribution to tax revenue.

Realization of net tax revenue from Income Tax Article 25/29 from Corporate, Domestic VAT, and VAT on Import recorded achievements of 103.89 percent, 99.66 percent, and 118.36 percent, respectively. The increase in revenues from these three types of taxes is in line with the domestic and global economic recovery that has affected corporate profitability and the level of public consumption as well as increasing government spending. Domestic VAT is the type of tax with the most significant contribution to national tax revenue.

In measuring organization performance, achievement in collecting tax revenues is inseparable to the achievement of all strategic objectives as a whole set. The performance of tax revenue in 2021, an element of strategic objective from a stakeholder perspective, is supported by the completion of all other strategic objectives from the perspective of customers, internal processes, as well as learning and growth. Succeeding in achieving all strategic objectives, DGT's performance in 2021 earned the "Meet the Expectation" category by recording an Organizational Performance Score of 108.61.



Organizational Performance Score

108.61

PERFORMING FAIR, HEALTHY, EFFECTIVE, AND ACCOUNTABLE TAXES

As a continuous effort in handling and mitigating the risk of the impact of the Covid-19 pandemic, the Government continues to utilize tax incentives as one of the instruments in the National Economic Recovery (PEN) Program. The Government provides tax incentives in a selective and measurable manner to support the sustainability of the business, especially for sectors experiencing major impacts. Tax incentives are also provided for the procurement of goods and services needed in handling the Covid-19 pandemic.

In 2021, DGT has completed the preparation of the implementing provisions of Law No. 11 of 2020 concerning Job Creation (omnibus law) through the Government Regulation No.9 of 2021 concerning Taxation Treatment to Support Ease of Doing Business and the Minister of Finance Regulation No. 18/PMK.03/2021 concerning the Implementation of Law No. 11 of 2020 concerning Job Creation in the Field of Income Tax, VAT, Sales Tax on Luxury

Goods, and General Provisions and Tax Procedures. The drafting of these regulations proves DGT's commitment to accelerating national economic recovery. The issuance of the provisions for implementing the Omnibus Law is expected to increase the ease of doing business, especially in increasing investment funding, increasing legal certainty, creating fair business climate, and voluntary taxpayer compliance.

Awareness of the importance of fair, healthy, effective, and accountable taxes is the background that encourages the Government to continue improving tax regulations in Indonesia. Fairness between different business sectors and income groups and legal certainty continue to be pursued to ensure the growth of all businesses. Although taxes are a strategic source of state revenue, tax should be optimally collected, adaptive to changes, and provide convenience for taxpayers to comply to keep the Indonesian economy healthy and run effectively. Consequently, the Government enacted Law No. 7 of 2021 concerning the Harmonization of Tax Regulations.

In the same manner as the Job Creation Law, the Harmonization of Tax Regulations Law was drafted in the form of an omnibus law by including changes to several provisions in taxes to promote sustainable economic growth and support the acceleration of economic recovery. Through Harmonization of Tax Regulations Law, the Government amended the Law on General Provisions and Tax Procedures, the Income Tax Law, the VAT Law, the Excise Law, and enacted provisions regarding the Voluntary Disclosure Program and Carbon Tax.

REINFORCING CAPACITY FOR OPTIMAL CONTRIBUTION

The performance of tax revenues in 2021 is supported by the efforts of the Government and stakeholders in dealing with the Covid-19 pandemic. The implementation of PEN Program and the support of various parties in accelerating the national vaccination program is a game changer in Indonesia's economic recovery. Through the PEN Program, the Government had issued tax expenditures of Rp4.85 trillion in 2020 and Rp20.12 trillion in 2021. With incentives provided by the Government, taxpayers could survive the threat of bankruptcy due to the sluggish economy and could immediately recovered when economic activity began to rise.

The challenges during the pandemic did not dampen DGT's steps in improving itself to create a substantial tax administration foundation. In addition to making improvements to tax regulations as described above, throughout 2021, DGT had made improvements in the fields of organization, human resources, information and communication technology, and its business processes.

DGT's organizational restructuring is carried out to support the tax revenue strategy by focusing on broadening the tax base and increasing the quantity and quality of field data. Therefore, organizational structuring focuses on vertical institutions, namely the tax offices and Regional Tax Offices (RTO). Tax Office (TO) is designed to focus more on territorial control through data production, formal and material supervision on taxpayer filing materials. Furthermore, Medium Taxpayers Tax Office (MTO), Large Taxpayers Tax Office (LTO), and Special Tax Office (STO) will focus on supervising strategic taxpayers, therefore they are expected to be able to secure 75 up to 85 percent of the total national tax revenue target. In addition, changes were made to the organizational structure of the tax office, including increasing the number of sections that are in charge of the supervision function, integrating the audit function with the appraisal and collecting function, and integrating the sections that carry out the service function. Furthermore, to harmonize the duties and functions between Data and Tax Potential Supervision Division and Registration, Extensification, & Valuation in the RTO other than the Large Taxpayers RTO and the Special Jakarta RTO.

In terms of human resources, the supporting strategies implemented in 2021 to optimize tax revenue are, among others, the improvement of Account Representative duties and the implementation of new functional positions, namely Tax Instructor and Tax Instructor Assistant. Previously, DGT divided two types of Account Representative positions, namely Account Representative who carried out the function of service and consultation and Account Representative who carried out the function the supervision and tax revenue potential optimization. Based on the provisions of the Minister of Finance Regulation No. 45/PMK.01/2021, the duties of this position are further focused and sharpened on the supervision and tax revenue potential optimization. Improvement of the duties of the Account Representative was also carried out in the alignment with the establishment of the positions of Tax Instructor and Tax Instructor Assistant based on the Minister of Administrative and Bureaucratic Reform Regulation No. 49 of 2020 and Minister of Administrative and Bureaucratic Reform Regulation No. 50 of 2020. These two functional positions have counseling tasks, including providing administrative settlement services for taxpayers' applications and consultation/guidance to taxpayers. The enactment and development of more specific and structured tax counseling through the implementation of these two functional positions are expected to have an impact on changing the behavior of taxpayers, increasing taxpayers' voluntary compliance.

In accordance with the Government's policy, which began to loosen restrictions on community activities in a number of regions in Indonesia, in the final quarter of 2021 DGT began to redeploy tax officers to carry out field data collection activities (FDCA). This activity, which had been hindered in 2020, is urgently needed to be reactivated, considering that the mastery of data and information on taxpayers and tax revenue potential in an area is crucial in the work model of regional-based supervision. FDCA is held again in 2021 with more improved preparations and by continuing to prioritize health protocols.

As part of commitment to perform a data driven organization, DGT continues to develop data analytics to encourage work effectiveness and efficiency. Coinciding with the commemoration of Tax Day on July 14, 2021, DGT launched four data analytics-based applications to support the implementation of the supervision function by Account Representatives, Tax Auditors, and Tax Bailiffs. The four applications are called Compliance Risk Management of Transfer Pricing Function (CRM TP), Ability to Pay (ATP), Smartweb, and MTO's Taxpayer Dashboard.

The Renewal of Core Tax Administration System Project is part of the Tax Reform agenda, which aims to create a tax administration system that is easier, more reliable, integrated, and accurate. DGT has completed several substantial stages in the Renewal of Core Tax Administration System Project in 2021. In March 2021, DGT set a high-level redesign of 21 business processes, information systems, and supporting infrastructure. Furthermore, a more detailed design formulation was completed by the DGT in September 2021. This project will soon enter other crucial stages in 2022. Therefore, DGT continues to strengthen communication with all stakeholders, especially with the internal stakeholders, so employees always support the project by preparing themselves for upcoming changes.

ESTABLISHING A TRADITION OF ACCOMPLISHMENT THROUGH THE SPIRIT OF TOGETHERNESS

The improvement in the Indonesian economy as reflected in the outcome of tax revenues in 2021 brings a spirit of optimism in 2022. Previously, the 2022 State Budget had mandated the DGT to collect tax revenues of Rp1,265.00 trillion, growing 2.88 percent compared to the tax revenue target in 2021. Due to several circumstances, including the prospect of continued domestic economic recovery, the Government and the House of Representatives finally agreed to make changes to the 2022 State Budget. The Government and the House of Representatives approved changes to the detailed posture of the 2022 State Budget outlook which was later enacted as the 2022 Revised State Budget. The tax revenue target for 2022 based on the 2022 Revised State Budget was revised to Rp1,484.96 trillion, increased 17.39 percent from the initial target or grew 16.13 percent when compared to the realization of tax revenues in 2021.

DGT will face various challenges and opportunities when collecting tax revenues in 2022. The accelerated tightening of the United States monetary policy (tapering-off) may have an impact on net capital outflow and an increase in domestic interest rates as well as the potential for increased tax refund claims are challenges that should be anticipated in 2022. On the other hand, DGT should be able to take advantage of opportunities that include, among others, the potential for additional tax revenues as a result of the implementation of the Harmonization of Tax Regulations Law, the increasing trend of commodity prices, and the potential for VAT Borne by the Government revenue from the tax incentives. By understanding such challenges and opportunities, we hope that 2022 tax revenues can be collected optimally and exceed the set targets, repeating the success of 2021.

Lastly, I express my greatest appreciation and respect to all DGT employees, taxpayers, and other stakeholders who have worked for hand in hand to give their best efforts so that the task of collecting tax revenues in 2021 becomes a proud achievement. Hopefully, the spirit of togetherness that has been established will grow and develop while maintaining the value of integrity that we uphold together.

May God Almighty bless all our efforts and give us the strength to overcome all challenges in building and developing this beloved country.

Let's collaborate!
With a strong DGT, Indonesia will prosper!

Wassalamualaikum warahmatullahi wabarakatuh,
Om santi santi santi om.

On behalf of Directorate General of Taxes,



SURYO UTOMO
Director General of Taxes

DGT
BOARD OF DIRECTORS



1 **SURYO UTOMO**
Director General of Taxes

2 **IWAN DJUNIARDI**
Assistant to the Minister of Finance for Tax Regulations and Law Enforcement Affairs

3 **YON ARSAL**
Assistant to the Minister of Finance for Tax Compliance Affairs

4 **NUFRANSA WIRA SAKTI**
Assistant to the Minister of Finance for Tax Supervision Affairs



5 PENI HIRJANTO
Secretary of the Directorate General of Taxes

6 ESTU BUDIARTO
Director of Tax Regulations II

7 IHSAN PRIYAWIBAWA
Director of Tax Potential, Compliance, and Revenue

8 HESTU YOGA SAKSAMA
Director of Tax Regulations I

9 RUDY GUNAWAN BASTARI
Advisor to the Director General for Tax Extensification and Intensification Affairs

10 HANTRIONO JOKO SUSILO
Director of Information and Communication Technology



11 **EKA SILA KUSNA JAYA**
Director of Law Enforcement

12 **BUDI SUSANTO**
Director of Tax Intelligence

13 **AIM NURSALIM SALEH**
Director of Tax Extensification and Valuation

14 **R. DASTO LEDYANTO**
Director of Tax Data and Information

15 **IMAM ARIFIN**
Director of Business Process Transformation

16 **EDWARD HAMONANGAN SIANIPAR**
Advisor to the Director General for Tax Supervision and Law Enforcement Affairs



17 **DODIK SAMSU HIDAYAT**
Director of Tax Audit and Collection

18 **LINDAWATY**
Advisor to the Director General for Tax Services Affairs

19 **MEKAR SATRIA UTAMA**
Director of International Taxation

20 **WANSEPTA NIRWANDA**
Director of Tax Objections and Appeals

21 **NEILMALDRIN NOOR**
Director of Tax Dissemination, Services, and Public Relations

22 **YULI KRISTIYONO**
Director Internal Compliance and Apparatus Transformation

BOARD OF DIRECTORS PROFILE

Positions as of May 2022





Suryo Utomo

Director General of Taxes

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

Iwan Djuniardi

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

Born in Bandung on June 10, 1968. He has served as Assistant to the Minister of Finance for Tax Regulations and Law Enforcement Affairs since October 4, 2021. Before his appointment in the echelon I position, he served as Director of Tax Information Technology since 2013 and Director of Information and Communication Technology Transformation since 2015. Later, it underwent a title change to Director of Information and Communication Technology in 2019. He obtained a Bachelor of Engineering from the Bandung Institute of Technology in 1992 and a Master of Management degree from the same university in 1994.





Yon Arsal

Assistant to the Minister of Finance for Tax Compliance Affairs*

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

Nufransa Wira Sakti

Assistant to the Minister of Finance for Tax Supervision Affairs*

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

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



Peni Hirjanto

Secretary of the Directorate General of Taxes

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



Hestu Yoga Saksama

Director of Tax Regulations I

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





Estu Budiarto

Director of Tax Regulations II

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

Dodik Samsu Hidayat

Director of Tax Audit and Collection

Born in Yogyakarta on January 6, 1965. He has served as Director of Tax Audit and Collection since April 13, 2022, after previously being entrusted with the position of Head of Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara Regional Tax Office in 2021. He earned a Bachelor of Laws degree from Gadjah Mada University in 1990. Furthermore, in 2001 he completed the Master of Laws in Taxation Program at the University of Denver, United States of America.



Eka Sila Kusna Jaya

Director of Law Enforcement

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



Aim Nursalim Saleh

Director of Tax Extensification and Valuation

Born in Bandung on October 20, 1967. He has served as Director of Tax Extensification and Valuation since April 13, 2022. Previously served as Head of Aceh Regional Tax Office since 2016 and Head of Jakarta Selatan I Regional Tax Office since 2019. He holds a Bachelor of Engineering degree from the Bandung Institute of Technology in 1993 and a Master of Business Administration from the University of Japan in 2001.



Wansepta Nirwanda

Director of Tax Objection and Appeal

Born in Cimanuk on September 1, 1966. He has served as Director of Tax Objection and Appeal since February 5, 2021. Previously served as Head of Papua and Maluku Regional Tax Office since 2017 and Head of Sulawesi Selatan, Barat, and Tenggara Regional Tax Office since 2019. He earned a Bachelor of Economics majoring in Enterprise from the Islamic University of Indonesia, Yogyakarta, in 1989 and a Master of Management from Sriwijaya University, Palembang, in 2002.



Ihsan Priyawibawa

Director of Tax Potential, Compliance, and Revenue

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





Neilmaldrin Noor

Director of Tax Dissemination, Services, and Public Relations

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

R. Dasto Ledyanto

Director of Tax Data and Information

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



Yuli Kristiyono

Director of Internal Compliance and Apparatus Transformation

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



Hantriono Joko Susilo

Director of Information and Communication Technology

Born in Bojonegoro on December 22, 1968. He has served as Director of Information and Communication Technology since October 4, 2021. Previously served as Director of Business Process Transformation since 2015 and Head of Sulawesi Selatan, Barat, and Tenggara Regional Tax Office since February 2021. He completed his undergraduate education at the Mara Institute of Technology, Malaysia, in 1995. Later, he earned a Master of Taxation degree from the University of Denver, United States, in 2001.





Imam Arifin

Director of Business Process Transformation

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

Mekar Satria Utama

Director of International Taxation

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



Budi Susanto

Director of Tax Intelligence

Born in Jakarta on April 3, 1970. He has served as Director of Tax Intelligence since April 13, 2022. Previously assumed several echelon II positions, namely Head of Jawa Timur III Regional Tax Office since 2013, Head of Jakarta Barat Regional Tax Office since 2016, and Head of Jakarta Special Regional Tax Office since 2019. He holds a Bachelor of Economics majoring in Accounting from Jenderal Soedirman University, Purwokerto, in 1994 and a Master of Science degree from Sam Ratulangi University, Manado, in 2004.



Rudy Gunawan Bastari

Advisor to the Director General for Tax Extensification and Intensification Affairs

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





Edward Hamonangan Sianipar

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

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

Lindawaty

Advisor to the Director General for Tax Services Affairs

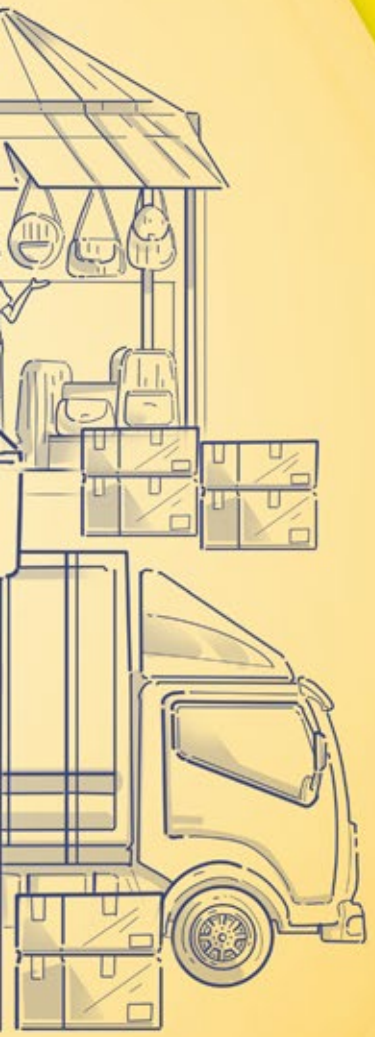
Born in Kutacane on August 13, 1970. She has served as Advisor to the Director General for Tax Services Affairs since April 13, 2022. Previously, she served as Advisor to the Director General for Human Resources Development and Management Affairs since 2017 and as Head of Sumatera Barat and Jambi Regional Tax Office since 2019. She earned a Bachelor of Economics majoring in Accounting from Sekolah Tinggi Ilmu Ekonomi Yayasan Keluarga Pahlawan Negara, Yogyakarta, in 1993 and a master's degree in Tax Administration from the University of Indonesia, Jakarta, in 2004.

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

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



The digital era has come to a start.
Tax authorities swiftly adapt so as not to fall apart.
Added various channels to enhance the services in tax.
Continuously refined the administration capacity to make more reliable impacts.



DGT
AT A GLANCE

• **54** • Vision and Mission • **55** • Position
• **56** • Task and Function • **57** • Business Process Map
• **58** • Organizational Structure • **59** • Values
• **60** • Workforce

VISION

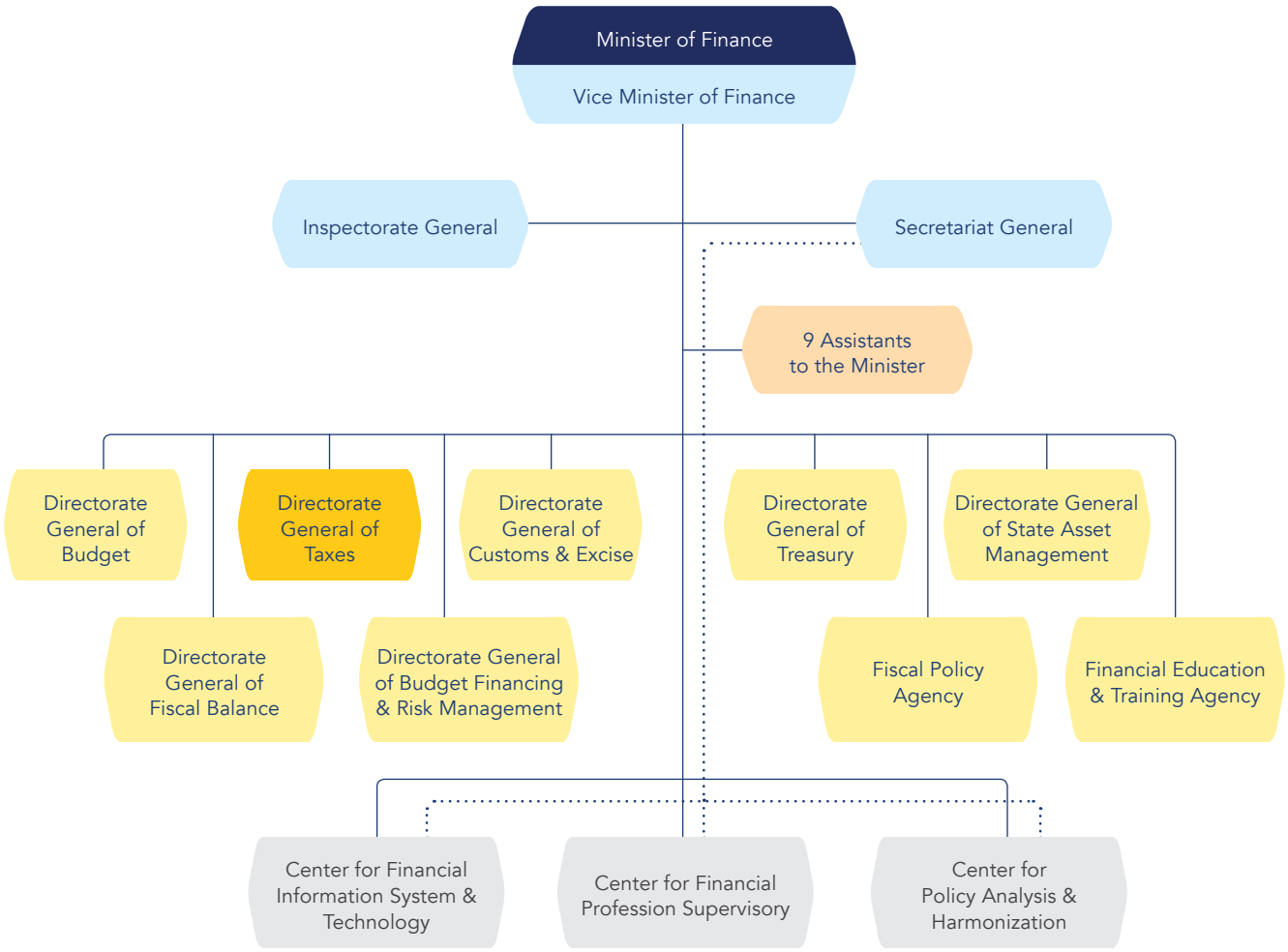
To become a trusted partner of nation development to collect state revenues through efficient, effective, integrity, and fair tax administration to support the vision of the Ministry of Finance:
"To become the State Financial Manager to create a productive, competitive, inclusive, and fair for the Indonesian economy".

MISSION

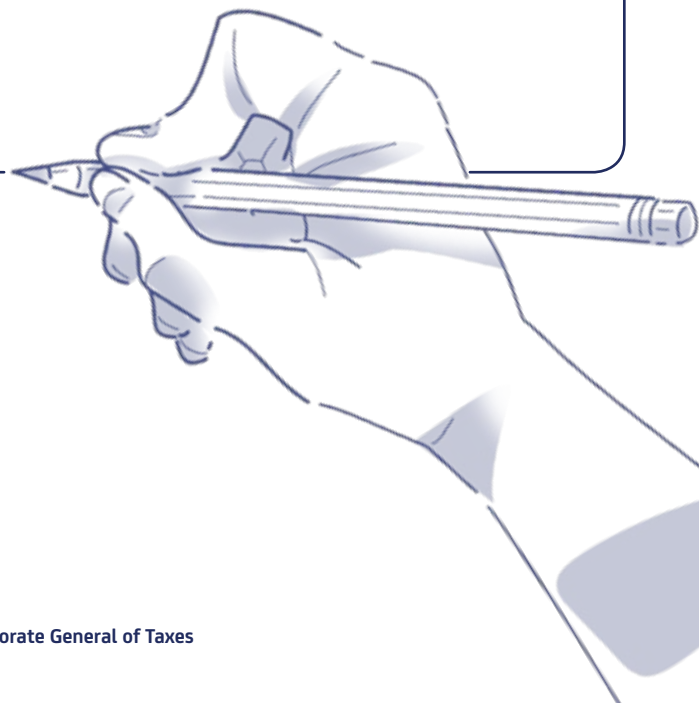
1. To formulate tax regulations that support Indonesia's economic growth.
2. To improve tax compliance through high-quality and standardized services, effective education and supervision, and fair law enforcement.
3. To develop digital-based core business processes supported by an adaptive and collaborative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

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

POSITION



Legal Basis: Minister of Finance Regulation No. 118/PMK.01/2021.

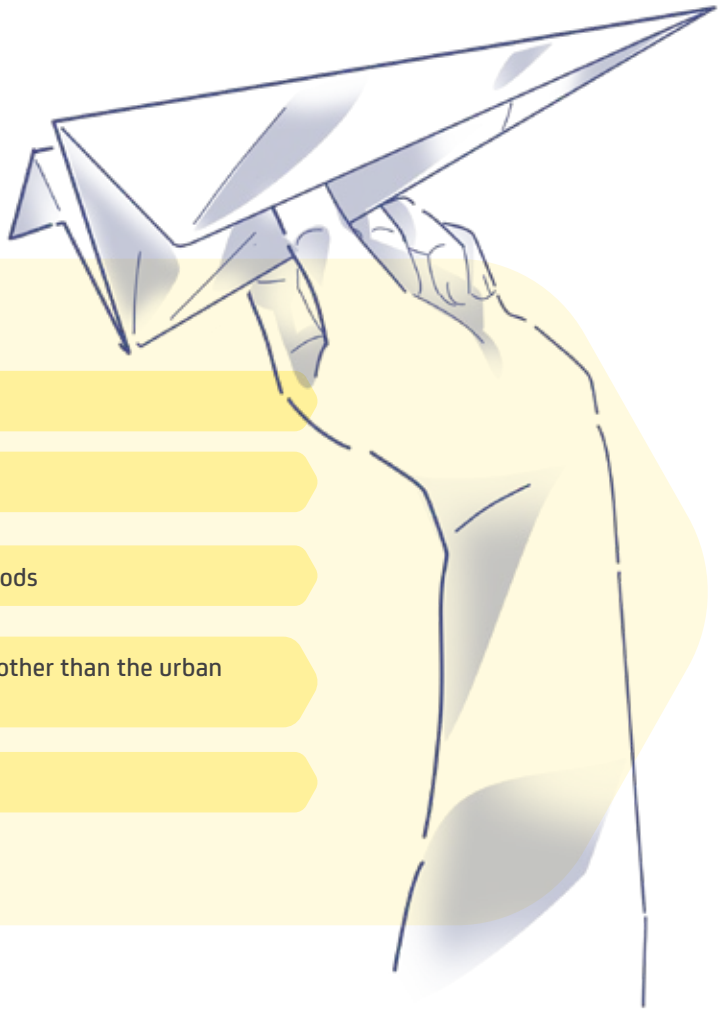


TASK AND FUNCTION

DGT is an echelon-I unit within the Ministry of Finance responsible for formulating and implementing tax policies under the legislation.

The tasks are further described in the implementation of the following functions:

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

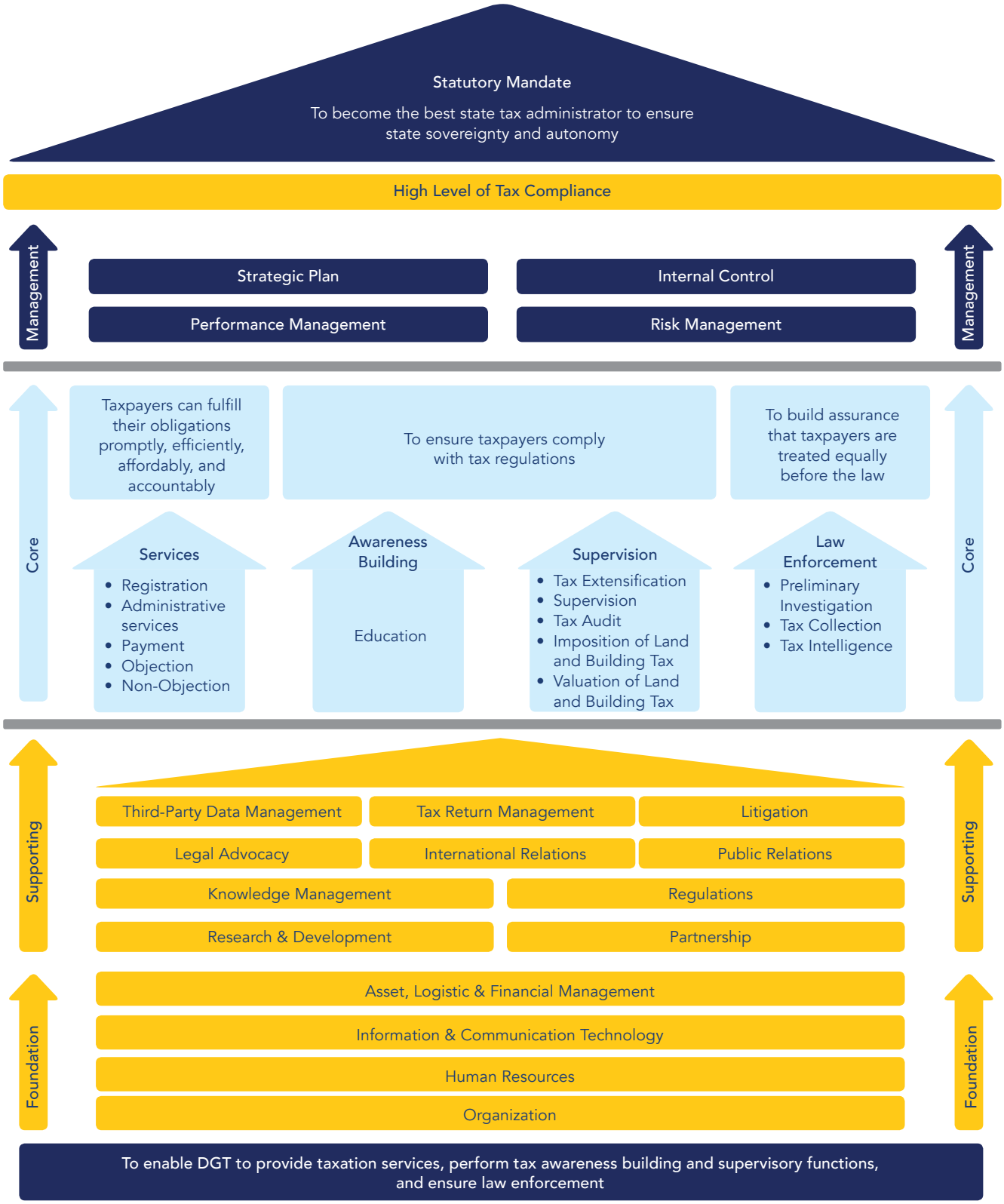


Taxes Managed by DGT

Central Tax

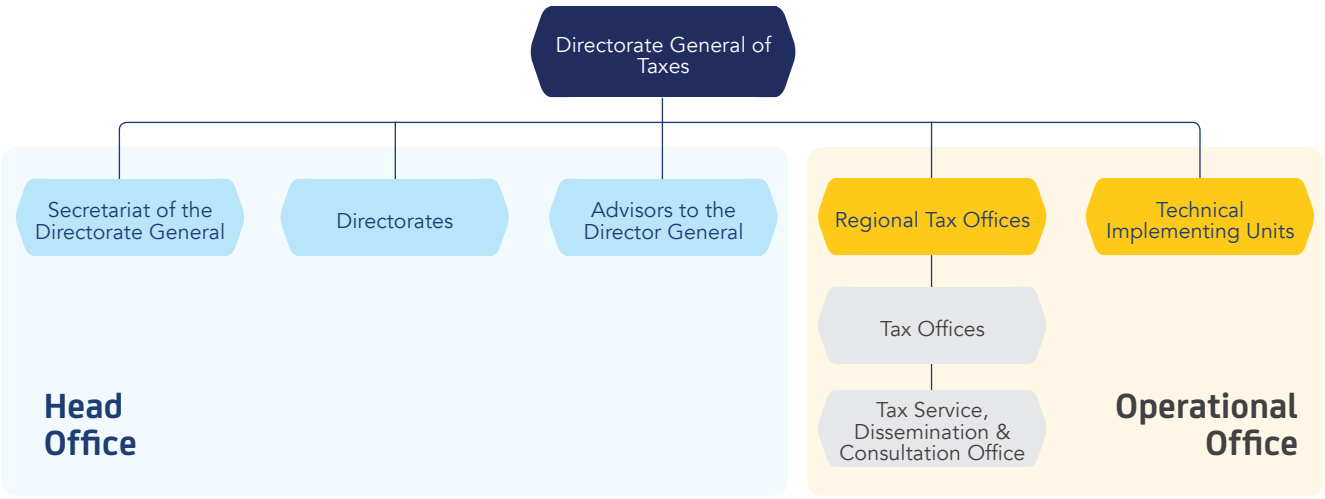
- Income Tax
- Value-Added Tax
- Sales Tax on Luxury Goods
- Land and Building Tax other than the urban and rural sectors
- Stamp Duty

BUSINESS PROCESS MAP



Source: DGT Business Process Map Version 1.2 of 2016.

ORGANIZATIONAL **STRUCTURE**



Briefly, DGT consists of the Head Office and operational offices. The Head Office conducts the functions of policies and technical standardization formulation, analysis and development (transformation), and administrative support (governance, human resources, finance, and logistics). Meanwhile, the operational offices conduct operational and technical support functions.

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

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

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

RTO performs coordination, guidance, control, analysis, supervision of Tax Offices' performance, and elaboration of the Head Office policies. Based on the organizational structure and its scope of functions, there are two types of RTO:
a. Large Taxpayers RTO and Jakarta Special RTO, located in Jakarta; and
b. other RTOs located throughout Indonesia.

Tax office performs tax services, education, supervisory, and law enforcement. Based on the taxpayers' segmentations, there are four types of tax office:

a. Large Taxpayers Tax Office (LTO), administering national large corporate taxpayers;
b. Special Tax Office (STO), administering certain taxpayers, including permanent establishment and expatriates, foreign investment, oil and gas companies, as well as public-listed companies;
c. Medium Taxpayers Tax Office (MTO), administering regional large taxpayers; and
d. Tax Office (TO), administering local taxpayers.

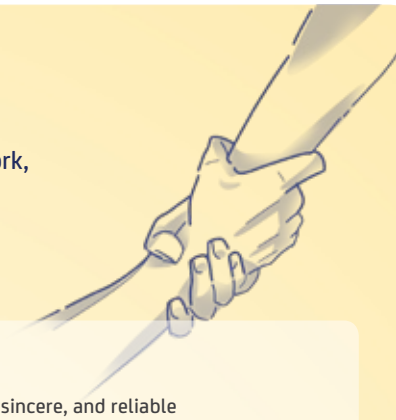
TSDCO is an extension of TO in delivering tax services, education, and supervision to taxpayers/communities in remote areas.

The type of TIU and their respective tasks are as follows:

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

VALUES

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



INTEGRITY

Meaning:
Think, talk, behave, and act appropriately and righteously according to the code of conduct and moral principles.

Key Behavior:
- be honest, sincere, and reliable
- to uphold dignity and refrain from disgraceful acts

PROFESSIONALISM

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

Key Behavior:
- possess expertise and broad knowledge
- work wholeheartedly

SYNERGY

Meaning:
Build and ensure productive internal cooperation and harmonious partnership with stakeholders to produce valuable and high-quality work.

Key Behavior:
- be unprejudiced, trusting, and respectful toward each other
- find and implement the best solution

SERVICE

Meaning:
Provide services that meet stakeholder satisfaction wholeheartedly, transparently, promptly, accurately, and safely.

Key Behavior:
- serve with a stakeholder satisfaction-oriented attitude
- be proactive and responsive

PERFECTION

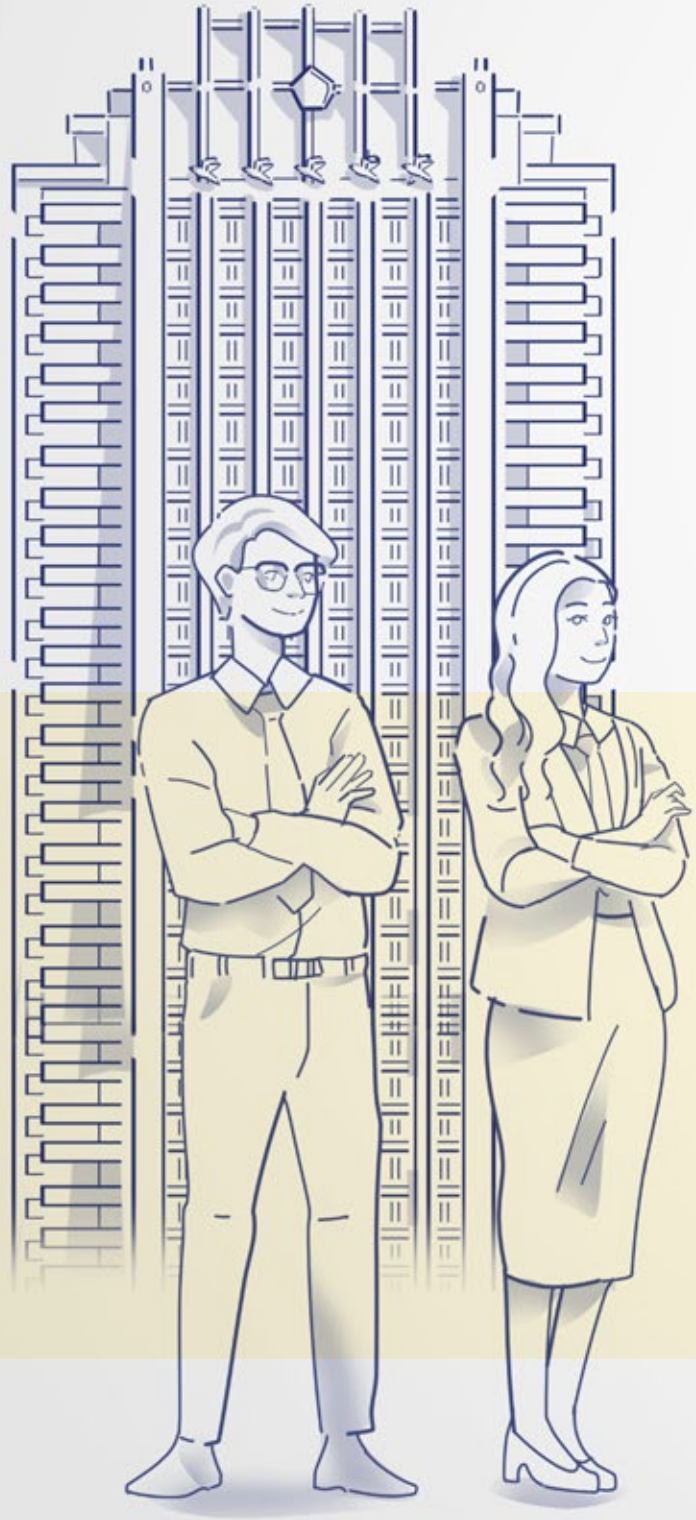
Meaning:
Strive for continuous improvement in every aspect to become and deliver the best.

Key Behavior:
- strive for continuous improvements
- create innovation and develop creativity

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

WORKFORCE

as of December 31, 2021



595
Offices

45,382
Employees

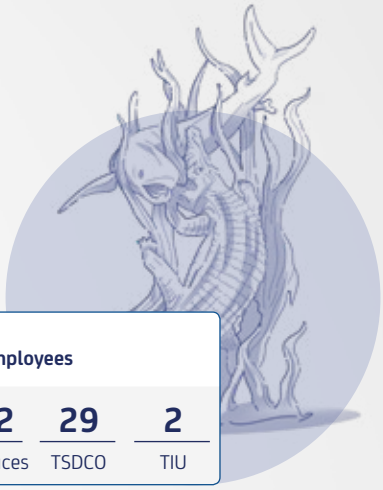
Source:
- SIKKA app as of December 31, 2021.
- Minister of Finance Regulation No. 184/PMK.01/2020.



Sumatera

8,297 employees

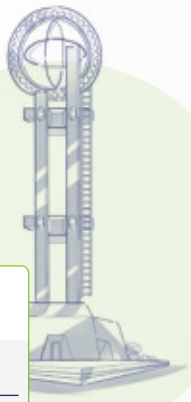
8	71	77	1
RTO	Tax Offices	TSDCO	TIU



Java

28,347 employees

1	18	202	29	2
Head Office	RTO	Tax Offices	TSDCO	TIU



Kalimantan

3,142 employees

3	27	31	-
RTO	Tax Offices	TSDCO	TIU



Sulawesi & Maluku Utara

2,789 employees

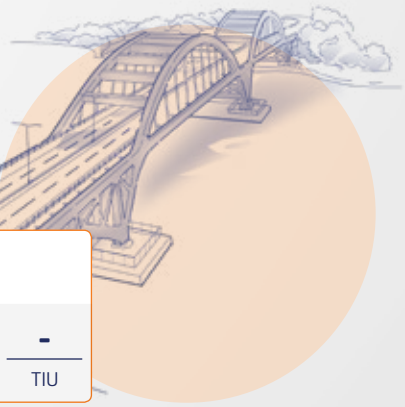
2	26	37	1
RTO	Tax Offices	TSDCO	TIU



Bali & Nusa Tenggara

1,972 employees

2	19	15	-
RTO	Tax Offices	TSDCO	TIU

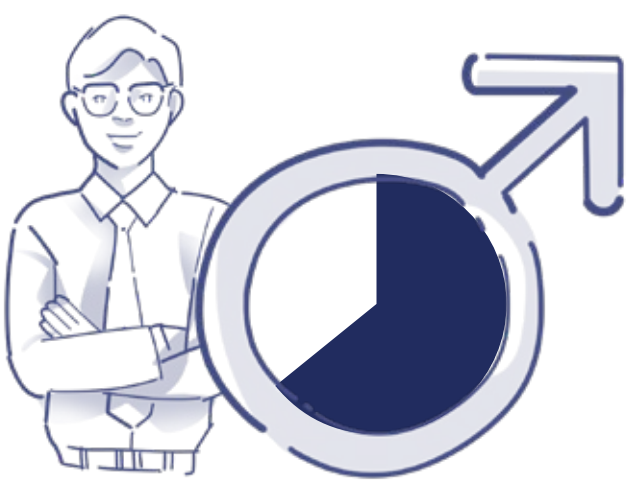


Papua & Maluku

835 employees

1	7	15	-
RTO	Tax Offices	TSDCO	TIU

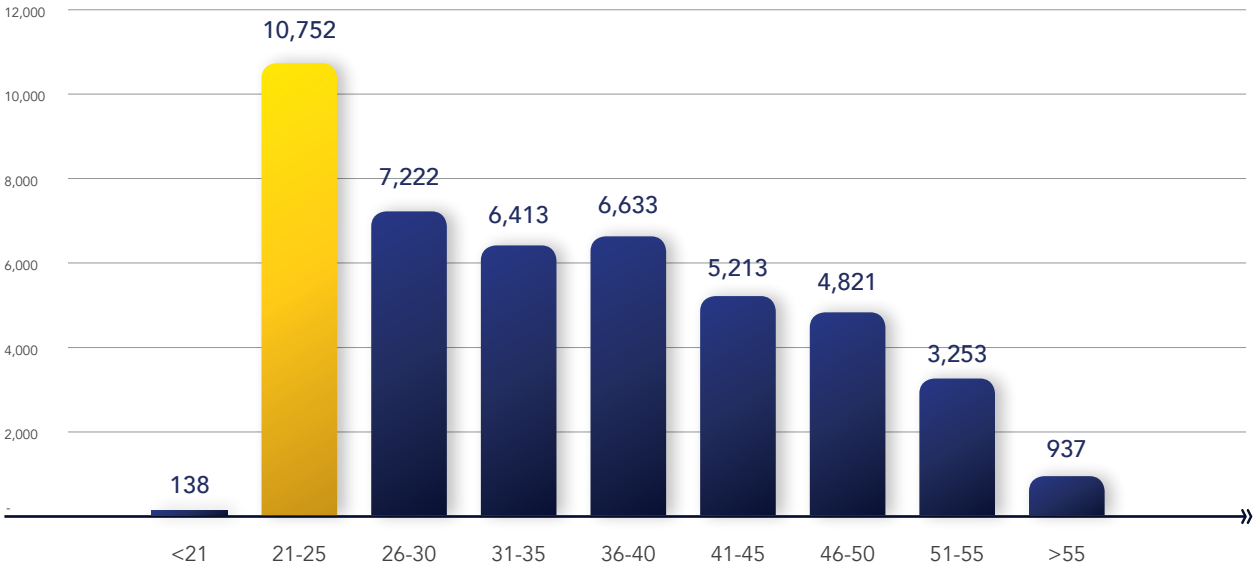
Employees Composition by Sex



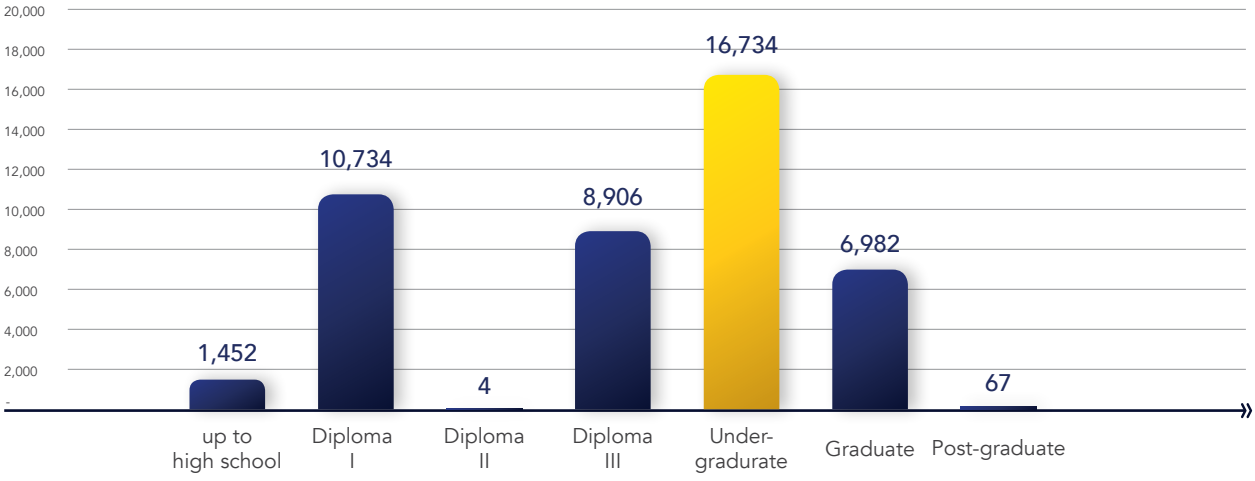


64.26% **35.74%**

Employees Composition by Age

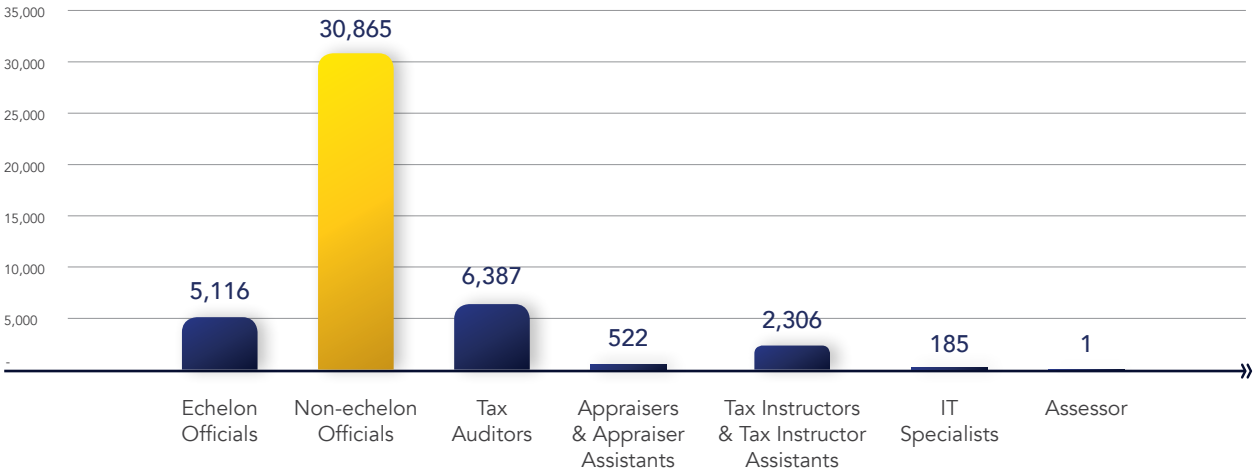


Employees Composition by Educational Level

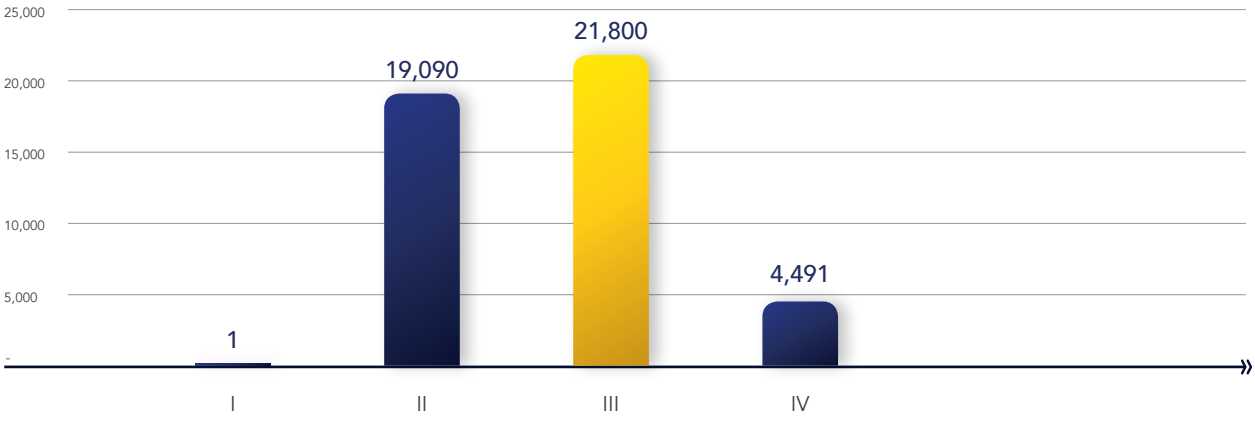


Note: There are 503 employees and Civil Servants Candidates whose education history data is still being updated and have not been included in the diagram above.

Employees Composition by Job Position



Employees Composition by Rank Group





The collection of tax revenues requires a prioritization strategy.
Supervision is performed effectively for results that are high in quality.
Supported by data management with integrity to ensure credibility.



ORGANIZATIONAL PERFORMANCE OVERVIEW

• **66** • 2020—2024 Tax Policy Objectives

• **68** • 2021 Strategy Map

• **69** • Achievement of Key Performance Indicators and Strategic Initiatives in 2021

• **72** • Core Business Function Overview

• **110** • Supporting Functions Overview

• **142** • Financial Function Overview

• **151** • 2022 Performance Target

2020—2024
TAX POLICY OBJECTIVES

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

Vision of the President and Vice President
"A Thriving Indonesia that is Sovereign, Independent, and Has Strong Personality Based on Mutual Cooperation"

Mission of the President and Vice President
implemented by the Ministry of Finance:
Mission No.2: A productive, independent, and competitive economic structure.
Mission No.3: Equitable and fair development.

To support the achievement of vision and mission of the President and Vice President, **Ministry of Finance 2020—2024 Objectives** are established, and three of them are mandated for DGT to contribute:	**Ministry of Finance 2020—2024 Strategic Goals** describes the conditions to be achieved by DGT for each objective:	To achieve the conditions for each goal, **Ministry of Finance Strategy** is stipulated and among which are mandated to DGT to contribute, namely:
• Sound and sustainable fiscal management.	Expansive and consolidative fiscal policy.	• Preparation of fiscal and financial regulations, especially policies for relief measures and budget refocusing, to accelerate the handling of Covid-19 and recover the national economy from the impact of the pandemic. • Provision of fiscal and procedural incentives to restore economic performance affected by Covid-19. • Completion and improvement regulations in the fiscal and financial sectors.
• Optimal state revenue.	Optimal state revenue from tax sector.	• Extension of the deadline for completing tax administration obligations to provide convenience and legal certainty for taxpayers. • Adjustment of tax administration service procedures by taking into account health protocols related to Covid-19. • Identification of potential and improvement of tax compliance on Trade Through Electronic System (TTES) transactions. • Development of digital-based tax, customs and excise, as well as non-tax revenue services that are focused on user experience and user-friendliness. • Tax revenue potential optimization through efforts to broaden the tax base, customs and excise, as well as mapping the potential of non-tax revenue. • Modernization of the tax, customs and excise, as well as non-tax revenue administration systems. • Strengthening the revenue Joint Program within the Ministry of Finance.

		• Increased compliance through segmentation and territorial-based supervisory models. • Strengthening the supervision of tax and non-tax revenue as well as eradicating smuggling and illegal goods.
• Agile, effective, and efficient bureaucracy and public services.	• Optimal organization and human resources.	Development of knowledge management.
	• Reliable and integrated information system.	Development of strategic information and communication technology projects of the Ministry of Finance.
	• Value-added internal control and supervision.	Increasing and strengthening the role of the Internal Compliance Unit (ICU).

Note:
DGT further elaborates the Ministry of Finance Strategy above into a strategy as stipulated in the DGT Strategic Plan 2020-2024.
Legal basis:
- Presidential Regulation No. 18 of 2020.
- Minister of Finance Regulation No. 77/PMK.01/2020 as amended by the Minister of Finance Regulation No. 87/PMK.01/2021.
- Director General of Taxes Decree No. KEP-389/PJ/2020.

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

Objectives in Agenda No.1 which is mandated to the Ministry of Finance and related to DGT's tasks:	**Ministry of Finance Strategies** which is supported by DGT:
• Boost added value, employment, and investment in the real sector, and industrialization.	Improving the business circumstance and increasing investment, through business and investment facilities, including provision of customs and tax incentives, preparation of regulations to improve business and investment climate through Omnibus Law which will regulate Income Tax, VAT, local taxes and levies, as well as general provisions on taxation; and improvement of the ease of doing business rating and implementation of an electronically integrated business licensing system.
• Strengthen the pillars of economic growth and competitiveness.	Fiscal reform through the renewal of core tax administration system; intensification and extensification of both tax objects and subjects as well as expansion of excisable goods; and strengthening state revenue institutions.

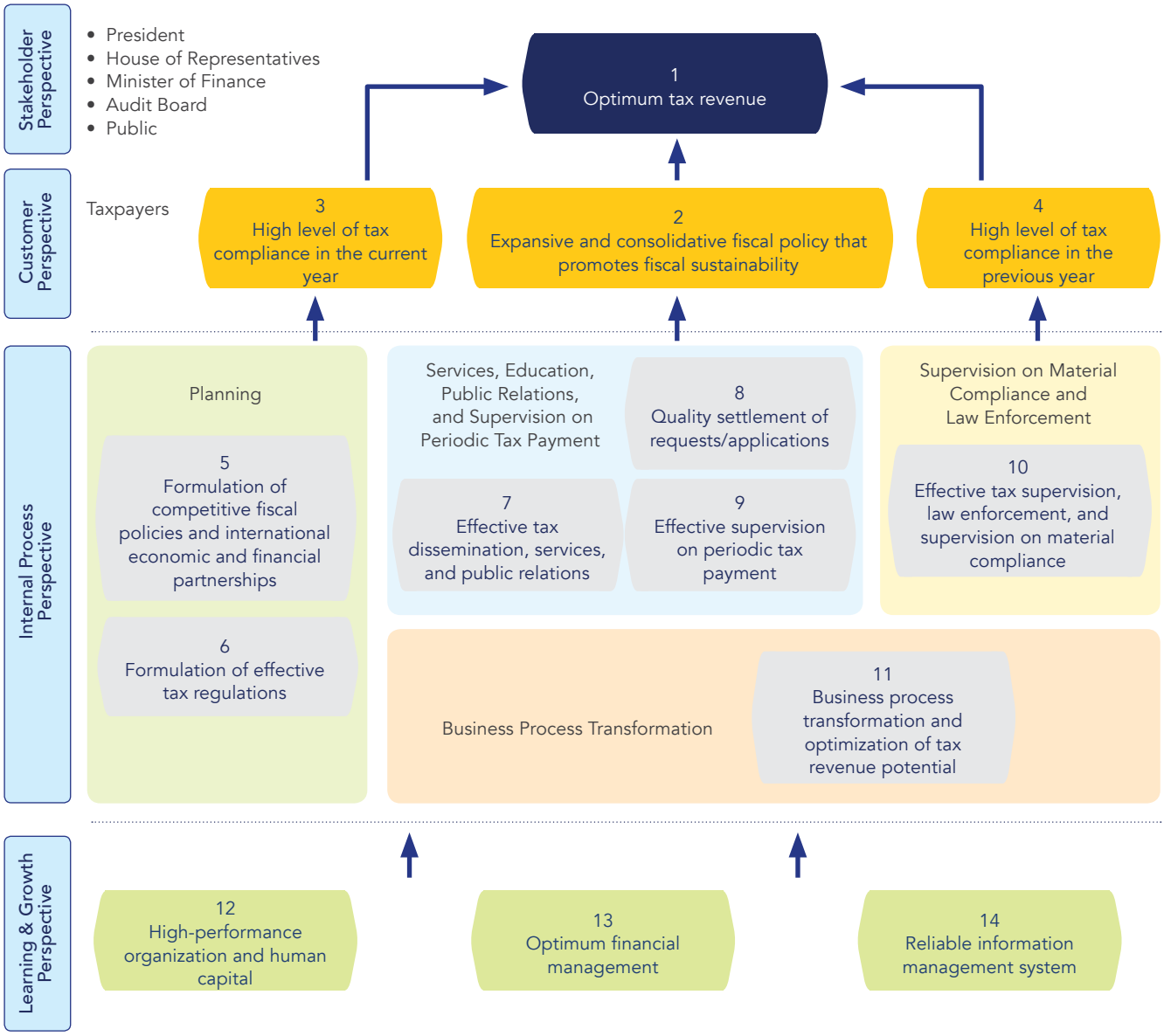
2020—2024 Development Target
related to DGT's tasks

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

Legal basis:
- Presidential Regulation No. 18 of 2020.
- Minister of Finance Regulation No. 77/PMK.01/2020 as amended by the Minister of Finance Regulation No. 87/PMK.01/2021.
- Director General of Taxes Decree No. KEP-389/PJ/2020.

2021 STRATEGY MAP

The 2021 DGT Strategy Map elaborates fourteen Strategic Objectives (SOs) which are interrelated. SOs are priorities that DGT wants to have, implement, and achieve in the short term from the perspective of stakeholders, customers, internal processes, as well as learning and growth.



Basis: 2021 Kemenkeu-One Performance Contract of DGT.

ACHIEVEMENT OF KEY PERFORMANCE INDICATORS AND STRATEGIC INITIATIVES IN 2021

As stated in the 2021 Performance Contract between the Director General of Taxes and the Minister of Finance, there are 25 Key Performance Indicators (KPI) and 17 sub-KPIs and their respective targets to assess the achievement of each SO and organizational performance in 2021. In the contract, there are also three Strategic Initiatives, namely breakthrough activities to encourage the achievement of KPI targets and are expected to have implications for the achievement of SOs.

Until the end of 2021, DGT has succeeded in achieving green performance status (achievement index above 100 percent) for 25 KPIs and 15 sub-KPIs, yellow performance status (achievement index 80 percent to less than 100 percent) for 2 sub-KPIs, and no red performance status (achievement index below 80 percent). Meanwhile, of all SIs, there is only one SI that can be completed in 2021.

DGT's performance in 2021 won the "Meeting Expectations" category by achieving an Organizational Performance Score of 108.61. This score is obtained from the measurement of the achievement of KPI, SOs, as well as the weighting of each perspective.

Details of DGT's SOs, KPI, and SIs achievements in 2021 are described in the table below.

Achievements of Key Performance Indicators, 2021

No.	KPIs	Target	Realization	Score
	Stakeholder Perspective (value 25%)			**103.90**
Strategic Objective 1: Optimum state tax revenue				**103.90**
1.	Percentage of tax revenue realization	100.00%	103.90%	103.90
	Customer Perspective (value 15%)			**105.82**
Strategic Objective 2: Expansive and consolidative fiscal policy that promotes fiscal sustainability				**113.78**
2.	Index of fiscal policy effectiveness	80.00	91.02	113.78
Strategic Objective 3: High level of tax compliance in the current year				**102.40**
3.	Level of taxpayer compliance in the current year	100.00%	102.40%	102.40
	a. Percentage of Annual Income Tax Return filing compliance by Corporate and Individual Taxpayers	100.00%	99.60%	99.60
	b. Percentage of tax revenue realization from Supervision on Periodic Tax Payment (PPM)	100.00%	105.19%	105.19
Strategic Objective 4: High level of tax compliance in the previous year				**101.27**
4.	Percentage of tax revenue realization from Supervision on Material Compliance (PKM)	100.00%	101.27%	101.27
	Internal Process Perspective (value 30%)			**111.60**
Strategic Objective 5: Formulation of competitive fiscal policies and international economic and financial partnerships				**106.50**
5.	Index of priority regulation/policy formulation settlement	100.00	113.00	113.00
6.	Percentage of international economic and financial partnership achievement	100.00%	100.00%	100.00

No.	KPIs	Target	Realization	Score
Strategic Objective 6: Formulation of effective tax regulation				118.50
7.	Percentage of tax regulation effectiveness	100.00%	118.50%	118.50
	a. Tax regulation effectiveness index	7.00	8.19	117.00
	b. Percentage of tax revenue realization from the impact of tax base broadening regulations	100.00%	166.92%	120.00
Strategic Objective 7: Effective tax dissemination, services, and public relations				108.97
8.	Customer satisfaction index	4.10	4.10	100.00
9.	Public communication effectiveness index	3.55	3.84	108.17
10.	Percentage of education and tax dissemination effectiveness	67.00%	79.55%	118.73
Strategic Objective 8: Quality settlement of requests/applications				109.18
11.	Percentage of timely non-objection dispute settlement	90.00%	98.26%	109.18
Strategic Objective 9: Effective supervision on periodic tax payment				111.11
12.	Percentage of supervision on periodic tax payment	90.00%	100.00%	111.11
Strategic Objective 10: Effective tax supervision, law enforcement, and supervision on material compliance				111.85
13.	Level of tax supervision and law enforcement effectiveness	100.00%	119.04%	119.04
	a. Percentage of settlement of requests for data and information clarification	100.00%	117.13%	117.13
	b. Percentage of paid tax assessment value in the current year	40.00%	76.18%	120.00
	c. Percentage of loss recovery in state revenue	100.00%	121.14%	120.00
14.	Percentage of valid data	75.00%	80.53%	107.37
15.	Level of tax objection/appeals/lawsuit	100.00%	109.15%	109.15
	a. Percentage of timely tax objection settlement	74.00%	94.07%	120.00
	b. Percentage of the verdicts defending the object of appeals/ lawsuits in Tax Court	44.00%	43.25%	98.30
Strategic Objective 11: Business process transformation and tax revenue potential optimization				115.11
16.	Index of Compliance Risk Management (CRM) and Tax Payer Account implementation	100.00	113.34	113.34
	a. Index of CRM utilization	100.00	120.00	120.00
	a. Index of Tax Payer Account implementation	100.00	106.68	106.68
17.	Percentage of successful joint program implementation	83.00%	100.69%	120.00
18.	Level of tax business process transformation implementation	100.00%	111.98%	111.98
	a. Level of tax business process transformation implementation (3C - Click, Call, Counter)	100.00%	150.00%	120.00
	a. Level of supervision application integration implementation	100.00%	103.95%	103.95
Learning and Growth Perspective (value 30%)				110.95
Strategic Objective 12: High-performance organization and human capital				110.81
19.	Percentage of officials who conform to job competency standards	94.70%	96.84%	102.26

No.	KPIs	Target	Realization	Score
20.	Organization Integrity Index	93.57	101.35	108.31
	a. Level of unit accomplishment on the criteria of Integrity Zone Toward Corruption-Free Area	100.00	114.83	114.83
	b. Integrity Perception Index	87.14	87.86	100.83
21.	Percentage of Bureaucratic Reform-Organizational Transformation and Data Analytics program implementation	87.50%	98.59%	112.67
22.	Level of learning organization implementation	77.00	92.47	120.00
Strategic Objective 13: Optimum financial management				104.58
23.	Index of financial reporting quality for Budget Section 15	90.00	97.93	108.81
24.	Percentage of budget execution quality	95.50%	95.83%	100.35
Strategic Objective 14: Reliable information management system				117.47
25.	Index of information and communication technology (ICT) system management quality	100.00	117.47	117.47
	a. Downtime level of ICT system	0.10%	0.0001%	120.00
	b. Settlement level of strategic projects on ICT system	87.00%	100.00%	114.94
Organizational Performance Score				108.61

Source: DGT Performance Report 2021.
Notes:
- Percentage of tax revenue was based on Tax Revenue Realization Report (Red Book) as of January 1, 2022.
- Maximum SO and KPI score is 120.00, in accordance with the Minister of Finance Regulation No. 467/KMK.01/2014.

Achievement of Strategic Initiatives, 2021

No.	Strategic Initiatives	Output/Outcome	Status
KPI: Index of ICT system management			
1.	Core Tax Administration System	a. Project Plan b. High-Level Design Package c. Detailed Design Package (Core Function) d. Official Report of User Acceptance Test	On-track
KPI: Index of CRM and Tax Payer Account implementation			
2.	Risk Engine Document of CRM for International Taxation, Dissemination, and Services	a. CRM Piloting for International Taxation, Dissemination, and Services function b. Roll-out CRM for International Taxation c. Procurement of ORBIS app d. Training of Big Data – Led Compliance Management	Off-track
KPI: Level of tax supervision and law enforcement effectiveness			
3.	Tax Forensic Laboratory	a. Availability of digital forensic facilities and infrastructure b. Application for ISO/IEC 17025:2017 certification	Off-track

Sources:
- Kemenkeu-One Performance Contract 2021 of DGT.
- Evaluation of DGT Performance Achievements up to Quarter IV 2021, delivered at the Ministry of Finance Leaders Forum in January 2022.

CORE BUSINESS FUNCTION OVERVIEW

A. ISSUANCE OF TAX REGULATIONS

One of the challenges in carrying out the function of formulating policies in the field of taxation is to establish laws and regulations that provide justice, legal certainty, and great benefits for the welfare of the Indonesian people. The following discussion describes the issuance of several tax regulations in 2021 that the DGT has carried out, both at the law level and the implementing regulations below.

1. Harmonization of Tax Regulations Law

Tax reform is a necessity to face various economic challenges in the future. It is so crucial it acually encourages the Government to accelerate the implementation of tax reform during the Covid-19 pandemic. Tax reform is very urgent to be carried out to anticipate global economic uncertainty as a result of the pandemic and also to improve administrative limitations and tax policies so that the tax revenue performance can be optimized at its potential level.

The tax reform agenda that has been jointly completed by the Government and the House of Representatives in 2021 is the issuance of Law No. 7 of 2021 concerning Harmonization of Tax Regulations. Broadly speaking, the Harmonization of Tax Regulations Law contains amendments to four tax laws and regulation of Taxpayer's Voluntary Disclosure Program (VDP) as well as Carbon Tax.

The substance of the Harmonization of Tax Regulations Law based on its scope is described in the following table.

» Harmonization of Tax Regulations Law

Scope	Main Subjects
Amendments to the Law on General Provisions and Tax Procedures	1. The use of the National Identity Number (NIK) as Tax Identification Number (NPWP); 2. Changes to the administrative penalties; 3. Global tax collection assistance; 4. Mutual agreement procedures; 5. Changes in requirements as a tax payer's proxy; 6. Changes in provisions related to tax law enforcement, for example the granting of authority for investigators to confiscate/block assets. Effective on the date of promulgation, October 29, 2021.
Amendments to Income Tax Law	1. Changes in the treatment of benefits-in-kind tax, from non-taxable and non-deductible to taxable and deductible; 2. Changes in rates and brackets for Individual Income Tax; 3. Confirmation of fixed corporate income tax rate of 22%; 4. Stipulation of MSMEs with gross income worth up to Rp500 million per year is not taxed; 5. Depreciation of permanent buildings and amortization for intangible assets with a useful life of more than 20 years; 6. Changes to anti-tax evasion policy; and 7. Expansion of government authority related to the formation of international treaties in the field of taxation. The amendments take effect in the 2022 tax year.

Scope	Main Subjects
Amendments to VAT Law	1. Reduction of VAT exemptions and incentives; 2. Stipulation of basic goods, health services, educational services, social services, and other types of goods and services ex Article 4A is given VAT incentives; 3. Changes in the general VAT rate to: • 11% effective from April 1, 2022; and • 12% effective from January 1, 2025 at the latest; 4. Application of a certain rate of VAT or final VAT, for example 1%, 2% or 3% which is regulated by Minister of Finance Regulation. The amendments take effect on April 1, 2022.
Amendments to the Excise Act	1. Addition of types of Excisable Goods from tobacco in the form of electric cigarettes; 2. Changes in the procedure for adding a reduction in the types of Excisable Goods; 3. Enforcement of excise criminal law by prioritizing the recovery of state revenue losses; 4. Providing opportunities for taxpayers to return losses to state revenues by paying penalties. Effective on the date of promulgation, October 29, 2021.
Voluntary Disclosure Program (VDP)	1. Providing opportunities for taxpayers to declare or disclose tax obligations that have not been fulfilled voluntarily through: • Income Tax payments based on the declaration of assets that are not or have not been fully disclosed by the Tax Amnesty participants; and • Income Tax payments based on the declaration of assets that have not been disclosed in the Individual Annual Income Tax Return for the Fiscal Year 2020. 2. VDP is held from January 1 to June 30, 2022. 3. VDP Policy I: • Subject: individual taxpayers or corporate taxpayers participating in Tax Amnesty; • Asset base: assets acquired in 1985-2015 that have not been disclosed at the time of the Tax Amnesty; • Final Income Tax rate: 11%, 8%, or 6%. 4. VDP Policy II: • Subjects: individual taxpayers; • Asset basis: assets acquired from January 1, 2016 to December 31, 2020 that are still owned as of December 31, 2020 and have not been disclosed in the Individual Annual Income Tax Return for Fiscal Year 2020; • Final Income Tax rates: 18%, 14%, or 12%. The amendments take effect on January 1 up to June 30, 2022.
Carbon Tax	1. The imposition of taxes on the purchase of carbon-containing goods or activities that produce carbon emissions; 2. Mandate for the preparation of a carbon tax roadmap and a carbon market roadmap; 3. The carbon tax rate is set at Rp30.00 per kilogram of carbon dioxide equivalent (CO2e); and 4. The first implementation is on April 1, 2022 for corporate taxpayers engaged in coal-fired power plants. The amendments take effect on April 1, 2022.

2. Tax Instruments to Mitigate the Pandemic Effect

As a continuous effort in handling and mitigating the impact of the Covid-19 pandemic, the Government is committed to continuing to provide broader and more targeted tax incentives through the issuance of several laws and regulations. In 2021, the laws and regulations regarding tax incentives issued include:

a. the Minister of Finance Regulation No. 9/PMK.03/2021 concerning Tax Incentives for Taxpayers Affected by the 2019 Corona Virus Disease Pandemic. To adapt to the ongoing developments, the provisions the Minister Minister of Finance Regulation No. 9/PMK.03/2021 underwent two amendments throughout 2021, which first stipulated in the Minister of Finance Regulation No. 82/PMK.03/2021 and subsequently stipulated in the Minister of Finance Regulation No. 149/PMK.03/2021.

b. the Minister of Finance Regulation No. 83/PMK.03/2021 concerning Amendments to the Minister of Finance Regulation No. 239/PMK.03/2020 concerning Provision of Tax Incentives on Goods and Services Necessary in Handling the 2019 Corona Virus Disease Pandemic and Extension of Income Tax Incentives Based on Government Regulation No. 29 of 2020 concerning Income Tax Incentives in Handling Corona Virus Disease 2019 (COVID-19). Furthermore, the Government issued the Minister of Finance Regulation No. 226/PMK.03/2021 to replace the Minister of Finance Regulation No. 239/PMK.03/2020 and its amendments.

The tax incentives provided by the Government in 2021 based on the above laws and regulations include:

a. Income Tax Article 21 Borne by the Government for employees with certain criteria who earn annual income of less than Rp200 million;
b. Final Income Tax Borne by the Government for Micro, Small and Medium Enterprises (MSMEs);
c. Final Income Tax Borne by the Government for certain labor-intensive sectors;
d. exemption of Income Tax Article 22 on Import for taxpayers with certain criteria;
e. Income Tax Article 25 installment reduction for taxpayers with certain criteria;
f. pre-audit VAT refund for low-risk Taxable Person for VAT Purposes with certain criteria; and
g. unimposed VAT and Income Tax Article 22 on goods needed in handling the Covid-19 pandemic.

3. Implementing Regulations on Omnibus Law on Job Creation

To encourage the acceleration of national economic recovery, the Government has ratified Law No. 11 of 2020 concerning Job Creation or widely known as the Omnibus Law. This law is designed to encourage the acceleration of a economic growth by opening up investment opportunities to absorb the widest possible workforce.

In 2021, the Government has issued several regulations as implementing provisions of the Omnibus Law, which include:

a. the Government Regulation No. 9 of 2021 concerning Tax Treatment to Support Ease of Doing Business;
b. the Government Regulation No. 49 of 2021 concerning Tax Treatment of Transactions Involving Investment Management Institutions and/or Entities It Owns;
c. the Minister of Finance Regulation No. 18/PMK.03/2021 concerning the Implementation of Law No. 11 of 2020 concerning Job Creation in the Field of Income Tax, VAT, and Sales Tax on Luxury Goods, as well as General Provisions and Tax Procedures; and
d. the Minister of Finance Regulation No. 173/PMK.03/2021 concerning Procedures for Payment, Settlement, and Administration of VAT and/or Sales Tax on Luxury Goods on Delivery of Taxable Goods and/or Taxable Services from and/or to Free Trade Zones and Free Ports.

The substance of the regulation is described in the following table.

» Implementing Regulations for the Omnibus Law on Job Creation

Regulation	Main Subjects
• Government Regulation No. 9 of 2021 • Minister of Finance Regulation No. 18/PMK.03/2021	1. Related to Income Tax: a. a reduction in the rate of Income Tax on bond interest; b. confirmation regarding individual tax subjects; c. Income Tax incentives for expatriates with certain skills; d. the limit on dividends that are excluded from the object of income tax; e. aspects of taxation on funds deposited for the cost of organizing the pilgrimage and income from the development of hajj finance received by the Hajj Fund Management Agency (BPKH); f. the remaining social and/or religious institutions that are excluded from the object of income tax. 2. Related to VAT: a. exemption of VAT object on paid-in capital for share replacement; b. input tax crediting procedure: • for Taxable Person for VAT Purposes who has not delivered taxable goods/taxable services; • on the acquisition/import before the entrepreneur is confirmed as Taxable Person; • found/notified at the time of audit; • on the acquisition, import, and utilization of which is billed with a tax assessment; c. tax invoice for taxable retailer for VAT purposes.

Regulation	Main Subjects
	3. Related to General Provisions and Tax Procedures: a. procedure for giving interest compensation; b. procedures for payment and deposit of taxes; c. Tax Return; d. audit procedure; e. procedures for issuing notice of tax assessment and notice of tax collection; f. procedures for preliminary investigation on tax criminal acts; and g. procedures for requesting termination of investigation on tax criminal acts beneficial to state revenues.
Government Regulation No. 49 of 2021	Aspects of taxation on Investment Management Institutions, including the formation of reserve funds, loan interest, Conveyance Tax, and dividends received by investment partners.
Minister of Finance Regulation No. 173/ PMK.03/2021	Strengthening VAT administration in Free Trade and Free Ports Zone (KPBPB): 1. Regarding the acquisition of Taxable Goods/Taxable Services by entrepreneurs at KPBPB: a. the issuance proforma by entrepreneurs at KPBPB as the basis for generating Tax Invoices with code 07 (unimposed VAT) by Taxable Person for VAT Purposes outside KPBPB; b. simpler and fully electronic endorsement process for the provision of VAT incentives; c. effective supervision over the provision of VAT incentives by integrating the DGT system with Indonesia National Single Window (INSW); d. simplification and electronization of temporary Taxable Goods entry/export administration to outside KPBPB. 2. Regarding the delivery of Taxable Goods/Taxable Services by entrepreneurs at KPBPB to outside KPBB: a. legal certainty of entrepreneurs at KPBPB as parties who are obliged to collect VAT on the delivery of Taxable Goods/Taxable Services; b. legal certainty of the procedure for depositing VAT payable; c. effective supervision of delivery of Taxable Services attached to goods by involving DGCE. 3. The involvement of the KPBPB Authority in a joint audit between DGT and DGCE: a. physical audit can be carried out based on the risk profile managed by the DGT based on the information from the KPBPB Authority; b. DGT has the authority to request information and/or data required from the KPBPB Authority; c. The act of collecting tax assessments resulting from a physical audit can be carried out by DGT by involving the DGCE and the KPBPB Authority.

4. Income Tax Treatment on Transfer of Interests Participation in Upstream Oil and Gas Business

In 2021, the Government issued the Government Regulation No. 93 of 2021 concerning Treatment of Income Tax on Transfer of Interests Participation in Upstream Oil and Gas Business. The purpose of this Government Regulation is to provide legal certainty in applying of income tax treatment for the transfer of interest participation (IP) in upstream oil and gas business. The Government Regulation No. 93 of 2021 is also intended to create a conducive investment climate in upstream oil and gas business and support the restructuring of State-Owned Enterprises (BUMN) which can encourage oil and gas business.

The substance in the Government Regulation No. 93 of 2021, among others, regulates the following:

a. interest participation is immovable property that can be owned directly or indirectly;
b. interest participation may be transferred by sale, transfer, assignment, or otherwise disposed of in whole or in part;
c. income from the transfer of interest participation is subject to final income tax at a rate of 5 percent or 7 percent; and
d. exceptions to the imposition of Final Income Tax on the transfer of interest participation with certain criteria.

The Government has enacted this regulation since August 31, 2021.

5. Other Regulations as Implementation/a Further Stipulation of Tax Laws

In addition to the regulations described above, in 2021 the Government has also issued a number of other regulations as briefly described in the table below.

Issuance of Minister of Finance Regulation & Director General of Taxes Regulation, 2021

No.	Regulation	Main Subjects
General Provisions and Tax Procedures		
1.	**Minister of Finance Regulation No. 54/ PMK.03/2021** Procedures for Recording and Certain Criteria and Procedures Organizing Bookkeeping for Tax Purposes	Provisions for the implementation of Article 28 paragraph (12) of the Law on General Provisions and Tax Procedures and Article 10A paragraph (6) of the Government Regulation No. 74 of 2011, regulates the criteria and procedures for accounting. Effective date: June 2, 2021.
2.	**Minister of Finance Regulation No. 63/ PMK.03/2021** Procedures for the Implementation of Tax Rights and Fulfillment of Tax Obligations as well as the Issuance, Signing, and the Delivery of Tax Decisions or Assessments Electronically	Provisions for the implementation of Article 63A paragraph (6) and Article 63B paragraph (5) of the Government Regulation No. 9 of 2021, among others regulate: • implementation of tax rights and fulfillment of tax obligations electronically; • electronic signatures and the utilization; and • the authority to issue decisions or stipulations in the context of implementing the provisions of laws and regulations in the field of taxation in electronic form. Effective date: June 8, 2021.
3.	**Minister of Finance Regulation No. 209/ PMK.03/2021** Second Amendment on the Minister of Finance Regulation No. 39/PMK.03/2018 concerncing Procedures for Pre-Audit Tax Refunds	Provisions for the implementation of Article 17C paragraph (7) and Article 17D paragraph (3) of the Law on General Provisions and Tax Procedures, among others regulate: • criteria for the revocation of decision on certain criteria of taxpayer; • provisions for formal verification of pre-audit tax refund for taxpayers with certain criteria; and • adjustment of the limit of tax refund claim for taxpayers with certain criteria from Rp1 billion to Rp5 billion. Effective date: January 1, 2022.
4.	**Director General of Taxes Regulation No. PER-05/PJ/2021** Amendment to the Director General of Taxes Regulation No. PER-07/PJ/2020 concerning the Place of Registration for Taxpayers and Business Owners through Electronic System and/or Registration for Taxable Person's Place of Business Reporting at Tax Offices within Large Taxpayers RTO, Special Jakarta RTO, and MTO.	Following the organizational restructuring based on the Minister of Finance Regulation No. 184/PMK.01/2020, the Director General of Taxes Regulation is issued with the following subjects, namely: • implementation of rights and/or fulfillment of obligations for taxpayers who are registered at Large Taxpayers RTO, Special Jakarta RTO, and MTO; and • changes related to the administrative area of withholding or collection and payment or deposit of taxes. Effective date: March 16, 2021.
5.	**Director General of Taxes Regulation No. PER-13/PJ/2021** Amendment to the Director General of Taxes Regulation No. PER-02/PJ/2021 concerning Procedures for Granting and Using Identity Numbers of Government Agencies Organizational Sub-Unit and Tax Filing Obligations of Government Agencies	Among others, regulate the following: • the mechanism for registration and issuance of Tax Identification Number for government agencies; • the mechanism for determination the treasurer's Tax Identification Number and regulating the use of government agency Tax Identification Number and treasurer's Tax Identification Number; and • mechanism for issuing and using the Identity Number of the Sub-Unit Organization of Government Agencies. Effective date: July 1, 2021.
6.	**Director General of Taxes Regulation No. PER-17/PJ/2021** Forms and Procedures for Issuance of Withholding Tax Receipt, as well as the Form, Content, Procedure for Filling of Periodic Income Tax Return for Government Agencies	Among others, regulate the following: • forms and procedures for issuance of withholding tax receipt for government agencies; • the form, content, procedure for filing the Periodic Income Tax Return Article 21 and/or Income Tax Article 26 for Government Agencies or the Unification Periodic Tax Returns of Government Agencies. Effective date: August 18, 2021.

No.	Regulation	Main Subjects
Income Tax		
7.	**Minister of Finance Regulation No. 61/PMK.03/2021** Tax Rights and Obligations for Holders of Mining Business License, Special Mining Business License, People's Mining License, Special Mining Business License for Production Operations as Continuation of Contract Operations, or Contracts of Work in the Context of Cooperation in the Mineral Mining Business Sector	Provisions for the implementation of Article 17 paragraph (4) of the Government Regulation No. 37 of 2018, among others regulate: • implementation of tax rights and obligations on the sale/transfer of production results from mining areas for Taxpayers holding Mining Business License, Special Mining Business License (IUPK), People's Mining License, Special Mining Business License for Production Operations, or Contracts of Work; and • regulation of tax rights and obligations in the cooperation in the mineral mining business sector. Effective date: June 15, 2021.
8.	**Minister of Finance Regulation No. 62/PMK.03/2021** Procedure for the Involvement of Central Government and/or Regional Government in the Context of Contribution Imposition and/or Cost for Social Infrastructure Development Deductible from Taxpayer's Gross Income in Mineral Mining Business Sector	Provisions for the implementation of Article 11 paragraph (3) of the Government Regulation No. 37 of 2018, among others regulate: • provisions for the involvement of the Central Government and/or Regional Government by donation collecting institutions; • guidelines for donations and/or fees that can be deducted from gross income for taxpayers in the mineral and coal mining business sector; and • obligation to submit reports on receipt of donations and/or fees. Effective date: June 14, 2021.
9.	**Director General of Taxes Regulation No. PER-8/PJ/2021** Entities/Institutions Established or Legalized by the Government Designated as Recipients of Zakat or Compulsory Religious Donation which can be Deducted from Gross Income	This regulation regulates agencies/institutions established or ratified by the Government that are designated as recipients of zakat or religious donations that are compulsory. Effective date: April 6, 2021.
10.	**Director General of Taxes Regulation No. PER-21/PJ/2021** Amendment to the Director General of Taxes Regulation No. PER-03/PJ/2021 concerning Procedures for Filing and Issuing Decisions Regarding the Use of Book Value on the Transfer and Acquisition of Assets in the Context of Merger, Consolidation, Expansion, or Business Acquisition	Provisions for the implementation of Article 15 of the Minister of Finance Regulation No. 56/PMK.010/2021, among others regulate: • adjustment of the scope of the corporate action scheme regulated in the Minister of Finance Regulation No. 56/PMK.010/2021; • term requirements for Initial Public Offering registration; • simplify additional requirements for business expansion, namely for foreign investors of at least Rp500 billion; • requirements for the expansion of SOEs; • additional requirements for spin-off in the context of SOEs restructuring; • additional requirements for business takeovers for corporate taxpayers in the context of SOEs restructuring; • parties who can submit applications; • simplify the application supporting documents; and • abolition of deed registration requirements in the company register based on the Job Creation Act. Effective date: December 9, 2021.
Income Tax and VAT		
11.	**Minister of Finance Regulation No. 6/PMK.03/2021** Calculation and Withholding VAT and Income Tax on Delivery/Income Related to Sales of Credit, SIM Cards, Tokens, and Vouchers	This regulation regulates the calculation and collection of VAT and Income Tax on delivery or income in connection with the sale of credit, starter packs, tokens, and vouchers. Effective date: February 1, 2021. Implementing provision for this Minister of Finance Regulation is further regulated through the Director General of Taxes Regulation No. PER-18/PJ/2021.
VAT and Sales Tax on Luxury Goods		
12.	**Minister of Finance Regulation No. 8/PMK.03/2021** Procedures for Withholding, Paying, and Filing VAT and Sales Tax on Luxury Goods by SOEs and Subsidiaries as VAT Withholding Agents	The implementation provisions of Article 16A of the VAT Law combine the provisions in the Minister of Finance Regulation No. 85/PMK.03/2012 and the Minister of Finance Regulation No. 37/PMK.03/2015 into one regulation. The regulated materials include: • procedures for withholding VAT or VAT and Sales Tax on Luxury Goods; • subject appointed as VAT withholding agents; • the amount of VAT and Sales Tax on Luxury Goods collected by the VAT withholding agents;

No.	Regulation	Main Subjects
		• VAT or VAT and Sales Tax on Luxury Goods which are not collected by VAT withholding agents; • the obligation of the VAT withholding agent to report the VAT or VAT and Sales Tax on Luxury Goods that has been collected and deposited. Effective date: February 2, 2021
13.	**Minister of Finance Regulation No. 115/ PMK.03/2021** Procedures for the Provision of Incentives for Exemption from the Imposition of VAT on the Import and/or Delivery of Certain Strategic Taxable Goods, Procedures for Payment of VAT on Certain Strategic Taxable Goods that Have Been Exempted from the Imposition of VAT used are not in accordance with Original Purpose or Transferable, and Imposition of Penalties for Late Payment of VAT	The provisions for the implementation of Article 6 of the Government Regulation No. 48 of 2020 regulates, among others, regulate the following: • subjects and objects receiving the VAT exemption incentives; • procedures for granting the VAT exemption incentives on the sale of Simple Owned Flats by integrating the developer application system at the Ministry of Public Works and Housing; • procedures for payment of VAT on certain strategic Taxable Goods that have been exempted from the imposition of VAT used are not in accordance with the original purpose or are transferred. Effective date: September 1, 2021.
Land & Building Tax		
14.	**Minister of Finance Regulation No. 48/ PMK.03/2021** Procedures for Registration, Filing, and Data Collection of Land and Building Tax Objects	Provisions for the implementation of Article 9 paragraph (3) of the Land & Building Tax Law, among others, regulate the following: • the obligation to register the tax subject when the subjective requirements of the taxpayer are fulfilled; • the obligation to report tax objects that already have a Registered Certificate (SKT) using a Notice of Land & Building Tax Object (SPOP); and • DGT's authority to collect data on tax objects that already have Registered Certificate of Land & Building Tax. Effective date: July 17, 2021. The regulation regarding SPOP is regulated in the Director General of Taxes Regulation No. PER-23/PJ/2021.
Stamp Duty		
15.	**Minister of Finance Regulation No. 134/ PMK.03/2021** Payment of Stamp Duty, General Characteristics and Special Characteristics of Adhesive Stamp Duties, Unique Codes and Certain Information on Electronic Stamp Duties, Stamp Duties in Other Forms, and Determination of the Validity of Stamp Duties, and Post-dated Stamp Duties	Provisions for the implementation of Article 12 paragraph (4), Article 13 paragraph (5), Article 14 paragraph (2), Article 15 paragraph (2), Article 16 paragraph (2), Article 20, and Article 29 of Law No. 10 of 2020, among others, regulate the following: • Stamp Duty payment procedure; • general characteristics and special characteristics of adhesive Stamp Duty, unique codes and certain information on electronic Stamp Duties, and elements of the Stamp Duty in other forms; • determination of the validity of the seal; • procedures of post-dated Stamp Duties; • the use of adhesive Stamp Duties based on Law No. 13 of 1985 concerning Stamp Duty. Effective date: October 1, 2021.
16.	**Minister of Finance Regulation No. 151/ PMK.03/2021** Stipulation of Stamp Duty Withholding Agent and Procedures for Withholding, Paying, and Filing Stamp Duty	Provisions for the implementation of Article 10 paragraph (2) and Article 11 paragraph (5) of Law No. 10 of 2020, among others, regulate the following: • stipulation of Stamp Duty; • the criteria of Stamp Duty Withholding Agent; • procedures for stipulation and revocation of stipulation as a Stamp Duty Withholding Agent; and • procedures for withholding, paying, and filing Stamp Duty, including the Stamp Duty Return form. Effective date: October 27, 2021.

Sources:
- Directorate of Tax Regulations I.
- Directorate of Tax Regulations II.

B. SUPERVISION

The Covid-19 pandemic has become a major challenge for almost all community activities, including the supervisory function carried out by DGT. Taxpayer supervision needs to be managed properly and shall continue during the pandemic by always prioritizing work safety for all employees involved. To prevent and reduce the spread of Covid-19, some activities carried out face-to-face shall be limited. Supervision activities, especially those related to the implementation of territorial-based supervisory work guidelines, are carried out more selectively. The method of supervision activities can be substituted with online activities or can be carried out offline by considering the level of urgency. The same thing is also done in the implementation of human resource capacity building related to the supervisory function.

In May 2021, DGT organized a vertical unit organization restructuring with quite massive changes as part of the strategy to support the supervision work guidelines upon segmentation and territorial. Changes in the field of organization will have an impact on the need to readjust the policies and technical regulations of tax supervision. The transition period is certainly needed is so that the stakeholders can adapt to the changes that occur. However, every DGT's office and employee is required to adapt quickly and swiftly because the task of collecting tax revenues requires all elements of the organization to be in optimal conditions.

1. Extensification

Tax extensification is a supervisory activity carried out by the DGT on taxpayers who have met the subjective and objective requirements but have not registered to be given a Tax Identification Number in accordance with the provisions of the tax regulations.

The extensification is carried out based on data and/or information, which include external data, internal data, and data obtained from data collection activities at the location of residence or domicile and/or place of business activity or property of the taxpayer. The data collection activity was then formalized into Field Data Collection Activities (FDCA).

Based on the results of monitoring and evaluation of tax extensification in 2020, it is known that the success rate of utilizing data sourced from FDCA is much higher than data sourced from external data (agencies, institutions, associations, and other parties/ILAP). As such, DGT encourages tax offices to carry out FDCA to enhance the provision of accurate and quality data. The implementation of FDCA during the pandemic in 2021 is carried out selectively and accommodatively, while still complying with the policy of activity restriction in the area.



Total Extensification Target List (ETL) distributed in 2021:

415,756
new ETL from external data

628,070
new ETL from internal data

Source: Directorate of Tax Extensification and Valuation.

From external data, internal data, and FDCA results, DGT obtains data on taxpayers who have had TIN or not. Data for taxpayers who do not have TIN is later processed through a compliance risk analysis process, which subsequently produces an Extensification Target List (ETL).

ETL is followed up with a mechanism for requesting an explanation of data and/or information by the tax office to taxpayers. In the event that the taxpayer has met the subjective and objective requirements, the taxpayer will be issued a TIN. Meanwhile, for taxpayers who do not/have not met the subjective and objective requirements, tax office will issue a Minutes of Unpublished TIN.

Monitoring and evaluation are carried out in stages on the process and results of the extensification activities that have been done. The monitoring and evaluation are carried out, among others, to improve the quality of ETL follow-up by doing sampling test activity on the Minutes of Unpublished TIN, which is carried out by the RTO on a regular basis (every semester).

DGT continues to strive for the development of reliable tools to support the administration of tax extensification. In 2021, DGT has developed module connectivity in the SIDJP (DGT System Information) NINE app, namely Tax Extensification Module and SE-11 Alket Module. With such development, the data from FDCA in the form of data on taxpayers who do not have TIN which is inputted in the SE-11 Alket Module can be distributed to work units the next day through the Tax Extensification Module.

2. Intensification

Tax intensification is carried out by DGT to intensify the potential tax revenues optimization on registered tax subjects and objects. To implement more precise and effective supervision, DGT has categorized taxpayers in different segments, namely strategic taxpayers and other taxpayers based on the territorial.

The activities carried out by DGT to secure tax revenues in terms of strategic taxpayer intensification throughout 2021, among others include:

a. supervision of filing and paying periodic tax per type of tax;
b. implementation of adjustment of periodic installment based on economic development data;
c. supervision of data reported by taxpayers with external data through identification and comparison by the type of data;
d. supervising the utilization of tax incentives through identification and analysis of formal and material compliance, as well as the realization;
e. periodic monitoring of the follow-up to the potential balances as well as the utilization of trigger data and/or test data as well as monitoring of data validity through the updating of trigger data and test data;
f. implementation of follow-up to the Analysis Report that has not been followed up;
g. data collection and processing to support transfer pricing supervision;
h. data collection and processing incentives to support the supervisory of high-wealth individuals and group taxpayers based on Approweb;
i. search for population data to third parties related to TTES transactions through mapping the Business Field Classification of TTES business actors and/or influencers, mapping of influencers (including YouTube, TikTok, and Instagram), and mapping of TTES merchants through e-Invoice data and withholding evidence issued by TTES business owners;
j. preparation of TTES business processes and analysis of potential tax revenues originating from TTES business owners and/or influencers;
k. preparation of a nominative list of TTES business actors who meet the criteria for being appointed as TTES VAT Withholding Agents and drafting of a supervision scheme for the tax obligations of TTES VAT Withholding Agents;
l. implementation of follow-up to DGT's Joint Analysis Target List between DGT, DGCE and DGB, as well as DGT's Joint Monitoring Target List with local governments; and
m. supervision of taxpayers post-Tax Amnesty by analyzing trigger data on the list of assets reported to the Tax Amnesty juxtaposed with the list of assets available in the DGT information system.

Meanwhile, efforts to secure tax revenues in terms of intensification of other taxpayers are carried out through:

a. implementation of FDCA for the provision of accurate and quality data. FDCA is carried out through potential tax observation techniques, tagging, taking pictures, and/or interviews. The data from the FDCA can be used to complement the internal data and external data already owned by DGT. In other words, the FDCA is not only implemented to clarify the truth of the data held by the DGT, but can also be used to collect other data that has not been collected to add to the tax payment database, so that taxpayer supervision is more optimized;
b. increased supervision of MSME taxpayers through the establishment of MSME Task Force. This task force is given the task of compiling, monitoring, and evaluating the strategies implemented for MSME taxpayers. Some of the outputs produced by the MSME Task Force in 2021 include:
    1) MSME Dashboard, an app used to facilitate supervisory activities for MSME taxpayers;
    2) standardization and harmonization of the Business Development Services (BDS) program into the counseling app, namely Sisuluh, which contains the MSME database; and
    3) the achievement of cooperation in providing ILAP data between DGT, PT Telkomsel, and the Ministry of Communication and Information, along with the support of Deputy IV of the Presidential Staff Office in charge of Strategic Communication.

Supervision on the Annual Income Tax Return filing compliance is part of the supervision in terms of intensification. In 2021, DGT has compiled supporting data to encourage increased formal compliance, such as individual employee taxpayer data derived from SPT 1721-A1/A2 data as well as other internal and external data, and monitors the progress of Annual Income Tax Return filing on a regular basis. Along with these efforts, Tax Instructors and Tax Instructors Assistants are also actively campaigning and providing maximum support, guidance, and service to taxpayers to enhance the formal compliance of the 2021 Annual Income Tax Return filing.

Supervision Performance – Extensification and Intensification, 2021

Description	Realization
Realization of tax revenue from supervision	
on strategic taxpayers' periodic tax payments	Rp996,922,955,724,311
on other taxpayers' periodic tax payments	Rp188,462,710,069,635
on strategic taxpayers' material compliance	Rp82,230,568,304,583
on other taxpayers' material compliance	Rp10,925,301,034,378
Compliance ratio of Annual Income Tax Return filing:	84.07%
New taxpayers from tax extensification	30,927 taxpayers
Taxpayers based on the Government Regulation No. 23 of 2018 (PP 23) who make payments and/or use of Government-borne Tax incentives	88,365 taxpayers
New Non-PP23 taxpayers from tax extensification who have paid tax	1,032,907 taxpayers
Letter of Inquiry:	
Issuance of Letter of Inquiry in 2021	3,730,574 letters
Letter of Inquiry in 2021 that has been issued Letter of Inquiry Report	2,870,133 letters
Total taxpayers receiving Letter of Inquiry in 2021	1,583,787 taxpayers
Total taxpayers who receive Letter of Inquiry, which have been followed-up	1,347,605 taxpayers
Revenue from Letter of Inquiry issued in 2021	Rp37.95 trillion
Revenue from Letter of Inquiry Report issued in 2021	Rp44.95 trillion
Completion of Field Data Collection Activities	275,631 data

Notes:

- Compliance Ratio is the comparison between total Annual Income Tax Return filed in one fiscal year and the number of registered taxpayers obliged to file Annual Income Tax Return at the beginning of the year.
- Letter of Inquiry is a letter issued by tax office, inquiring data and/or information from taxpayers regarding the unfulfilled alleged tax obligation.

Sources: DGT's Mandor app accessed on September 26, 2022, Approweb app accessed on December 31, 2021, and Coro app accessed on September 30, 2022, Directorate of Tax Extensification and Valuation and Directorate of Tax Potential, Compliance and Revenue.

3. Audit

Tax audit is a series of activities to collect and process data, information, and/or evidence carried out objectively and professionally based on an audit standard to test compliance with tax obligations and/or for other purposes to implement the provisions of tax regulations.

The audit strategy is focused on improving the quality and effectiveness of audits to realize fair tax administration law enforcement while still paying attention to the productive new normal order in the Covid-19 pandemic era. The audit strategy carried out by DGT in 2021 includes the following:

a. determination of audit priority through the following activities:
   1) selection of quality audit objects as raw materials for the List of Audit Priority Targets as well as the preparation of audit objects for group taxpayers, transactions indicated by transfer pricing, and post audits;
   2) issuance of targeted and measurable audit instructions through the management of the audit on the refund of tax overpayment, so that the instruction issuance can be focused on audit based on the List of Audit Priority Targets;
   3) utilization of managerial app by interconnecting PortalP2 with surveillance and law enforcement app;
   4) providing valid, reliable, and real-time performance data by implementing Single Source of Truth (SSOT) and Single Version of Truth (SVOT) in supporting the selection of audit priority objects;
b. supervision and quality control of the implementation of a comprehensive audit through the following activities:
   1) optimizing the implementation of the audit by developing the Desktop Pemeriksaan (Derik) app; Phase II and preparing the audit focus in accelerating the completion of the audit;
   2) management of audit control and supervision of audit arrears by enhancing the app for Arrears Monitoring;
   3) implementation of the monitoring and evaluation on planning, implementation, and completion of audit at each Audit Implementing Unit (UP2) in an integrated manner;
   4) development of the Joint Audit Task Force Information System as the implementation of the Minister of Finance Regulation No. 34/PMK.03/2018 beneficial to DGT, the Special Task Force for Upstream Oil and Gas Business (SKK Migas), and the Financial and Development Supervisory Agency (BPKP);
c. increasing the productivity and quality of human resources in the field of audit, among others, is carried out through synergies and collaboration activities of positions that carry out supervisory and law enforcement functions, as well as increasing the capacity of Tax Auditors through special skills training;
d. improvement and utilization of audit tools and app such as the PortalP2, Audit Desktop (Derik), Access to Financial Information (AsIK), Information on the List of Proposed Assessments and Determination of Credit Scores (Sidupak), Tax Arrears Monitoring (Montung), SIDJP Conversion menu, and audit knowledge management app, namely Auditor Training (Antariksa) and Tax Dispute Database;
e. determination of quality audit policies is carried out through the following activities:
   1) preparation of codification, policies, and inspection modules through the finalization of the Circular Letter (SE) of Audit Quality Control;
   2) improvement of audit regulations through the preparation of e-audit studies with the aim of making Computer Assisted Audit Techniques (TABK) and electronic data handling as basic audit competencies.

Audit Performance, 2021

Description	Realization
Completion (Tax Audit Report)	39,664.85 reports
Revenue from tax audit and collection	Rp66.52 trillion*
Refund discrepancy	Rp11.75 trillion
Audit effectiveness	92.50%

Notes:
- Refund discrepancy is the amount of tax that could be reduced by tax auditors on tax refund claim in Tax Return filed by taxpayers.
- The value of audit effectiveness is measured from the KPI achievement of audit effectiveness in 2021.

Source: PortalP2 and Billing Performance Portal as of January 20, 2021, Directorate of Tax Audit and Collection.

Audit Coverage Ratio, 2021

Taxpayers Type	Description	
Corporate taxpayers	Total taxpayers obliged to file Tax Return	1.482.500 wajib pajak
	Total audited taxpayers	29.491 wajib pajak
	Ratio	1.99%
Individual taxpayers	Total taxpayers obliged to file Tax Return	3.351.295 wajib pajak
	Total audited taxpayers	12.191 wajib pajak
	Ratio	0,36%
Overall ACR		0,86%

Notes:
- Audit Coverage Ratio is the amount of audit coverage calculated based on the ratio of audited taxpayers and number of taxpayers obliged to report Tax Return.
- The scope of the audit is to test compliance (special and regular audit), excluding audit for other purposes.

Source: Directorate of Tax Audit and Collection.

4. Valuation

Tax valuation is a series of activities to determine a certain value for the object of assessment at a certain time based on an assessment standard in the context of implementing the provisions of laws and regulations in the field of taxation, including business fairness.

The valuation function for tax purposes is currently increasing. The assessment, which initially focused only on the determination of the Land & Building Tax, has now expanded to support other functions, such as supervision, audit, collection, and international taxation. The types of valuation objects being assessed are also increasingly diverse.

There are several things that DGT strives for in 2021 so that the valuation function has a more strategic position and is able to provide optimal support to other functions at DGT, namely:

a. acceleration of regulation preparation in the field of valuation;
b. preparation of the Valuation Target List (DSPn) and the Valuation Priority Target List (DSPPn) based on an inventory of taxpayer valuation objects through the use of internal data and external data;
c. preparation of several valuation modules, including a guide to calculating the weighted average cost of capital (WACC), discounts for lack of marketability (DLOM), and discounts for lack of control (DLOC); machine rating guide; as well as business guidelines for the financing, plantation, banking, manufacturing, and trade sectors;

d. development and improvement of information systems and applications which include Appraisal 4.0 applications, development of Valuation Management Applications, and development of CRM Assessment Functions;
e. optimization of the database through the use of spatial data as an effort in optimizing tax revenue potential and
f. improvement and equity of Tax Appraiser's competence through training, technical guidance, and focus group discussion.

Valuation Performance, 2021

Valuation Object	Total Valuation Reports	Amount of Valuation (Rp billion)
Sales Value of Taxable Object	1,035	1,098,437
Property I	3,222	6,449
Property II	815	92,496
Business I	538	156,067
Business II	401	86,328
Intangible Assets	11	1,205
Total	6,006	1,440,983

Notes:
Detailed criteria for Property I, Property II, Business I, and Business II are set out in Director General of Taxes Circular Letter No. SE-54/PJ/2016.
Source: Appraisal app as of 31 Desember 2021.

C. LAW ENFORCEMENT

To achieve the goal of optimal state revenue, DGT implements law enforcement that is focused on activities that support revenue. The law enforcement strategy in 2021 includes: 1) collaborative law enforcement activities with the functions of supervision, audit, intelligence, and others; 2) synergies between law enforcement officers through coordination and joint investigations; 3) harmonization of regulations with law enforcement policies; and 4) law enforcement that provides legal certainty.

1. Preliminary Investigation

Preliminary investigation is an examination carried out to obtain preliminary evidence regarding an alleged crime in the taxation sector. DGT conducts preliminary investigation on the basis of indications of tax crimes obtained from the results of the development and analysis of information, data, reports, and complaints (IDLP).

The strategy that is being promoted in the preliminary investigation activities is the collaboration of law enforcement with the functions of supervision, audit, intelligence, and others. The performance of this law enforcement collaboration in 2021 encouraged 5,110 taxpayers to correct their Tax Return and/or make payments of Rp1,618,071,341,906.

The performance of recovery of losses on state revenues throughout 2021 also showed optimal results. Total recovery of losses on state revenues reached Rp1.34 trillion from the target of Rp1.07 trillion, derived from 434 Preliminary Investigation Reports (LPBP), which were completed with Disclosure of Misconducts in Article 8 paragraph (3) of the Law on General Provisions and Tax Procedures as amended by Harmonization of Tax Regulations Law.

Preliminary Investigation Performance, 2021

Description	Total
A Initial overdue (letters)	817
B Issuance of Preliminary Investigation Warrant (letters)	434
C Settlement:	
Proposed investigations (reports)	145
Article 8 paragraph (3) of Law on General Provisions and Tax Procedures (reports)	448
Summary (reports)	65
Total Settlement	658
D Revocation of Preliminary Investigation Warrant (letters)	25
E Final overdue (letters) (A+B-C-D)	568
Extra effort from Preliminary Investigation and investigation	Rp1.618 trillion

Notes:
- Article 8 paragraph (3) of Law on General Provisions and Tax Procedures regulates that taxpayers should reveal any misconduct.
- A summary report is written when a preliminary investigation declares no indication of any tax crime or an individual taxpayer declared dead.
- Number of completions of preliminary evidence examination based on the number of Preliminary Investigation Warrant. The completion of 2 Preliminary Investigation Warrants or more for the same Taxpayer shall be completed in 1 report.
- Revocation of Preliminary Investigation Warrant might happen due to:
  - a change in the type of preliminary investigation from closed to open;
  - changes in the Implementing Unit for Preliminary investigation due to reorganization;
  - administrative errors such as name writing, TIN, or alleged criminal events;
  - before Preliminary Investigation Warrant is submitted to the audited taxpayer, the taxpayer has submitted Tax Amnesty application.
- There is joint KPI from preliminary investigation and investigation.

Source: Directorate of Law Enforcement.

Joint investigation is a collaboration activity carried out between DGT and DGCE. This activity can also involve other echelon I units within the Ministry of Finance or with other ministries/institutions in the form of following up on alleged criminal acts in the fields of taxes, customs and excise, and non-tax revenues. Throughout 2021, the joint investigation succeeded in completing preliminary evidence checks on 22 taxpayers related to the implementation of multidoor investigation and piloting the use of Free Trade Zone Customs Notification data with code 01 (PPFTZ-01).

2. Investigation

Investigation of criminal acts in the field of taxation is a series of actions to seek and collect evidence to solve a tax crime and find the suspect.

The investigation strategy implemented by DGT in 2021 includes:

a. conduct tax crime investigation in the taxation sector which are overlaid with the investigation of the Crime of Money Laundering to support the Government's efforts to become a member of the Financial Action Task Force;
b. carry out tracing and blocking and/or confiscation of assets that have a high probability of recovering losses in state revenues to optimize efforts to collect state revenues while at the same time providing a deterrent effect to perpetrators as well as a fearful effect on potential perpetrators of tax crimes;
c. formed an Assistance Task Force for Handling Tax Criminal Cases, Money Laundering, and Asset Searching involving the Indonesian Financial Transaction Reports and Analysis Center (PPATK), the Attorney General's Office, and the Coordination and Supervision Bureau (Korwas) of the Indonesian Police Criminal Investigation Agency (Bareskrim Polri);
d. strengthen the role of the judiciary and law enforcement officers in handling tax crimes and carry out joint training on tax criminal acts with Judges, Prosecutors, Bareskrim Polri, and Civil Servant Investigator of Taxes;
e. law enforcement collaboration in handling tax criminal acts and corruption through the drafting of the concept of a Joint Decree between the Minister of Finance and the Chairman of KPK;

f. data synchronization of investigation information system between the DGT, the Deputy Attorney General for Special Crimes at the Indonesian Attorney General's Office and Korwas of Bareskrim Polri; and

g. publication of tax criminal investigation activities through DGT's internal and external media.

Investigation Performance, 2021

Description	Total
Issuance of Investigation Warrant	155 letters
Investigation Settlement Article 8 paragraph (3) of the Law on General Provisions and Tax Procedures Completed investigation findings as declared by Attorney and other equivalent: - Tax Crimes - Money Laundering - Article 44B of Law on General Provisions and Tax Procedures State revenue loss	 20 taxpayers 92 files 1 files 10 files Rp1.34 trillion
Sentenced files Sentenced defendants State revenue loss Crime penalties	 84 files Rp511 billion Rp776 billion
Asset confiscation	46 activities
Value of confiscated assets	Rp1.06 trillion

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

Tax Crime Modus Operandi, 2021

Description	Total Cases
Tax invoices do not match actual transactions	41
File Tax Return inaccurately	30
Withheld tax but not paid	10
Do not file Tax Return	18
Money laundering	1
Not registering for TIN/Taxable Person for VAT Purposes Identification Number	2
TIN/Taxable Person for VAT Purposes Identification Number misuse	1
Total	103

Source: Directorate of Law Enforcement.

3. Collection

The non-payment of tax debt by the taxpayer causes tax arrears. The tax arrears need to be collected by DGT to create a deterrent effect and will result in the disbursement of tax arrears. A series of tax collection actions is carried out by reprimanding or warning, carrying out instant and simultaneous collection, notifying the Coerce Warrant, proposing prevention of escape, carrying out confiscation, carrying out imprisonment, and selling confiscated goods so that the tax insurer pays off the tax debt and tax collection costs.

To improve the quality of targeted collection actions aimed at optimizing the disbursement of tax receivables, in 2021 the DGT has carried out the following efforts:

a. carry out priority collection actions for taxpayers/ tax bearers in business sectors that are not affected by the Covid-19 pandemic, notice of tax assessment with a collection expiry of less than twelve months, and taxpayers/tax bearers who have economic capabilities;
b. utilizing CRM data of Collection Function, Ability to Pay data, Automatic Exchange of Information (AEOI) data, third party data based on the Government Regulation No. 31 of 2012, as well as PPATK data for the purpose of blocking and confiscation of tax-bearing assets stored at financial service institutions;
c. optimizing collection support actions in the form of blocking access to the Legal Entity Administration System (SABH) and blocking customs access; and
d. improve coordination with stakeholders to support the process of tax collection, such as the Directorate General of State Assets, DGCE, Directorate General of Immigration, Directorate General of General Legal Administration, Directorate General of Corrections, Ministry of Agrarian and Spatial Planning/National Land Agency (BPN), PPATK, Indonesian Police, financial service institutions, and local governments.

Tax Arrears Disbursement per Type of Action, 2021

Action	Frequency	Disbursement (Rp billion)
Reprimand Letter	1,248,552	9,169.23
Delivery of Coerce Warrant	446,136	6,847.35
Notice of Seizure	17,681	2,483.58
Bank account freeze	10,211	871.92
Auction	3,932	85.38
Prevention of cross-border escape	475	136.45
Imprisonment preliminary hearing	1	5.99
Jumlah	1.726.988	19.599,90

Source: Billing Performance Portal accessed on March 14, 2022, Directorate of Tax Audit and Collection.

4. Digital Forensics

Tax law enforcement through audit, preliminary evidence examination, and investigation of tax criminal acts against taxpayers need to be supported by digital forensics. Digital forensics are techniques or methods of handling electronic data to be processed and produce information that can be legally accounted for.

The digital forensics policy in 2021 continued the previous year's focus, namely on digital forensic facilities and infrastructure in all digital forensic implementing units (UPFD), especially the preparation of digital forensic personnel in the context of establishing the Digital Forensic Tax Auditor Sub-element.

DGT's digital forensic strategy in 2021 is as follows:

a. improving the quality and reliability of electronic data for users' utilization;
b. accreditation of the Digital Forensic Laboratory of the Directorate of Law Enforcement along with the improvement of SOPs for digital forensic activities according to ISO/IEC 17025:2017;
c. digital forensic human resource development through continuous training;
d. optimizing the use of Digital Forensics by all law enforcement implementing units (UP Gakum); and
e. digital forensics cooperation with other law enforcement officers.

Digital Forensics Performance, 2021

Description	Head Office Level	RTO Level
Issuance of Digital Forensics Assignment Letters (DFAL) for:		
Audit	1	296
Preliminary Investigation	30	284
Investigation	8	27
Others	43	2
DFAL Cancellation	5	16
Digital Forensic Task Implementation Letters Settlement	55	640

Source: Directorate of Law Enforcement.

Digital forensics performance can be measured from the achievement of the completion of the Digital Forensic Task Implementation Report (DFTIR) as described in the table above and also from the measurement of the use of electronic data resulting from digital forensic activities. Electronic data that has been processed and analyzed by digital forensic staff is submitted to parties requesting digital forensic support, both from the DGT and DGCE Civil Servant Investigator (PPNS). Electronic data processing activities are activities of extracting and recovering electronic data resulting from the imaging process into structured original files with the aim of facilitating further processing. Meanwhile, electronic data analysis is an activity to interpret electronic data that has been recovered in an informative form. The realization of the performance of the use of electronic data resulting from digital forensic activities in 2021 reached 86.9 percent of the 70 percent target.

D. TAX DISPUTES SETTLEMENT

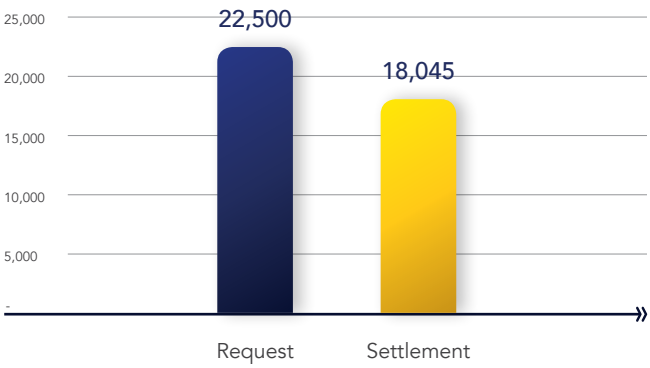
In general, the settlement of tax disputes can be done administratively and through the judiciary. Settlement of tax disputes administratively at the DGT is carried out on filing objections to tax assessments and non-objection requests which include corrections, reductions, annulment, and cancellations of tax assessments. While the types of tax disputes that are resolved through the courts include appeals, lawsuits, and case review.

In implementing the provisions of tax regulations, there are several legal actions that can be taken by taxpayers if they disagree with the tax assessment, namely:

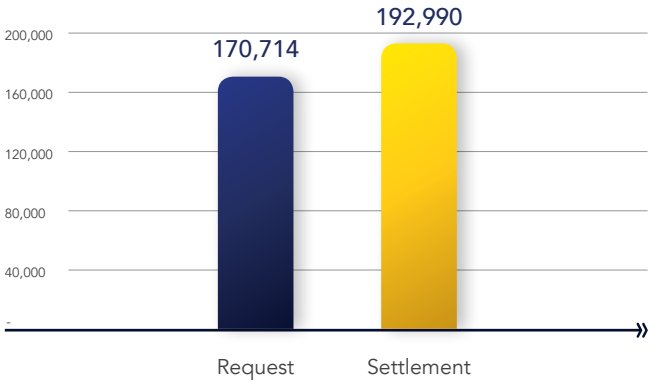
a. objection to a Notice of Tax Underpayment Assessment (SKPKB), Notice of Additional Tax Underpayment Assessment (SKPKBT), Notice of Nil Tax Assessment (SKPN), Notice of Tax Overpayment Assessment (SKPLB), Land and Building Tax Payable (SPPT PBB), Notice of Land and Building Tax Assessment (SKPBB), and withholding or collection by third parties;
b. correction of tax assessment notice, Tax Collection Notice (STP), and decisions due to writing errors, calculation errors and/or errors in applying provisions of tax regulations;
c. reduction or annulment of administrative penalties imposed due to taxpayers' negligence or not because of their mistakes;

d. reduction or annulment of an incorrect tax assessment notice;
e. incorrect deduction or cancellation of STP;
f. reduction of land and building tax administrative fines;
g. reduction of the outstanding principal amount of land and building tax; and
h. cancellation of tax audit results or tax assessment notice from audit results carried out without submission of an Audit Result Notification (SPHP) or final discussion of audit results with the taxpayers.

Number of Request and Settlement of Objection, 2021



Number of Request and Settlement of Non-Objection Dispute, 2021



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

Source:
Menu of Objection/Non-objection File Register and Menu of of Decision Issuance Recap on SIDJP as of March 15, 2022, Directorate of Tax Objection and Appeal.

Throughout 2021, there were 12,319 applications for appeal disputes and lawsuits submitted by taxpayers to the Tax Court, consisting of 9,943 applications for filing appeals and 2,376 applications for filing lawsuits. The number of decisions on appeal disputes and lawsuits received by the DGT from the Tax Court during 2021 is 11,416 decisions.

The disputing parties, both taxpayers and DGT, have the right to take extraordinary legal attempts against court decisions that have been determined in the form of Case Review to the Supreme Court. A case review may be filed by the parties by submitting a Memory for Case Review within a period of no later than three months after the decision is sent by the Tax Court. The party requested for the Judicial Review is required to answer in the form of a Counter-Memory for Case Review.

In 2021, DGT submitted 4,075 requests for Case Review to the Supreme Court, consisting of 2,335 Memories for Case Review and 1,740 Counter-Memories for Case Review. Meanwhile, the Case Review verdicts from the Supreme Court received by the DGT in 2021 amounted to 4,709 verdicts.

E. OTHER DISPUTES SETTLEMENT AND LEGAL ADVOCACY

1. Case Handling

During 2021, there were several resistances by taxpayers by filing a lawsuit against the law (PMH) personally against tax officials and institutions, pretrial on the determination of suspects, searches and confiscations by the Tax Civil Servant Investigator, as well as reporting to law enforcement agencies involving DGT employees for questioning as witnesses/experts or even suspects.

In 2021, the DGT's advocacy unit at the Head Office level, namely the Advocacy Sub-Directorate, handled 171 lawsuits. Of these, 110 cases have been decided with a composition of 90 winning cases and 20 losing cases. There are 61 cases of lawsuits carried out at the District Court, State Administrative Court, and Commercial Court which are still ongoing and handled until the end of 2021.

Efforts by taxpayers to fight against tax provisions that are considered detrimental to taxpayers often lead to a judicial review submitted to the Constitutional Court or the Supreme Court. This is done by taxpayers by taking advantage of the complex loopholes in the legislation in the field of taxation.

In 2021, the Advocacy Sub-Directorate handled nine material trials. Cases that are in the process of judicial review at the Supreme Court and the Constitutional Court which will be handled until the end of 2021 are described in the table below.

» Cases in the ongoing judicial review process at the Supreme Court and the Constitutional Court, 2021

No.	Case Register	Applicant	Application Objects
1.	8 P/HUM/2020	Gabungan Perusahaan Makan Ternak (Feedmill)	Application for judicial review on Article 1 paragraph (1) letter h and Article 1 paragraph (2) letter h of the Government Regulation No. 81 of 2015.
2.	63 P/HUM/2020	PT Lancar Sampoerna Bestari	Article 9 paragraph (1) of the Government Regulation No. 94 of 2010.
3.	37/PUU-XVIII/2020	Yayasan Penguatan Partisipasi, Inisiatif, dan Kemitraan Masyarakat Indonesia (YAPPIKA) et al.	• Article 4 paragraph (1) letter a and Article 5 paragraph (1) letter b Attachment to Law No. 2 of 2020 regarding the adjustment of Income Tax rates for domestic taxpayers and permanent establishment. • Article 4 paragraph (1) letter b, Article 4 paragraph (2), Article 6, and Article 7 Attachment to Law No. 2 of 2020 which are considered to be contrary to taxation arrangements, fair legal certainty, and the prerequisites of "Force Majeure" in the issuance of the Government Regulation in Lieu of Law and is considered as Article 14 to Article 17 of Omnibus Law on Taxation Law which is attached in such a way in Law No. 2 of 2020. • Regarding TTES obligation, it is regulated by law as referred to in Article 23A of the 1945 Constitution and the Constitutional Court Decision No. 012-016-019/PUU-IV/2006. • Article 12 paragraph (1) Attachment to Law No. 2 of 2020 is contrary to the principles of transparent and accountable state financial management for the greatest prosperity of the people as well as the principles of assurance, protection, and fair legal certainty.

No.	Case Register	Applicant	Application Objects
4.	42/PUU-XVIII/2020	Iwan Sumule et al.	• Article 6 Attachment of Law No. 2 of 2020 contradicts Article 23A of 1945 Constitution because it clarifies the criteria for significant presence from foreign parties. This kind of liberalization policy has the potential to provide a room for the ease of transactions from foreign parties. • Article 7 Attachment of Law No. 2 of 2020 which contradicts Article 23A of 1945 Constitution, because electronic communication transactions are under the authority of the Ministry of Communication and Information. Everything related to the communication and information system and all forms of violations shall be intervened by the Ministry of Finance.
5.	75/PUU-XVIII/2020	Prof. Dr. M. Sirajuddin Syamsuddin et al.	Article 6 paragraph (12) Attachment to Law No. 2 of 2020 is contrary to the constitution, with the argument that a *quo provisions* regulate the rate, the basis for imposition, and procedures for calculating Income Tax as referred to in paragraph (6) and electronic transaction taxes as referred to in paragraph (8) with or based on a Government Regulation has violated the provisions of Article 23A of the 1945 Constitution.
6.	41/PUU-XVII/2020	Taufik Surya Dharma	Article 2 paragraph (6) and Article 32 paragraph (2) of the Law on General Provisions and Tax Procedures.
7.	4P/HUM/2021	Anto Andriyanto	the Government Regulation No. 23 of 2018.
8.	8P/HUM/2021	Riasan Syahri	the Government Regulation No. 23 of 2018.
9.	11/PR/11/HUM/2021	PT Sainath Realindo	Article 7 paragraph (4) and paragraph (6) of the Minister of Finance Regulation No. 31/PMK.03/2014.

Source: Directorate of Tax Regulations II.

2. Legal Advocacy

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

Legal Advocacies, 2021

Summoning Institution/ Advocacy Place	Frequency
Police	17
Corruption Eradication Commission	27
Courts	13
Other Institutions	26
Total	83

Source: Directorate of Tax Regulations II.

3. Legal Opinion

In 2021, the Advocacy Sub-Directorate provided 72 legal opinions based on requests from office units within DGT. The legal opinion material compiled by the DGT's advocacy unit can be in the form of legal opinions on the legal drafting of laws and regulations and other regulations under it as well as partnership agreements between DGT and other institutions; legal opinion regarding the discussion of the results of the electronic certificate meeting and its relation to the Law on Information and Electronic Transactions; as well as opinions related to the transaction of land use rights for disputed land and other disputes.

> The DGT advocacy unit also plays a role in national-scale strategic activities in 2021, such as actively participating in the Mutual Evaluation Review Financial Action Task Force (FATF) Preparation Team and being involved in formulating the Minister of Finance's illustration to the FATF/Asia Pacific Group (APG) regarding the implementation of the Voluntary Disclosure Program in Indonesia.



F. TAX SERVICE

DGT responded to the impact of the Covid-19 pandemic by developing standardized, effective, and efficient service business processes through digitizing services. Based on the DGT Strategic Plan for 2020-2024, to support the strategy of the Ministry of Finance in the form of "Development of tax, customs and excise services as well as digital-based non-tax revenues that are focused on user experience and user-friendliness", DGT outlined this strategy, one of which is through the development of Click, Call, Counter (3C).

The 3C program provides services based on channel priorities. The main channel priority to serve the needs of taxpayers is the online channel through the website or mobile app (Click). Furthermore, suppose the taxpayer's needs still need to be met; in that case, the taxpayer can contact the contact center (Call), by phone, live chat, or other channels according to the development of contact center technology. As the last priority channel, taxpayers can meet the tax officer face-to-face at the tax office (Counter). The 3C program is expected to be a means for taxpayers to adapt to the digitization of services before the core tax administration system is implemented.

In the development of the 3C program, DGT has realized 18 website services which include 10 services related to tax incentives, 4 special services for government agencies, and 4 other services.

Click, Call, Counter (3C) Program Development Progress as of 2021

Tax Incentive related services	Special Services for Government Agencies	Others
1. Report of Exemption of Article 21 Income Tax Withholding*	1. e-Bupot Unification of Government Agencies	1. e-SPOP (Notice of Land and Building Tax Object)
2. Report of Exemption of Article 23 Income Tax Withholding*	2. VAT Withholding Agent 1107 Periodic Tax Return Filing	2. e-Form PDF of Annual Income Tax Return
3. Report of Exemption of Article 22 Income Tax Withholding*	3. Registration of Sub-Unit Identity Number for Government Agencies	3. Forget Online EFIN
4. Report of Collection Exemption of Income Tax Article 22 on Import*	4. Changes in Government Agency Organizational Sub-unit Data	4. e-Reporting Investment
5. Report of VAT Borne by the Government*		
6. Report of Sales Tax on Luxury Goods Borne by the Government Period 1**		
7. Report of Sales Tax on Luxury Goods Borne by the Government Period 2**		
8. Incentive of Article 21 Income Tax Borne by the Government***		
9. Article 25 Income Tax Reduction Incentive***		
10. Notice of Tax Exemption for Income Tax Article 22 on Import***		

Notes:
*) Based on the Minister of Finance Regulation No. 239/PMK.03/2020.
**) Based on the Minister of Finance Regulation No. 31/PMK.010/2021.
***) Based on the Minister of Finance Regulation No. 82/PMK.03/2021.
Source: Directorate of Tax Dissemination, Services, and Public Relations.

DGT has also continued a back-office service at the contact center by providing the taxpayer data change service which was initiated in 2020. The taxpayer data changes includes the adding of marital status and citizenship data elements as data elements that can be submitted through Kring Pajak 1500200 or live chat service on the DGT website.

1. Contact Center Kring Pajak 1500200

Taxpayers behavior has changed during the pandemic. The reduction in the number of transactions in direct contact and the rapid technological advances have impacted on requests for information, consultations, and tax transactions to turn digital. With such a change in taxpayer behavior, the inbound call service at Kring Pajak 1500200 will undoubtedly get relatively high call traffic from taxpayers who need information quickly and briefly.

As a form of commitment to provide optimal services, during the pandemic, the DGT's Information and Complaints Services Office (KLIP)—as the unit in charge of Kring Pajak 1500200 contact center, also maximizes the provision of non-telephone services such as Twitter, live chat, and email.

Kring Pajak 1500200 Performance, 2021

Type of Services	Total
Inbound	252,302 calls
Outbound	1,221,839 calls
Twitter @kring_pajak	120,145 tweets
Live chat via pajak.go.id	372,661 chats
Email via informasi@pajak.go.id	61,083 emails
Forget e-FIN	61,156 e-FIN
Billing & collection support	35,999 billing codes
Complaints via phone	39,380 complaints (1,002 followed up)
Complaints via email	54,927 complaints (350 followed up)

Source: Social Media and Chat app of DGT's ICSO (Dolphin), Directorate of Tax Dissemination, Services, and Public Relations.

ICSO independently conducted a customer satisfaction survey for Kring Pajak contact center service to evaluate its performance and obtain some constructive feedback. The survey used a telephone interview method while the assessment of customer satisfaction level used a scale of 1 to 5. Based on the survey, ICSO scored 4.26 in the customer satisfaction index or equivalent to 84.73 percent.

Service Satisfaction Level Based on Satisfaction Survey on Kring Pajak 1500200, 2020—2021

2021		2020	
Aspects	Satisfaction Level (%)	Aspects	Satisfaction Level (%)
Politeness	90.29	Accessibility	79.04
Explanation	85.30	Quick Response	80.45
Service Availability	83.05	Politeness	89.32

2021		2020	
Aspects	Satisfaction Level (%)	Aspects	Satisfaction Level (%)
Helpful Information	88.18	Easy to Understand	84.99
Ease of Contact	73.73	Accurate Answers	88.22
Tax Administration Settlement Services	88.10		
% Satisfaction Index	84.73	% Satisfaction Index	85.49

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

Total Agents of Kring Pajak 1500200, 2021

Type of Services	Total Agents (people)
Inbound call – double skill	25
Inbound call – information	135
Back office complaint	17
Outbound call and social media	67
Total	244

Notes:
- Data on the number of agents based on conditions as of December 31, 2021.
- Agents of inbound call– double skills serving incoming telephone services that include information and complaints.
- Agents of inbound call – information serving incoming telephone services related to information.
- Agents of inbound call – double skill, inbound call – information, as well as outbound call and social media also serving live chat.

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

2. Tax Complaint Service

To provide transparent and accountable public services, DGT is committed to following up on tax service complaints by prioritizing the principle of quick and complete settlement. Based on the Director General of Taxes Regulation No. PER-07/PJ/2019 concerning Procedures for Management of Tax Service Complaints, DGT provides various official complaint channels, namely by mail or direct visit to the tax office, contact center of Kring Pajak 1500200, facsimile, complaint email, complaint site, Twitter, and live chat. Complaints received by DGT are managed through the Tax Complaint Information System (SIPP) app which was developed independently by DGT since 2010.

Complaints Received Through the Tax Complaint Information System Based on Criteria, 2020—2021

Criteria	Total	
	2021	2020
System and App	73	72
Settlement of Complaints	4	21
Personnel Attitude	3	5
Procedures and Regulations	2	8
Others	1	2
Total	83	108

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

> The average time to resolve complaints on national level in 2021 is 8 days.

3. Customer Satisfaction Survey

In 2021, DGT, in collaboration with the Institute for Economic and Community Research, Faculty of Economics and Business, University of Indonesia, carried out a Service Satisfaction Survey to measure service satisfaction and obtain feedback in determining policies in the service sector. The survey was conducted online with a total of 51,499 taxpayers registered in 352 TOs. The survey period started on September 8 until October 22, 2021.

Measurement aspects of the tax service satisfaction index include: 1) face-to-face services; 2) services via other channels (phone, Whatsapp, e-mail, etc.); and 3) online app services (djponline, e-registration, e-invoicing, live chat, etc.). Every aspect of the evaluation of tax services is measured using a Likert scale of 1 to 4.

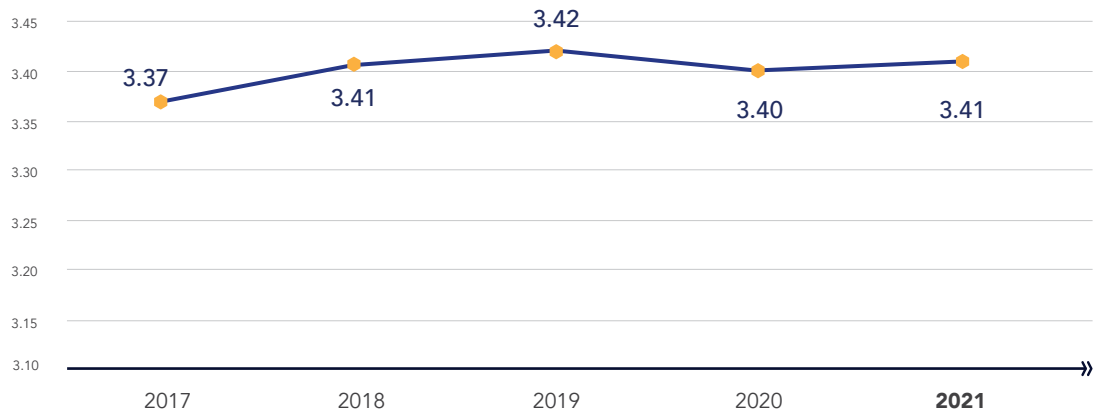
The survey results show that the Tax Service Satisfaction Index in 2021 is 3.41 or equivalent to 85.29 percent. The index indicates that taxpayers are satisfied with the tax services provided by the DGT. There was an increase in the score compared to the previous year's index.

Customer Satisfaction Survey Index, 2020—2021

Aspects	Index	
	2021	2020
Face-to-face service	3.48	3.46
Other channels services	3.31	3.41
Online app services	3.34	3.34
Service Satisfaction Index	3.41	3.40

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

Customer Satisfaction Index, 2017—2021



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

Measurement of tax service satisfaction is also carried out by the Ministry of Finance together with Padjajaran University through the Service User Satisfaction Survey (SKPL) in 2021. The survey was carried out in six major cities in Indonesia, namely Jakarta, Medan, Surabaya, Balikpapan, Makassar, and Ambon. The survey was conducted using an online interview with respondents who received services from July 2020 to June 2021.

There are five types of tax services assessed in this survey, namely:

a. completion of TIN registration applications;
b. Taxable Person for VAT Purposes confirmation;
c. electronic Annual Tax Return filing via e-filing;
d. generate billing codes electronically through e-billing applications; and
e. application for a Fiscal Certificate.

Based on the measurement of respondents' satisfaction with tax services above, DGT obtained a Service User Satisfaction Index of 4.10 out of 5.

DGT Service Satisfaction Index Based on the Ministry of Finance Customer Satisfaction Survey, 2020—2021

Type of Services	Satisfaction Level (%)	
	2021	2020
Completion of TIN registration applications	4.08	4.12
Taxable Person for VAT Purposes confirmation	4.12	4.16
Electronic Annual Tax Return filing via e-filing	4.14	4.17
Generate billing codes electronically through e-billing applications	4.00	4.06
Application for a Fiscal Certificate	4.18	4.10
Customer Satisfaction Index	4.10	4.10

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

Based on the survey, customer satisfaction levels related to DGT duties are elaborated as follows:

a. the service user satisfaction index in 2021 shows that service users are satisfied with the services provided by DGT. The service user satisfaction index is the same as the previous year. When compared with the index at the Ministry of Finance level, the satisfaction of users of DGT services in 2021 tends to be lower by 0.30 points;
b. application for a Fiscal Certificate is the service with the highest satisfaction among the five services surveyed, with an index of 4.18 and is the only service that experienced an increase in service user satisfaction. The service with the lowest satisfaction, namely generating an electronic billing code through an e-billing app with an index of 4.00; as well as
c. the highest service user satisfaction index is in Balikpapan (4.22) and Medan (3.21), while the lowest index is in Surabaya (3.99) and Jakarta (4.09).

4. Participation in Public Service Mall

To support the Government's efforts to improve the quality of public services through integrated management of public services, DGT participates in Public Service Mall (MPP). MPP activities are held based on the Minister of Administrative and Bureaucratic Reform Regulation No. 23 of 2017 concerning the Implementation of Public Service Malls. Within the scope of DGT, further guidelines regarding the participation of DGT office units in MPP have been regulated in the Director General of Taxes Regulation No. PER-04/PJ/2019 concerning Certain Tax Services in One Stop Services.

The implementation of the MPP is coordinated by regional apparatus organizations that carry out tasks and functions in investment and one-stop integrated services. The following is a breakdown of the DGT office units participating in the MPP organized by local governments throughout 2021.

DGT Office Units Participating in Public Service Malls (MPP), 2021

No.	DGT's RTO	Units in Charge of MPP	MPP Organizer from Local Governments
1.	Aceh RTO	Banda Aceh TO	Banda Aceh City Government
		Bireuen TO	Bireuen District Government
2.	Banten RTO	Pandeglang TO	Pandeglang District Government
3.	Special Region of Yogyakarta RTO	Sleman TO	Sleman District Government
		Wates TO	Wates Subdsitrict
		Yogyakarta TO	Yogyakarta City Government
4.	Jakarta Selatan I RTO	Jakarta Selatan I RTO	DKI Jakarta Provincial Government
5.	Jawa Barat I RTO	Sumedang TO	Sumedang District Government
6.	Jawa Barat II RTO	Cibitung TO	Bekasi District Government
		Cikarang Selatan TO	
		Cikarang Utara	
7.	Jawa Tengah I RTO	Batang TO	Batang District Government
		Salatiga TO	Salatiga City Government
		Pati TO	Pati District Government
		Blora TO	Blora District Government
		Jepara TO	Jepara District Government
		Kendal TSDCO	Kendal District Government
8.	Jawa Tengah II RTO	Surakarta TO	Surakarta City Government
		Purwokerto TO	Banyumas District Government
9.	Jawa Timur I RTO	Surabaya Gubeng TO	Surabaya City Government
10.	Jawa Timur II RTO	Pamekasan TO	Pamekasan District Government
			Madiun District Government
			Sumenep District Government
		Tuban TO	Tuban District Government
		Lamongan TO	Lamongan District Government

No.	DGT's RTO	Units in Charge of MPP	MPP Organizer from Local Governments
11.	Jawa Timur III RTO	Pasuruan TO	Pasuruan City/District Government
		Bangil TSDCO	
		Probolinggo TO	Probolinggo City/District Government
		Banyuwangi TO	Banyuwangi District Government
		Trenggalek TSDCO	Trenggalek District Government
12.	Kalimantan Barat RTO	Singkawang TO	Singkawang City Government
		Sanggau TO	Sanggau District Government
		Landak TSDCO	Landak District Government
13.	Riau RTO	Pekanbaru Tampan TO	Pekanbaru City Government
14.	Sumatera Selatan & Kepulauan Bangka Belitung RTO	Lubuk Linggau TO	Lubuklinggau City Government
			Musi Rawas District Government
			Musi Rawas Utara District Govern-ment
15.	Sumatera Utara II RTO	Tebing Tinggi TO	Tebing Tinggi City Government

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

5. Tax Service Supporting App

Coinciding with the 2021 Tax Day, DGT launched a new app called M-Pajak. This app is a portal site pajak.go.id based on mobile app. DGT launched M-Pajak to develop service digitization to meet the needs of taxpayers.

Taxpayers can download M-Pajak for free via Google Play Store or Apple Appstore. The features available in M-Pajak are:

a. taxpayer profile and electronic TIN;
b. billing code generation;
c. the location of the nearest Tax Office;
d. tax regulations;
e. tax calendar;
f. Info on Confirmation of Taxpayer Status;
g. MSME's Tax Incentive Certificate printing;
h. application and printing of Fiscal Certificate;
i. MSME registration; and
j. download list.

The availability of M-Pajak is expected to make it easier for taxpayers to access tax services and knowledge more personally, efficiently, and quickly through the devices they have.

G. TAX DISSEMINATION

The implementation of tax counseling or education in 2021 has been adjusted to the new normal by maximizing its online implementation. DGT office units organize educational activities in the form of webinars or something similiar, such as tax classes via live streaming with a minimum number of ten participants.

The strategy for tax counseling/education activities in 2021, namely:

a. determining the target of counseling through implementing the Tax Education Function CRM. Through CRM, taxpayers are mapped based on the level of risk so that can be determined methods and counseling techniques according to each taxpayer's risk profile;
b. the implementation of tax education with the active direct counseling method (one-on-one counseling). This is a new approach to implement education by conducting counseling to one taxpayer who was selected as the target of counseling based on the results of the taxpayer risk analysis;
c. implementation of Sisuluh, namely the tax education management information system software;
d. implementation of new functional positions, namely Tax Instructor and Tax Instructor Assistant as the frontline in the performance of tax education; and
e. utilization of third parties, especially Tax Volunteers, to reach broader tax education targets.



Changes in taxpayer behavior after receiving One-on-One counseling:

2,952
taxpayers change their behavior in terms of tax filing

2,404
taxpayers change their behavior in terms of tax payment

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

Tax Dissemination Activities Based on Theme and Target, 2021

No.	Subject	Frequency
Theme I : Improve tax awareness		
1.	Tax filing	159
2.	Tax payment	56
3.	Rights and obligations of individual taxpayers in general	119
4.	Rights and obligations of corporate taxpayers in general	22
5.	Rights and obligations of Taxable Person for VAT Purposes in general	3
6.	Rights and obligations of government treasurers in general	13
7.	Tax Awareness - Indonesian Taxation System - Tax Function	525
8.	Tax Awareness - Indonesian Taxation System - Principles of Tax Collection in Indonesia	4
9.	Tax Awareness - Indonesian Taxation System - Tax Collection System in Indonesia	9
10.	Tax Awareness - Indonesian Taxation System - Tax Administration System in Indonesia	34
11.	Tax Awareness - Indonesian Taxation System - Types of Taxes in Indonesia	29
12.	Tax Awareness - Rights and Duties of Citizens - Taxes and the State	393
13.	Tax Awareness - Rights and Duties of Citizens - Taxes and Citizens	289
14.	Tax Awareness - Rights and Obligations of Citizens - Taxes and State Finances (State Budget and Local Government Budget)	266
15.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Public Facilities	86
16.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Law	1
17.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Religion	3

No.	Subject	Frequency
18.	Tax Awareness - Rights and Obligations of Citizens - Taxes and Social Justice	13
19.	Tax Awareness Inclusion - Overview, objectives, benefits, and business processes of the Tax Awareness Inclusion program	260
20.	Tax Awareness Inclusion - Preparation of lesson plans in the context of inserting tax awareness materials into the curriculum	52
21.	Administrative business process - Online TIN registration	19
22.	Law No. 7 of 2021 concerning Harmonization of Tax Regulations	70
23.	Other subjects	79
Theme II: Broaden tax knowledge and enhance tax skills		
24.	Periodic VAT Returns Filing	213
25.	Periodic Income Tax Article 21 Returns Filing	230
26.	Annual Income Tax Return Filing Deadline	2,765
27.	Electronic Filing of Annual Income Tax Returns	3,112
28.	Unification Periodic Income Tax Returns Filing	890
29.	Income Tax Payment	407
30.	Payment of Final Income Tax based on the Government Regulation No. 23 of 2018	179
31.	VAT and/or Sales Tax on Luxury Goods Payment	129
32.	Stamp Duty Payment	172
33.	Payment for Sale of Stamp Items	15
34.	Other Indirect Tax Payments	2
35.	Land and building tax payments for plantation, forestry, mining, and other sectors	56
36.	Tax Awareness - Indonesia's tax system and the rights and obligations of citizens	263
37.	Rights and obligations of individual taxpayers in general	1,090
38.	Rights and obligations of corporate taxpayers in general	448
39.	Rights and obligations of Taxable Person for VAT Purposes in general	172
40.	Rights and obligations of government treasurers in general	1,277
41.	Administrative business process - Online TIN registration	42
42.	Tax incentives during the Covid-19 pandemic	1,022
43.	Law No. 11 of 2020 concerning Job Creation (Ease of Doing Business Cluster in the Taxation Sector)	102
44.	Law No. 7 of 2021 concerning Harmonization of Tax Regulations	817
45.	Other subjects	44
Theme III: Improve tax awareness through behavior change		
46.	Periodic VAT Returns Filing	611
47.	Periodic Income Tax Article 21 Returns Filing	262
48.	Unification Periodic Income Tax Returns Filing	213
49.	Annual Income Tax Return Filing Deadline	4,019
50.	Electronic Filing of Annual Income Returns	2,195

No.	Subject	Frequency
51.	Income Tax Payment	3,564
52.	Payment of Final Income Tax based on the Government Regulation No. 23 of 2018	1,766
53.	VAT and/or Sales Tax on Luxury Goods Payment	705
54.	Stamp Duty Payment	17
55.	Land and building tax payments for plantation, forestry, mining, and other sectors	11
56.	Interest Payment and/or Collection Penalties	241
57.	Tax incentives during the Covid-19 pandemic	385
58.	Other subjects	464
Total		30,334

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



Tax Classes

21,937 Tax Classes held throughout 2021, with a total of

745,677 participants

1. Formation of New Functional Positions: Tax Instructor and Tax Instructor Assistant

The tax education function should be improved and given special attention, especially so that the latest information related to tax policies/regulations can be directly internalized to taxpayers. To increase the effectiveness and efficiency of tax education, this activity needs to be carried out by employees who are professional, reliable, focused, and entirely responsible for the counseling function.

Starting in 2021, DGT has implemented new functional positions, namely Tax Instructor and Tax Instructor Assistant. A total of 881 employees were selected as Tax Instructors and 1,421 employees were appointed as Tax Instructor Assistants, with assignment areas spread across the DGT Head Office, RTOs, and tax offices.

In general, the duties of these two positions are to provide tax information, consultation, and guidance to the general public and taxpayers, as well as to settle taxpayer applications. The formation of the Tax Instructor and Tax Instructor Assistant provides DGT great expectations in an effort to increase voluntary compliance and tax awareness.

2. Tax Awareness Inclusion

Tax Awareness Inclusion is carried out by DGT along with stakeholders in the field of education to increase tax awareness of students, teachers, and lecturers through the integration of tax awareness materials in curriculum, learning, and books. The various Tax Awareness Inclusion programs carried out by DGT in 2021 are described as follows.

a. Publishing of *Scientax*: Journal of the Scientific Study of Indonesian Taxation

DGT publishes *Scientax*, which is a tax scientific journal. *Scientax* contains of scientific research in the form theoretical and empirical studies on issues and problems surrounding taxation in Indonesia as well as comparisons with other countries. In 2021, DGT issued two editions of *Scientax*, namely Volume 2 No. 1 in April 2021 and Volume 3 No. 1 in October 2021. *Scientax* can be accessed via https://ejurnal.pajak.go.id/st.

b. *Pajak Bertutur* 2021

Pajak Bertutur (Tax Literacy) is a Tax Awareness Inclusion campaign movement in the education sector that is carried out annualy by DGT. *Pajak Bertutur* 2021 marks the fifth year of its implementation. All DGT offices held this activity simultaneously, involving more than 600 schools and colleges as well as more than 18,000 students. *Pajak Bertutur* 2021 is the culmination of a series of activities organized by DGT in commemorating of the 76th Indonesian Independence Day. The theme raised in the *Pajak Bertutur* 2021 is "Tax-Aware Young Generation as part of Defending the State".

DGT held *Pajak Bertutur* 2021 online and broadcast it live through the Youtube channel of DitjenPajakRI. This event was held on August 25, 2021, by presenting speakers, Minister of Finance Sri Mulyani Indrawati, Minister of Education, Culture, Research, and Technology Nadiem Makarim, and Director General of Taxes Suryo Utomo. There is also a series of activities in the form of a research seminar entitled "Tax Education and Tax Awareness: An Analysis of Indonesian Tax Education Program" presented by Mrs. Christine Tjen, SE, Ak, M. Int.Tax, CA, along with the Tax Education and Research team from the Economics and Business Faculty of the University of Indonesia.

c. Tax Educational Game Development Competition

To increase tax awareness and commemorate Tax Day 2021, DGT held a Tax Education Game Development Competition to expand of Tax Awareness Inclusion subject in audiovisual form. This activity carried out on the theme "Robust Tax, Advanced Indonesia", was held from May 24 until July 12, 2021. All group can follow Tax Educational Game Development Competition. The winners of the competition were announced on July 14, 2021, and the winners' works can be accessed on edukasi.pajak.go.id.

d. Tax Awareness Inclusion Facilitator Training 2021

As part of the Tax Awareness Inclusion program, DGT formed an inclusion facilitation team consisting of DGT employees in vertical units. The team of facilitators transfers knowledge about the importance of tax awareness in education to stakeholders in the work area of each office. DGT provided training to facilitators related to the Tax Awareness Inclusion program on November 15 to 17, 2021.

e. Preparation of Tax Awareness Inclusion Program Teaching Materials

To expand the Tax Awareness Inclusion program, DGT is targeting the integration of tax awareness materials in the education curriculum for primary and secondary education. Through this program, the DGT hopes that the young generation of Indonesia will understand and be aware of the importance of taxes for the development of the country. As preparation, DGT cooperates with third parties in curriculum development, writing materials, and teaching materials that will be used as media for inserting tax awareness materials in education.

3. Tax Dissemination Effectiveness Survey

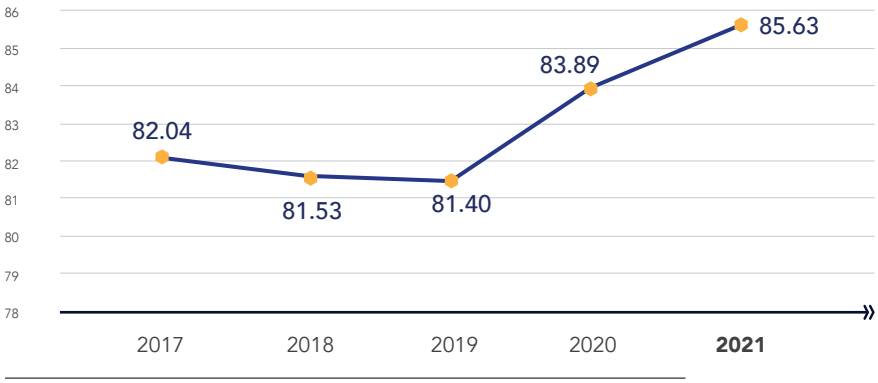
DGT held a Customer Satisfaction and Tax Dissemination and Public Relations Effectiveness Survey in 2021, among others, to measure the effectiveness of tax counseling. The survey was conducted by filling out an online survey starting from September 8 to October 22, 2021. The sample in this survey is taxpayers registered in 352 TOs, with a total of 51,499 taxpayers.

Aspects of measuring the effectiveness of counseling include face-to-face counseling and online counseling. Based on the survey, DGT obtained an index of effectiveness of tax counseling of 85.63 (scale of 100). These results can be interpreted as the respondents considering the counseling conducted by DGT to have been effective.

Tax Dissemination Effectiveness Index 2021	
85.63	
Face-to-face Counseling	Online Counseling
87.84	**84.87**

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

» Tax Counseling Effectiveness Index, 2017—2021



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

The main priority for improving the DGT based on the assessment with the lowest score is the delivery of taxation materials through dissemination activities or tax classes. Submission of taxation materials with various discussion methods (group and non-group) is expected to increase the effectiveness of the implementation of tax counseling.

H. INTERNATIONAL TAXATION

1. Tax Treaty

Double Tax Avoidance Agreement, better known as a tax treaty or Double Tax Agreement (DTA), is a term that refers to a tax agreement between two countries or jurisdictions (bilateral) that regulates the distribution of taxation rights on income earned or received by residents of one or both contracting states. DTA is intended to avoid the imposition of double taxation by the country of domicile and source country on the same income and to prevent tax evasion.

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

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

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

In 2021, the Indonesian Government ratified two tax treaties, namely with the United Arab Emirates under the Presidential Regulation No. 34 of 2021, which took force on May 4, 2021, and with Singapore under the Presidential Regulation No. 35 of 2021 which took force on May 11, 2021. Following the ratification, by the end of 2021, Indonesia had 71 tax treaties with its partner countries/jurisdictions.

2. The Base Erosion and Profit Shifting

The Base Erosion and Profit Shifting (BEPS) is a tax avoidance strategy that takes advantage of loopholes in tax regulations in various countries. BEPS practices are commonly applied by multinational companies to shift profits to countries with lower tax rates or no tax so that the total tax paid as a whole is very small or even not taxed at all (double non-taxation). BEPS practices can be detrimental and threaten countries that apply average or high tax rates by reducing their tax base.

To minimize the impact of BEPS, the tax authorities of countries worldwide, including Indonesia, have participated in the BEPS Project, which the G20 and OECD initiated. The BEPS Project comprises of 15 Action Plans containing domestic and international instruments for tax authorities to address BEPS. Indonesia has officially become an associate member of the Inclusive Framework on BEPS and is committed to implementing four minimum standards into domestic regulations in Indonesia, namely:

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

Until the end of 2021, Indonesia has implemented several BEPS Action Plans as described in the following table.

» Implementation of BEPS Deliverables by Indonesian Government by the end of 2021

BEPS Action Plan	Implementation
Action 3	Issuance of the Minister of Finance Regulation No. 93/PMK.03/2019 on the Amendments of the Minister of Finance Regulation No. 107/PMK.03/2017 concerning Determination of Deemed Dividend Received Time and Basis for its Calculation by a Resident Taxpayer from Capital Participation in a Foreign Business Entity other than a Business Entity that Sells its Shares on a Stock Exchange.
Action 5	Issuance of the Director General of Taxes Regulation No. PER-24/PJ/2018 concerning Procedures for Spontaneous Exchange of Information in Implementing International Agreements.
Action 6	Adoption of Preamble and Principal Purpose Test Multilateral Instrument (MLI).
Action 7	Issuance of the Director General of Taxes Regulation No. PER-25/PJ/2018 concerning Procedures for Implementation of Double Tax Agreement (replacing the previous provision in the Director General of Taxes Regulation No. PER-10/PJ/2017).
Action 13	• Issuance of the Minister of Finance Regulation No. 213/PMK.03/2016 concerning Types of Documents and/or Additional Information that Shall be Kept by Taxpayers Conducting Transactions with Parties with Related Parties, and Its Management Procedures. • Issuance of the Director General of Taxes No. PER-29/PJ/2017 concerning Procedures for Managing Country-by-Country Reports.

BEPS Action Plan	Implementation
Action 14	• Issuance of the Minister of Finance Regulation No. 49/PMK.03/2014 concerning Mutual Agreement Procedure (replacing the previous provision in the Minister of Finance Regulation No. 240/PMK.03/2014). • Issuance of the Minister of Finance Regulation No. 22/PMK.03.2020 concerning Advance Pricing Agreement (replacing the previous provision in the Minister of Finance Regulation No. 7/PMK.03/2015).
Action 15	• Minister of Finance signed MLI on June 7, 2017. • Issuance of the Presidential Regulation No. 77 of 2019 concerning Ratification of Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting. • MLI has been signed and currently 21 circulars regarding MLI have been implemented in 2021.

Source: Directorate of International Taxation.

In 2021, the DGT has issued 21 circulars regarding the modification of the tax treaty articles in line with the agreement on the multilateral instrument on tax treaty (MLI).

» Issuance of Circular Letterregarding Multilateral Instrument (MLI) as of the end of 2021

No.	Partner Countries/ Jurisdiction	Number of Circular Letter
1.	Australia	SE-05/PJ/2021
2.	Netherland	SE-16/PJ/2021
3.	Belgia	SE-09/PJ/2021
4.	Denmark	SE-10/PJ/2021
5.	Finland	SE-08/PJ/2021
6.	India	SE-17/PJ/2021
7.	United Kingdom	SE-12/PJ/2021
8.	Japan	SE-06/PJ/2021
9.	Canada	SE-07/PJ/2021
10.	Republic of Korea	SE-24/PJ/2021
11.	Luxemburg	SE-22/PJ/2021

No.	Partner Countries/ Jurisdiction	Number of Circular Letter
12.	Poland	SE-14/PJ/2021
13.	Portugal	SE-15/PJ/2021
14.	France	SE-11/PJ/2021
15.	Qatar	SE-19/PJ/2021
16.	Russia	SE-13/PJ/2021
17.	New Zealand	SE-20/PJ/2021
18.	Serbia	SE-25/PJ/2021
19.	Singapore	SE-21/PJ/2021
20.	Slovakia	SE-23/PJ/2021
21.	United Arab Emirates	SE-18/PJ/2021

Source: Directorate of International Taxation.

3. Mutual Agreement Procedure

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

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

MAP requests can be submitted simultaneously with requests for domestic taxpayers to file the following:
a. objection in accordance with Article 25 Law on General Provisions and Tax Procedures;
b. appeal under Article 27 Law on General Provisions and Tax Procedures;
c. reduction or cancellation of an incorrect tax assessment letter as referred to in Article 36 paragraph (1) letter b on the Law on General Provisions and Tax Procedures.

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

To ensure that MAP implementation complies with BEPS Action 14 minimum standards, the Forum on Tax Administration of MAP (FTA-MAP), OECD conducted a peer review on Indonesia and 52 other countries, which took place until 2021.

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

MAP Request Handling, 2021

Description	Total
New requests as of December 31, 2021	186
Settled requests as of December 31, 2021	140
Outstanding requests as of December 31, 2021 across:	46
- America	1
- Asia	21
- Europe	23
- Oceania	1

Source: Directorate of International Taxation.

4. Advance Pricing Agreement

Advance Pricing Agreement/APA is a written agreement between the Director General of Taxes and taxpayers or competent authorities of DTA partner countries to set an arm's length price or profit in advance of transactions and/or mutually agree on criteria for setting advance pricing.

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

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

APA provides legal certainty over the value of taxpayer-affiliated transactions. With the APA, DGT and taxpayers can avoid transfer pricing disputes since affiliated transactions covered by APA will not be corrected in future audits as long as the taxpayer implements all provisions in the APA. Other benefits of APA are as follows:
a. eliminate double taxation;
b. protect the tax base under the taxation rights of each country so that the tax base and revenue can be measured and maintained during the APA period;
c. save taxpayers' or DGT's resources related to audits;
d. boost the world community's confidence in Indonesia's commitment to preventing and resolving transfer pricing disputes, which in turn will increase investment appeal;

e. reduce taxpayer compliance costs since APA submission is free of charge, saves time, and taxpayers could avoid prolonged tax disputes;
f. encourage the creation of cooperative compliance of taxpayers; and
g. create a conducive business climate for taxpayers.

APA Handling Activities, 2021

Description	Unilateral APA	Bilateral APA
New requests as of December 31, 2021	29	65
Settled requests as of December 31, 2021	20	30
Outstanding requests as of December 31, 2021 across: - Australia - Asia - Europe	9	35 1 28 6

Source: Directorate of International Taxation.

5. Tax Information Exchange

With the increasing prevalence and variety of tax avoidance and tax evasion practices through cross-border/ jurisdictional transactions, the tax authorities in each country need adequate supervision and preventive measures. One of the supervisory mechanisms and preventive measures carried out by DGT as a follow-up to the implementation of international agreements is through the exchange of information (EOI) with partner countries/ jurisdictions.

Tax Information Exchange Network Based on International Agreements of Indonesia, 2021

Type of International Agreement	Partner Countries or Jurisdictions
DTA	69*
Tax Information Exchange Agreement	6
Convention on Mutual Administrative Assistance in Tax Matters	144

Notes:
*As of December 31, 2021, Indonesia has 71 Tax Treaties that have been effectively enacted. However, there are two Tax Treaties that do not contain an information exchange clause, namely the treaty between Indonesia and Switzerland and the treaty between Indonesia and Saudi Arabia.
Source: Directorate of International Taxation.

a. Exchange of Information on Request (EOIR)

EOI on Request is an exchange of information based on a request for information on tax matters from the competent authority in Indonesia to the competent authority in the partner country/ jurisdiction or vice versa.

In 2021, DGT forwarded 57 requests for information exchange from DGT's work units to the competent authority (CA) of partner countries/jurisdictions (outbound EOIR). A total of 18 requests have received complete responses from CA partner countries/jurisdictions and have been forwarded to DGT's units. Meanwhile, 37 requests are still in the process of collecting data and information by partner country/jurisdiction CAs, and two requests have been withdrawn.

In addition to requesting information exchange to partner country/jurisdiction CAs, DGT also received 33 requests for information exchange from partner country/jurisdiction CAs (inbound EOIR). During 2021, of all inbound EOIR received by DGT, 14 requests have been processed and submitted to the CA of the partner country/jurisdiction that submitted the request. Meanwhile, 19 requests are still being processed by the DGT work unit.

EOIR Performance, 2021

Outbound EOIR		Inbound EOIR	
Description	**Total**	**Description**	**Total**
New requests by December 31	136	New requests by December 31	33
Returned to units in DGT	79	Follow up:	
Forwarded to CAs of partner coun-tries/ jurisdictions	57	Completed in 90 days	11
Outstanding from previous year (in the pro-cess of gathering information by CAs of part-ner countries/jurisdictions)	132	Completed in 91 days to 180 days	1
Total requests of outbound EOIR	189	Completed in 181 days to more than 1 year	2
Follow up:		Outstanding (in the process of information collection)	19
Completed	53	Returned to the proposing countries/ jurisdictions (There is clarification, but then the case was closed by Indonesia due to lack of response from CAs of requesting countries/jurisdictions)	-
Withdrawn (in 2021 and outstanding of previous years)	7		
Not responded or partially responded	129	Rejected	-

Source: Directorate of International Taxation.

The DGT unit that receives information on outbound EOIR as a response from the CA partner country/jurisdiction, shall submit a report on the data utilization by 30 days after the response is received. The report on utilizing of the information aims to measure the usefulness of the information obtained for the activities of supervision, inspection, and/or law enforcement to taxpayers.

In principle, DGT always strives to provide information to partner countries/jurisdictions following the inbound EOIR mechanism and will continue to strive to improve the effectiveness of the implementation of information exchange. Requests for information through the implementation of inbound EOIR will be followed up with inquiries through financial institutions, Account Representatives, and/or tax auditors with other purpose inspection mechanisms that are not intended to produce tax assessments.

b. Spontaneous EOI Exchange

Spontaneous exchange of information (spontaneous EOI) is an information exchange carried out spontaneously by CA in Indonesia by submitting information deemed relevant for the interest of the tax authorities of the partner country/jurisdiction directly to the partner country/jurisdiction CA or vice versa, without prior request.

Spontaneous exchange of information includes outbound spontaneous EOI and inbound spontaneous EOI.

In 2021, among 38 inbound spontaneous EOI received by DGT, 36 cases of inbound spontaneous EOI have been submitted to the units within DGT, and two cases have been returned to the CA partner country/jurisdiction. In addition, one outbound spontaneous EOI proposal was received, but the proposal had to be returned to the proposing unit since it did not meet the criteria.

Spontaneous EOI Performance, 2021

Description	Outbound	Inbound
Number of spontaneous EOI letters received	1	38
Number of EOI spontaneous forwarding letters	-	153**
Number of EOI spontaneous letters returned	1*	2

Notes:
* There is one proposal for outbound spontaneous EOI returned to the proposing unit since it does not meet the criteria.
** There are several inbound spontaneous EOI forwarded to more than one work unit at DGT.
Source: Directorate of International Taxation.

c. Automatic Exchange of Information (Automatic EOI)

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

There are three categories of AEOI and their implementation in 2021.

a. AEOI on Withholding Tax data, which is EOI containing income transactions originating from Indonesia in a single tax year related/received by tax residents stating that they are residents/state entities/partner jurisdictions or vice versa. In 2021, DGT received AEOI information on withholding tax data from 4 partner countries/jurisdictions (inbound withholding) and sent AEOI information for withholding tax data to 9 partner countries/jurisdictions (outbound withholding).
b. AEOI on country-by-country data report (AEOI country by country/CbCR) is carried out at a particular time periodically, systematically, and continuously. In 2021, DGT received CbCR information from 49 partner countries/jurisdictions (inbound CbCR) and sent CbCR information to 25 partner countries/jurisdictions (outbound CbCR).
c. AEOI for financial information (AEOI Common Reporting Standard/CRS).
Countries/jurisdictions that are committed and have implemented CRS collect information from their respective financial institutions and automatically exchange that information with other jurisdictions annually through the Common Transmission System (CTS) app. In 2021, Indonesia received financial data from 89 countries/partner jurisdictions for Indonesian financial account holders/Indonesian taxpayers (inbound AEOI CRS), and has sent financial information to 72 countries/partner jurisdictions for foreign financial account holders/external tax subjects country (outbound AEOI CRS).

SUPPORTING FUNCTIONS OVERVIEW

A. ORGANIZATIONAL DEVELOPMENT

Based on DGT's Strategic Plan for 2020-2024, the institutional policy for DGT's organizational development is aimed at creating a proper organization in terms of structure and business processes to support the implementation of DGT's duties and functions. In 2021, DGT continued to implement the vertical agency organizational structuring initiated in 2020 to support the pattern of supervision based on tax payer segmentation and territorial (regional) segmentation.

The first stage of vertical unit restructuring was carried out in 2020 with the reorganization of the Tax Office as stipulated in the Director General of Taxes Decree No. KEP-75/PJ/2020 concerning the Determination of Changes in Duties and Functions of the Tax Office. As such, Tax Office's function was strengthened by the addition of the task of collecting and ensuring the quality of taxation data and information, as well as differentiating the section units that supervise strategic taxpayers who determine revenue and other taxpayers based on territorial control.

DGT implements the second stage of structuring the organization of vertical units with a broader scope of changes to all types of vertical units. Changes in the duties of the Account Representative are also carried out to adjust to the organizational restructuring.

1. Tax Office Organizational Restructuring

Tax office is the DGT's front line in providing tax services to taxpayers as well as spearheading the collection of tax revenues. With establishing a strategy for expanding the tax base through a supervisory model with a segmentation and territorial control approach, reorganizing the tax office becomes an essential part of supporting this strategy.

The overall organizational restructuring of tax office is carried out based on the Minister of Finance Regulation No. 184/PMK.01/2020 concerning Amendment to the Minister of Finance Regulation No. 210/PMK.01/2020 concerning the Organization and Work Procedures of Vertical Units of the Directorate General of Taxes. Through this regulation, DGT made fundamental changes to the tax office, namely those related to the business processes and organizational structure.

Based on the Minister of Finance Regulation No. 184/PMK.01/2020, tax office is divided into four types based on the segmentation of the taxpayers it administers, namely LTO, STO, MTO, and TO. TO is directed to focus more on territorial supervision (including mastery of information, data collection, and mapping of tax subjects and objects) through data production, and supervision of formal and material compliance. Furthermore, MTO, LTO, and STO will focus on supervising strategic taxpayers so that the three types of tax office are expected to secure 75 to 85 percent of the total national tax revenue target.

To complement the supervision strategy based on the segmentation of the taxpayers, DGT increases the number and changes the composition of the taxpayers administered at MTO. The number of registered taxpayers at each MTO is raised from the previous around 1,000 taxpayers to 2,000 taxpayers per office or a maximum of 4,000 taxpayers in one Regional Tax Office (RTO) with two MTOs. MTO also administers large individual taxpayers (high-wealth individuals) and their business entities, as well as group corporates and their subsidiaries or business networks.

Considering the economic scale and potential, DGT has increased the number of MTO in several Regional Tax Offices. However, the increase in the number of MTOs does not increase the total number of TO units since the addition is done through the conversion of the existing TOs. DGT changed eighteen TOs to MTOs. With such an addition of MTOs, DGT has 38 MTOs in total.

Formation of New MTO from the Conversion of Pre-existing TO

No.	New MTOs	Liquidated/Converted TOs
1.	Medan MTO II	Medan Kota TO
2.	Bandar Lampung MTO	Teluk Betung TO
3.	Jakarta Pusat MTO II	Gambir IV TO
4.	Jakarta Barat MTO II	Tamansari II TO
5.	Jakarta Selatan I MTO II	Setiabudi IV TO
6.	Jakarta Selatan II MTO	Kebayoran Baru IV TO
7.	Jakarta Selatan II MTO II	Kebayoran Baru III TO
8.	Jakarta Timur MTO II	Cakung II TO
9.	Jakarta Utara MTO II	Sunter TO
10.	Tangerang MTO II	Cikupa TO
11.	Bandung MTO II	Bandung Karees TO
12.	Karawang MTO	Karawang Selatan TO
13.	Kota Bekasi MTO	Bekasi Selatan TO
14.	Semarang MTO II	Semarang Tengah Satu TO
15.	Surakarta MTO	Purworejo TO
16.	Surabaya MTO II	Surabaya Simokerto TO
17.	Gresik MTO	Gresik Utara TO
18.	Banjarmasin MTO	Banjarmasin Selatan TO

Legal Basis: Minister of Finance Regulation No. 184/PMK.01/2020.
Source: Secretariat of the Directorate General of Taxes.

The organizational restructuring of tax office in 2021 also includes changes to the overall organizational structure of tax office by strengthening the supervisory function and merging allied functions into one section. To enhance the supervisory function, the number of sections that carry out supervision in tax office is increased from the previous maximum of three sections to a maximum of six sections. As compensation for adding a section that carries out a supervisory function, the Tax Service Section at the tax office has enriched its functions, including processing of tax administration applications and tax counseling. The Audit, Valuation, and Collection Section was also formed into the unification of the tasks previously handled by the three existing sections, namely the Audit Section, Extensification and Valuation Section, and the Collection Section.

The new thing regulated in the Minister of Finance Regulation No. 184/PMK.01/2020 is the classification of TO into two groups determined based on the number of taxpayers and tax revenue potential. TO Group I has six Supervision Sections, while TO Group II has five Supervision Sections.

Administrative adjustments are also made in organizational development based on the Minister of Finance Regulation No. 184/PMK.01/2020. To adjust the development of administrative areas and adjust to the addition of MTOs, changes were also made to the working areas of 28 offices and changes to the nomenclature of 15 offices.

Change of Work Area Based on the Minister of Finance Regulation No. 184/PMK.01/2020

No.	Units	Description
1.	Medan Barat TO	Impact of the establishment of Medan MTO II
2.	Tanjung Karang TO*	Impact of the establishment of Bandar Lampung MTO
3.	Kedaton TO*	
4.	Argamakmur TO*	Work area arrangement (load sharing)
5.	Bengkulu TO*	Work area arrangement (load sharing)
6.	Jakarta Gambir I TO	Impact of the establishment of Jakarta Pusat MTO II
7.	Jakarta Tamansari I TO*	Impact of the establishment of Jakarta Barat MTO II
8.	Jakarta Setiabudi III TO	Impact of the establishment of Jakarta Selatan I MTO II
9.	Jakarta Kebayoran Baru I TO	Impact of the establishment of Jakarta Selatan II MTO
10.	Jakarta Kebayoran Baru II TO	Impact of the establishment of Jakarta Selatan II MTO II
11.	Jakarta Cakung II TO*	Impact of the establishment of Jakarta Timur MTO II
12.	Jakarta Tanjung Priok TO	Impact of the establishment of Jakarta Utara MTO II
13.	Tigaraksa TO	Impact of the establishment of Tangerang MTO II
14.	Kosambi TO	Work area arrangement (load sharing)
15.	Bandung Tegallega TO	Impact of the establishment of Bandung MTO II
16.	Bandung Cicadas TO	
17.	Karawang Utara TO*	Impact of the establishment of Karawang MTO
18.	Bekasi Utara TO	Impact of the establishment of Kota Bekasi MTO
19.	Bekasi Barat TO	
20.	Pondok Gede TO	
21.	Cibinong TO	Work area arrangement (load sharing)
22.	Ciawi TO	Work area arrangement (load sharing)
23.	Semarang Tengah II TO*	Impact of the establishment of Semarang MTO II
24.	Kebumen TO	Impact of the establishment of Surakarta MTO
25.	Surabaya Mulyorejo TO	Impact of the establishment of Surabaya MTO II
26.	Gresik Selatan TO*	Impact of the establishment of Gresik MTO
27.	Banjarmasin Utara TO*	Impact of the establishment of Banjarmasin MTO
28.	Namlea TSDCO	Addition of Buru Selatan District

*) Nomenclature changes were also made to this unit.
Source: Secretariat of the Directorate General of Taxes.

Changes in Nomenclature Based on the Minister of Finance Regulation No. 184/PMK.01/2020

No.	Previous Nomenclature	Latest Nomenclature
1.	Papua and Maluku RTO	Papua, Papua Barat, and Maluku RTO
2.	Tanjung Karang TO	Bandar Lampung I TO
3.	Kedaton TO	Bandar Lampung II TO
4.	Argamakmur TO	Bengkulu I TO
5.	Bengkulu TO	Bengkulu II TO
6.	Jakarta Tamansari I TO	Jakarta Tamansari TO
7.	Jakarta Cakung I TO	Jakarta Cakung TO
8.	Karawang Utara TO	Karawang TO
9.	Semarang Tengah II TO	Semarang Tengah TO
10.	Gresik Selatan TO	Gresik TO
11.	Banjarmasin Utara TO	Banjarmasin TO
12.	Mempawah TO	Kubu Raya TO
13.	Tual TSDCO	Langgur TSDCO
14.	Tebing Tinggi TSDCO	Empat Lawang TSDCO
15.	Martapura TSDCO	Ogan Komering Ulu Timur TSDCO

Source: Secretariat of the Directorate General of Taxes.

The organizational restructuring of tax office based on the Minister of Finance Regulation No. 184/PMK.01/2020 is the most significant since the organizational development in 2002. The regulation sets a time limit for implementing organizational changes, which is one year since the regulation was enacted on November 18, 2020. Taking into account the readiness of resources in terms of human resources, finance, information technology, and implementing regulations, DGT implements organizational structuring based on the Minister of Finance Regulation No. 184/PMK.01/2020 starting on May 24, 2021. Stipulation of this implementation date was formalized through the Director General of Taxes Decree No. KEP-28/PJ/2021 as amended by the Director General of Taxes Decree No. KEP-146/PJ/2021.

2. Changes in Duties and Functions of Regional Tax Offices

In the pattern of supervision using the segmentation and regional control approach, the supervision of taxpayers at tax office is grouped into strategic taxpayers and other regional-based taxpayers. It differs from the previous pattern of supervision carried out by tax office, where the approach is divided into supervision through extensification (on new taxpayers) and intensification (on existing taxpayers). With the new supervision pattern, further extensification and intensification tasks at tax office are carried out entirely by the Supervision Section.

With the change in how the supervision works at tax office as regulated in the Minister of Finance Regulation No. 184/PMK.01/2020, DGT also needs to make adjustments to the RTO, whose task is to provide guidance and evaluation to the tax office under it.

In April 2021, DGT imposed a renewal of duties and functions in two areas under the RTO other than the Large Taxpayer RTO and the Special Jakarta RTO. The renewal of these tasks and functions is stipulated

in the Director General of Taxes Decree No. KEP-150/PJ/2021. Accordingly, the task of supervisory guidance is carried out by two fields. Supervision guidance related to strategic taxpayers is carried out by the Division of Data & Tax Potential Supervision. In contrast, those pertaining to other taxpayers (regional-based) are carried out by the Division of Tax Registration, Extensification, and Valuation.

3. Optimization of Account Representative Roles

Account Representative has a vital role in the implementation of tax control activities. The tax office organizational restructuring stipulated in the Minister of Finance Regulation No. 184/PMK.01/2020 impacts Account Representative's roles and responsibilities. The backgrounds of the Account Representative's roles and duties adjustment are the optimization of supervision tasks and the transfer of all service and counseling of taxpayers functions to the Service Section.

The rearrangement of Account Representative roles is stipulated in the Minister of Finance Regulation No. 45/PMK.01/2021 concerning Account Representatives at the Tax Service Office. Based on these regulations, Account Representatives are no longer differentiated into two roles those who carry out the functions of service and consulting taxpayers and those who carry out the supervision and tax revenue potential optimization. All Account Representatives will only focus on carrying out the supervision function of the taxpayer. The service and consulting functions are carried out by the functional positions of Tax Instructor and Tax Instructor Assistant.

The moment of sharpening the role of Account Representatives which is in line with organizational development is also utilized by DGT to improve the quality of Account Representatives. DGT made adjustments to the requirements for the appointment of an Account Representative, in which the minimum education level was increased to Diploma III from the previous senior high school.

B. HUMAN RESOURCES CAPACITY AND MANAGEMENT DEVELOPMENT

1. Progress of Delayering

Delayering is part of the Government's work priorities in 2019-2024. Delayering is carried out to simplify the relatively long decision-making process through an efficient bureaucratic system. The delayering process is carried out by selectively trimming the structural positions of echelons III and IV and replacing them with expert functional positions.

One of the delayering implementations that DGT has carried out is the reduction of structural positions at tax office. DGT combines three structural positions, namely the Audit Section, Collection Section, and Extensification and Dissemination Section into the Audit, Valuation, and Collection Section. The integration of these functions is carried out to support each other so that there is an increase in quality both in terms of process and output.

The delayering process is also carried out through structuring and expanding functional positions including establishing the functional positions of Tax Instructor and Tax Instructor Assistant and improving the functional position of Tax Auditor. Structuring and developing functional positions is carried out to enhance organizational performance, provide alternative career paths for employees through comprehensive specialization positions, and encourage employee competence and professionalism.

Throughout 2021, DGT issued several supporting regulations as a follow-up to establishing of the functional positions of Tax Instructor and Tax Instructor Assistant which were stipulated through the Minister of Administrative and Bureaucratic Reform Regulation No. 49 of 2020 and Minister of Administrative and Bureaucratic Reform Regulation No. 50 of 2020. The supporting regulations are:

a. the procedures for appointing civil servants in the functional position of Tax Instructor Assistant through adjustment/inpassing, as stipulated in the Minister of Finance Decree No. 179/KMK.03/2021;
b. instructions for implementing the functional positions of Tax Instructor and Tax Instructor Assistant, as stipulated in the Minister of Finance Regulation No. 58/PMK.03/2021 and the Minister of Finance Regulation No. 59/PMK.03/2021;
c. job information for the functional positions of Tax Instructor and Tax Instructor Assistant, as stipulated in the Minister of Finance Decree No. 717/KM.1/2021 and the Minister of Finance Decree No. 718/KM.1/2021; and
d. job descriptions for the functional positions of Tax Instructor and Tax Instructor Assistant as stipulated in the Minister of Finance Decree No. 4/KM.1/SJ.2/2021 and the Minister of Finance Decree No. 5/KM.1/SJ.2/2021.

Apart from forming new functional positions, DGT also followed up on the implementation of expanding the functional positions of Tax Auditor and Assistant Tax Auditor. The expansion of this functional position is not only aimed at reducing an overly large bureaucratic structure, but also at increasing the effectiveness and efficiency of carrying out tasks related to supervision and law enforcement, as well as providing career development options for employees other than those in structural positions.

In 2021, it was determined to improve the functional position of Tax Auditor through the Minister of Administrative and Bureaucratic Reform Regulation No. 66 of 2021 and the formation of the functional position of Tax Auditor Assistant through Tax Instructor Assistant of Administrative and Bureaucratic Reform Regulation No. 67 of 2021.

2. Leadership Development Program

DGT organizes a Leadership Development Program (LDP) as part of the competency development process for structural officials to prepare organizational leaders who are capable of excellent performance. LDP aims to improve managerial competence which plays a vital role in forming corporate culture and the development of quality leadership character to support the direction of achieving organizational goals.

There are three LDP programs organized by DGT, each for echelon II officials, echelon III officials, and echelon IV officials. The Directorate of Internal Compliance and Apparatus Transformation oversees the implementation of LDP for echelon II and echelon III officials, while each office unit holds LDP for echelon IV officials.

Implementation of Leadership Development Program, 2021

Type	Number of Activities/Batch	Participants		
		Men	Women	Total
LDP for echelon II officials	1	45	5	50
LDP for echelon III officials	4	78	20	98
LDP for echelon IV officials	35	1,047	251	1,298

Source: Directorate of Internal Compliance and Apparatus Transformation.

3. Assessment Center

Assessment center is a competency-based assessment conducted on employees using various evaluation techniques, methods, and measuring instruments. Implementing an assessment center within the scope of the Ministry of Finance aims to map employee competency profiles and fill certain positions.

DGT organizes an assessment center based on the Minister of Finance Regulation No. 219/PMK.01/2017 concerning Managerial Competency Assessment through the Assessment Center within the Ministry of Finance. In the context of optimizing the implementation of assessment centers and adapting to the conditions of the Covid-19 pandemic, in 2020, the Ministry of Finance issued guidelines for implementing assessment centers using online media as stipulated through the Minister of Finance Decree No. 391/KMK.01/2020.

In 2021, DGT held an online assessment center in 6 batches for administrator officials (echelon III) and 16 batches for supervisory officials (echelon IV).

Assessment Center, 2021

Type	Number of Activities/Batch	Participants		
		Men	Women	Total
Administrator Officials	11	146	42	188
Supervisory Officials	85	1,470	392	1,862

Source: Directorate of Internal Compliance and Apparatus Transformation.

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

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

Assignment of Scholarship Program, 2021

Level	Employees		
	Men	Women	Total
Diploma	33	36	69
Undergraduate	32	18	50
Domestic Graduate	13	5	18
Linkage Graduate	7	0	7
International Graduate	66	24	90
Domestic Postgraduate	3	0	3
International Postgraduate	10	1	11
Total	164	84	248

Note:
The figure above shows the total study assignments issued in 2021, not total staff in education assignment status.
Source: Secretariat of the Directorate General of Taxes.

Issuance of Own-cost Education Permit, 2021

Level	Employees		
	Men	Perempuan	Total
Diploma	826	595	1,421
Undergraduate	1,178	1,142	2,320
Graduate	465	173	638
Postgraduate	8	1	9
Professional Education	3	1	4
Total	2,480	1,912	4,392

Note:
Overall, there are 10,380 employees who were currently studying at their own-cost based on the issuance of permits in 2021 and prior years.
Source: Secretariat of the Directorate General of Taxes.

Providing training opportunities for employees is a form of appreciation given by DGT to employees for certain achievements. Employees also attend several types of training as a condition for occupying a position. The Financial Education and Training Agency organizes employee training within the scope of the Ministry of Finance.

Employee Training, 2021

Type	Frequency	Employees		
		Men	Women	Total
Pre-service Training	27	246	278	524
In-service Training:				
a. Leadership Training	5	63	20	83
b. Technical Training	550	21,305	8,999	30,304
c. Functional Training	36	3,579	1,759	5,338
Total	618	25,193	11,056	36,249

Source: Secretariat of the Directorate General of Taxes.

DGT also assigns its employees to take short courses organized by international institutions or tax institutions in other countries. The short course program is carried out in the context of knowledge sharing or exchanging information regarding tax policies, conditions, or implementation of tax regulations and practices in these countries. Throughout 2021, short courses were still held online.

Employee Assignment to Participate in Short Course, 2021

Location/Institution	Employees		
	Men	Women	Total
China	3	3	6
Japan	2	1	3
Republic of Korea	14	6	20
ADB	9	2	11
AFD	2	0	2
GIZ	54	20	74
IRBM-OECD	0	1	1
OECD	5	9	14
Total	89	42	131

Source: Secretariat of the Directorate General of Taxes.

5. On-The-Job Training

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

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

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

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

In 2021, DGT completed preparing of the OJT module for the functional positions of Tax Appraiser and Assistant Tax Appraiser. This module will then be used as a guide in implementing OJT for the functional positions of Tax Appraiser and Assistant Tax Appraiser at the end of 2021.

Implementation of On-the-Job Training, 2021

Position	Participants			Number of Office Organizing OJT
	Men	Women	Total	
Civil Servant Candidates	246	279	525	158
Account Representative	255	302	557	172
Tax Objection Reviewer	129	62	191	31
Treasurer	62	28	90	88
Tax Bailiff	186	37	223	188
Total	878	708	1,586	637

Note:
OJT for Tax Auditors, Tax Appraisers, and Assistant Tax Appraisers appointed in 2021 begins in December 2021 and ends in 2022.
Source: Directorate of Internal Compliance and Apparatus Transformation.

6. e-Learning Implementation and Development

Based on the Director General of Taxes Regulation No. PER-18/PJ/2019 concerning Employee Competency Development in the Directorate General of Taxes, DGT has one of the non-classical learning programs, namely self-development. DGT has prepared an independent learning facility by utilizing information and communication technology through an e-learning web app under the name StudiA.

Throughout 2021, DGT has carried out e-learning development on the StudiA and compiled learning content which includes:

a. Moodle system update from version 2.8 to 3.10;
b. modifications and changes to the user interface display of the site;
c. the addition of various additional modules for admin to facilitate user and course management;
d. increase server capacity and performance as needed to increase concurrent users;
e. case settlement on studiA helpdesk ticketing page;
f. finalization of the review and release of the Special Relations learning video;
g. release of learning videos on soft skills material on Managing Stress and Pressure, personality tests of DISC (Dominance, Influence, Steadiness, and Compliance), as well as Problem Solving and Decision Making;
h. Talent Management video finalization;
i. convert learning videos from flash format to HTML5;
j. making learning video of Dividend Income Tax;
k. the implementation of the competency test for grading promotion of officials and Tax Auditor positions as well as the competency test for the selection of functional positions of Tax Instructor and Tax Instructor Assistant using StudiA app; and
l. making learning videos of the Double Tax Agreement (DTA).

Realization of e-Learning through StudiA, 2021

Number of courses	47,713
Number of participants (employees)	42,664

Source: Directorate of Internal Compliance and Apparatus Transformation.

7. In-House Training

DGT organizes in-house training (IHT) to develop employee competence. IHT can be used as a means to reduce competency gaps stated in individual assessment center reports and as a means of preparing for promotion. IHT can be held through sharing sessions, workshops, tax dissemination, and technical assistance, with subjects related to technical and socio-cultural competencies.

Due to the ongoing Covid-19 pandemic, in 2021 DGT held online IHT. In 2021, DGT also established mandatory IHT for office units, namely IHT for the position of Tax Objection Reviewer using the training of trainers method. There were 157 IHT participants who were representatives of the Tax Objection Reviewers from 34 RTOs divided into three batches.

Implementation of In-House Training, 2021

Number of participants (employees)	248,945
IHT frequency (activities)	6,801
Number of IHT organizing units	355
The average number of IHT activities per organizer	19.16

Source: Directorate of Internal Compliance and Apparatus Transformation.

C. STRENGTHENING OF TAX DATA GOVERNANCE

Implementation of governance and data utilization in an effective, efficient, and integrated manner, shall be carried out so that the organization can generate valid and flowing data automatically. In 2021, the implementation of strengthening tax data governance was carried out through the preparation of data governance policies, internal and external data management, and utilization of data in the form of both individual and big data analytics.

1. Management of Data and Information Governance to Support the Utilization of Quality Data

In formulating data management policies, DGT adopts provisions stipulated in Data Management–Body of Knowledge (DMBOK) and best practices in data management. This data management policy consists of ten areas, which include: data architecture; data modeling and design; master and reference data; data storage and operations; integration and interoperability; enterprise data warehouse and business intelligence; documents and content; metadata; data security; and data quality.

In 2021, DGT established a data governance policy through the Director General of Taxes Decree No. KEP-215/PJ/2021. This regulation aims to encourage administrative order in the implementation of data governance and regularity in the data management cycle.

In addition to formulating data governance policies, DGT also strives to manage internal and external data optimally through:

a. internal data quality control;
b. data warehouse management;
c. processing and reconciliation of revenue data and tax debt data;
d. taxpayer account management; and
e. manager-in charge of external data collection and processing.

2. Utilization of Individual Analytic

DGT strengthens tax data governance to create effective, efficient, and integrated data governance so that data can be used optimally, comprehensively, and integratedly. Strengthening tax data governance, among other things, is pursued through the utilization of individual analytics including the results of tax data analysis in the form of Analysis Report (LHA) and Tax Analysis Report (LHAP).

The result of the tax revenue potential study in the micro is stated in the Analysis Report for taxpayers in the following sectors:

a. plantation;
b. fisheries;
c. textile industry;
d. chemical industry;
e. pharmacy industry;
f. financial services;
g. health services;
h. mining;
i. forestry;
j. construction service;
k. educational service;
l. transportation and warehousing services;
m. food and beverage trading industry;
n. electronics industry and commerce;
o. digital economy;
p. freight forwarding and logistics service;
q. over-the-top (OTT) information and communication services; and
r. high-wealth individuals (HWI) and prominent people;
s. individual taxpayers other than HWI and prominent people.

Furthermore, Analysis Report is used to prepare a macro sectoral Tax Analysis Report. Tax Analysis Report contains matters related to business processes, tax based, tax avoidance modus, techniques for tax revenue potential optimization, proposals for drafting and/or improving regulations, and data requirements.

Until 2021, the Directorate of Tax Data and Information, as DGT's data trustee, has prepared Tax Analysis Report with the following scope:

a. VAT on sales transactions for foreclosed assets and cash withdrawal balance check transactions at Link automated teller machines (ATMs);
b. utilization of CbCR data for 2017 and 2018 to determine the Taxpayer Target Analysis List (DSA) using the aggressive profit shifting model;
c. utilization of forestry data;
d. business process and tax avoidance modus of goods traffic activities through ports; dan
e. study on the Indonesian textile industry.

The review results, in the Analysis Report and Tax Analysis Report, contain the need to obtain data from third parties to support tax payer monitoring activities. These data needs can be met through collaboration with third parties, commonly called agencies, institutions, associations, and other parties.

In the process of preparing for cooperation with agencies, institutions, associations, and other parties, the Directorate of Tax Data and Information first determines which agencies, institutions, associations, and other parties are a priority and conducts an in-depth study of the availability of data required for agencies, institutions, associations, and other parties. In 2021, the acquisition of new data was sought through collaboration between DGT and several agencies, institutions, associations, and other parties as follows:

a. Financial Services Authority (OJK), regarding data requirements for taxpayer supervision activities that provide information technology-based lending services;
b. Statistics Indonesia (BPS), related to data needs for taxpayer supervision activities in the electronic trading sector; and
c. Commodity Futures Trading Supervisory Agency (Bappebti), related to data needs for taxpayer supervision activities in the crypto-currency asset trading.

3. Utilization of Big Data Analytic

The following use of data is related to big data analytics, which is extracting information by analyzing various large data sets. DGT utilizes big data analytics through the implementation of trigger data and test data as well as the development of compliance risk management and business intelligence.

Trigger data and test data are two groups of data used by DGT to supervise taxpayer compliance. Trigger data is an overview of the overall results of data pairing, which indicates the existence of non-compliance by taxpayers, both formally and materially. DGT uses the term trigger data since the Approweb app is used in taxpayer supervision activities. The development of trigger data has become one of the priorities since the implementation of strengthening data governance through establishing of the Directorate of Tax Data and Information in 2019. Until 2021, DGT has 99 trigger data consisting of the pairing of 82 internal data and 17 external data.

The test data is generated from a more straightforward use case analytics mechanism. Unlike trigger data, test data does not trigger potential taxes. Account Representatives need to conduct further analysis of the test data to find out if there is an untruth in the Tax Return which can lead to potential taxes that the taxpayer shall pay. Until 2021, DGT has 40 types of test data from 28 data sources.

Referring to the standards of the Organization for Economic Co-operation and Development (OECD) and the Tax Administration Diagnostic Assessment Tools (TADAT), a modern organization shall have a system capable of identifying and managing risks to achieve organizational goals. Since 2019, DGT has implemented compliance risk management (CRM) to manage taxpayer compliance risk. CRM implementation aims to attain sustainable taxpayer compliance by providing appropriate treatment for taxpayers according to their level of risk.

In 2021, the development of CRM function was marked by the launch of six data analytics to support the implementation of the tasks of Account Representatives, Tax Auditors, Tax Bailiffs, and Tax Instructors which include CRM Transfer Pricing, Smartweb, Ability to Pay, MTO Taxpayers Dashboard, Smartboard, and CRM Tax Education Function.

CRM Transfer Pricing produces a map describing taxpayer compliance in applying the principles of fairness and business practice on transactions affected by special relationships and other international tax transactions. In 2021, CRM Transfer Pricing was used to develop research and analysis on transfer pricing abuse. Through the menu in CRM Transfer Pricing, Account Representatives, and Tax Auditors can identify the causes of tax avoidance risks through transfer pricing schemes and determine taxpayer priorities to be followed up with transfer pricing analysis.

Smartweb is a network-based data analytics (graph analytics) that provides information on related parties by linking taxpayer data based on associated transactions, share ownership, management, family management, and comparing tax data for each related entity. Smartweb monitors the compliance of wealthy individual taxpayers, beneficial owners and their business groups. Smartweb is a business intelligence companion to CRM Transfer Pricing in presenting related relationship information.

The following data analytics breakthrough result is the Ability to Pay (ATP). This app is able to predict the taxpayers' ability to pay. ATP carries the subjective side of the taxpayer, namely the ability to pay, to sharpen and improve supervisory activities, including audit and collection. The predictive analytics is based on DGT's data to predict and measure the ability to pay the latest taxpayers, so that tax audit or tax supervision will be carried out on taxpayers who are able to fulfill their obligations.

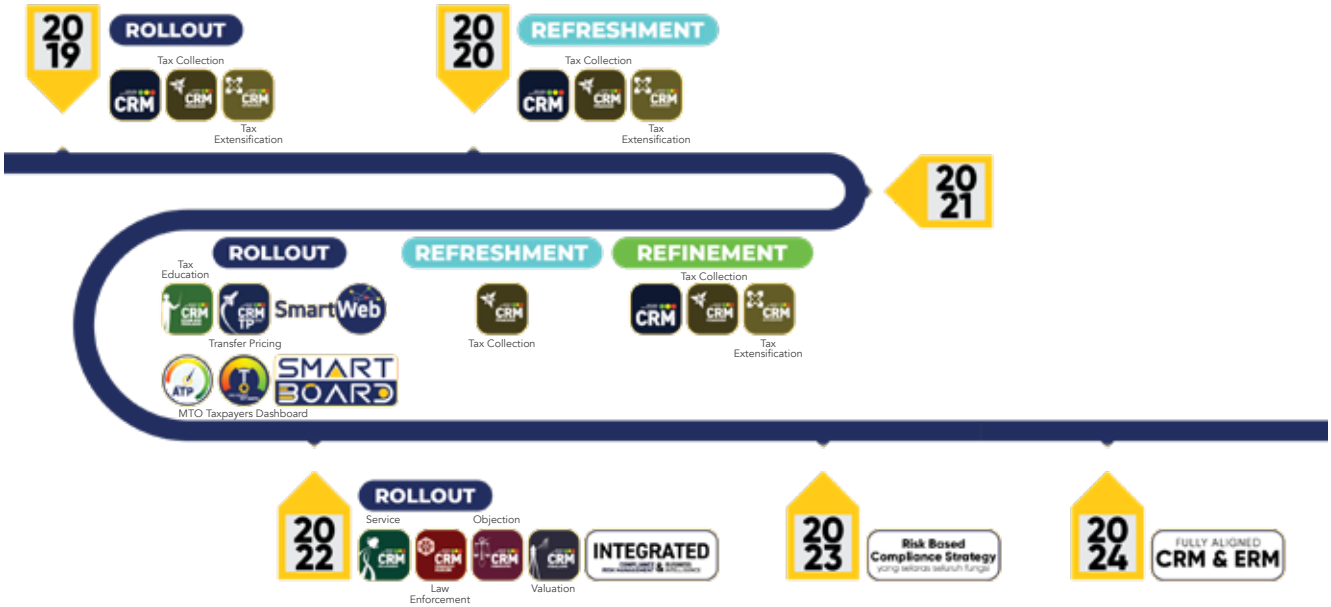
In light of organizational restructuring in the form of increasing the number of MTOs and taxpayers administered within them, DGT requires data analytics to carry out optimal supervision based on the new taxpayer structure in MTO. DGT has developed a MTO Taxpayers Dashboard to assist the managerial level in making decisions as well as to make future planning more accurate and measurable, by presenting the revenue and financial performance of taxpayers.

Smartboard is a monitoring and evaluation dashboard on the implementation and utilization of data analytics at DGT. This tool is used to determine priority follow-up supervision and strategies for achieving revenue based on the potential of each unit based on risk profile (CRM) and taxpayers' ability to pay. DGT has developed Smartboard to effectively and efficiently monitor the implementation of CRM and business intelligence, both from a user and managerial standpoint. Features designed in 2021 include the Trigger Data Follow-up Smartboard, the SP2DK Follow-up Smartboard, and the Sectoral Smartboard.

DGT implements Tax Education Function CRM to support DGT's duties in providing targeted dissemination. The concern in developing data analytics is to support tax education planning for taxpayers. The CRM of the Tax Education Function maps taxpayers based on reporting risk groups, payments, and the correctness of reporting that is used by the Tax Instructor in determining the target list for dissemination. This CRM is displayed in the Sisuluh app which is equipped with a CRM risk map feature, a list of dissemination targets, details of taxpayer risks, and taxpayer dissemination history.

In addition to developing CRM's functions above, in 2021, DGT also started to create CRM for law enforcement, assessment, objection, and service functions. CRM on these functions is planned to be implemented in 2022.

Timeline of Compliance Risk Management (CRM) and Business Intelligence (BI) Development



Notes:
- CRM: compliance risk management.
- ERM: enterprise risk management.
- Refinement: there are changes to formulas or variables that are corrected, either added or subtracted.
- Refreshment: there are no changes to formulas and variables, but only updating data.

Source: Directorate of Tax Data and Information.

In addition to CRM, DGT also develops business intelligence. Business intelligence is a process to add value to data into information and insights that are used in making organizational decisions. In 2021, DGT has developed nine business intelligences which include:

a. macroeconomic analysis on tax revenue;
b. sectoral tax gap analysis;
c. digital economy players;
d. prediction on individual income that have not been listed;
e. relationship between the taxpayer and the tax bearer;
f. tax crime data science;
g. prediction of auditor training needs;
h. analysis to match the case profile with the auditor's skill set; and
i. development of existing employment data analytics/ SIKKA app.

The integration of CRM and business intelligence is planned to be implemented in 2022, to be further used in the core tax administration system.

D. DEVELOPMENT OF INFORMATION AND COMMUNICATION TECHNOLOGY

2021 is an increasingly challenging year since the Covid-19 pandemic is not over. Community activities are still restricted, most economic activities inevitably switch to digital channels. This allows DGT to adapt in carrying out supervision by increasing the capability of supervising tax compliance through digital means.

DGT set nine main focuses for module/information system development in 2021 as a form of support for implementing DGT's strategic initiatives. The nine main focuses are described in the following table.

Main Focus of Module/Information System Development, 2021

Program	Development Area
SIDJP app development	1. Objection module integration with Derik app
	2. Decision on Pre-audit Refund of Tax Overpayment Issuance Menu (Minister of Finance Regulation No. 39/PMK.03/2018)
	3. Renewal of printed Tax Collection Calculation Notes and/or Notice of Tax Assessment in accordance with the provisions of the Job Creation Law
	4. Reorganization Monitoring Menu
Development of SIDJP Nine for Audit	5. Continuation of Tarsan (e-DSPP) app development and System Integration
Development of SIDJP Nine for Law Enforcement	6. Continuation of Sigakum app development and System Integration
Development of SIDJP Nine for Tax Intelligence	7. Continuation of Silent app development and System Integration
Development of SIDJP Nine for Tax Collection	8. Account Blockage app development
	9. Development of the Tax Arrear Write-off app

Source: Directorate of Information and Communication Technology.

In addition to the development of information modules/systems based on the main focus above, in 2021, DGT has also developed supporting information modules/systems, which include the development of new applications as well as updating existing applications (request for change). The development of supporting information modules/systems includes:

a. DGT data integration with other agencies, namely West Java Provincial Government, PPATK, and the Directorate General of Treasury;
b. development of Notice on VAT Exemption (SKB) issuance system for strategic goods through INSW System;
c. development of a special power of attorney (e-Kuasa) app;
d. development of an app for Tax Payment Slip validation on the land and building rights handover (e-PHTB) for a notary;
e. development of electronic Notice of Land and Building Tax Object (e-SPOP) on Plantation, Forestry, and Mining sectors;
f. development of electronic Withholding Tax Receipt (e-Bupot) DJP Online Unification;
g. development of e-Bupot Government Institution Unification;
h. development of e-Bupot Income Tax Article 21;
i. development of notification app for VAT Other Value Imposition Basis;
j. development of electronic Tax Return form (e-Form) 1770 and 1770S app;
k. development of e-Form 1771 app;
l. request for change (RFC) DJP Online for Covid-19 tax incentives;
m. RFC DJP Online for misconduct disclosure;
n. development of electronic Stamp Duty (e-Stamp) app;
o. development of a regulatory harmonization system; and
p. advanced development of the Sisuluh dissemination app.

As a follow-up to the stipulation of the Information and Communication Technology (ICT) Blueprint for 2020-2024, in 2021 DGT issued Guidelines for ICT Blueprints and Enterprise Architecture Management with a scope of regulation covering boundaries, mechanisms, and parties involved in the preparation and maintenance of ICT Blueprint and Enterprise Architecture. DGT also issued several other guidelines and policies in 2021 to implement good ICT governance.

Issuance of Information and Communication Technology (ICT) Guidelines/Policies, 2021

No.	Guidelines/Policies	Description
1.	Guidelines for ICT Blueprints and Enterprise Architecture Management	Guidelines regarding boundaries, mechanisms, and parties involved in preparing and maintaining of the ICT Blueprint and Enterprise Architecture.
2.	ICT development guidelines	Guidelines regarding boundaries, mechanisms, documentation, and related parties in the development of ICT.
3.	ICT Operational Management Guidelines	Guidelines regarding boundaries, mechanisms, documentation and related parties in ICT operations.
4.	Information Security Management Plan	Reference for implementing information security controls to support good information security management planning and implementation.
5.	Guidelines for the Scope of Implementation of Information Security Management System at DGT and Statement of Applicability (SOA)	Determination of the scope of implementation of the information security management system at DGT, particularly in the web and desktop versions of the e-Invoice app. There is also a determination of information system security controls that are applied and not implemented within the scope of implementation of the Information Security Management System Policy within the Ministry of Finance.
6.	Server Room Security Technical Instructions	Guidelines of server room security standards, including: server room environment, security of equipment in the server room, server room support facilities, server room design, and installation of uninterruptible power supply (UPS) or electricity.
7.	Guidelines and Standardization of the Use of e-Mail Facilities within DGT Work Units and Employees	Detailed guidelines for using user accounts/passwords, securing log-on to information technology facilities, using e-mail facilities, and internet and intranet access.
8.	List of Applications Accessible Through VPN (Teleworking)	To support a more productive work from home implementation, DGT has expanded the list of applications that can be accessed via VPN to meet employees' needs in carrying out crucial activities, including supervision of taxpayer compliance.

No.	Guidelines/Policies	Description
9.	2021 End User Device Technical Specifications	The reference for DGT unit in determining the technical specifications for computer equipment in the form of PCs, notebooks, and other devices that have been approved by the Chief Information Officer (CIO) of the Ministry of Finance, both for use by general users and users doing particular jobs.
10.	Technical Competency Standards in the Directorate of Information and Communication Technology	Determination of competency dictionaries, standards, and competency levels for each work unit in the Directorate of Information and Communication Technology.

Source: Directorate of Information and Communication Technology.

E. BUSINESS PROCESS DEVELOPMENT

1. The Renewal of Core Tax Administration System Progress

DGT is rolling out a tax reform program through the Renewal of Core Tax Administration System (PSIAP). In the PSIAP project, DGT redesigned the tax administration business process by developing a commercial off-the-shelf (COTS) based information system complemented by improving the tax database. PSIAP is implemented to realize a tax administration information system that is easy, reliable, integrated, accurate and assured for service optimization, supervision, and law enforcement.

» Benefit of the Renewal of Core Tax Administration System

Taxpayers	Stakeholders	DGT Employees	DGT
• Availability of taxpayer account in DGT portal • Excellent service • Reducing the potential for dispute • Low compliance cost	• Real-time and valid data • Improving the quality of tasks and functions (public services and supervision in the unit)	• Integrated system • Reducing manual work • Increase productivity • Employee capability improvement	• More credible and trustworthy • More accountable • High-level of tax compliance • Better performance

To ensure the update process goes according to plan and can be completed in 2024, the Minister of Finance has formed a dedicated team to work on the PSIAP project in 2020. This team is formed so that the parties involved in PSIAP can focus on work and complete this project on time.

In March 2021, DGT completed a high-level design, namely the general design of business processes, technology systems, and supporting infrastructure needed to develop and build the new DGT core system. In September 2021, DGT completed a detailed design or a more in-depth draft formulation as a continuation of these stages. From these two activities, 21 to-be business processes were obtained, which will be developed in PSIAP with the following details:

a. registration;
b. Tax Return management;
c. payment;
d. taxpayer account management (TAM);
e. taxpayer service;
f. third-party data processing;
g. exchange of information;
h. data quality management (DQM);
i. business intelligence (BI);
j. compliance risk management (CRM);
k. valuation;
l. supervision;
m. extensification;
n. audit;
o. collection;
p. intelligent;
q. investigation;
r. objection and appeal;
s. non-objection;
t. document management system (DMS); and
u. knowledge management system.

To support the development of these 21 business processes, DGT has mapped standard operating procedures (SOPs) affected by PSIAP. Based on the mapping, it is estimated that there are 1,674 existing SOPs that need to be adjusted to support the implementation of the PSIAP, consisting of 1,063 new SOP proposals, 611 revised SOP proposals, and 383 deleted SOP proposals. It is still possible to be adjusted with further discussions held in 2022.

Starting in June 2021, DGT carried out the build and test phase, namely the development of a new core system app module followed by system testing, installation testing, system integration testing, and user acceptance testing.

2. Business Process related to Joint Program

In 2021, the Minister of Finance established the Collaborative Reform Program in Optimizing State Revenue by issuing of the Minister of Finance Decree No. 210/KMK.01/2021. This program is intended to support the optimization of state revenues and increase compliance in the fields of taxes, customs and excise, and non-tax revenues. The establishment of the Collaborative Reform Program in 2021 was originally a refinement of the programs carried out in previous years.

Joint Business Process and Information Technology is one of eight working groups in the Reform Synergy Program. Joint Business Process and Information Technology is a business process development activity carried out between the DGT, DGCE, DGB, DGFB, and INSW. The scope of this activity includes document integration, document simplification, as well as integration and collaboration in service and supervision business processes with ministries/agencies and local governments. At the same time, the theme of Joint Business Process and Information Technology activities covers the fields of import, export, bonded zone, excise, and non-tax revenues.

The achievements of the Joint Business Process and Information Technology in 2021 include the following:

a. Implementation of the Prepopulated Export Declaration in Periodic VAT Return in the e-Invoice app.
   The national implementation of prepopulated Prepopulated Export Declaration is carried out as part of efforts to improve DGT services to Taxable Person for VAT Purposes through the rejuvenation of the e-Invoice app. Prepopulated Export Declaration aims to assist Taxable Person for VAT Purposes in filing the Periodic VAT Return correctly, completely, and clearly, especially in the 1111 A1 Form Attachment. Prepopulated Export Declaration is an additional feature provided by DGT in the e-Invoice 3.0 app so that the feature to manually fill in the Periodic VAT Return in 1111 A1 Form Attachment, either by key-in method or using export-import, can still be used.
b. National Implementation of Prepopulated CK-1 in the Periodic VAT Return on e-Invoice App.
   The national implementation of prepopulated CK-1 in Periodic VAT Return in e-Invoice app is a continuation of the first pilot phase implemented in 2020. Implementation of CK-1 aims to assist Taxable Person for VAT Purposes in filing Periodic VAT Return correctly, completely, and clearly, especially in the 1111 A2 Form Attachment.

F. PUBLIC RELATIONS

DGT Public Relations plays a vital role in creating a tax-aware society, especially among the younger generation. Creating a tax-aware character and culture is not just short-term work. It requires patience and consistency to do so. The public shall know various positive information available at DGT. Through the role of public relations, the message shall reach the community.

Limitations on using communication channels in carrying out publications were still a challenge for DGT's public relations in 2021. As such, easy access for taxpayers to achieve effective communication in the midst of a pandemic is the target of DGT's communication program.

DGT Communication Priority Program, 2021

- Harmonization of Tax Regulations Law
- e-Filing
- Tax Awareness
- Tax Reform
- Tax Awareness Inclusion
- Compliance Supervision
- Law Enforcement
- Incentives and Tax Stimulus related to the Covid-19 Pandemic
- National Economic Recovery
- Changes to several tax provisions (e.g. VAT on Trade Through Electronic System and Stamp Duty).

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

Breaking down each program based on the target audience, priorities, key messages, publication materials, and channels, became the main public relations strategy in 2021. To support this main strategy, DGT's public relations implements a supporting strategy by optimizing online and social media. Some of the communication channels used by DGT in 2021 were as follows:

a. primary communication channels, which are channels that must be available and used for every program/activity held by DGT. These channels are the DGT website www.pajak.go.id, official social media (Facebook, Twitter, Instagram, Youtube), and outdoor media (billboards/banners owned by DGT or rented from third parties);

b. secondary communication channels, which are custom channels for a particular program/activity tailored to the target audience and each office's budget. These channels include face-to-face interaction, virtual meetings through video conferencing devices, print media, electronic media (radio/television), press conferences, and email/SMS blasts.

The media is a source for the community to access information. DGT has various sensitive issues related to taxes, whose dissemination in multiple media needs to be done carefully to maintain the organization's reputation. Thus, DGT's public relations carried out media relations. DGT feels the need to strengthen relations and embrace the media so that every tax policy/program implemented by DGT can be assisted in dissemination by the media with the same essential message as the aims and objectives of the policy/program.

In 2021, DGT did not hold press conferences independently. DGT held two press conferences in collaboration with other agencies, namely with Polda Metro Jaya and Perum Peruri in a press conference on the disclosure of stamp counterfeiting on March 17, 2021, and with the Corruption Eradication Commission in a press conference on the detention of suspects in alleged corruption cases on November 11, 2021.

Dissemination of tax information is also carried out through media briefings and media gatherings. DGT held two media briefings throughout 2021 to manage information circulating to the public related to the Bill on General Provisions and Tax Procedures. In a media briefing on May 10, 2021, DGT raised the issue "Equalizing Perceptions regarding the Government's Plan to Increase VAT Rates". Next, DGT raised the topic of "Changes to VAT Provisions in accordance with the Bill on General Provisions and Tax Procedures" in a media briefing on June 14, 2021. The media gathering was held on November 3 to 5, 2021, to convey information to the media regarding the Harmonization of Tax Regulations Law.

Another means used by DGT in conveying tax information to the public by utilizing the mass media is press releases. DGT publishes short written information on selected topics that have newsworthy value.

Press Releases, 2021

Number and Date	Subject
SP-01/2021 January 15, 2021	Fasilitas Pajak dalam Rangka Penanganan Covid-19 Tetap Tersedia di Tahun 2021
SP-02/2021 January 28, 2021	The New Design of the 2021 Stamp Seal
SP-03/2021 January 29, 2021	DGT Appoints eBay and NordVPN as VAT on Trade Through Electronic System (TTES) Withholding Agents
SP-04/2021 January 29, 2021	The Minister of Finance Trims Credit Taxation Mechanisms
SP-05/2021 February 3, 2021	Government Extends Tax Incentives Period
SP-06/2021 March 3, 2021	Angkasa Pura II Performs Tax Transparency
SP-07/2021 March 17, 2021	Fake Stamps Lose the State 37 Billion
SP-08/2021 March 22, 2021	DGT and KPK Collaborate for State Revenue
SP-09/2021 March 29, 2021	DGT, Jampidsus, and Bareskrim Agree to Optimize State Revenue
SP-10/2021 March 30, 2021	DGT Appoints Amazon as VAT on TTES Withholding Agent
SP-11/2021 March 31, 2021	The Director General of Taxes Visits Several Tax Offices at the Deadline of Annual Income Tax Return Filing
SP-12/2021 April 1, 2021	Realization of Annual Income Tax Return Submission Reaches 11 Million Taxpayers
SP-13/2021 April 21, 2021	84 Local Governments Agree with DGT on Tax Collection
SP-14/2021 May 4, 2021	More than 12 Million Taxpayers Have Filed Annual Income Tax Return
SP-15/2021 May 4, 2021	Eight New Withholding Agents, Now There Are 65 TTES VAT Withholding Agents
SP-16/2021 May 24, 2021	DGT Restructuring Vertical Units
SP-17/2021 June 3, 2021	DGT Appoints Another Eight TTES VAT Collecting Companies
SP-18/2021 July 8, 2021	DGT Takes Advantage of Digital Technology Advances for Service Optimization and Tax Supervision
SP-19/2021 July 12, 2021	TTES VAT Revenue Hit 1.6 Trillion Rupiah
SP-20/2021 July 14, 2021	DGT Launches M-Tax App and Tax Reform Book
SP-21/2021 July 15, 2021	Taxpayers Can Be Benefited from Tax Incentives Until the End of 2021

Number and Date	Subject
SP-22/2021 July 30, 2021	Encourage Tourism, the Government Excludes Yacht Tax
SP-23/2021 August 3, 2021	The Government Bears VAT for Retail Traders
SP-24/2021 August 4, 2021	Appoint Shutterstock, Now There are 81 TTES VAT Withholding Agents
SP-25/2021 August 8, 2021	VAT exempted from buying house until the end of the year
SP-26/2021 August 15, 2021	The Government equates certain documents with tax invoices
SP-27/2021 August 18, 2021	Holds IT Summit, DGT Invites Community to Develop Tax System
SP-28/2021 August 25, 2021	Tax Invites Young Generation to Defend the Country
SP-29/2021 September 2, 2021	The Government Re-regulates VAT-Free Goods
SP-30/2021 September 6, 2021	DGT Actively Appoints VAT on TTES Withholding Agents
SP-31/2021 October 1, 2021	The Rules and Design of Electronic Seals
SP-32/2021 October 7, 2021	The House of Representatives has approved the Law on the Harmonization of Tax Regulations Bill
SP-33/2021 October 8, 2021	Bill on Harmonization of Tax Regulations for Advanced Indonesia
SP-34/2021 November 3, 2021	Accelerate Recovery, the Government Expands Tax Incentive Recipients Criteria
SP-35/2021 November 4, 2021	The President of the Republic of Indonesia Passes the Harmonization of Tax Regulations Law
SP-36/2021 November 11, 2021	DGT Supports Corruption Eradication Efforts with KPK
SP-37/2021 November 17, 2021	Great! Almost Rp4 T was collected from VAT on TTES
SP-38/2021 November 19, 2021	The Harmonization of Tax Regulations Law Dissemination Kick-Off: Sri Mulyani Emphasizes the Urgency of Tax Reform
SP-39/2021 December 6, 2021	DGT Guarantees Equal Rights for Deaf Persons
SP-40/2021 December 14, 2021	The Harmonization of Tax Regulations Law Dissemination Targets Public Figures in Jakarta and Banten
SP-41/2021 December 17, 2021	The Harmonization of Tax Regulations Law Dissemination, DGT Collaborates with West Java Regional Government
SP-42/2021 December 21, 2021	List of Tax Offices and RTOs with Achievements of More than 100%
SP-43/2021 December 23, 2021	List of Tax Offices and RTOs with Achievements of More than 100%
SP-44/2021 December 23, 2021	List of Tax Offices and RTOs with Achievements of More than 100%
SP-45/2021 December 24, 2021	List of Tax Offices and RTOs with Achievements of More than 100%

Number and Date	Subject
SP-46/2021 December 27, 2021	Not Just Tax Amnesty, the Voluntary Disclosure Program is an Opportunity
SP-47/2021 December 27, 2021	2021 Tax Revenue Exceeds Target

Notes:
- The press release above is issued by the public relations unit at the DGT Head Office level.
- Press release publications by all DGT office units can be accessed on www.pajak.go.id.

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

DGT provides an internal communication forum in the form of an electronic magazine called Intax. This magazine features a variety of rubrics such as news on the implementation of the latest tax policies/programs, information on important activities at DGT, profiles of high-performing offices/employees, issues and developments in global tax practices, as well as articles on culture, hobbies, and art. Employees can access Intax through DGT's internal public relations portal.

» *Intax* Internal Magazine Publishing, 2021

Edition	Theme
I - 2021	DGT's New Face
II - 2021	Organizing Transformation Ambassadors
III - 2021	*Big Data Analytics*
IV - 2021	IT Summit 2021: Latest Information Technology Event
V - 2021	Managing Change
VI - 2021	Towards 100% Revenue

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

In 2021, DGT added internal communication channels by launching two new applications, namely Mantra and Fiskus. Mantra is an app for exchanging messages in text, images, videos, or files to one or many destinations. This app supports employee collaboration in daily work that guarantee data confidentiality and security. Meanwhile, Fiskus is DGT's internal social media that employees can use to express ideas and creativity.

DGT's new internal communication channel:

Mantra
(mantra.pajak.go.id)
Fiskus
(fiskus.pajak.go.id)



Note:
The mobile app version of Mantra can be downloaded via Play Store and App Store.

DGT's official website (www.pajak.go.id) can be accessed by the public and serves as a reference for sources of tax information, as well as DGT's representation on the internet. DGT provides five bilingual landing pages on the tax website (Indonesian and English), which contain information on the Voluntary Disclosure Program (PPS), tax incentives, the Harmonization of Tax Regulations Law, VAT on digital Import, and the ease of doing business clusters in the taxation sector. Those landing page links, ie:

a. https://pajak.go.id/PPS;
b. https://pajak.go.id/uu-hpp;
c. https://pajak.go.id/id/pajakdigital;
d. https://pajak.go.id/covid19 (insentif perpajakan); dan
e. https://www.pajak.go.id/klaster-kemudahan-berusaha-bidang-perpajakan.

Public Relations Content on DGT Website (www.pajak.go.id), 2021

Content	Total
Tax news from DGT offices	5,229
Photo Flash	5,938
Opinion	414
Press Releases	252
Other Public Relation contents	919
Total	12,752

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

Total Visit of DGT Website, 2020—2021

Activities	2021	2020
Session	32,408,380	74,121,188
Pageview	80,856,189	29,552,881

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

DGT utilizes social media to disseminate tax information and bring DGT closer to the public. In 2021, DGT expanded its social media reach by adding two channels, namely TikTok and LinkedIn.

DGT Social Media Activities, 2020—2021

Channel	2021		2020	
	Contents	Followers	Contents	Followers
Facebook	482	246,821	443	235,652
YouTube	59	66,151	70	34,188
Twitter	3,005	209,656	3,944	169,317
Instagram	339	278,080	293	222,202
Tiktok	61	43,814	-	-
Linkedin	118	17,256	-	-

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

One of the indicators for achieving the Strategic Objectives of Effective Education, Services, and Public Relations is measured through an assessment by the public. In collaboration with the Institute for Economic and Community Research, Faculty of Economics and Business, University of Indonesia, in 2021, DGT surveyed with one of the objectives of producing an output in the form of an effective level of tax public relations. Due to the Covid-19 pandemic, the survey was carried out with different methods and aspects compared to the survey carried out in previous years. The survey measurement is also more focused on the publication of information on services provided by the DGT, considering that face-to-face services are minimal. The survey data collection method in 2021 was carried out online with total respondents of 51,499 taxpayers registered throughout Indonesia.

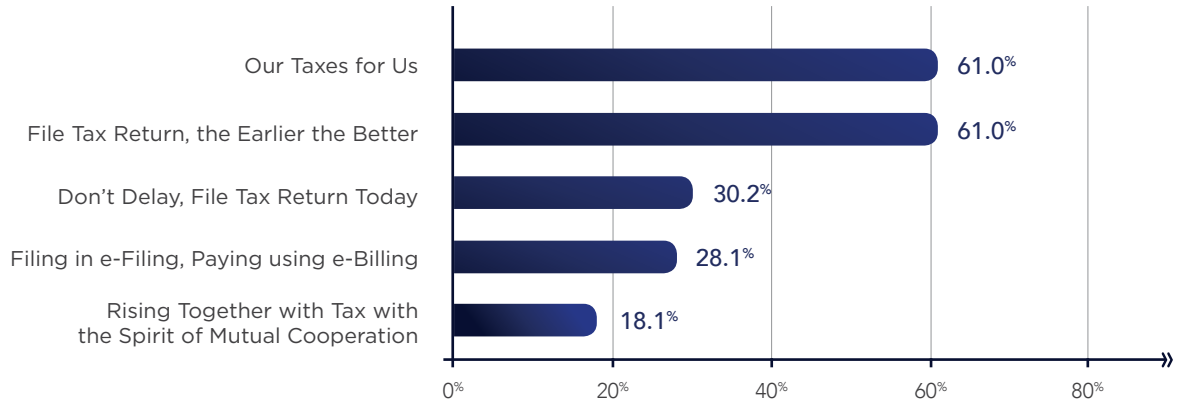
There are five publications of taxation taglines that are evaluated to measure the effectiveness of DGT's public relations, namely:

a. "Rising Together with Tax with the Spirit of Mutual Cooperation";
b. "Filing in e-Filing, Paying using e-Billing";
c. "Don't Delay, File Tax Return Today";
d. "File Tax Return, the Earlier the Better"; and
e. "Our Taxes for Us".

Some of the results of the DGT's public relations effectiveness analysis based on the survey above are:

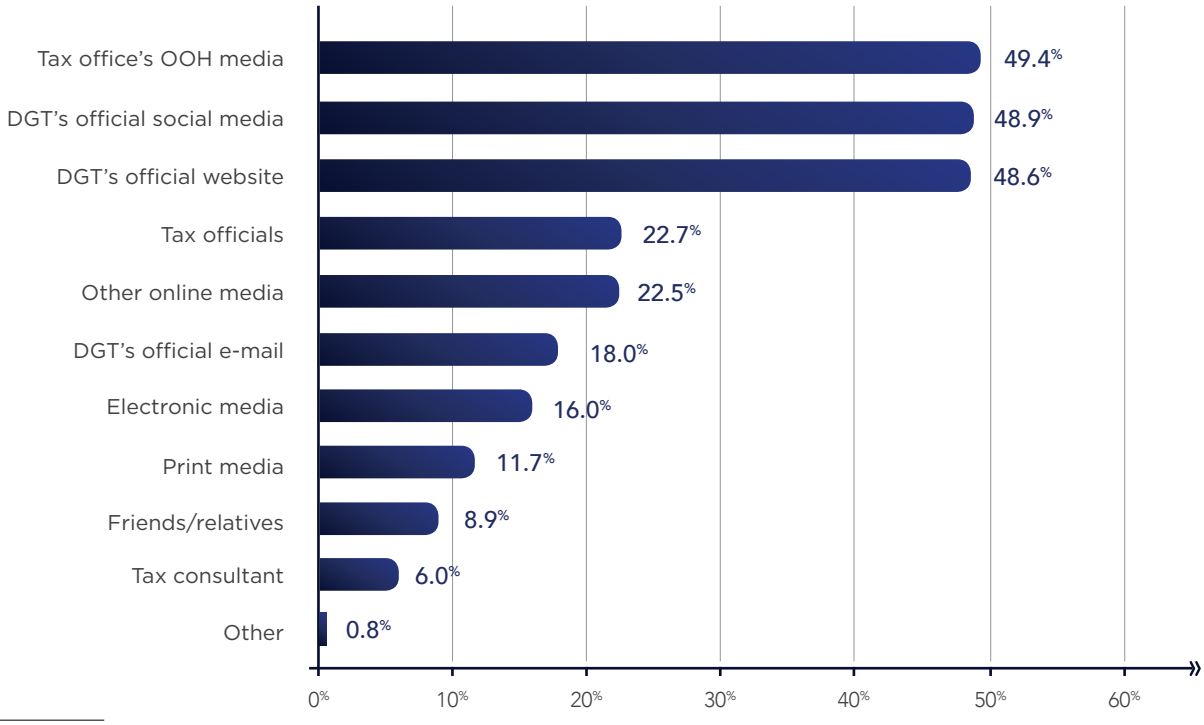
a. of the five taglines published by DGT, the most that respondents have seen, heard, or known about in 2021 are "File Tax Return, the Earlier the Better" and "Our Taxes are for Us". Meanwhile, "Rising Together with Tax with the Spirit of Mutual Cooperation" is the least tagline that respondents have ever seen, heard, or known;
b. the sources of information that taxpayers most often use to see, hear, and know the tax tagline are the tax office's out of home (OOH) media, DGT social media, and DGT website;
c. among the aspects of assessing the publication of service information, the highest level of respondents' agreement is that (i) publication of tax information has been submitted through various communication channels and (ii) the tax information conveyed is clear and easy to understand;
d. Overall, the Tax Public Relations Effectiveness Index in 2021 was 83.82 (on a scale of 100).

Tax Taglines Ever Seen, Heard, or Known in 2021



Source:
Report on Service Satisfaction Survey and Effectiveness of Dissemination and Public Relations of DGT in 2021.

Resources to See, Hear, and Know the Tax Tagline in 2021



Source:
Report on Service Satisfaction Survey and Effectiveness of Dissemination and Public Relations of DGT in 2021.

Public Relations Effectiveness Index, 2020—2021

Scoring Aspect	2021	2020
Awareness of taxation programs and information	-	90.77
Publication of information on services provided by DGT	83.82	-

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

G. DOMESTIC PARTNERSHIP

DGT needs support from many parties to secure tax revenues and improve taxpayer compliance. Every year, DGT continues to expand and strengthen cooperation with agencies, institutions, associations, and other parties with the aim to provide mutual support to the tasks or interests of each party. The commitment between DGT and the cooperation partners is bound to a memorandum of understanding or cooperation agreement.

The scope of cooperation that DGT carried out with partners includes:
a. exchange of data and/or information;
b. tax data integration;
c. coordination of handling tax crime cases;
d. legal assistance, legal reasoning, and other legal actions;
e. operational technical-guidance;
f. development and improvement of human resources; and
g. tax dissemination and education.

The cooperations agreed upon by DGT at the central level and domestic partners throughout 2021 are elaborated in the following table.

Signing of Memorandum of Understanding/Partnership Agreement, 2021

Date	Related Party	Subject
March 3, 2021	DGT and PT Angkasa Pura II (Persero)	Memorandum of Understanding on Tax Data Integration
March 9, 2021	DGT and the Corruption Eradication Commission	Cooperation Agreement on Optimizing State Revenue and Prevention of Corruption Crimes
March 29, 2021	DGT and Deputy Attorney General for Special Crimes of Attorney General's Office of the Republic of Indonesia	Cooperation Agreement on Law Enforcement Against Crimes in the Field of Taxation and Money Laundering Crimes
March 29, 2021	DGT and the Indonesian National Police Criminal Investigation Agency	Cooperation Agreement on Law Enforcement in the Field of Taxation
June 15, 2021	DGT and the Secretariat General of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of the Republic of Indonesia	Cooperation Agreement regarding the Collaboration of the Implementation of Duties and Functions of Land and Taxation
September 23, 2021	DGT and the Business Competition Supervisory Commission	Cooperation Agreement on Optimizing the Implementation of Duties and Functions in the Field of Taxation and Business Competition
September 28, 2021	DGT and Deputy Attorney General for Intelligence of Indonesian Attorney General's Office	Cooperation Agreement on Intelligence Cooperation in the context of Law Enforcement
November 23, 2021	DGT and Batam Free Trade Zone and Free Port Concession Agency (BP Batam)	Cooperation Agreement on Synergy in the Context of Effectiveness of Tax Incentives in Free Trade Zone and Free Ports
December 6, 2021	DGT and PT Bank Mandiri (Persero) Tbk	Cooperation Agreement regarding Request and Provision of Financial Information through Exchange of Information (EOI) Portal
December 21, 2021	DGT and Public Housing Savings Management Agency	Cooperation Agreement on the Synergy of Utilization of Tax Data and Housing Data
December 24, 2021	DGT and Deputy Attorney General for the Development of the Indonesian Attorney General's Office	Cooperation Agreement on Asset Recovery in the Taxation Sector

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

DGT operational offices in the regions are also given the authority to cooperate with domestic partners. One of the scopes of cooperation that the DGT operational office can carry out is the establishment of a Tax Center. The partnership to establish a Tax Center is stated in a mutual agreement between the Regional Tax Office and universities or non-profit organizations in the local area.

There were **368** Tax Center as of the end of 2021



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

The Tax Center function as a tax education center on campus and the community, a tax information center, policy formulation partners, and community empowerment partners. Some activities that the Tax Center can organize include training, research and academic studies, tax dissemination, appointment of sources, and consultations.

To maintain and enhance the role of the Tax Center, DGT monitors and evaluates the performance of the Tax Center per semester through reports submitted by Regional Tax Offices.

H. INTERNATIONAL PARTNERSHIP

1. DGT Participation in International Forum

DGT's participation in international forums, both held domestically and abroad, is expected to impact national interests positively. Aside from being a forum for exchanging ideas in designing ideal tax policies, DGT's contribution to international forums is intended to maintain bilateral and multilateral relations with partner countries and international organizations.

DGT's participation in international forums can be in the following form:
a. sending DGT delegates to international conferences held in partner countries; and
b. DGT's involvement in international scale activities carried out in Indonesia.
Participation can be done through face-to-face meetings or video conferencing.

In addition, DGT also often receives delegation visits from partner countries or foreign institutions. The visit was carried out in the context of official government visits, workshops, focused group discussions, comparative studies, coordination meetings, as well as negotiations between DGT and tax authorities of partner countries and international organizations.

In 2021, most of the international forums participated in by DGT were held online.

International Forum Attended by DGT, 2021

Date	Venue/Media	Subject
January 19, 2021	Virtual	Indonesia-Japan Virtual Tax Consultation Clinic Series 1
January 19, 2021	Virtual	Competent Authority (CA) Meeting in the context of MAP/APA between Indonesia and Singapore
January 20, 2021	Virtual	The Electronic Invoicing System Webinar is hosted by ATAIC and CIAT
January 27—29, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Japan
February 2, 2021	Virtual	US-ASEAN Business Council (USABC) Virtual Meeting for Public Dissemination and Consultation on Omnibus Law's Draft Implementing Regulation on Taxation Cluster
February 22, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Belgium
March 4, 2021	Virtual	IBFD Online International Tax Conference 2021
March 9, 2021	Virtual	OECD - International Compliance and Assurance Program (ICAP) Awareness Session for Tax Administrations
March 9-10, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Japan
March 9—11, 2021	Virtual	Covid-19 Challenges faced by Tax Systems in the Wake of Covid-19
March 17—18, 2021	Virtual	CA Meeting in the framework of MAP/APA between Indonesia and South Korea
March 22, 2021	Virtual	Courtesy Meeting with US-ASEAN Business Council (US-ABC)
March 23, 2021	Jakarta	Meeting with Taxation Committee Jakarta Japan Club
March 22—23, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Singapore
March 25—26, 2021	Virtual	CA Meeting in the context of the MAP between Indonesia and the United States
April 6, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Switzerland
April 7, 2021	Virtual	CA Meeting in the context of MAP between Indonesia and Canada
April 8, 2021	Virtual	The Asia-Pacific regional tax authority meeting organized by the FACTI Panel Secretariat

Date	Venue/Media	Subject
April 12, 2021	Virtual	Discussion and sharing session on ICAP with speakers from the Australian Taxation Office (ATO)
April 12, 2021	Virtual	Community of Interest (COI) on Small and Medium Enterprises Meeting
April 15, 2021	Virtual	Forum of Tax Administrations (FTA) – COI on Shadow Economy
April 15, 2021	Virtual	FTA Senior Level Capacity Building Meetings: Summary and Next Steps
April 16, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and England
April 19, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and France
April 20, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Canada
April 21, 2021	Virtual	CA Meeting in the context of the MAP between Indonesia and the United States
April 21, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Taiwan
April 22, 2021	Virtual	SGATAR Task Force Meeting I
April 22—23, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Thailand
April 23, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Sweden
April 27, 2021	Virtual	Taxation Seminar with JJC
April 28, 2021	Virtual	IHT ATO: Principal Purposes Test
April 29, 2021	Virtual	Official communication with the United States Embassy in Indonesia
May 10, 2021	Virtual	Tax Debt Management Network: Virtual Meeting
May 18—19, 2021	Virtual	Inclusive Framework: Working Party No. 2 Meeting
May 20, 2021	Virtual	IHT ATO: Expatriate
May 20, 2021	Virtual	JICA – KCCP International Taxation for Asian Countries
May 25, 2021	Jakarta	Meeting between DGT and National Tax Service of the Republic of Korea (NTS)
May 26, 2021	Virtual	Covid-19 Meeting: Survey on Current and Future Challenges related to COVID-19
June 8, 2021	Virtual	IHT ATO: Dividend
June 8—10, 2021	Virtual	DGT-OECD Virtual Training on Transfer Pricing 2021
June 14, 2021	Jakarta	Meeting with the Mission of the Republic of Korea to ASEAN
June 15, 2021	Virtual	PCT – The Role of Taxation in Achieving Gender Equality
June 16, 2021	Virtual	2021 OECD KNOWINTAX Workshop
June 16, 2021	Virtual	11th IMF-Japan High-Level Tax Conference for Asian countries
June 25, 2021	Virtual	IHT ATO: Capital Gain
June 28, 2021	Virtual	FTA Tax Administration 3.0 Action 7 Knowledge Sharing Working Group
June 30, 2021	Virtual	FTA Human Resources Virtual Session
July 1, 2021	Virtual	12th Meeting of the Inclusive Framework on BEPS
July 6, 2021	Virtual	Workshop on Transfer Pricing Regulations with JJC
July 6, 2021	Virtual	FTA Inclusive Update on the Tax Administration 3.0 Action Plan
July 7—9, 2021	Virtual	Working Party 1 Virtual Meeting
July 9—10, 2021	Virtual	3rd G20 Finance Ministers and Central Bank Governors Meeting
July 14, 2021	Virtual	Meeting with International Monetary Fund (IMF)
July 26—30, 2021	Virtual	Working Party 11 Virtual Meeting

Date	Venue/Media	Subject
July 27, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and England
July 28, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Denmark
July 29, 2021	Virtual	SGATAR Task Force Meeting II
July 30, 2021	Virtual	Meeting with Amazon Web Services (AWS)
August 5, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and England
August 13, 2021	Virtual	The Second Meeting of the ASEAN-Hong Kong Sub-Committee on Investment
August 16, 2021	Virtual	Discussion on Global Consensus Agreement with Revenue Department of Thailand
August 24, 2021	Virtual	Executive Dialogue on BEPS - Pillar 1 and 2 between the Directorate General of Taxes, Australian Treasury and Australian Taxation Office
August 24, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Singapore
August 31– September 2, 2021	Virtual	Working Party No. 10 Meeting
September 2, 2021	Virtual	ADB - Technical Level Meeting ADB-DGT International Cooperation
September 3, 2021	Virtual	Bilateral Consultation between SGATAR and ADB
September 7—9, 2021	Virtual	The Second Belt and Road Initiative Tax Administration Cooperation Forum (BRITACOF)
September 13—14, 2021	Virtual	4th G20 Finance Ministers and Central Bank Governors Meeting
September 14, 2021	Virtual	IMF - Virtual Event on Taxation and Digitalization in Asia
September 16—22, 2021	Virtual	Working Party 11 Virtual Meeting
September 20, 2021	Virtual	FTA COI SME
September 21, 2021	Virtual	Indonesia-Japan Virtual Tax Consultation Clinic Series 2
September 22, 2021	Virtual	ADB, the Commonwealth Association of Tax Administrators (CATA), the Pacific Islands Tax Administrators Administration (PITAA), SGATAR and OECD - Regional Consultation on BEPS
September 23, 2021	Virtual	Use of Behavioral Insights in Tax Administrations
September 27, 2021	Virtual	Virtual Heads of Delegations Meeting 2021 – The Association of Tax Authorities of Islamic Countries (ATAIC)
September 28—30, 2021	Virtual	OECD – Joint DGT – GRP Virtual Class 2021 – Tax Treaties: Interpretation Issues
September 30, 2021	Virtual	CA Meeting in the framework of MAP/APA between Indonesia and Switzerland
September 30— October 1, 2021	Virtual	3rd World Bank Tax Conference on New Tax Instruments (The 2021 Tax Conference Secretariat-World Bank)
October 8, 2021	Virtual	OECD – 13th Meeting of the Inclusive Framework on Base Erosion and Profit Shifting
October 13, 2021	Virtual	FTA TA3.0 Action 7 Knowledge sharing working group
October 13—14, 2021	Virtual	Joint DGT-AFD Workshop on Hybrid Mismatch Arrangement and Derivative Transaction
October 14, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Switzerland
October 15, 2021	Virtual	Speaker at IFCCI event: The Future of Economy through Taxation Policy in New Normal Era
October 19, 2021	Virtual	The 8th Annual WBG/IMF Tax Sunday Conference: Taxation of the Wealthy in Developing Countries
October 19—21, 2021	Virtual	1st NTO Conference
October 25, 2021	Virtual	ATAIC Virtual Heads of Delegations Meeting

Date	Venue/Media	Subject
October 25—26, 2021	Virtual	ADB - 2021 Governance Forum Session 3 on Domestic Resource Mobilization
October 26-27, 2021	Virtual	SGATAR Annual Meeting - Working Group Meeting Series
October 28, 2021	Virtual	3rd Session of the UN Committee of Experts on International Cooperation in Tax Matters
October 28—29, 2021	Virtual	Joint Virtual Workshop: Development of the VAT Digital Toolkit for Asia and the Pasific (ADB)
October 28—29, 2021	Virtual	ADB-OECD-WBG Joint Virtual Workshop on the Development of the VAT Digital Toolkit for Asia and the Pacific
November 2-4, 2021	Virtual	Joint DGT-OECD Virtual Workshop on Tax Treaty 2021
November 3—10, 2021	Virtual	OECD - Working Party 11
November 8—9, 2021	Virtual	TFTC Meeting
November 9, 2021	Virtual	DGT-ADB Discussion on Domestic Resource Mobilization Program Technical Assistance Activities
November 9, 2021	Virtual	Tax Inspectors Without Borders: Tackling Tax Avoidance and Evasion in the Post-Pandemic Era
November 10, 2021	Virtual	FTA TA3.0 Action 3 Advisory and Drafting Group meeting
November 10—11, 2021	Virtual	EY Asia-Pacific Tax Symposium 2021
November 11, 2021	Jakarta	IHT General Anti Avoidance Rule and Principles Purpose Test with the source from Australian Taxation Office
November 15, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Norway
November 16, 2021	Virtual	DGT-ADB Meeting on International Cooperation
November 16—17, 2021	Virtual	OECD Working Party 2 meeting
November 16—17, 2021	Virtual	SGATAR 50th Annual Meeting - HoD Forum
November 17, 2021	Virtual	WB WU EY Conference "Transforming Tax Administrations: Roadmap for Full Digitalization and Implementation Challenges"
November 19, 2021	Virtual	OECD - Working Party 11
November 22—24, 2021	Virtual	OECD Working Party Meeting 9
November 22—26, 2021	Virtual	OECD - Working Party 11
November 23, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and France
November 24—25, 2021	Virtual	ADB High-Level Regional Tax Conference 2021
November 25—26, 2021	Virtual	CA Meeting in the context of MAP/APA between Indonesia and Switzerland
November 29, 2021	Virtual	ATAIC 2nd Virtual Heads of Delegations Meeting
November 29, 2021	Virtual	ASEAN Caucus for The 3rd Meeting of the AANZFTA Committee on Electronic Commerce (CEC)
November 29, 2021	Virtual	OECD-IRS Webinar "Implications of the LIBOR Transition"
November 29—December 3, 2021	Virtual	OECD - TFDE Meeting
November 29—30, 2021	Virtual	OECD - Working Party 11
November 30, 2021	Virtual	FTA Pre-Plenary Discussion on "Post-COVID Changes" - Group 3
December 1, 2021	Virtual	The 2nd Meeting of the ASEAN-AUSTRALIA-NEW ZEALAND FREE TRADE AGREEMENT (AANZFTA) Committee on Electronic Commerce (CEC)
December 1—3, 2021	Virtual	10th AIFED "Finding New Sources of Growth to Recover Stronger"

Date	Venue/Media	Subject
December 7, 2021	Virtual	Webinar on enhancing transparency of investment incentives
December 7—9, 2021	Virtual	CA Meeting in the framework of MAP/APA between Indonesia and South Korea
December 9, 2021	Virtual	FTA CBN - Virtual meeting
December 9, 2021	Virtual	Action 3 ADG meeting
December 13, 2021	Virtual	FTA SME COI: Virtual meeting
December 13—15, 2021	Virtual	CA Meeting in the framework of MAP/APA between Indonesia and Japan
December 15—17, 2021	Virtual	Getting ready for tax treaty negotiations – OECD Global Relations Programme - Austria
December 16, 2021	Virtual	First African Fiscal Policy Forum: Inequalities in Taxing Rights
December 16, 2021	Virtual	DGT-ADB Meeting on International Cooperation
December 16—17, 2021	Virtual	FTA Paris Virtual Plenary Meeting
December 20, 2021	Virtual	CA Meeting in the framework of MAP/APA between Indonesia and Singapore

Source: Directorate of International Taxation.

2. Partnership with Foreign Donor Agencies

The Government of Indonesia has built relationships with governments of other countries and foreign donor agencies in its efforts to carry out tax reform. The support received by DGT within the scope of international cooperation manifests in direct donors/grants. Donors/grants are provided for implementing various technical assistance such as training, seminars, workshops, research/study, focused group discussions, and comparative studies.

Foreign Direct/Donor, 2021

Donor Agencies	Activities	Area
Japan International Cooperation Agency (JICA), Jepang	Sharing session	Pengembangan administrasi perpajakan
Agence Française de Développement (AFD), Perancis	• Workshop • Evaluation interview on the implementation of the Fiscal Development Policy Loan (DPL) • Appointment of experts and preparation of terms of reference	• Digital economy • AEoI • Organization • VAT knowledge management
Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), Jerman	• Training, workshops, meetings, seminars, focused discussion groups • Consultation	• Compliance risk management • Data Migration • Core tax administration system
Indonesia Australia Cooperation Program for the Economy (Pospera) - Australian Taxation Office (ATO)	• Appointment of senior experts, revenue administration experts, and government accounting experts • Tax policy experts and revenue policy experts have provided assistance • MSME tax digitization experts • Support in user experience research and taxpayer experience mapping	• VAT, Government Accounting Standards, taxpayer accounting approach • Preparation of the performance dashboard in Taxpayer Account Management (TAM) • Presentation preparation on the implementation of Government Accounting Standards • Click-Call-Counter (3C) • MSME Tax (VAT and Income Tax) • Research on user experience

Donor Agencies	Activities	Area
	• Discussion about Public Sector Glass Ceiling Study and organizational redesign • Workshop on DGT knowledge management system • Discussion on support activities in the the renewal of core tax administration system	• Data governance • Tax incentives • Core tax administration system
World Bank - Public Financial Management Multi Donors Trust Fund (PFM MDTF)	• Experts and assistance • Trainings	• VAT • Tax compliance • Organization • User Experience (UX) training

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

DGT ensures that technical assistance provides added value to the organization. Evaluation of the donor agencies' activities is expected to increase the effectiveness of the implementation of technical assistance as well as the value of the benefits received by DGT in the form of increasing the capacity of employees, which will lead to an increase in DGT's capacity. In addition, appreciation should be given to all parties involved because most of the activities financed by donor agencies can still be carried out amid the Covid-19 pandemic.

3. Activities with Non-Donor Foreign Parties

In 2021, DGT collaborated with foreign parties other than donor countries/agencies. Collaborative activities carried out by DGT and non-donor foreign parties include assistance in the context of official meetings/visits, meetings between competent authorities, assistance in the framework of MAP/APA activities, workshops, focus group discussions, and so on.

Activities with Non-Donor Foreign Parties, 2021

Date	Agencies	Subject
January 28, 2021	The Jakarta Japan Club (JJC), Jepang	Discussion on Law No. 11 of 2020 concerning Job Creation
May 23—26, 2021	National Tax Service (NTS), Korea	Discussion on the development of international tax policies and digital tax policies
June 14, 2021	The Mission of The Republic of Korea to ASEAN	Discussion on developments in international tax policies and digital taxes in ASEAN countries
December 7—9, 2021	NTS Korea	Competent Authority (CA) Meeting between DGT and NTS

Directorate of Tax Dissemination, Services, and Public Relations.

FINANCIAL FUNCTION OVERVIEW

The discussion of the financial review refers to DGT Financial Statements for Fiscal Year 2021 (Audited), which have submitted to the Ministry of Finance as the DGT's superior unit. The following describes the performance of the DGT's financial function in revenue, expenditure, assets, liabilities, and equity segments.

A. TAX REVENUE

In general, net tax revenue in 2021 stood at Rp1,278.65 trillion or 103.99 percent of the 2021 State Budget target of Rp1,229.58 trillion. The realization of tax revenues grew by 19.26 percent compared to the realization in 2020. Cumulatively, the performance of tax revenues in 2021 has consistently shown an increase every month in line with the economic recovery.

Net Tax Revenue Realization by Type, 2021

Type of Tax	2021			2020	Realization Growth 2020—2021 (%)
	Target (billion Rp)	Realization (billion Rp)	Percentage (%)	Realization (billion Rp)	
Non-Oil & Gas Income Tax	638,004.65	706,882.73	110.80	614,677.48	15.00
Income Tax Article 21	133,804.87	146,035.69	109.14	139,568.54	4.63
Income Tax Article 22	24,444.60	24,563.47	100.49	16,902.65	45.32
Income Tax Article 22 on Import	39,389.78	40,475.11	102.76	27,118.30	49.25
Income Tax Article 23	47,695.20	44,713.70	93.75	41,174.12	8.60
Income Tax Article 25/29 from Individuals	10,878.53	12,408.56	114.06	11,632.05	6.68
Income Tax Article 25/29 from Corporate	188,735.13	250,369.35	132.66	202,311.03	23.75
Income Tax Article 26	51,597.11	59,522.61	115.36	47,490.61	25.34
Final Income Tax	127,547.02	111,766.30	87.63	113,212.33	(1.28)
Other Non-Oil & Gas Income Tax	2,165.12	135.68	6.27	111.55	21.63
Income Tax Borne by the Government	11,747.29	16,892.27	143.80	15,156.29	11.45
VAT & Sales Tax on Luxury Goods	518,545.22	684,039.06	131.92	567,964.25	20.44
Domestic VAT	339,503.25	470,341.91	138.54	416,130.04	13.03
VAT on Import	161,775.84	191,614.36	118.44	140,475.25	36.40
Other VAT	5,383.25	3,967.70	73.70	838.29	373.31
Domestic Sales Tax on Luxury Goods	6,808.56	4,909.12	72.10	5,554.54	(11.62)
Sales Tax on Luxury Goods on Import	5,043.37	3,367.84	66.78	3,029.11	11.18

Type of Tax	2021			2020	Realization Growth 2020—2021 (%)
	Target (billion Rp)	Realization (billion Rp)	Percentage (%)	Realization (billion Rp)	
Other Sales Tax on Luxury Goods	30.96	1.64	5.28	0.81	102.06
Sales Tax on Luxury Goods Borne by the Government	0.00	4,916.28	100.00	0.00	100.00
VAT Borne by the Government	0.00	4,920.20	100.00	1,936.22	154.11
Land & Building Tax	14,830.60	19,028.15	128.30	21,156.74	(10.06)
Other Taxes	12,430.55	11,953.29	96.16	7,252.39	64.82
Oil & Gas Income Tax	45,769.99	52,854.62	115.48	33,059.67	59.88
Total Gross Tax Revenue	1,229,581.02	1,474,757.85	119.94	1,244,110.54	18.54
Tax Refund	0.00	(196,103.39)	0.00	(171,995.97)	14.02
Total Including Oil & Gas Income Tax	1,229,581.02	1,278,654.46	103.99	1,072,114.57	19.26
Oil & Gas Income Tax Refund	0.00	0.00	0.00	(25,967.42)	(100.00)
Total Excluding Oil & Gas Income Tax	1,183,811.03	1,225,799.84	103.55	1,039,080.86	17.97

Source: DGT Financial Statements 2021 (Audited).

The elaboration of the gross tax revenue realization by type is as follows.

1. Income Tax Article 21

The revenue of Income Tax Article 21 stood at Rp146.04 trillion, reaching 109.14 percent of the target of Rp133.80 trillion, and grew 4.63 percent compared to 2020. Such an increase was in line with improvements in manpower utilization, as indicated by an increase in periodic tax payment growth of 4.17 percent. Income Tax Article 21 payments for Civil Servants/Indonesian National Army/state officials, as well as Notice of Tax Underpayment Assessment (SKPKB), also showed an increase of 8.33 percent and 32.41 percent, respectively. The most considerable contribution to Income Tax Article 21 revenue comes from the Government Administration, Manufacturing Industry, as well as Financial Services and Insurance sectors.

2. Income Tax Article 22

The revenue of Income Tax Article 22 stood at Rp24.56 trillion, reaching 100.49 percent of the target of Rp24.44 trillion, and grew 45.32 percent compared to 2020. Such an increase was dominated by the rise in periodic tax payments, tax withheld by State Budget Treasurer payments, and tax payments from Mineral Coal Mining Commodity Exports. The most significant increase occurred in the Manufacturing, Trade, and Mining Industry sectors.

3. Income Tax Article 22 on Import

The revenue of Income Tax Article 22 on Import stood at Rp40.47 trillion, reaching 102.76% of the target of Rp39.39 trillion, and grew 49.25 percent compared to the realization in 2020. Such an increase was in line with the increase in import activity and the reduction in incentives of Income Tax Article 22 for particular Classification of Business Fields (KLU) since the third quarter of 2021. By sector, the most significant increase occurred in the Manufacturing and Trading Industry sector, with a growth of 69.75 percent and 43.01 percent, respectively.

4. Income Tax Article 23

The revenue of Income Tax Article 23 stood at Rp44.71 trillion, reaching 93.75 percent of the target of Rp47.69 trillion, and grew 8.60 percent compared to the realization in 2020. The growth was supported by the increase of tax payments from service and interest, which respectively grew by 21.99 percent and 16.03 percent. The largest increase occurred in the Electricity Procurement sector, with a growth of 248.85 percent, followed by the Transportation and Warehousing sector at 19.43 percent and the Government Administration sector at 23.99 percent.

5. Income Tax Article 25/29 from Individuals

The revenue of Income Tax Article 25/29 from Individuals stood at Rp12.40 trillion, reaching 114.06 percent of the target of Rp10.88 trillion, and grew 6.68 percent compared to 2020. The revenue performance was opened with encouraging results in the first quarter, but contracted in the second quarter and continued until the end of the third quarter. It increased at the beginning of the fourth quarter, with the largest increase in annual tax payments and payments from Notice of Tax Underpayment Assessment (SKPKB). From a sectoral perspective, 76 percent of Income Tax Article 25/29 from Individuals were dominated by the Other Service Activities with a growth of 3.64 percent.

6. Income Tax Article 25/29 from Corporate

The revenue of Income Tax Article 25/29 from Corporate stood at Rp250.37 trillion, reaching 132.66 percent of the target of Rp188.73 trillion and growing 23.75 percent compared to 2020. Such increase was in line with the recovery of the domestic and global economy that affected the company's profitability. In addition, the expiration of the incentive period for reducing installments in most sectors also affected the increase in Income Tax Article 25/29 from Corporate. Even so, the achievement was still far below the pre-pandemic level. This performance occurred in line with the implementation of the reduction in corporate income tax rates. The most significant increase in the payments of this type of tax came from the Manufacturing, Mining, and Financial Services and Insurance sectors which grew by 35.49 percent, 77.65 percent, and 12.19 percent, respectively.

7. Income Tax Article 26

The revenue of Income Tax Article 26 amounted to Rp59.52 trillion, reaching 115.36 percent of the target of Rp51.60 trillion, and grew 25.34 percent compared to 2020. Such an increase was driven by an increase in dividend and interest payments as indicated by an increase in Income Tax Article 26 payments on dividends, interest, and periodic tax payment, which grew 23.69 percent, 18.55 percent, and 133.44 percent, respectively. The most considerable increase in Income Tax Article 26 occurred in the Trade sector, with a growth of 87.76 percent, followed by the Mining sector at 487.08 percent and the Financial Services and Insurance sector at 38.46 percent.

8. Final Income Tax

The revenue of Final Income Tax amounted to Rp111.76 trillion, reaching 87.63 percent of the target of Rp127.55 trillion, experiencing negative growth of -1.28 percent compared to 2020. The decline was mainly influenced by the decrease in tax rates on bond interest and lower interest rates, which was indicated by a decrease in Final Income Tax payment interest and bond/discount interest which contracted at -25.86 percent and -18.65 percent, respectively. The largest decline in Final Income Tax revenue occurred in the Financial Services and Insurance sectors which experienced negative growth of -20.40 percent.

9. Domestic VAT

The revenue of Domestic VAT stood at Rp470.34 trillion, reaching 138.54 percent of the target of Rp339.50 trillion, and grew by 13.03 percent compared to 2020. Domestic VAT revenue is the largest contributor to the achievement of state revenue. The increase in Domestic VAT revenue was in line with improving economic activity and the level of public consumption as well as increasing government spending. By sector, the largest increase occurred in the Trade, Information, and Communication, as well as Transportation and Trade sectors, with a growth of 18.86 percent, 30.28 percent, and 17.48 percent, respectively.

10. VAT on Import

The revenue of VAT on Import stood at Rp191.61 trillion, reaching 118.44 percent of the target of Rp161.77 trillion, and grew 36.40 percent compared to 2020. Such an increase was in line with the climb in Indonesian imports, which rose to 38.59 percent (y-o-y). By sector, the largest increase occurred in the Manufacturing and Trading Industry sectors as the two most significant contributors to the revenue of VAT on Import, which grew 30.93 percent and 50.94 percent, respectively.

11. Domestic Sales Tax on Luxury Goods

The revenue of Domestic Sales Tax on Luxury Goods stood at Rp4.91 trillion, reaching 72.10 percent of the target of Rp6.08 trillion, which was experiencing negative growth of -11.62 percent compared to 2020. By sector, the revenue of Domestic Sales Tax on Luxury Goods was dominated by the Manufacturing Industry, especially Motor Vehicle Industry, which experienced negative growth of -11.61 percent. The decline was generally due to the implementation of Sales Tax on Luxury Goods Borne by the Government incentives for certain types of motorized vehicles. The downfall also occurred in the Trade, Accommodation Provision, Food and Beverage Provision, and the Real Estate sector.

12. Sales Tax on Luxury Goods on Import

The revenue of Sales Tax on Luxury Goods on Import amounted to Rp3.37 trillion, reaching 66.78 percent of the target of Rp5.04 trillion, and grew 11.18 percent compared to 2020. Such an increase was mainly due to the rise in the payment of Sales Tax on Luxury Goods on Import for the Car Trading sub-sector, with a growth of 15.64 percent. On the other hand, the Motor Vehicle Industry sub-sector experienced a negative growth of -42.51 percent.

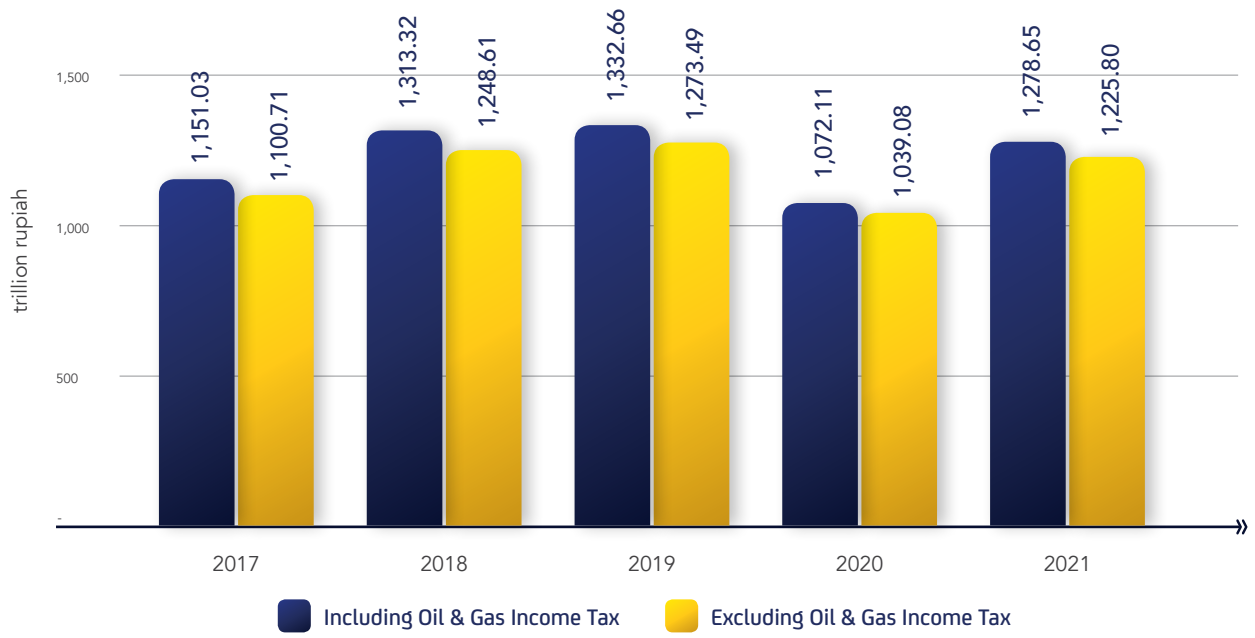
13. Land and Building Tax

Land and Building Tax revenue stood at Rp19.03 trillion, reaching 128.30 percent of the target of Rp14.83 trillion and experiencing negative growth of -10.06 percent compared to 2020. Such negative growth was mainly due to the performance of Oil and Gas Mining sector, which experienced negative growth of -17.67 percent or a decrease of Rp2.50 trillion compared to last year.

14. Other Taxes

The revenue of Other Taxes amounted to Rp11.95 trillion, reaching 96.16 percent of the target of Rp12.43 trillion, and grew 64.81 percent compared to 2020. Such an increase was mainly due to increased payments from Stamp Duty Sales, which rose to 63.20 percent, followed by increased payments from Income Tax and VAT Interest Collection.

Tax Revenue Realization, 2017—2021



Source: DGT Financial Statements 2017—2021 (Audited).

B. NON-TAX REVENUE

Net Non-Tax Revenue in 2021 was Rp42,809,710,305.00 or 314.48 percent of the estimation of Rp13,613,028,000.00, an increase of 12.27 percent from 2020.

Net Non-Tax Revenue, 2020—2021

Description	2021			2020	% Increase/ (Decrease)
	Estimation (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Revenue from Sales, State-Owned Assets Management, and Business Entity Fees	10,069,497,000	34,957,959,033	347.17	26,869,953,835	30.10
Revenue from Interests, Banking Account Management, and Financial Management	2,122,906,000	2,106,773,859	99.24	2,487,481,015	(15.30)
Revenue from Dues and Fines	0	2,616,123,157	100.00	1,068,409,574	144.86
Other Revenues	1,420,625,000	3,128,854,256	220.24	7,706,197,517	(59.40)
Net Total	13,613,028,000	42,809,710,305	314.48	38,132,041,941	12.27

Source: Statement of Budget Realization for year ended on December 31, 2021, DGT Financial Statements 2020 and 2021 (Audited).

C. PERSONNEL EXPENDITURE

Net Personnel Expenditure in 2021 amounted to Rp2,810,811,164,706.00, or 98.76 percent of the budget, and increased by 0.89 percent compared to 2020.

Net Personnel Expenditure, 2020—2021

Description	2021			2020	% Increase/ (Decrease)
	Estimation (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Civil Servant Salary & Allowances Expenditure	2,808,941,428,000	2,782,815,409,156	99.07	2,768,874,752,490	0.50
Overtime Expenditure	37,734,914,000	27,995,755,550	74.19	17,078,664,722	63.92
Total	2,846,676,342,000	2,810,811,164,706	98.74	2,785,953,417,212	0.89

Source: Statement of Budget Realization for year ended on December 31, 2021, DGT Financial Statements 2020 and 2021 (Audited).

D. GOODS EXPENDITURE

Net Goods Expenditure in 2021 was Rp 3,539,601,240,254.00, or 94.71 percent of the budget, and increased by 16.91 percent from 2020.

Net Goods Expenditure, 2020—2021

Description	2021			2020	% Increase/ (Decrease)
	Estimation (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Operating Goods Expenditure	845,195,658,000	814,137,748,399	96.33	771,404,385,976	5.54
Non-operating Goods Expenditure	930,976,421,000	891,128,520,788	95.72	585,318,802,491	52.25
Supplies Expenditure	347,771,109,000	336,584,303,844	96.78	335,519,863,918	0.32
Services Expenditure	712,842,553,000	677,583,760,098	95.05	622,085,032,428	8.92
Maintenance Expenditure	558,823,232,000	515,687,117,856	92.28	466,428,243,559	10.56
Domestic Travel Expenditure	342,158,030,000	304,416,519,909	88.97	246,361,595,920	23.56
International Travel Expenditure	501,000,000	63,269,360	12.63	421,440,259	(84.99)
Other Goods Expenditure to be Handed to Public/Local Government	0	0	0.00	0	0.00
Total	3,738,268,003,000	3,539,601,240,254	94.69	3,027,539,364,551	16.91

Source: Statement of Budget Realization for year ended on December 31, 2021, DGT Financial Statements 2020 and 2021 (Audited).

E. CAPITAL EXPENDITURE

Net Capital Expenditure in 2021 was Rp687,905,734,720.00, or 54.81 percent of the budget, and increased by 23.13 percent from 2020.

Net Capital Expenditure, 2020—2021

Description	2021			2020	% Increase/ (Decrease)
	Estimation (Rp)	Realization (Rp)	Percentage (%)	Realization (Rp)	
Capital Expenditure on Land	2,134,865,000	1,931,624,776	90.48	20,126,175,000	(90.40)
Capital Expenditure on Equipment & Machine	293,855,502,000	240,729,944,631	81.92	406,119,277,248	(40.72)
Capital Expenditure on Building & Construction	197,862,644,000	190,755,549,092	96.41	24,648,779,490	673.89
Capital Expenditure on Road, Irrigation & Installation	136,730,000	136,730,000	100.00	221,664,250	(38.32)
Other Capital Expenditure	761,013,020,000	254,351,886,221	33.42	107,561,082,380	136.47
Total	1,255,002,761,000	687,905,734,720	54.81	558,676,978,368	23.13

Source: Statement of Budget Realization for year ended on December 31, 2021, DGT Financial Statements 2020 and 2021 (Audited).

> In line with the policy of refocusing on activities and reallocating the budget of ministries/agencies to accelerate the handling of Covid-19, DGT revised the 2021 budget of goods expenditure for handling Covid-19 from Rp46,611,359,000.00 to Rp140,218,981,000.00 and allocated capital expenditure for handling Covid-19 amounting Rp607,227,000.00. By the end of 2021, the absorption of the Covid-19 handling budget reached 87.13 percent for goods expenditures and 96.17 percent for capital expenditures.



F. ASSETS

1. Current Assets

Current assets could be immediately converted into cash or owned to be utilized or sold within 12 months from the reporting date. DGT's net current assets value as of December 31, 2021, was Rp34,313,231,607,924.20.

Current Assets, 2020—2021

Description	Value in 2021 (Rp)	Value in 2020 (Rp)	Increase/ (Decrease) (%)
Cash in Expenditure Treasurer	168,052,608	91,960	182,645.33
Other Cash & Cash Equivalent	256,129,548	22,681,514	1,029.24
Prepaid Expenditure	235,861,324,816	198,078,211,117	19.07
Expenditure Prepayment	355,790,673	99,418,826	257.87
Accrued Revenue	4,667,858,628,214	3,600,000	129,662,639.67
Tax Receivables (Net)	29,150,286,445,099	32,451,426,995,038	(10.17)
Non-Tax Receivables (Net)	0	42,547,929	(100.00)
Current Portion of Treasury Bills/Compensation Claim (Net)	36,790,311	96,483,461	(61.87)
Inventory	258,408,446,655	235,048,532,757	9.94
Total	**34,313,231,607,924**	**32,884,818,562,602**	**4.34**

Source: Balance Sheet as of December 31, DGT Financial Statements 2020 and 2021 (Audited).

2. Fixed Assets

Fixed Assets include tangible assets could be used for government or public interest with more than a year of life. Fixed Assets are calculated using the acquisition cost method and considering depreciation. The total book value of Fixed Assets after depreciation as of December 31, 2021, was Rp38,519,804,694,692.00.

Fixed Assets, 2020—2021

Description	Value in 2021 (Rp)	Value in 2020 (Rp)	Increase/ (Decrease) (%)
Land	31,680,422,251,360	31,596,716,165,318	0.26
Equipment & Machine	5,248,635,783,358	5,176,178,776,239	1.40
Building & Construction	6,932,325,935,991	6,824,906,216,635	1.57
Road, Irrigation & Installation	50,640,919,767	50,351,240,767	0.58
Other Fixed Assets	3,042,825,548	3,583,580,862	(15.09)
Renovation Fixed Assets	0	0	0.00
Construction in Progress	85,511,386,188	14,008,070,504	510.44
Total Fixed Assets (gross)	44,000,579,102,212	43,665,744,050,325	0.77

Description	Value in 2021 (Rp)	Value in 2020 (Rp)	Increase/ (Decrease) (%)
Accumulated Depreciation as of December 31 (exclude Land)	(5,480,774,407,520)	(5,127,472,462,053)	6.89
Book Value of Fixed Assets	38,519,804,694,692	38,538,271,588,272	(0.05)

Source: Balance Sheet as of December 31, DGT Financial Statements 2020 and 2021 (Audited).

3. Long-Term Receivables

Long-Term Receivables will be due or realized in more than 12 months from the reporting date. Total Long-Term Receivables as of December 31, 2021, was Rp162,808,820.00. The amount resulted from gross Treasury Claim/ Compensation Claim Receivables deduction by Allowance for Uncollectible Treasury Claim/Compensation Claim Receivables. The allowance was an estimate of uncollectible receivables based on the quality of receivables.

Long-Term Receivables, 2020—2021

Description	Value in 2021 (Rp)	Value in 2020 (Rp)	Increase/ (Decrease) (%)
Treasury Claim/Compensation Claim Receivables (gross)	888,444,336	846,955,583	4.90
Allowance for Uncollectible Treasury Claim/Compensation Claim Receivables	(725,635,516)	(728,622,418)	(0.41)
Long-Term Receivables	162,808,820	118,333,165	37.59

Source: Balance Sheet as of December 31, DGT Financial Statements 2020 and 2021 (Audited).

4. Other Assets

Other Assets cannot be identified into Current Assets, Permanent Investments, and Fixed Assets at the balance sheet date. Other Assets include Intangible Assets and Other Assets (Unused Fixed Assets). The total book value of Other Assets owned by DGT as of December 31, 2021, was Rp413,329,355,883.00.

Other Assets, 2020—2021

Description	Value in 2021 (Rp)	Value in 2020 (Rp)	Increase/ (Decrease) (%)
Intangible Assets	488,110,809,415	476,600,633,738	2.42
Intangible Assets in Process	246,827,927,334	23,000,050,914	973.16
Other Assets	360,805,390,095	510,395,286,735	(29.31)
Total Other Assets (gross)	1,095,744,126,844	1,009,995,971,387	8.49
Accumulated Depreciation as of December 31	(340,781,917,920)	(470,679,990,761)	(27.60)
Accumulated Amortization as of December 31	(341,632,853,041)	(323,002,667,179)	5.77
Book Value of Other Assets	413,329,355,883	216,313,313,447	91.08

Source: Balance Sheet as of December 31, DGT Financial Statements 2020 and 2021 (Audited).

G. SHORT-TERM LIABILITIES

Liabilities were classified as short-term if expected to be paid or matured within 12 months after the reporting date. Short-term liabilities as of December 31, 2021, was Rp20,145,937,673,044.26.

Short-Term Liabilities, 2020—2021

Description	Value in 2021 (Rp)	Value in 2020 (Rp)	Increase/ (Decrease) (%)
Third-Party Accounts Payable	27,679,364,462	9,579,518,880	188.94
Revenue Overpayment Accounts Payable	20,116,389,582,118	26,040,400,197,051	(22.75)
Prepaid Revenue	1,696,014,257	1,702,495,072	(0.38)
Prepayment from State Treasury Service Office	168,052,608	91,960	182,645.33
Other Short-Term Liabilities	4,659,599	14,347,878	(67.52)
Total	20,145,937,673,044	26,051,696,650,841	(22.67)

Source: Balance Sheet as of December 31, DGT Financial Statements 2020 and 2021 (Audited).

H. EQUITY

Equity is the difference between assets and liabilities in one period. Equity as of December 31, 2021, was Rp53,100,590,794,274.94, while the value as of December 31, 2020, was Rp45,587,825,146,646.00. Those, there was an increase of Rp7,512,765,647,629.94 or 16.48 percent. In general, the increase in equity was due to the addition of assets being greater than the addition of liabilities.

2022 PERFORMANCE TARGET

In order to finance state expenditure needs based on the 2022 State Budget, DGT received a mandate to collect tax revenues in 2022 amounting to Rp1,265.00 trillion, growing 2.88 percent from the 2021 tax revenue target. Furthermore, based on the agreement between the Government and the House of Representatives regarding changes in the details of the outlook posture in the 2022 State Budget, which was later designated as the 2022 Revised State Budget, the tax revenue target for 2022, which is the responsibility of the DGT, was increased to Rp1,484.96 trillion. It was raised by 17.39 percent from the initial target of tax revenue in 2022 or grew by 16.13 percent compared to the realization of tax revenues in 2021.

> The adjustment to the 2022 tax revenue target was driven by several conditions, including the prospect of continued domestic economic recovery, commodity prices that are expected to remain high, and the effectiveness of implementing VAT rate adjustments and the Voluntary Disclosure Program.



To secure the 2022 tax revenue target, DGT assesses of internal and external conditions that may impact tax revenue. Some of the challenges that arise include:

a. The potential increase in tax refund claims in 2022. This is due to the high-value of imports in 2021, so the Import VAT, which becomes a tax credit, will be even higher. In addition, the increase in the pre-audit tax refund threshold from Rp1 billion to Rp5 billion is also predicted to trigger high tax refund claims in 2022;
b. The accelerated tightening of United States monetary policy (tapering-off). The policy of the G20 member countries has the potential to have an impact on the Indonesian economy in the form of net capital outflow and an increase in domestic interest rates. Both will potentially reduce domestic consumption;

In addition to the challenges, DGT also maps out several conditions that become opportunities in achieving the tax revenue target in 2022. These opportunities include:

a. Increasing trend of commodity price. High commodity prices in 2021 are projected to continue in 2022, following global dynamics in international markets;
b. The potential for additional tax revenue as a result of the implementation of the Harmonization of Tax Regulations Law in terms of increasing the VAT rate to 11 percent effective from April 1, 2022 as well as the Voluntary Disclosure Program;
c. Tax revenue potential from VAT Borne by the Government on House Sales and Sales Tax on Luxury Goods Borne by the Government on Car Sales originating from the provision of tax incentives. The policy is also expected to increase Final Income Tax revenue for construction services and building transfers as well as domestic VAT on car sales.

With the various challenges and opportunities that have been mapped out above, DGT has formulated policies and strategies for securing tax revenues in 2022 which include strategies for core activities and enabler functions. It is a continuation of optimization strategy for the achievement of tax revenue targets in 2021 which is later refined in accordance with developments in the internal and external environment.

Core Activities Strategy in 2022

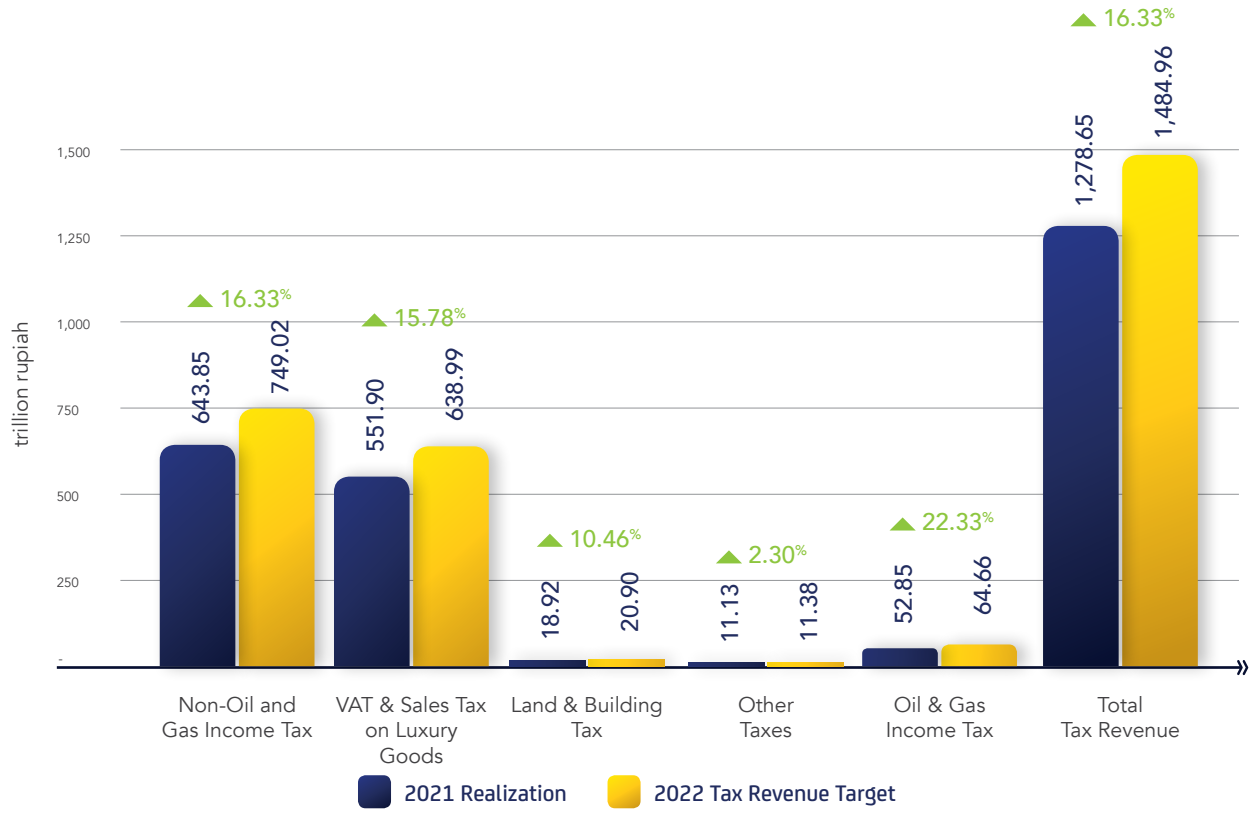
Supervision on Periodic Tax Payment: supervision of taxpayers on filing behavior and periodic tax payments related to economic activities in the current tax year.	**Supervision on Material Compliance:** a series of compliance supervision activities against taxpayers on filing and paying tax as a follow-up to data analysis in the context of supervision, extensification, audit, collection, and law enforcement activities related to the tax year prior to the current tax year.
Scope of activities: • supervision on tax payment and tax filing • dynamization of periodic installment • follow up on data matching • supervision on tax incentives provision • extensification, namely supervision of taxpayers who do not have TIN • Field Data Collection Activities (FDCA) • supervision on Trading Through Electronic System.	Scope of activities: Scope of activities: • supervision, both on strategic taxpayers and regional taxpayers • audit • collection • valuation • law enforcement

Strategy on the Leverage Function in 2022

Scope of activities:
- improvement of regulations, especially related to the implementation of the Harmonization of Tax Regulations Law
- business process improvement, which includes monitoring and audit procedures, data exchange, and CRM integration
- HR development, including through the expansion of functional positions
- dissemination, services, public relations, cooperation, and partnerships
- app development
- internal control.

Source: Directorate of Tax Potential, Compliance, and Revenue.

Comparison of 2021 Tax Revenue Realization and 2022 Tax Revenue Target



Source: DGT Financial Statements 2020 (Audited), Director General of Taxes Decree No. KEP-366/PJ/2022.

The preparation of the DGT Performance Contract for 2022 refers to the Vision and Mission of the President and Vice President, the DGT Strategic Plan 2020-2024, the DGT 2022 Performance Plan, as well as laws and regulations regarding performance management.

In the preparation of the Kemenkeu-One Performance Contract (echelon I unit level), DGT made refinements to several KPIs in the previous period so that performance measurement is getting better every year. KPI improvements include reformulation of KPIs and KPI targets, establishment of new KPIs, and elimination of KPIs.

The following is the DGT KPI for 2022 as stipulated in Kemenkeu-One DGT Performance Contract which is signed between the Director General of Taxes and the Minister of Finance.

Kemenkeu-One DGT Performance Contract, 2022

No.	Program/Activity Target	Performance Indicator	Target
1.	Optimum state tax revenue	Percentage of tax revenue realization	100%
2.	Prudent fiscal policy and the benefits of international cooperation and the optimal G20 presidency	Index of fiscal policy effectiveness	85
		The percentage of the G20 communique proposed by Indonesia that was agreed upon	70%
3.	High level of tax compliance in the current year	Level of taxpayer compliance in the current year	100%
		• Percentage of compliance level on Annual Income Tax Return submission by corporate and individual taxpayers	100%
		• Percentage of tax revenue realization from Supervision on Periodic Tax Payment (PPM)	100%
4.	High level of compliance in the previous year	Percentage of tax revenue realization from Supervision on Material Compliance (PKM)	100%
5.	Credible fiscal policy formulation	Regulation effectiveness index	7.10 (out of 10)
6.	Effective service and public relations	a. Customer satisfaction index	4.10 (out of 5)
		b. Public relations ecosystem effectiveness index	3.55 (out of 5)
		c. Service satisfaction index of the Voluntary Disclosure Program	100
7.	Effective education	Percentage of effectiveness of education and dissemination activities	67%
8.	Quality settlement of objection and non-objection requests	Percentage of timely objection and non-objection dispute settlement	84%
		• Percentage of timely objection dispute settlement	76%
		• Percentage of timely non-objection dispute settlement	92%
9.	Effective periodic tax payment supervision	Percentage of periodic tax payment supervision	90%
10.	Effective and collaborative Material Compliance Monitoring	a. The level of effectiveness of taxation law enforcement and supervision	100%
		• Percentage of settlement of requests for data and information clarification	100%
		• Percentage of paid tax assessment value in the current year	40%
		• Percentage of law enforcement collaboration results	100%
		b. Percentage of valid data	75%

No.	Program/Activity Target	Performance Indicator	Target
11.	Optimal settlement of appeals and lawsuits	Percentage of verdicts that retain the object of appeal/lawsuit in the tax court	44%
12.	Efficiency of business processes and digitization of tax services	a. Level of implementation of taxation business process transformation (Click, Call, Counter-3C)	100%
		b. Percentage of successful implementation of the joint program	84%
13.	Strengthening governance and work culture of the Ministry of Finance Unite (*Kemenkeu Satu*) in a collaborative ecosystem	a. HR management quality level	100
		b. Percentage of completion of the Ministry of Finance's Strategic Initiatives	92%
		c. Level of implementation of *Kemenkeu Satu*	91.75
		• Level of implementation of learning organization	83,5
		• The implementation level of the Ministry of Finance culture	100
		d. Percentage of completion of the consolidation of functional positions of the Ministry of Finance	100%
		e. The success rate of the joint program implementation of the Regional Chief Economist (RCE) and the development of Micro, Small and Medium Enterprises (MSMEs)	80%
14.	Strengthening optimal financial management	Index of Budget Section (BA) 015 financial management quality	100
		• BA 015 financial reporting quality index	90.4
		• Percentage of budget implementation quality	95.5%
		• Percentage of integrated back office implementation	100%
		• Efficiency level of bureaucratic spending	80
15.	Strengthening the collaborative information and communication technology (ICT) ecosystem	ICT system management quality index	100
		• ICT system downtime rate	0.1%
		• Percentage of completion of strategic ICT projects	90%
		• The level of implementation of the Ministry of Finance's enabling ecosystem	100 (out of 30% application)
16.	Strengthening the effective internal control monitoring	Organizational Integrity Index	93,82
		• The level of achievement of work units against the criteria of the Integrity Zone towards a Corruption Free Area	100
		• - Integrity Index	87.64

Source: Director General of Taxes Performance Contract 2022 (Performance Contract No. 3/KK/2022).

DGT Strategic Initiatives, 2022

SO/KPI	Strategic Initiatives	Output/Outcome	Period
Collaborative ICT ecosystem strengthening	Core Tax Administration System	Completion of Development Integrated Core Tax Administration System (CTAS) - Commercial off-the-shelf (COTS) including 20 modules	Jan—Dec
Effective and collaborative Material Compliance Monitoring	Tax Forensic Laboratory	1. DGT Digital Forensic Laboratory accredited SNI ISO 17025:2017 2. Equipment license renewal on DGT Digital Forensic Laboratory	Jan—Dec
Credible fiscal policy formulation	Tax Regulation Governance System	Implementation of system deployment, implementation and information dissemination of the Tax Regulation Governance System app	Jan—Dec

Source: Director General of Taxes Performance Contract 2022 (Performance Contract No. 3/KK/2022).



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CORPORATE GOVERNANCE

• **158** • Principles of Organization and Governance

• **160** • Performance Management System

• **164** • Employee Remuneration System

• **166** • Talent Management

• **167** • Job Rotation System

• **170** • Internal Control System

• **184** • Public Information Openness

The quality of efficient, effective, integrity, and fair tax administration is the DGT's pledge that has been embedded in the organization's vision. It is one of DGT's commitments to implementing good governance. By referring to the laws and regulations regarding governance, resource management system, internal control system, and public information openness, DGT continues to strive to encourage performance productivity and the quality of public services following the expectations of stakeholders.

PRINCIPLES OF ORGANIZATION **AND GOVERNANCE**

A. ORGANIZATION AND WORK PROCEDURES

The main provisions regarding DGT position, duties, functions, and span of control at the central level or echelon I units are regulated in the Presidential Regulation No. 57 of 2020 concerning the Ministry of Finance. Furthermore, the elaboration of the organization and working procedures of DGT which includes the structure, duties, functions, and/or administrative work areas of echelon II units/positions and below is regulated by the Minister of Finance Regulation.

DGT is required to always be adaptive and agile in facing the challenges and dynamics of the times. Therefore, DGT needs tools in organizational structuring so that DGT can quickly adapt its organization to environmental developments. As such, through the Presidential Decree No. 57 of 2020 DGT is also provided with special treatment regarding flexibility in organizational restructuring. Based on this provision, the Minister of Finance may delegate authority to the Director General of Taxes to determine further details regarding the duties, functions, locations, positions, and working areas of echelon III units and below within the Head Office, vertical agencies, and Technical Implementing Units, as long as it does not result in changes to the nomenclature and the formation and/or shift of the budget work unit.

Organization and Procedures

Unit	Legal Basis
Head Office	• Presidential Regulation No. 57 of 2020 concerning the Ministry of Finance. • Minister of Finance Regulation No. 118/PMK.01/2021 concerning Organization and Work Procedures of the Ministry of Finance. • Minister of Finance Decree No. 218/KMK.01/2003 concerning Advisors to the Director General of Taxes. • Director General of Taxes Decree No. KEP-10/PJ/2020 concerning the Stipulation of Changes in the Details of Duties of the Sub-directorate of Tax Objections and Appeals I and Sub-directorate of Tax Objections and Appeals II at the Directorate of Tax Objections and Appeals in the DGT Head Office. • Director General of Taxes Decree No. KEP-450/PJ/2020 concerning the Stipulation of Changes in Duties and Functions of the Equipment Section at the Secretariat of the Directorate General of Taxes. • Director General of Taxes Decree No. KEP-520/PJ/2020 concerning the Stipulation of Changes and/or Details of Tasks of Subdivisions and Sections that Have Similar Tasks in the DGT Head Office. • Director General of Taxes Decree No. KEP-161/PJ/2021 concerning Amendment on Director General of Taxes Decree No. KEP-10/PJ/2020 concerning the Stipulation of Changes in the Details of Duties of the Sub-directorate of Tax Objections and Appeals I and Sub-directorate of Tax Objections and Appeals II at the Directorate of Tax Objections and Appeals in the DGT Head Office. • Director General of Taxes Decree No. KEP-277/PJ/2021 concerning the Stipulation of Changes in Duties and Functions of the Sub-Directorate of Forensics and Evidence at the Directorate of Law Enforcement in the DGT Head Office.
Vertical Units	• Minister of Finance Regulation No. 210/PMK.01/2017 concerning Organization and Work Procedures of Vertical Units in DGT as amended by Minister of Finance Regulation No. 184/PMK.01/2020. • Director General of Taxes Decree No. KEP-150/PJ/2021 concerning the Stipulation of Changes in Duties and Functions of Tax Potential Monitoring and Data as well as Tax Registration, Extensification, and Valuation at Regional Tax Offices in addition to Large Taxpayers Regional Tax Office and Special Jakarta Regional Tax Office.

Unit	Legal Basis
Technical Implementing Units	• Minister of Finance Regulation No. 167/PMK.01/2016 concerning Organization and Work Procedures of the Center for Taxation Data and Document Processing as amended by the Minister of Finance Regulation No. 176/PMK.01/2019. • Minister of Finance Regulation No. 166/PMK.01/2016 concerning Organization and Work Procedures of Taxation Data and Document Processing Office. • Minister of Finance Regulation No. 174/PMK.01/2012 concerning Organization and Work Procedures of Information and Complaint Services Office as amended by the Minister of Finance Regulation No. 165/PMK.01/2016.

B. JOB DESCRIPTIONS

Job descriptions are set to provide clarity in the distribution of authority and responsibility for each position in the organization. Job descriptions for each type of position within the Ministry of Finance are determined in the form of a Minister of Finance Decree which includes, among others, the name of the position, an overview of the position, the purpose of the position, description of tasks and activities, references and tools used to complete the work, work output, authorities, responsibilities, risks, as well as job requirements. Job descriptions are essential as guidelines in carrying out each role in DGT and prevent duplication of work.

Job Descriptions in DGT

Type of Position	Legal Basis
Structural Official (Echelon) in DGT Head Office	Minister of Finance Decree No. 780/KM.1/SJ.2/2019
Staff in DGT Head Office	Minister of Finance Decree No. 187/KM.1/2017
Structural Official (Echelon) in vertical units and Technical Implementing Units	Minister of Finance Decree No. 6/KM.1/2021
Staff in the vertical units and Technical Implementing Units	Minister of Finance Decree No. 188/KM.01/2017
Tax Auditor	Minister of Finance Decree No. 1122/KM.1/2017
Tax Appraiser and Tax Appraiser Assistant	Minister of Finance Decree No. 1/KM.1/SJ.2/2020
Tax Instructor	Minister of Finance Decree No. 4/KM.1/SJ.2/2021
Tax Instructor Assistant	Minister of Finance Decree No. 5/KM.1/SJ.2/2021

The implementation of functional positions of IT Specialist and Apparatus Assessor refers to the Minister of Administrative and Bureaucratic Reform Regulation which regulates the job description for each position.

C. STANDARD OPERATING PROCEDURES

Standard Operating Procedures (SOPs) are prepared to avoid errors and variations in the process of implementing tasks and functions, ensuring that activities are carried out complying with the established provisions, encouraging the effective and efficient implementation of activities, and an internal control tool. SOP contains a series of standardized written instructions regarding various processes of government administration, how and when to do it, and where and by whom it is carried out, which is compiled based on business processes.

The formulation of DGT's SOPs refers to the Minister of Finance Decree No. 551/KMK.01/2021 and Circular Letter No. SE-32/PJ/2021. DGT implements SOP management processes including acceptance and distribution of inputs, needs analysis, preparation, standardization, review, determination, administration, and publication, as well as monitoring and evaluation of SOPs.

SOP Management Periodization

Consists of the process of receiving and distributing inputs, needs analysis, preparation, standardization, and reviewing and following up on the results of the SOP review	
I Period	January—June
II Period	July—December

Legal Basis: Circular Letter No. SE-32/PJ/2021

Based on the Director General of Taxes Decree No. KEP-301/PJ/2021, there were 1,773 new SOPs, 1,180 SOPs revised, and 1,362 SOPs have been abolished in 2021. With the stipulation of such decree, there were 4,315 SOPs in effect until the end of 2021.

Recapitulation of DGT's Standard Operating Procedures

Scope	Total
DGT Head Office, including SOPs which apply in general	1,819
Vertical Units	1,865
Technical Implementing Units	631
Total	4,315

Notes : Total SOPs as of December 31, 2021
Legal Basis : Director General of Taxes Decree No. KEP-301/PJ/2021

PERFORMANCE MANAGEMENT SYSTEM

Performance Management in DGT consists of Organizational Performance Management and Employee Performance Management. Both are carried out based on several regulations, namely:

a. Minister of Finance Decree No. 467/KMK.01/2014 concerning Performance Management in the Ministry of Finance as amended by the Minister of Finance Decree No. 556/KMK.01/2015;
b. Minister of Finance Decree No. 590/KMK.01/2016 on Guidelines for Performance Dialogue within the Ministry of Finance; and
c. Director General of Taxes Regulation No. PER-12/PJ/2018 concerning Performance Management within the Directorate General of Taxes.

There are three main stages in performance management, namely:

a. Planning, Performance Contract of the year is designed based on the strategic plan and annual work plan;
b. Monitoring, the results of KPIs achievement in Performance Contracts and employee behavior assessments become a reference for coaching; and
c. Determining Performance Results, which is an assessment carried out after the end of the Performance Contract implementation year and becomes a reference for performance evaluation and organizational/employee restructuring.

Performance Manager in DGT

Organization	Employee
Organizational Performance Manager is responsible for managing organizational performance in the echelon I unit level. The appointed official is the Head of Division of Organization and Governance in the Secretariat of the Directorate General.	**Employee Performance Manager** is responsible for managing employee performance in the echelon I unit level. The appointed official is the Head of Division of Planning, Development, and Dismissal of Employees.
Organizational Performance Sub-Manager is responsible for managing organizational performance in the echelon II unit level. The appointed officials are: • Echelon III officials appointed in Directorate/Center for Taxation Data and Document Processing; • Head of Division of General Affairs at RTOs.	**Employee Performance Sub-Manager** is responsible for managing employee performance in the echelon II unit level. The appointed officials are: • Head of Division of General Affairs at the Secretariat of the Directorate General; • Echelon III officials as superior of Subdivision of Directorate Administration; • Head of Division of General Affairs at RTOs; • Head of Division of General Affairs and Internal Compliance at Center for Taxation Data and Document Processing.
Organizational Performance Manager Partner of Echelon II Unit is responsible for assisting Organizational Performance Sub-Manager in managing organizational performance. The appointed officials are: • Echelon IV officials appointed in Directorate/Center for Taxation Data and Document Processing; • Head of Subdivision of Advocacy, Reporting, and Internal Compliance at RTOs.	**Employee Performance Manager Partner of Echelon II Unit** is responsible for assisting Employee Performance Sub-Manager in managing employee performance. The appointed officials are: • Head of Subdivision of Administration at Secretariat of the Directorate General/Directorate; • Head of Subdivision of Human Resources at RTOs; • Head of Subdivision of Household, Human Resources, and Internal Compliance at Center for Taxation Data and Document Processing.
Organizational Performance Manager Partner of Echelon III Unit is responsible for managing organizational performance in the echelon III unit level. The appointed officials are: • Head of Section of Data and Information Processing Section at tax offices; • Echelon IV officials appointed at Taxation Data and Document Processing Office/Information and Complaint Services Office.	**Employee Performance Manager Partner of Echelon III Unit** is responsible for managing employee performance in the echelon III unit level. The appointed officials are: • Head of Subdivision of General Affairs and Internal Compliance at tax offices; • Head of Subdivision of Administration and Internal Compliance at Taxation Data and Document Processing Office/Information and Complaint Services Office.

Legal Basis: Director General of Taxes Regulation No. PER-12/PJ/2018.

DGT refines KPIs in Performance Contracts to improve the quality of performance management from year to year. Refinement of KPIs encompasses the scope/reformulation of KPIs, the establishment of new KPIs, and the elimination of KPIs. In addition, performance managers also validate the performance assessment results to ensure that the entire assessment process has been conducted and reported according to the actual situation.

A. ORGANIZATION PERFORMANCE MANAGEMENT

The Balanced Scorecard (BSC) method has long been applied by the Ministry of Finance to gain an integrated view of organizational performance. With the BSC approach, the Strategic Objectives (SO) in the Strategy Map are grouped using four perspectives, namely stakeholders, customers, internal process, as well as learning and growth. Furthermore, to measure the success of the achievement of each SO, several key performance indicators (KPI) will be determined. The determination of KPI is determined by adhering to the SMART-C principle (specific, measurable, agreeable, realistic, time-bounded, and continuously improved).

Perspectives in DGT Balance Scorecard

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

Legal Basis: Minister of Finance Decree No. 467/KMK.01/2014 as amended by the Minister of Finance Decree No. 556/KMK.01/2015.

Principles in Key Performance Indicators Formulation

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

Legal Basis: Minister of Finance Decree No. 467/KMK.01/2014 as amended by the Minister of Finance Decree No. 556/KMK.01/2015.

BSC-based performance assessment in the Ministry of Finance is divided into six levels, namely:

a. Ministry of Finance-Wide, namely the Ministry level, which is the Performance Commitment of Minister and the Performance Contract of Vice Minister;
b. Ministry of Finance-One, namely echelon I unit level, which is the Performance Contract for echelon I officials;
c. Ministry of Finance-Two, namely echelon II unit level, which is the Performance Contract for echelon II officials;
d. Ministry of Finance-Three, namely echelon III unit level, which is the Performance Contract for echelon III officials;
e. Ministry of Finance-Four, namely echelon IV unit level, which is the Performance Contract for echelon IV officials;
f. Ministry of Finance-Five, is the Performance Contract for Assistants to the Minister, Advisors to the Director, functional officers, echelon V unit levels, and staff.

DGT monitors and evaluates organizational performance through the Organizational Performance Dialogue, which is a formal communication between the superiors of the Strategy Map owners and their subordinate officials/employees to discuss the achievement of the organization's strategy, performance, risks, and action plans. Organizational Performance Dialogue is conducted at least quarterly, namely in April, July, and October of the current year, and January of the following year.

Strategy Map Owner in DGT

- Director General of Taxes
- Secretariat of Directorate General
- Directorates
- RTOs
- Technical Implementing Units
- Tax Offices

Legal Basis: Minister of Finance Decree No. 467/KMK.01/2014 as amended by the Minister of Finance Decree No. 556/KMK.01/2015.

As the final phase of the organizational performance management cycle, an assessment is conducted based on the achievement of KPIs in the Performance Contract of the Strategy Map owner. The assessment then generates an Organizational Performance Value.

Stages of Organizational Performance Value Assessment

KPIs Realization	Raw data assessment results are based on the formula in the KPI manual.
KPIs Achievement Index	Assessment results by comparing realization with target based on the formula for assessing the KPI achievement index for each type of polarization.
Strategic Objective Value	Total of all KPIs achievement index in a SO by taking into account the weighted KPIs.
Perspective Value	Total of all Strategic Objective Value in a perspective.
Organizational Performance Value	Total of all Perspective Values or all KPI realizations in the Strategy Map.

Legal Basis: Minister of Finance Decree No. 467/KMK.01/2014 as amended by the Minister of Finance Decree No. 556/KMK.01/2015.

B. EMPLOYEE PERFORMANCE MANAGEMENT

The preparation of Performance Contracts and Employee Performance Targets is the beginning of employee performance management cycles. The document is prepared based on an agreement between the employee and his/her direct supervisor which contains a letter of commitment to achieve performance targets stated in KPIs and descriptions of activities that conforms to each other.

The direct supervisor as the assessor conducts monitoring activities regularly to see the progress of achieving employee performance through the Individual Performance Dialogue. The results of monitoring are used to determine corrective actions and ensure the achievement of employee performance targets. Meanwhile, the results of employee performance assessments are taken into consideration for human resources policy decisions such as employee restructuring and remuneration.

Employee Performance Assessment

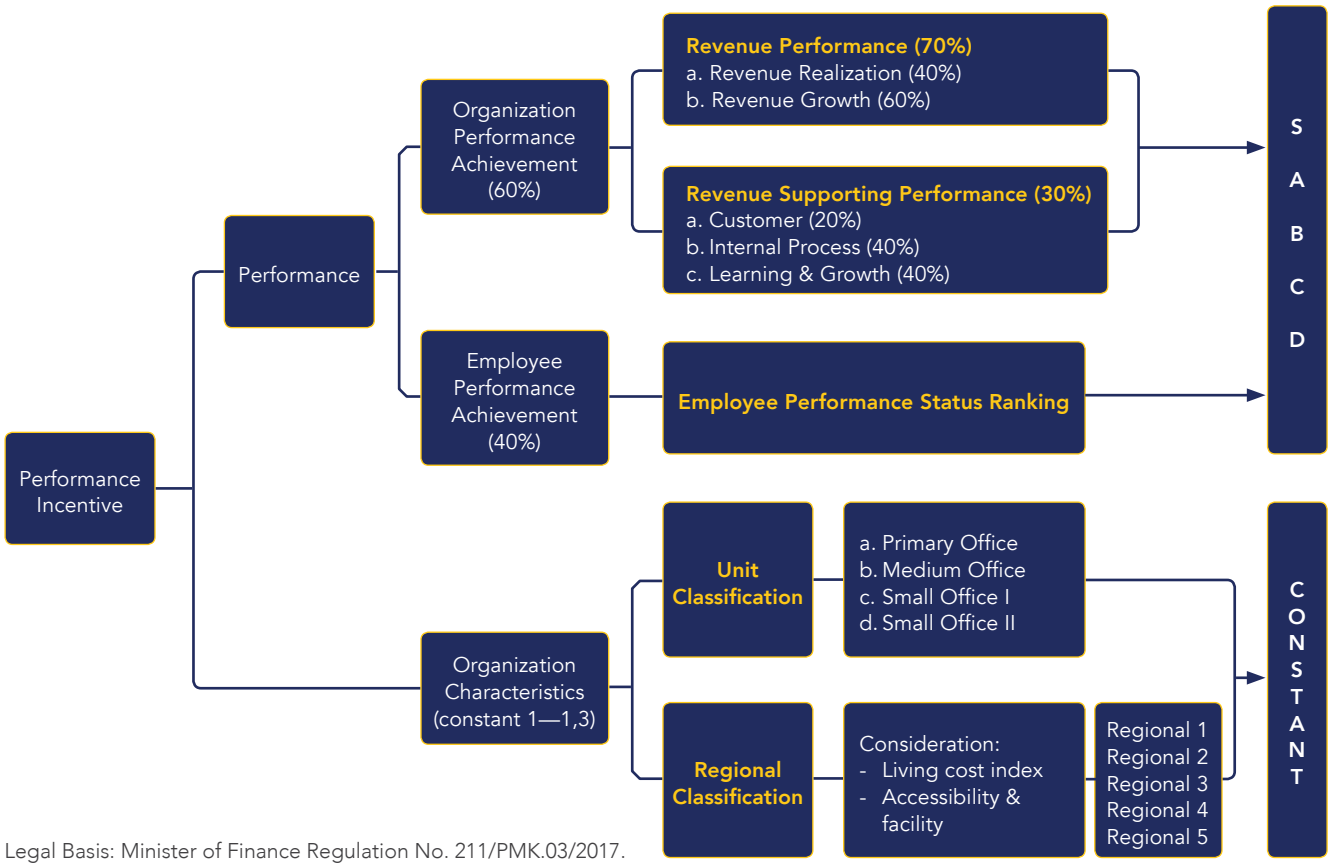
Based on the Minister of Finance Decree No. 467/KMK.01/2014 as amended by the Minister of Finance Decree No. 556/KMK.01/2015	Based on the Government Regulation No. 46 of 2011
Employee Performance Score (EPS): • Performance Achievement Index (PAI), percentage 70% • Behavioral Score (BS), percentage 30%	Work Performance Score of Civil Servants: • Employee Performance Objectives (EPO) score, percentage 60% • Behavioral Score, percentage 40%
PAI assessment is conducted through the Ministry of Finance's e-performance app.	EPO assessment is conducted through SIKKA app

Based on the Minister of Finance Decree No. 467/ KMK.01/2014 as amended by the Minister of Finance Decree No. 556/KMK.01/2015	Based on the Government Regulation No. 46 of 2011
Behavioral assessment is conducted through by filling out questionnaires by direct supervisors, colleagues, and/or subordinates (360°).	Behavioral assessment is performed by direct supervisors.

EMPLOYEE REMUNERATION SYSTEM

DGT employee remuneration system refers to the Presidential Regulation No. 37 of 2015 concerning the Employee Remuneration System in the Directorate General of Taxes as amended by the Presidential Regulation No. 96 of 2017 and its implementing regulation, namely the Minister of Finance Regulation No. 211/PMK.03/2017 concerning Procedures for Calculation of Employee Remuneration System in the Directorate General of Taxes. Based on the regulation, the calculation of the DGT employee remuneration takes into account the criteria for achieving organizational performance and employee performance, as well as organizational characteristics.

Scheme of Employee Performance Incentive



Legal Basis: Minister of Finance Regulation No. 211/PMK.03/2017.

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

Formula of Performance Incentive Calculation

Performance Incentive	=	Constant x {(60% x Organization Performance Achievement Status) + (40% x Employee Performance Achievement Status)} x Performance Incentive Table based on Position and Job Rank

Legal Basis: Presidential Regulation No. 37 of 2015 as amended by the Presidential Regulation No. 96 of 2017.

Every year before the new period of performance remuneration system begins, the Directorate of Internal Compliance and Apparatus Transformation formulates the organizational performance achievements and organizational characteristics. Organizational performance achievements take into account two parameters, namely:

a. tax revenue performance, which is divided into elements of tax revenue achievement and tax revenue growth;
b. supporting performance of tax revenue, which is divided into customer perspective, internal process, as well as learning and growth.

While the preparation of organizational characteristics takes into account the workload, work risks, demographics of the location of the work unit, and local socio-economic characteristics.

Employee performance achievement is the result of a performance assessment carried out in accordance with the provisions regarding the assessment of civil servants' work achievement and performance management within the Ministry of Finance, including employee contribution. The result of employee performance achievement and consideration from the head of the unit of the Strategy Map owner are used as the basis for rating employee performance and later converted into employee performance achievement status.

Based on the parameters for calculating the performance allowance above, the DGT issued several decrees as the legal basis for the payment of remuneration for the period of July 2020 up to June 2021:

a. Director General of Taxes Decree No. KEP-278/PJ/2020 concerning the Stipulation of Details of Organizational Units within the Directorate General of Taxes Grouped Based on Regional Classification as amended by the Director General of Taxes Decree No. KEP-185/PJ/2021;
b. Director General of Taxes Decree No. KEP-218/PJ/2021 concerning the Stipulation of Details of Organizational Units within the Directorate General of Taxes Grouped Based on Unit Classification in 2021; and
c. Director General of Taxes Decree No. KEP-225/PJ/2021 concerning the Stipulation of Organizational Performance Achievements within the Directorate General of Taxes in 2020.

The organizational restructuring carried out by the DGT has an impact on the need for new positions. With the simplification of the bureaucracy, which is the Government's national program, in 2020 DGT announced improvements to its organizational structure. Improving the organizational structure has an impact on the need for drafting regulations regarding procedures for equalizing positions in the context of remuneration payment for new positions. However, the draft regulation, a mandate from the Presidential Regulation No. 37 of 2015 is still not available until the end of 2020.

With the above background and the urgency of regulations that can provide certainty in the provision of remuneration for new positions, in the first quarter of 2021 the DGT and the Secretariat General formed the initiation and cooperation in preparing the Draft of Minister of Finance Regulation on Procedures for Equalizing Positions in Payment of DGT Employee Remuneration. After going through internal and external discussions within the DGT and the Ministry of Finance, on December 31, 2021, the Minister of Finance Regulation No. 220/PMK.01/2021 was issued concerning Procedures for Equalizing Positions in the Framework of Providing Performance Allowances within the DGT.

TALENT MANAGEMENT

Talent management is a series of human resource management systems to find, manage, develop, retain, and evaluate the best DGT employees who are prepared as future leaders according to the needs of organization. Talent management aims to prepare the best employees to occupy target positions, accelerate the implementation of the merit system at DGT, build a positive and transparent competitive climate, as well as build employee trust in the organization. As for employees, talent management aims to provide equal opportunities in career development and a means of self-actualization.

Talent management in DGT is carried out by taking into account the following provisions:

a. Minister of Finance Regulation No. 60/PMK.01/2016 concerning Talent Management at the Ministry of Finance as amended by the Minister of Finance Regulation No. 161/PMK.01/2017;
b. Minister of Finance Decree No. 130/KMK.01/2013 concerning Employee Restructuring at the Ministry of Finance;
c. Minister of Finance Decree No. 1227/KMK.1/2016 concerning Guidelines of Talent Development and Mentoring Mechanisms in Talent Management of the Ministry of Finance;
d. Minister of Administrative and Bureaucratic Reform Regulation No. 38 of 2017 concerning Competency Standards for State Civil Apparatus Positions; and
e. Director General of Taxes Regulation No. PER-20/PJ/2021 concerning Talent Management in the Directorate General of Taxes.

The stages of talent management are as follows:

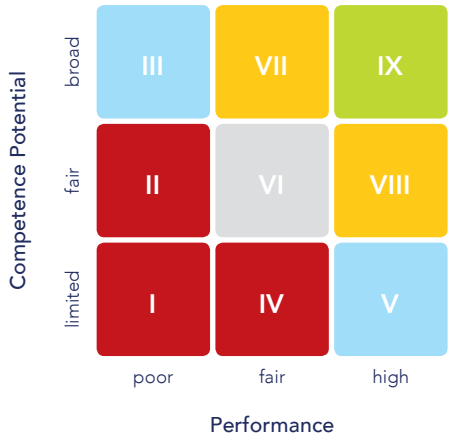
a. analysis of talent requirements and ratio analysis;
b. identification of talent candidates;
c. leadership forum/talent selection;
d. talent development; and
e. talent evaluation.

Talent requirements analysis is the stage of calculating the number of talent requirements that will be managed or developed in talent management. Talent requirements are based on the number of positions that will be vacant in the next year. While the ratio analysis is to compare the number of target positions with the number of talent needs.

Identification of talent candidates is carried out through employee mapping, administrative selection, monitoring of track records and integrity, confirmation of talent candidates, and ranking. Employee mapping is done by grouping employees into Employee Map Diagram according to their level of performance and competence. Employees who have high performance and the broadest competencies will become talent candidates to fill promotion positions. Administrative selection is a process of selecting talent candidates based on the administrative requirements of the positions. Monitoring of track record and integrity is carried out to ensure that talent candidates have high integrity by selecting candidates who are not currently undergoing disciplinary punishment or have never been sentenced in the category of fraud.

Furthermore, confirmation regarding the eligibility and ability of candidate talents is carried out through correspondence between the Secretary of the Directorate General and the Primary Executive Officials (echelon II officials) at DGT. From this confirmation, the mapping box for talent candidates was re-determined. Meanwhile, confirmation related to technical competence is carried out through technical competency tests to obtain competency scores as one of the ranking variables.

Employee Map Diagram



The identification stage of potential talents will produce a short list of candidate talents which will be brought to the leader's forum. The leader's forum could decide whether an employee is eligible for the talent pool based on the recommendation of their direct supervisors or other evidence that can be accounted for. In 2021, the leader's forum has determined 120 talents to fill the Administrator position and 800 talents to fill the Supervisor position.

Talent development is carried out through a series of activities, namely:

a. e-learning to improve managerial and socio-cultural competence;
b. remote training for talent competency development for administrator positions;
c. secondment at Internal Compliance Unit;
d. preparation and implementation of the Individual Development Plan (IDP);
e. job shadowing;
f. remote learning for Talent Development Program (TDP); and
g. preparation and presentation of papers.

In the **talent evaluation** stage, a series of fit and proper tests for talent as well as talent determination are carried out in the ready now, need development, and exit categories. The determination is made based on the results of the current year's performance achievements, the improvement of talent competencies during the development program, and the results of fit and proper tests.

JOB ROTATION SYSTEM

Based on the Government Regulation No. 11 of 2017 concerning the Management of Civil Servants as amended by the Government Regulation No. 17 of 2020, every agency is mandated to carry out career development management. This basically aims to provide career certainty to civil servants, meet the needs of agencies, improve the competence and performance of civil servants, and encourage the improvement of the professionalism of civil servants. Methods in career development management could be done through transfers/rotations, promotions, or special assignments.

The implementation of the job rotation in DGT refers to:

a. Law No. 5 of 2014 concerning State Apparatus;
b. Government Regulation No. 11 of 2017 concerning the Management of Civil Servants as amended by Government Regulation No. 17 of 2020;
c. Minister of Finance Regulation No. 224/PMK.01/2020 concerning Career Management in the Ministry of Finance; and
d. Director General of Taxes Regulation No. PER-25/PJ/2021 concerning Career Management in the Directorate General of Taxes.

Job rotation is carried out if the employee has served and occupied a position/assignment for a minimum of two years and a maximum of five years, or according to the needs of the organization. The job rotation system is carried out by taking into account: the composition of employee needs; the principle of the prohibition of conflicts of interest; job category; position in the Employee Map Diagram and/or the value of competence and performance of civil servants; history of imposing code of ethics sanctions and disciplinary penalties; individual career development plans; work zone; time of execution of job rotation; and other requirements determined by the Middle Executive Officials and/or the Minister of Finance.

The implementation of job rotation in DGT in 2021 cannot be separated from the organizational restructuring in the form of additional MTO units, changes in the organizational structure of tax office, stratification of TO, as well as changes in the duties and functions of RTO. During the organizational restructuring of vertical units in May 2021, officials were transferred and there was also the inauguration of officials in new positions due to changes in the nomenclature. The organizational restructuring with a fairly broad scope has resulted in a relatively large number of employees included in the job rotation decree. In addition, to support the optimization of tax revenue and the strategy to increase taxpayer compliance, in 2021 DGT has also appointed several employees in new functional positions, namely Tax Instructor and Tax Instructor Assistant.

Recapitulation of Total Employees Assigned with Job Rotation and Promotion

Structural Position

Position	Job Rotation	Promotion	Total
Supervisor	3,070	248	3,318
Administrator	202	31	233
Total	3,272	279	3,551

Functional Position

Position	Job Rotation	Promotion	Reappointment	Total
Tax Auditor	2,980	64	12	3,056
Tax Appraiser & Tax Appraiser Assistant	387	102	0	489
Tax Instructor & Tax Instructor Assistant	83	2,350	0	2,433
IT Specialist	0	73	5	78
Total	3,450	2,589	17	6,056

The Position of Tax Objection Reviewer, Account Representative, and Staff

Position	Job Rotation	Promotion	Discharge	Total
Tax Objection Reviewer	181	115	14	310
Account Representative	1,653	1,126	4	2,783
General Staff	418	0	0	418
Total	2,252	1,241	18	3,511

Source: Decree regarding the job rotation/appointment of employees in 2021.

In the case of job rotation for Executive Official, Administrator Official, and Senior Expert of Functional Positions, DGT prepares and discusses the output in the form of proposals which are later submitted to the Ministry of Finance as the unit authorized to determine the job rotation.

DGT has parameters that are considered in the transfer of employees, especially the employee tenure in an area and occupying the last position. In addition, the employee performance is also taken into consideration.

Plotting Based on Employee Performance

Excellent or ***Good*** Performance	upgrade to unit/position with a **higher level** classification
Fair Performance	transfer to unit/position with the **same level** of classification
Poor/Weak Performance	downgrade to unit/ position with a **lower level** of classification

Performance Status	Employee Performance Rating Distribution
S	best 15%
A	20% next layer (16%—35%)
B	30% next layer (36%—65%)
C	20% next layer (66%—85%)
D	15% next layer (86%—100%)

Legal basis:
- Minister of Finance Decree No. 467/KMK.01/2017 as amended by the Minister of Finance Decree No. 556/KMK.01/2015.
- Minister of Finance Regulation No. 211/PMK.03/2017.

In addition to 'business as usual' job rotation, DGT also participates in employee job rotation between echelon I units and between agencies. The mechanism for the employee job rotation can be in the form of open selection, internal job vacancy (IJV), as well as applications submitted by employees. Assignments in open selection within the DGT are carried out through mutation, employment, or secondment. The term of service as an employee who is employed or seconded is a maximum of four years and can be extended for a maximum of six years. During the period of duty, the status of the employee is at the Secretariat General c.q. Bureau of Human Resources.



The implementation of employee transfers between echelon I units within the Ministry of Finance is an embodiment of the Ministry of Finance Unite (*Kemenkeu Satu*), namely a more open and flexible work culture, promoting collaboration among others through collaborative ways of working.

2021 is the first time that DGT has accepted employees through the IJV mechanism. The IJV process that has been carried out by the DGT opens opportunities for employees from outside the DGT to develop a career at DGT or sends DGT employees to take part in the selection outside the DGT. There is also employee transfer as a request for in and out mutation by the employee, as has been done in previous years.

INTERNAL CONTROL SYSTEM

The governmental organization implements an internal control system regarding the Government Regulation No. 60 of 2008 concerning Government Internal Control System. Internal Control System is carried out through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations, all of which aim to achieve organizational goals.

The following are several programs/activities as a form of government's internal control system within DGT.

A. CODE OF CONDUCT IMPLEMENTATION

Enforcement of integrity and ethical values is one of the control environments that shall be established by government institutions so that the internal control system can be implemented. Through the issuance of the Minister of Finance Regulation No. 190/PMK.01/2018, the Ministry of Finance stipulates a Code of Ethics and Conduct as guidelines for the attitudes, behavior, and actions of employees in carrying out their duties and functions as well as their daily life interactions.

Based on the authority mandated in the Minister of Finance Regulation No. 190/PMK.01/2018, since July 1, 2020, DGT has also enacted the Director General of Taxes Regulation No. PER-22/PJ/2019 which contains provisions for the Code of Ethics and Conduct following the conditions and characteristics of DGT. The Code of Ethics and Conduct are established to increase employee discipline, ensuring the maintenance of order and smooth implementation of tasks and a conducive work climate, as well as creating and maintaining work contributions and professional behavior.

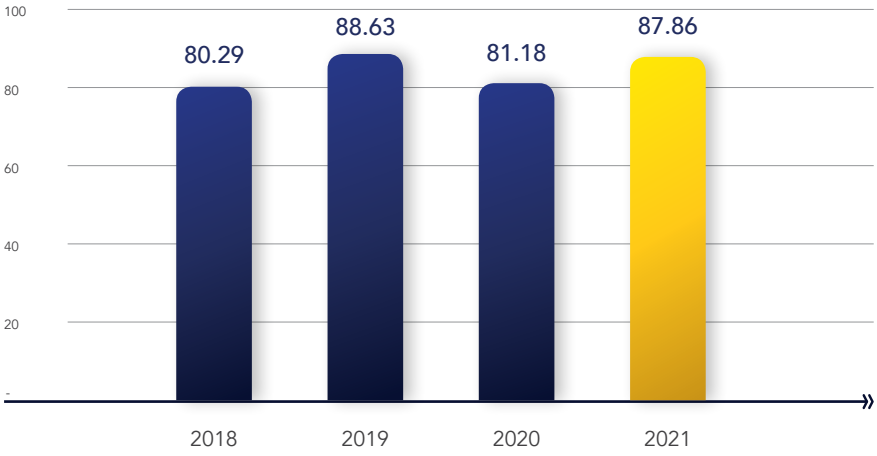
DGT disseminates the Code of Ethics and Conduct to all employees through various methods such as online/offline dissemination and also by displaying motion graphics/animation videos to make it easier for employees to understand the material.

To measure and map the achievements of the culture of integrity as well as to eradicate corruption, KPK in collaboration with the Statistics Indonesia (BPS) initiated the implementation of the Integrity Assessment Survey (SPI) as a diagnostic tool. In 2021, SPI has became a national priority and mandatory program to be implemented by all ministries/institutions every year. The KPK uses the SPI index as an indicator of corruption prevention in the National Medium-Term Development Plan (RPJMN).

Within the scope of the Ministry of Finance, the integrity assessment is carried out during the period of July 2020 up to June 2021 for all echelon I and non-echelon organizational units that are responsible to the Minister of Finance. The assessment is carried out on the perceptions and experiences of internal and external respondents.

The higher the SPI index number, the better the level of integrity. In 2020, the SPI index obtained by DGT was 81.18 and was reduced by one arrest operation (OTT) case. The DGT's SPI index later increased in 2021, which was 87.86 without any deduction.

DGT Integrity Assessment Survey Index, 2018—2021



DGT Integrity Assessment Survey Index 2021 per Component

Internal Index	
Trading in influence	89.12
Management of procurement of goods & services	92.77
Pengelolaan anggaran	89.61
HR Management	81.89
Integrity in carrying out duties	89.49
Anti-corruption dissemination	75.13
Transparency	89.71
External Index	
Corruption prevention	85.27
Transparency and fairness of service	83.89
Employee integrity	97.05

Note:
The number of internal respondents is 11,037 and the number of external respondents is 3,309.

B. INTERNALIZATION OF ORGANIZATIONAL VALUES

To achieve the tax revenue target, DGT requires the support of tax officials with integrity, competence, and professionalism. The development of apparatus is carried out by strengthening organizational culture through the implementation of Internalization of Corporate Value (ICV) program. Internalization is a process to consolidate and instill values, norms, and ethics in a person so that they can influence and change a person's character, attitude, and behavior.

DGT implements the ICV program on an ongoing basis to support Organizational Culture Strengthening which is the central theme of Bureaucratic Reform and Institutional Transformation of the Ministry of Finance.

The ICV program in 2021 has the following objectives:

a. supporting the achievement of 2021 tax revenue target;
b. supporting DGT's mission and the achievement of Strategic Objective: Organizations and Human Resources with High Performance, namely to create a tax apparatus with integrity, professionalism, and strong motivation to work;
c. improving employee compliance with the Code of Ethics and Conduct, disciplining civil servants, and increasing the role of superiors in the formation of a culture based on the Values of the Ministry of Finance;
d. realizing good governance so that it is in line with the Integrity Zone development program towards a Corruption-Free Area and a Clean and Good Service Bureaucracy Area; and
e. realizing the DGT institution that is clean and free from practices of corruption, collusion, and nepotism as well as creating a conducive work environment.

A leader's integrity is needed in building credibility and public trust in the organization. Leaders as role models for their subordinates set an example of anti-corruption behavior and comply with the Code of Ethics and Conduct. In 2021, DGT has developed a Leadership Integrity Commitment (KIP) program as stated in Circular Letter No. SE-40/PJ/2021. KIP is an agreement/commitment to think, say, behave, and act properly and correctly and to uphold the Code of Ethics and Conduct of unit leaders within the DGT.

The KIP program is implemented in the form of signing and declaration of KIP Statement Letters by unit leaders, and is also strengthened through other activities such as:
a. sharing session to improve leadership competence with materials on integrity, leadership, emotional intelligence, communication, and/or national insight;
b. focused group discussion which is carried out with the theme "Ngudarasa" which means finding solutions and committing to making improvements to components that have received negative ratings or components that have received positive ratings but have not met the targets in the SPI.

C. INTERNALIZATION OF ANTI-CORRUPTION CULTURE

Anti-corruption culture is a culture to always avoids corruption in carrying out work. Internalization of anti-corruption culture within the DGT in 2021 is held in various activities or embedded into the implementation of regular tasks.

As a form of anti-corruption campaign, in 2020 the Director General of Taxes issued instructions to the head of units to:

a. broadcast a guidance video by the Director General of Taxes regarding strengthening the integrity of employees at Integrated Service Points (TPT) and/or the main lobby/guest waiting room in each office unit;
b. inform the taxpayers when initiating dissemination, counseling, meetings, or activities related to taxpayers; and
c. deliver strengthening of integrity to all employees at every coaching or activity that involves employees.

As a follow-up to the recommendations of the CEC Leader and the direction of the Director General of Taxes in the Integrity Talk event on the commemoration of World Anti-Corruption Day 2020, as well as to increase the anti-corruption commitment of stakeholders, starting January 2021 all units at DGT were also instructed to broadcast anti-corruption campaign videos for external parties in public service facilities.

Internalization of anti-corruption culture is also carried out in the form of gratification control, the implementation of which refers to the Minister of Finance Regulation No. 227/PMK.09/2021 concerning Gratification Control within the Ministry of Finance. One of the provisions in the regulation is the establishment of a Gratification Control Unit. This unit is incorporated into every organizational unit that has duties and functions in the field of internal compliance. Every acceptance or rejection of gratuities shall be reported to the Gratification Control Unit or Corruption Eradication Commission through GOL KPK app which can be downloaded on the Playstore or AppStore. The gratification report submitted by the employee will then be verified by the Gratification Control Unit and/or the Corruption Eradication Commission and wait for the determination of the ownership status of the gratuity goods. In 2021, the Gratification Control Unit of echelon I DGT received 249 gratification reports. Such number increased quite high from the previous year, which was 59 reports.

DGT continuously carries out the dissemination of whistleblowing system (WBS) so that employees are committed to reporting suspected violations of the Code of Ethics and Conduct as well as civil servant discipline through the WBS mechanism. The implementation of WBS at DGT itself is referred to several regulations, namely:

a. Minister of Finance Regulation No. 103/PMK.09/2010 concerning Procedures for Management and Follow-up on Whistleblowing within the Ministry of Finance;
b. Minister of Finance Decree No. 149/KMK.09/2011 concerning Procedures for Management and Follow-up of Whistleblowing Reports and Procedures for Reporting and Publication of the Implementation of Whistleblowing within the Ministry of Finance; as well as
c. Director General of Taxes Regulation No. PER-22/PJ/2011 concerning Obligations to Report Violations and Handling of Whistleblowing Reports within the Directorate General of Taxes.

DGT has several channels for WBS. Based on data for the last five years, the most popular channel is mail. It indicates that mail is still considered the safest and most convenient media used by whistleblowers. After the mail, the second most popular channel is the Ministry of Finance's WBS page (WiSe app). Its ease of access for everyone and confidentiality are among the reasons for the increasing use of the WiSe channel.

Number of Complaints by Channels, 2017—2021

Channel	2021	2020	2019	2018	2017
Email	35	29	28	19	35
Mail	67	80	76	92	64
Direct visit	7	9	17	10	18
Online media	13	0	7	8	4
Phone	8	10	22	22	9
SIKKA-WBS app	9	7	12	5	5
WISe app	46	37	21	31	59
Others	0	0	0	4	6
Total	185	172	183	191	200

Source: Directorate of Internal Compliance and Apparatus Transformation.

Number of Complaints by Subject Matters, 2017—2021

Complaint Subject	2021	2020	2019	2018	2017
Requesting and/or receiving money, goods, or other facilities	38	37	37	41	25
Misuse of office budget and facilities	3	2	7	8	6
Misuse of electronic data	0	4	1	1	1
DGT external services	5	3	13	13	16
DGT internal services	2	4	2	7	3
Violation of official regulations	74	54	48	36	46
Violation of working hours	5	12	4	8	5
Violation of regulations on procurement	4	2	4	1	0
Violation of procedures of marriage and divorce	11	15	17	27	16
Violation of civil servant dignity and honor	24	24	24	31	17
Not related to DGT employees	19	15	26	18	65
Total	185	172	183	191	200

Source: Directorate of Internal Compliance and Apparatus Transformation.

The administration and supervision of the follow-up to complaints of violations submitted to the DGT are processed and managed by the Sub-Directorate of Internal Investigation. In 2021, the Sub-directorate of Internal Investigation resolved 166 of the 185 incoming complaints (89.73 percent).

The effectiveness of the WBS mechanism in preventing violations depends on the active participation of employees, of course, there are also units authorized to carry out prevention and prosecution efforts, inherent supervision, and examples from superiors.

Another attempt to internalize anti-corruption culture is to organize an event to commemorate World Anti-Corruption Day. This activity is a routine agenda held by DGT every year to voice the spirit of anti-corruption to all stakeholders.

World Anti-Corruption Day commemoration in 2021 carries the theme "Restore the Country During a Pandemic, Strengthen Taxes Without Corruption". Several activities were held to commemorate World Anti-Corruption Day in 2021, including an infographic competition and an anti-corruption olympiad. The main event of the commemoration was held in the form of talk show with the topic "Strengthening Employee Integrity in Bureaucratic Reform of the Directorate General of Taxes". The keynote speakers of the event were Director General of Taxes Suryo Utomo, Inspector General of the Ministry of Finance Awan Nurmawan Nuh, former CEC Commissioner Erry Riyana Hardjapamekas, as well as journalist and national presenter Anisha Dasuki as moderator.

Number of Participants/Audiences of 2021 World Corruption Day Talk Show

Attending live at the Cakti Buddhi Bhakti Auditorium	64 guests
Zoom Meeting	43 guests
Ministry of Finance's Corpu TV	6,963 views
DGT's YouTube Channel	31,396 views

Source: Directorate of Internal Compliance and Apparatus Transformation.

D. REPORTS OF STATE OFFICIALS WEALTH MANAGEMENT

To establish state officials that are clean and free from corruption, collusion, and nepotism, every organization shall implement transparency on the assets of its officials. Within the scope of the Ministry of Finance, the obligation to fill out and submit the Reports of State Officials Wealth (LHKPN) refers to:

a. CEC Regulation No. 7 of 2016 concerning Procedures for Registration, Announcement, and Audit of State Administrators' Assets as amended by CEC Regulation No. 2 of 2020;
b. Minister of Finance Decree No. 83/KMK.01/2021 concerning the List of State Officials in the Ministry of Finance who are Obliged to Submit Reports of State Officials Wealth; and
c. Minister of Finance Decree No. 84/KMK.01/2021 concerning Guidelines for Submission of State Officials Wealth Reports within the Ministry of Finance.

LHKPN is a report containing descriptions and details of information regarding assets, personal data, income, expenses, and other data. State officials during their tenure are obliged to submit LHKPN using the e-LHKPN app periodically once a year for assets obtained from January 1 to December 31, then submitted within a period of no later than March 31 of the following year.

Posts Obliged to Submit Reports of State Officials Wealth

• Director General of Taxes	• Account Representative
• Echelon II, III and IV Official	• Tax Objection Reviewers
• Commitment-Making Official	• Tax Auditors
• Head/Staff of the Procurement Unit	• Tax Auditors Assistant
• Procurement Committee	• Tax Appraisers
• Official/Committee for Procurement Result Examination	• IT Specialists
• Payment Instruction Signing Officer	• Tax Bailiffs
• Treasurer	• Member of the Renewal of Core Tax Administration System Team

In 2021, the level of DGT compliance with the submission of LHKPN for the 2020 reporting year has reached 99.98 percent. There is one employee with retirement status who does not complete the lack of completeness in the form of a power of attorney until the deadline set by the CEC so that the status of submitting LHKPN on behalf of the employee is considered not to have been reported. Based on data on the http://e-lhkpn.kpk.go.id page, the number of employees who reported LHKPN in 2021 was 25,785 employees.

E. DEVELOPMENT OF INTEGRITY ZONE TOWARD CORRUPTION-FREE AREA AND CLEAN AND GOOD SERVICE BUREAUCRACY AREA

Integrity Zones (ZI) is a title given to government agencies whose leaders and staff are committed to performing Corruption-Free Area and Clean and Good Service Bureaucracy Area (WBK/WBBM) through bureaucratic reform, particularly by preventing corruption and improving the quality of public services. ZI development in DGT refers to the Minister of Administrative and Bureaucratic Reform Regulation No. 52 of 2014 as amended by the Minister of Administrative and Bureaucratic Reform Regulation No. 10 of 2019. Its implementation within the Ministry of Finance is further regulated in the Minister of Finance Decree No. 426/KMK.01/2017.

A government agency would be granted ZI title when it has passed through several stages of assessment on ZI development. The assessment is carried out in stages starting from the assessment team of DGT's echelon I unit, the Ministry of Finance assessment team (Inspectorate General), to national assessment team (Ministry of Administrative and the Bureaucratic Reform and Statistics Indonesia).

Development of Integrity Zone Toward Corruption-Free and Clean and Good Service Bureaucracy Area

Area	Objectives
Change Management	Systematically and consistently change the working mechanism, mindset, and work culture of individuals, to better match the goals and objectives of Integrity Zone development.
Governance Improvement	Improve the efficiency and effectiveness of clear, effective, efficient and measurable systems, processes, and work procedures.
Human Resources Management System Improvement	Increase the effectiveness, transparency and accountability of HR management to create personnel with integrity and professionalism.
Supervision Strengthening	Promote governance that is clean and free from corruption, collusion, and nepotism.
Strengthening of Performance Accountability	Enhance the capacity and performance accountability of government agencies.
Improvement of Public Services Quality	Improve the quality and innovation of public services so that they are faster, safer and more accessible to customers.

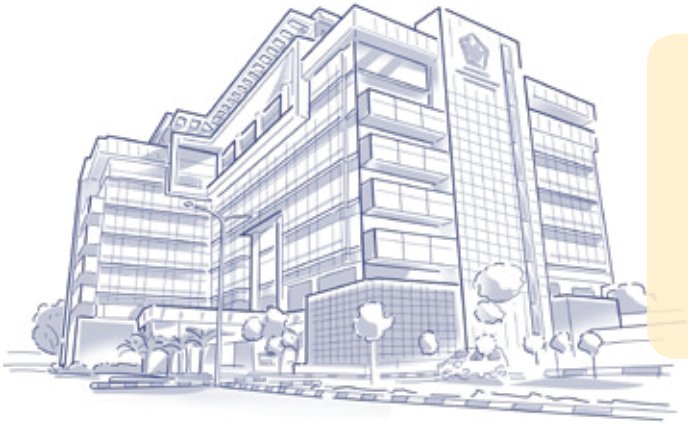
Source: Directorate of Internal Compliance and Apparatus Transformation.

In 2021, DGT proposed 144 units for assessment by the Ministry of Finance assessment team, consisting of 121 units for WBK assessment and 23 units for WBBM assessment. Furthermore, based on the results of the assessment team of the Ministry of Finance, 130 DGT office units passed and were entitled to advance to the national assessment stage, consisting of 109 units for the WBK assessment and 21 units for the WBBM assessment. Based on the final stage of the assessment by the national assessment team, 30 DGT office units were declared eligible for the ZI title, 28 units each for the WBK category and 2 units for the WBBM category. The awarding ceremony by the Ministry of Administrative and Bureaucratic Reform will be held online on December 20, 2021.

Development of Integrity Zone Toward Corruption-Free and Clean and Good Service Bureaucracy Area in DGT, 2013—2021

Year	Corruption-Free Area		Clean and Good Service Bureaucracy Area	
	Number of Proposed Units	Number of Units Earned the Title	Number of Proposed Units	Number of Units Earned the Title
2013	0	0	1	1
2014	1	1	1	1
2015	0	0	0	0
2016	1	0	0	0
2017	3	1	0	0
2018	31	24	1	0
2019	87	32	19	4
2020	75	64	15	6
2021	109	28	21	2

Source: Directorate of Internal Compliance and Apparatus Transformation.



152 DGT office units
received ZI title from 2013 to 2021.

F. IMPLEMENTATION OF RISK MANAGEMENT

The organization's journey in achieving goals cannot be separated from risk. The risk may hinder or even thwart the achievement of an organization's goals. Therefore, organizations need to pay close attention to these risks. The implementation of risk management is carried out to provide reasonable assurance that the organization's objectives can be achieved by managing risk at an acceptable level.

DGT has implemented risk management since 2008, in line with the mandate in the Minister of Finance Regulation No. 191/PMK.09/2008. Currently, the risk management within the DGT refers to the Minister of Finance Decree No. 577/KMK.01/2019 and the Director General of Taxes Decree No. KEP-702/PJ/2019.

Risk Management Process



Legal basis: Minister of Finance Decree No. 577/KMK.01/2019

As a risk owner unit, DGT must carry out the risk management process for the organization's objectives following the duties and functions carried out. The risk management is realized through the preparation of the unit risk profile and its mitigation plan, as well as carrying out monitoring of these risks and mitigations.

The activity of compiling a risk profile and mitigation plan begins with the collection of proposals/data from the directorate of business processes. The data/proposals are later discussed by the Directorate of Internal Compliance and Apparatus Transformation, as part of the risk management unit of the echelon I DGT unit, along with the supporting directorate to understand the prepared risk profile. The risk profiling process resulted in the DGT Risk Management Charter which was ratified on January 29, 2021. Risk identification related to the achievement of tax revenue targets is one of the main focuses of DGT in the 2021 risk profile. The Covid-19 pandemic and various external factors related to global economic conditions are also included in the 2021 risk profile.

The Directorate of Internal Compliance and Apparatus Transformation also coordinates with the Secretariat General of the Ministry of Finance in preparing the Risk Management Charter and Risk Management Supporting Documents for the Ministry of Finance.

Risk profile monitoring prepared at the beginning of the year is carried out through the Organizational Performance Dialogue, which is regularly held quarterly.

To support risk management, the risk manager of the echelon I unit of DGT carries out several work programs, as follows.

a. Assistance in risk management, which is an educational activity and assistance provided to the risk owner unit in DGT. This educational activity is carried out in the risk owner unit, both at the DGT Head Office and the DGT vertical unit.
b. Monitoring and evaluating the risk management, this activity is carried out to assess whether the risk management has been implemented properly at every level of the office unit. Until the end of 2021, the Directorate of Internal Compliance and Apparatus Transformation has carried out monitoring and evaluation by taking 8 risk owner units as samples.
c. Preparation of a Risk Dictionary for tax office, as a guideline for the risk owner unit in tax office in compiling risk profiles and mitigation plans during the ongoing risk management period.
d. Development of the DGT Risk Management app (Periskop). In 2021, risk owner units in DGT have utilized this app, to support risk management. For the smooth utilization of the app, the Directorate of Internal Compliance and Apparatus Transformation has assisted DGT units.
e. Development of the Risk and Control Matrix (RCM), which is a tool to map the risks and controls that exist in significant processes in a business process. The purpose of preparing RCM is to ensure that risks in each significant process have been identified, managed, and mitigated with adequate controls.

G. INTERNAL CONTROL MONITORING

Internal control monitoring is carried out by management to assess the quality of the internal control system over time. Internal control monitoring is carried out by the Internal Compliance Unit in all DGT office units. The activities are carried out every month with the output in the form of a Key Control Review Report (LHPPU) which is submitted by the monitoring officer to the head of the unit being monitored.

The Directorate of Internal Compliance and Apparatus Transformation conducts an assessment and review of internal control on financial reporting (PIPK) based on the Minister of Finance Regulation No. 17/PMK.09/2019. The PIPK assessment aims to provide reasonable assurance that financial reporting is carried out with adequate internal control. The PIPK assessment is carried out at least once a year, both at the work unit (entity) level and at the process/transaction level.

The PIPK 2021 assessment is carried out on four significant accounts in the Financial Balance, namely inventories, intangible assets, tax receivables, and tax overpayments payable contained in the Financial Statements for the First Semester of the 2021 Fiscal Year. In these four significant accounts, no material weakness, significant deficiency, or low impact was found. Thus, it can be concluded that the internal control over financial reporting has been running effectively and adequately.

H. INTERNAL COMPLIANCE REVIEW

A compliance review is carried out on functions, activities, and work units in DGT which aims to provide added value and provide adequate assurance that the functions or activities have been carried out effectively and efficiently following existing regulations and provisions. Planning and implementing compliance review always refer to controling risks that may hinder organizational objectives. The review plan is determined through a risk assessment mechanism for work units and business processes at DGT. This mechanism is intended to be able to determine the work units and business processes that are most at risk for later compliance review.

The method used in the 2021 compliance review is a mix between risk-based audit and directive/judgment-based audit. The Directorate of Internal Compliance and Apparatus Transformation conducts internal compliance reviews on monitoring, collection, and audit activities. In addition to regular review activities, the Directorate of Internal Compliance and Apparatus Transformation also conducts thematic internal compliance reviews, such as review on Information and Communication Technology (ISO 27001:2013), Quality Management System (ISO 9001:2015), implementation of join domain, and provision of tax incentives to taxpayers affected by the Covid-19 pandemic. The compliance review on the tax incentive program is intended to assess compliance with the management and responsibility of state finances in the emergency conditions of the Covid-19 pandemic.

Compliance Review, 2021

Themes	Total Reviewed Units
Supervision by Account Representative	6
Tax collection	5
Tax audit	5
Tax incentives	3
Information & communication technology (ISO 27001:2013)	1
Quality Management System (ISO 9001:2015)	2
Join domain implementation	12
Total	33

Source: Directorate of Internal Compliance and Apparatus Transformation.

I. EXTERNAL AUDIT/SUPERVISORY

The following describes the implementation of audit/supervision at the DGT in 2021 by the Functional Supervisory Apparatus, consisting of Audit Board of Indonesia, the Inspectorate General of the Ministry of Finance, the Finance and Development Supervisory Agency, as well as the non-structural committee which is the Tax Supervisory Committee.

1. Audit Board of Indonesia

The Audit Board of Indonesia carries out financial audit, special audit, and performance audit. In 2021, in addition to conducting regular audit of financial statements, the Audit Board of Indonesia also conducted the following thematic audit to DGT:

a. performance audit on the effectiveness of fiscal incentives during 2020 up to the first semester of 2021;
b. performance audit on the effectiveness of Land & Building Tax management in the plantation, forestry, oil and gas mining, mining for geothermal exploitation, mineral or coal mining, and other sectors during 2020 up to the first semester of 2021; and
c. special purpose audit on tax audit results in the period of 2016 up to 2020.

The audit process took place from mid to late 2021, followed by the submission of responses from the DGT on the concept of findings and the concept of the audit report submitted by the Audit Board of Indonesia.

In 2021, the DGT received audit reports from the Audit Board of Indonesia in 2020 regarding financial statements and two performance audits, namely:

a. Report on the Performance Audit on the Provision of Tax Incentives to Taxpayers in the Context of Handling the Covid-19 Pandemic and the 2020 National Economic Recovery;
b. Performance Audit Report on Management of Information System for Reporting Income, Receivables and Tax Arrears; and
c. Financial Performance Report on the Ministry of Finance Financial Statement (Budget Section 015) for the Fiscal Year 2020, which is divided into those related to the internal control system and compliance with laws and regulations.

2. Inspectorate General of the Ministry of Finance

The Inspectorate General (IG) of the Ministry of Finance with the authority as the government's internal supervisory apparatus has the task of carrying out internal supervision over the implementation of the duties and functions of echelon I units within the Ministry of Finance. Four work units in the IG carried out internal supervision at DGT in 2021, namely:

a. Inspectorate I, for supervision over the business process of supervision and audit of taxpayers;
b. Inspectorate II, for supervision of Joint Programs: Joint Audit and Joint Investigation between DGT and DGCE;
c. Inspectorate VII, for supervision over the security of DGT's email; and
d. Inspectorate for Investigation (IBI).

Inspectorate I audit findings are findings in the field of taxation on weaknesses in the management of the duties and functions of the DGT organization. Audit findings on audit objects (work units) can be upgraded to organizational findings so that they require follow-up resolutions at a higher level in the form of a policy recommendation (Polrec). There were three Polrec themes for 2020 which has been fully followed up in 2021, namely:

a. DGT has followed up the supervision of the IG in the Covid-19 prevention and National Economic Recovery (PEN) program by making policies and supervisory measures against taxpayers who take advantage of tax incentives;

b. the Inspection General's monitoring on the registration process has been followed up by the DGT by compiling regulations and action plans to revamp the taxpayer masterfile data so that anomalous data can be resolved; and

c. monitoring and evaluation of employee profile compilation, utilization of fraud risk scenario (FRS) by DGT ICU in 2020, and the preparation of DGT's Annual Monitoring Plan (RPT) in 2021 have been followed up by formulating policies related to determining the number and parameters/priorities of employees profiled by ICU.

The Polrec in 2021 which shall be followed up by DGT in 2022 is described in the following table.

2021 Policy Recommendation that DGT Shall Follow Up in 2022

No.	Activity	Recommendation
1.	Inspectorate General's monitoring on the business process of taxpayer supervision	a. the Director General of Taxes shall make policies that regulate the mechanism for follow-up supervision of taxpayers whose audit proposals are rejected; b. the Director General of Taxes shall improve the governance of business process activities of better taxpayer supervision by making policies that regulate the systematic documentation of all taxpayer supervision activities.
2.	Inspectorate General's monitoring on the business process of taxpayer audit	a. the Director General of Taxes shall improve the Circular Letter regarding the Audit Planning Policy; b. the Director General of Taxes shall immediately finalize a Circular Letter regarding audit quality control related to quality control policies and optimization of peer review.
3.	TADAT POA 5: Timely Payment of Taxes	DGT shall accelerate the disbursement of tax receivables by making a policy of making a Priority List for the Disbursement of Tax Receivables and carrying out monitoring and evaluation of the preparation of a priority list of disbursement of tax receivables as well as the implementation of tax collection activities.
4.	TADAT POA 6: Accurate Reporting in Declarations	DGT shall formulate a specific and measurable audit quality control policy.

Notes:
- TADAT: Tax Administration Diagnostic Assessment Tool
- POA: Performance Outcome Area

Source: Directorate of Internal Control and Apparatus Transformation.

The Inspectorate General's review of the DGT's organizational health assessment in 2021 using the Tax Administration Diagnostic Assessment Tool (TADAT) as stated in Report No. LAP-23/IJ.2/2021 dated November 29, 2021. The results of the IG review/assessment are grouped into 9 Performance Outcome Areas (POA) with 68 recommendations that shall be followed up by the relevant directorates and monitored by the Directorate of Internal Compliance and Apparatus Transformation through the TeamCentral app.

The TeamCentral is also used for monitoring the timeliness of follow-up and completion of performance recommendations and other Polrec that are still in arrears at DGT. The monitoring of tax incentives provision policy in the context of handling the Covid-19 pandemic in 2021 is carried out through the mechanism of collecting data and information at the DGT Head Office as well as direct monitoring at the tax offices sampling.

The findings of the IBI examination are the results of investigations into reports or complaints related to violations of the Code of Ethics and discipline carried out by DGT employees. IBI submits the Investigation Audit Report (LHAI) to the Directorate of Internal Compliance and Apparatus Transformation with a recommendation in the form of imposing disciplinary penalties following the laws and regulations.

The remaining balance of IBI recommendations that are still in arrears is related to one employee, who is currently still in the suspension stage. Furthermore, there was one LHAI in 2021 which was received by the DGT in early 2022 with a recommendation in the form of imposing disciplinary and non-disciplinary penalties.

3. Finance and Development Supervisory Agency

The Financial and Development Supervisory Agency (BPKP) also monitors the DGT on the implementation of the 2021 PEN program tax incentives for taxpayers affected by Covid-19. Monitoring is carried out on data and information related to:

a. the results of the evaluation carried out by the DGT on the provision of tax incentives in 2020;
b. the reason why taxpayers are refused to take advantage of incentives of several types of taxes;
c. data on the realization of Government-borne tax incentives which carry over from 2020;
d. the cause of the low absorption of incentives for several types of taxes;
e. the cause of the low eligible taxpayers who take advantage of incentives.

Based on the data and information, BPKP submits inputs to improve DGT's policies in the future.

4. Tax Supervisory Committee

Tax Supervisory Committee is an independent and non-structural committee that assists the Minister of Finance in supervising DGT. In performing its duties, the Committee receives public complaints on DGT's performance, analyzes them, and relays the results to DGT in the form of clarification requests and/or feedback, and recommendations. It may also review strategic aspects and offer inputs/feedback to DGT based on the review results.

In 2021, the Directorate of Internal Compliance and Apparatus Transformation received 38 official notes from Tax Supervisory Committee. Recommendations from 11 official notes have been carried out effectively (completed) and 27 others are still in the process, which will be followed up again in 2022.

J. IMPOSITION OF DISCIPLINARY SANCTIONS

The discipline of civil servants in DGT is enforced to ensure the maintenance of order and smooth execution of duties as well as to encourage employees to be more productive based on the career system and work performance system. The enforcement of civil servant discipline refers to several regulations, namely Law No. 5 of 2014, the Government Regulation No. 53 of 2010, and Government Regulation No. 94 of 2021. In the scope of the Ministry of Finance, the enforcement of civil servant discipline also refers to the Minister of Finance Regulation No. 97/PMK.09/2018.

Provisions of civil servants discipline enforcement include obligations, prohibitions, and disciplinary sanctions that can be imposed on employees who have been proven to have committed violations. The imposition of disciplinary sanctions is intended to foster employees who have committed violations so that those concerned have an attitude of regret and try not to repeat and improve themselves in the future. The provisions also explicitly state the type of disciplinary punishment that can be imposed for a disciplinary violation.

Imposition of light, moderate, or heavy disciplinary sanctions is based on the severity degree of the violation while considering other things such as background and impact of the violations.

These regulations also stipulate that employees receiving disciplinary sanctions have the right to defend themselves through administrative measures to avoid arbitrariness in imposing disciplinary penalties.

In the last five years, there have been 1,496 disciplinary sanctions issued to DGT employees with details on the types of disciplinary sanctions as described in the table below.

Imposition of Discplinary Sanctions, 2017—2021

Type of Sanctions	Year				
	2021	2020	2019	2018	2017
Light Level:	265	156	203	85	54
Verbal reprimand	105	60	73	25	11
Written reprimand	132	70	100	36	23
Written dissatisfaction statement	28	26	30	24	20
Moderate Level:	38	52	65	44	32
Postponement of periodical salary increase for 1 year	10	21	27	15	13
Postponement of rank promotion for 1 year	16	22	22	15	13
Demotion to one rank lower for 1 year	12	9	16	14	6
Heavy Level:	55	108	116	117	106
Demotion to one rank lower for 3 years	16	37	48	37	32
Rotation in terms of demotion	0	1	0	2	0
Position discharge	1	3	3	3	6
Involuntary honorable discharge	38	67	65	75	68
Total decisions issued	358	316	384	246	192

Source: Secretariat of Directorate General of Taxes.

Throughout 2021, the composition of disciplinary sanctions that have been imposed, among others, including violations of working hours (226 decisions), violations due to receiving gifts from certain parties (21 decisions), violations of SOPs (84 decisions), violations of procedures of Civil Servants marriage and divorce (4 decisions), and others (23 decisions).

PUBLIC INFORMATION OPENNESS

Along with the enactment of Law No. 14 of 2008 concerning Public Information Openness (KIP Law), every public institution is obliged to disclose public information for the wider community to guarantee the rights of citizens to obtain information related to the public interest and realize state administration that is transparent, effective and efficient, as well as accountable.

The implementation of the KIP Law is further regulated in the Government Regulation No. 61 of 2010 concerning the Implementation of Law No. 14 of 2008 as well as several Information Commission Regulations, including the Information Commission Regulation No. 1 of 2010 concerning Public Information Service Standards. The Ministry of Finance has also issued guidelines for implementing public information openness for units under it, namely:

a. Minister of Finance Regulation No. 129/PMK.01/2019 concerning Guidelines for Public Information Services by Information and Documentation Management Officer and Structure of Information and Documentation Management Officer; and
b. Minister of Finance Decree No. 879/KMK.01/2019 concerning the Appointment of Supervisor for Information and Documentation Management Officer within the Ministry of Finance and Echelon I Unit Level, Information and Documentation Management Officer within the Ministry of Finance, and Structure of Information and Documentation Management Officer.

Furthermore, to support public information service activities in DGT, the Director General of Taxes Decree No. KEP-221/PJ/2017 concerning the Establishment of an Information and Documentation Management Team in the Directorate General of Taxes has been issued. Accordingly, the structure/tools for managing public information services in DGT are as follows:

a. Supervisor for Information and Documentation Management Officer (IDMO) Level I is served by the Director General of Taxes;
b. IDMO Level I is served by the Director of Tax Dissemination, Services, and Public Relations
c. IDMO Level II is served by the head of RTOs; and
d. IDMO Level III is served by the head of tax office.

To obtain public information available at DGT, the public can follow the following procedures:

a. the applicant submits a request for information to IDMO Level I/II/III via letter, facsimile, e-mail, telephone, or officers at the public information service area;
b. request for information is done by filling out the information request form and fulfilling the application requirements (copy of ID card/power of attorney/proof of legal entity ratification);
c. the applicant receives a ticket from the information service officer if the requirements have been met; and
d. the applicant receives a written notification and response from IDMO Level I/II/III no later than ten working days from the receipt of the request for information, and in certain cases it can be extended no later than the next seven working days.

IDMO Level I DGT has also provided public information on the DGT website, with criteria that have been adjusted to the provisions of Article 9 to Article 11 of the KIP Law in conjunction with Article 11 to Article 13 of the Information Commission Regulation No. 1 of 2010, namely:

a. information that shall be provided and announced regularly (http://www.pajak.go.id/id/informasi-yang-wajib-disediakan-dan-diumumkan-secara-berkala);
b. information that shall be available at all times (http://www.pajak.go.id/id/informasi-publik-tersedia-setiap-saat); and
c. information that shall be announced immediately (https://www.pajak.go.id/id/informasi-yang-wajib-diumumkan-secara-serta-merta).

DGT's Information Channel

Situs	www.pajak.go.id
Phone	021-5250208
Facsimile	021-5736088
E-mail	ppid@pajak.go.id
Mail	Jl. Jenderal Gatot Soebroto Kav.40-42 Jakarta Selatan 12190
Service point	Mar'ie Muhammad Building, Floor 16, DGT Head Office

Note:
The telephone/fax numbers, mailing addresses, and service points above are information channels for IDMO Level I. Applications to IDMO Level II/III can be addressed to the telephone/fax number, mailing address, and service point at each RTO/tax office. The public information service room/desk is available from 08.00 to 16.00 at local time.

Throughout 2021, during the Covid-19 pandemic, public information services for information applicants are still provided directly through the information service room/desk with due observance of health protocols. However, information applicants are advised to submit the information requests online via email, as well as through the Ministry of Finance's e-IDMO and mobile-IDMO portals/sites.

During 2021, DGT's IDMO Level I received 72 requests for public information consisting of:
a. 51 requests regarding taxation data/information; and
b. 21 requests regarding other matters.



DGT sees challenges as opportunities.
Improving tax administration for continuously enhancing organizational performance qualities.
Maximizing resources not to waste any capacities.

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Net Tax Revenue by Type, 2017—2021

(in trillion rupiah)

Year	Non-Oil & Gas Income Tax	VAT & Sales Tax on Luxury Goods	Land & Building Tax	Other Taxes	Oil & Gas Income Tax	Total	
						Excluding Oil & Gas Income Tax	Including Oil & Gas Income Tax
2017	596.48	480.72	16.77	6.74	50.32	1,100.71	1,151.03
2018	685.28	537.26	19.44	6.63	64.71	1,248.61	1,313.32
2019	713.11	531.56	21.15	7.68	59.16	1,273.49	1,332.66
2020	561.01	450.33	20.95	6.79	33.03	1,039.08	1,072.11
2021	643.85	551.90	18.92	11.13	52.85	1,225.80	1,278.65

Source: DGT Financial Statements 2017—2021 (Audited).

DGT Tax Revenue Contribution to State Revenue, 2017—2021

Year	DGT Tax Revenue		Domestic Revenue (trillion Rp)	Contribution (%)	
	Excluding Oil & Gas Income Tax (trillion Rp)	Including Oil & Gas Income Tax (trillion Rp)			
	A	B	C	D = A : C	E = B : C
2017	1,100.71	1,151.03	1,654.75	66.52	69.56
2018	1,248.61	1,313.32	1,928.11	64.76	68.11
2019	1,273.49	1,332.66	1,955.13	65.14	68.16
2020	1,039.08	1,072.11	1,628.95	63.79	65.82
2021	1,225.80	1,278.65	2,006.33	61.10	63.73

Notes/source:
- Tax Revenue data from DGT Financial Statements 2017—2021 (Audited).
- Domestic Revenue data from the Government Financial Statements 2017—2021 (Audited).
- Domestic Revenue = Tax Revenue + Non-Tax Revenue.

DGT Tax Revenue to State Expenditure, 2017—2021

Description	2021	2020	2019	2018	2017
A Tax Revenue excluding Oil & Gas Income Tax (trillion Rp)	1,225.80	1,039.08	1,273.49	1,248.61	1,100.71
B Tax Revenue including Oil & Gas Income Tax (trillion Rp)	1,278.65	1,072.11	1,332.66	1,313.32	1,151.03
C State Expenditure (trillion Rp)	2,786.41	2,595.48	2,309.29	2,213.12	2,007.35
Ratio A : C (%)	43.99	40.03	55.15	56.42	54.83
Ratio B : C (%)	45.89	41.31	57.71	59.34	57.34

Notes/source:
- Tax Revenue data from DGT Financial Statements 2017—2021 (Audited).
- Domestic Revenue data from the Government Financial Statements 2017—2021 (Audited).

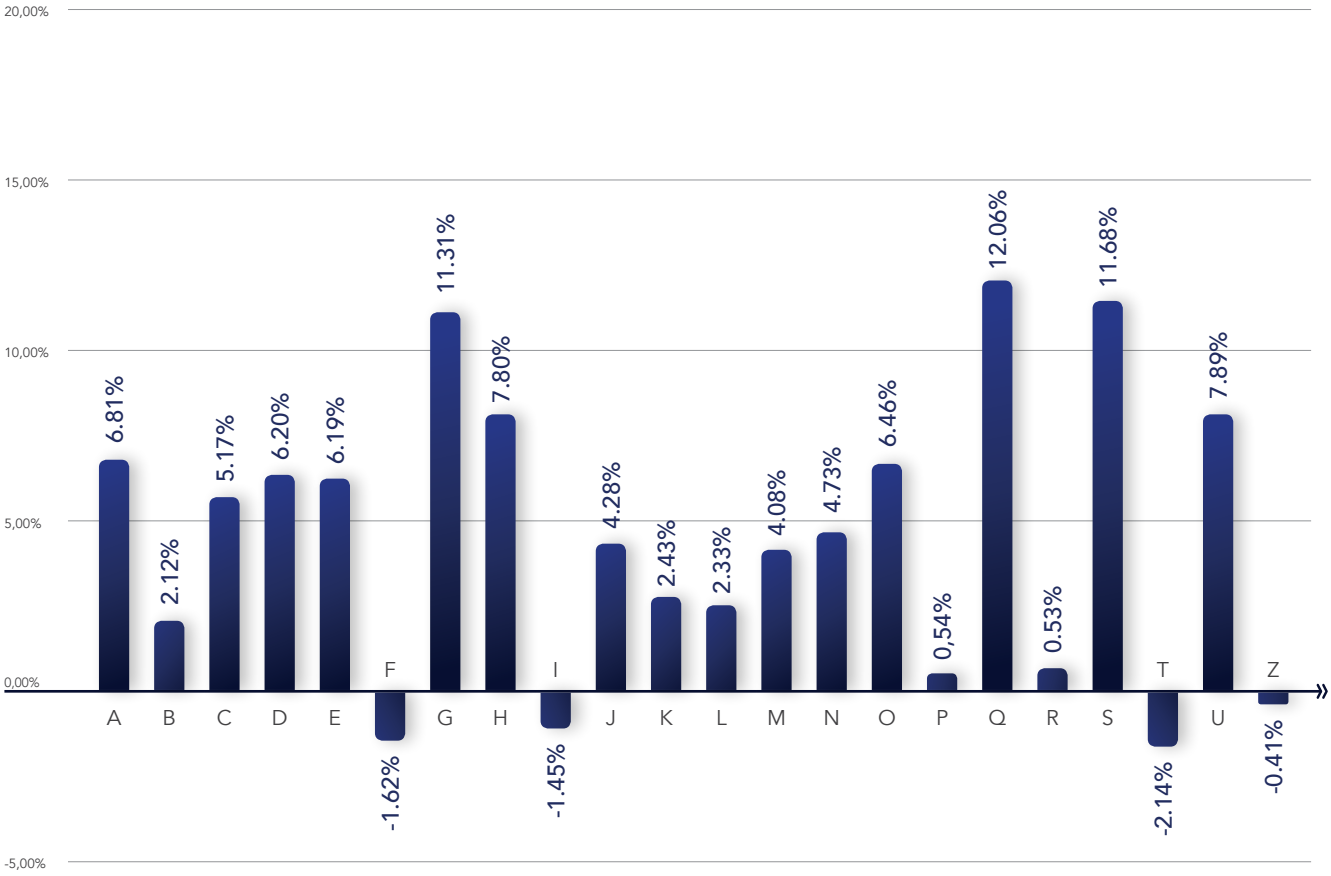
Tax Revenue by Business Classification, 2017—2021

(in billion rupiah)

Description	2021	2020	2019	2018	2017
A Agriculture, Forestry, and Fishery	16,455.62	11,152.74	15,544.73	20,774.56	17,696.13
B Mining and Quarrying	59,210.23	69,552.03	123,308.12	155,318.34	103,927.45
C Manufacturing	350,834.01	298,207.59	371,713.77	372,821.91	335,826.86
D Provision of Electricity, Gas, Steam/Hot Water, and Cold Air	30,116.33	18,080.32	30,656.41	25,494.10	23,528.58
E Provision of Water, Garbage and Recycle Management, Disposal and Cleaning of Waste and Garbage	2,196.46	2,219.55	2,507.48	2,259.94	2,041.04
F Construction	50,747.74	51,074.58	66,631.70	64,495.98	60,831.95
G Wholesaler and Retailer, Car and Motorcycle Repair and Maintenance	260,805.34	201,735.05	245,835.29	241,860.55	200,276.25
H Transportation and Warehousing	47,626.46	43,414.49	50,774.77	42,644.56	37,169.85
I Provision of Accommodation and Food & Beverages	3,682.83	4,310.18	7,006.74	6,035.60	5,057.04
J Information and Communication	51,366.28	44,943.47	46,055.99	42,934.11	46,163.64
K Finance and Insurance Services	150,633.13	150,479.76	175,744.64	164,517.34	147,056.16
L Real Estate	21,517.50	19,230.20	24,588.76	22,366.56	21,135.26
M Professional, Science, and Technical Services	26,286.26	24,904.62	29,142.32	27,666.79	25,385.12
N Leasing, Labour, Travel Agency Services, and Other Business Support Services	12,955.68	12,794.67	15,010.77	14,158.77	12,067.98
O Governmental Administration and Compulsory Social Security	50,576.25	46,630.46	42,625.94	40,992.61	36,593.44
P Education Services	2,896.19	2,913.44	3,333.95	2,884.63	2,934.15
Q Health Services and Social Activities	7,257.28	5,749.66	6,435.36	5,538.25	4,940.07
R Cultural, Entertainment, and Recreational	896.09	834.88	1,421.27	1,453.47	1,313.03
S Other Services	18,425.07	16,290.38	17,426.64	15,960.88	13,386.35
T Households Goods and Services	129.46	119.48	162.84	153.98	192.47
U Activities of International and Other Extra International Bodies	118.92	84.16	101.11	91.14	98.09
Z Land and Building Tax and Conveyance Tax	18,924.79	20,953.61	21,145.90	19,444.95	16,767.28
* Miscellaneous	94,969.89	26,430.47	35,491.74	23,450.36	36,639.94

Notes/source:
- Business Classification refers to the Director General of Taxes Decree No. KEP-321/PJ/2012.
- Miscellaneous category consists of revenues that are not specifically detailed and Business Classification that cannot be identified/classified to a particular business classification.
- Tax Revenue data 2021 is retrieved from DGT's Consolidated Report on July 22, 2022, Directorate of Tax Potential, Compliance, and Revenue.

Growth of Tax Revenue by Business Classification, 2017—2021



Notes:
- Description of Business Classification codes refers to Table of Tax Revenue by Business Classification on the previous page.
- Tax Revenue data 2021 is retrieved from DGT's Consolidated Report on July 22, 2022, Directorate of Tax Potential, Compliance, and Revenue.

Tax Ratio, 2017—2021

Description	2021	2020	2019	2018	2017
Gross Domestic Product based on Current Prices (trillion Rp)	16,970.79	15,434.15	15,833.94	14,837.40	13,588.80
Central Tax (trillion Rp)	1,547.84	1,285.14	1,546.14	1,518.79	1,343.53
Natural Resources Revenue (trillion Rp)	141.46	90.26	147.43	173.10	105.61
- Oil and Gas	96.62	69.08	121.09	142.79	81.84
- Mineral and Coal Mining	44.84	21.18	26.34	30.31	23.76
Tax Ratio					
Central Tax and Natural Resources Revenue to Gross Domestic Product	9.95	8.91	10.70	11.40	10.66
Central Tax to Gross Domestic Product	9.12	8.33	9.76	10.24	9.89

Source: Government Financial Statements (Audited), Statistics Indonesia.

Number of Taxpayers, 2017—2021

Type	2021	2020	2019	2018	2017
Corporate	3,941,523	3,676,553	3,436,161	3,217,193	3,018,731
Individual	61,536,414	45,426,723	41,760,108	38,598,283	36,061,886
Treasurer	873,636	742,156	731,300	720,865	701,003
Total	66,351,573	49,845,432	45,927,569	42,536,341	39,781,620

Notes/source:
- The quoted figure is the number of registered taxpayers at the beginning of the year concerned.
- Directorate of Tax Data and Information, data as of December 31, 2021.

Number of Taxpayers using e-SPT, 2017—2021

Filing Year	2021	2020	2019	2018	2017
Total Taxpayers	991,820	666,080	354,539	423,094	445,277

Source: Directorate of Tax Data and Information, data as of December 31, 2021.

Number of Taxpayers using e-Filing, 2017—2021

Filing Year	2021	2020	2019	2018	2017
Total Taxpayers	11,961,690	10,504,128	10,272,410	8,865,378	8,356,507

Source: Directorate of Tax Data and Information, data as of December 31, 2021.

Number of Taxpayers using e-Form, 2017—2021

Filing Year	2021	2020	2019	2018	2017
Total Taxpayers	983,257	855,973	792,095	315,059	98,991

Source: Directorate of Tax Data and Information, data as of December 31, 2021.

Number of Tax Return Retrieved Manually and Electronically from e-Filing, e-Form, and e-SPT, 2017—2021

Lodgement Year	e-Filing	e-Form	e-SPT	SPT Manual
2017	8,428,442	96,277	467,245	3,068,827
2018	9,031,758	327,344	443,699	2,151,273
2019	10,734,682	874,485	386,676	1,374,703
2020	11,751,401	944,923	751,517	1,312,868
2021	18,375,701	1,146,654	1,184,381	1,496,754

Source: Directorate of Tax Data and Information, data as of December 31, 2021.

Annual Income Tax Return Filing Compliance Ratio, 2017—2021

Description	2021	2020	2019	2018	2017
Taxpayers obliged to file Annual Income Tax Return	19,002,585	19,006,794	18,334,683	17,653,046	16,598,887
a. Corporate	1,652,251	1,482,500	1,472,217	1,451,512	1,188,488
b. Employee Individual	13,279,644	14,172,999	13,819,918	13,748,881	13,446,068
c. Non-employee individual	4,070,690	3,351,295	3,042,548	2,452,653	1,964,331
Annual Income Tax Return	15,976,387	14,755,255	13,394,502	12,551,444	12,047,967
a. Corporate	1,012,302	891,877	963,814	854,354	774,188
b. Employee Individual	13,110,613	12,105,833	10,120,426	9,875,321	10,065,056
c. Non-employee individual	1,853,472	1,757,545	2,310,262	1,821,769	1,208,723
Compliance Ratio	84.07%	77.63%	73.06%	71.10%	72.58%
a. Corporate	61.27%	60.16%	65.47%	58.86%	65.14%
b. Employee Individual	98.73%	85.41%	73.23%	71.83%	74.86%
c. Non-employee individual	45.53%	52.44%	75.93%	74.28%	61.53%

Notes/source:
- Taxpayers obliged to file Annual Income Tax Return are those who are registered and required to file Annual Income Tax Return as of January 1.
- Annual Income Tax Return was the total Annual Income Tax Returns received by DGT within that year regardless of the responsible fiscal year of the Annual Income Tax Return.
- Compliance ratio is the ratio of Annual Income Tax Return filed to total taxpayers obliged to file a Annual Income Tax Return.
- 2021 data from Mandor app accessed on January 19, 2022, Directorate of Tax Potential, Compliance, and Revenue.

Issuance of Notice of Land and Building Tax Payable on Plantation, Forestry, Mineral & Coal Mining, Oil & Gas Mining, Geothermal Mining, and Other Sectors, 2017—2021

Sector	2021		2020		2019		2018		2017	
	Notice on Land & Building Tax Payable (notices)	Tax Principal (billion Rp)	Notice on Land & Building Tax Payable (notices)	Tax Principal (billion Rp)	Notice on Land & Building Tax Payable (notices)	Tax Principal (billion Rp)	Notice on Land & Building Tax Payable (notices)	Tax Principal (billion Rp)	Notice on Land & Building Tax Payable (notices)	Tax Principal (billion Rp)
Plantation	4,511	2,774	4,479	2,677	4,609	2,536	4,559	2,270	4,524	2,079
Forestry	791	682	777	666	779	699	740	632	728	590
Mineral & Coal Mining	3,974	2,662	4,359	2,963	4,652	3,352	4,512	2,064	4,412	1,308
Oil & Gas Mining	454	11,395	469	14,027	525	13,831	589	13,914	611	12,525
Geothermal Mining	145	437	165	402	153	368	148	314	137	254
Others	1,065	92	1,248	95	1,577	69	1,337	57	1,036	57
Total	10,940	18,041	11,497	20,831	12,295	20,855	11,885	19,251	11,448	16,813

Notes/source:
SIDJP NINE app, Land and Building Tax module, Directorate of Tax Extensification and Valuation.

Tax Arrears Balance, 2017—2021

(in billion rupiah)

Type of Tax Arrears	2021	2020	2019	2018	2017
Oil Income Tax	3.73	0.01	0	0	0
Income Tax Article 21	1,759.35	1,444.92	1,354.21	1,179.01	989.82
Income Tax Article 22	634.37	603.74	596.15	513.49	475.16
Income Tax Article 22 on Import	0.25	2.12	0	0	0
Income Tax Article 23	1,788.61	3,144.40	3,598.68	1,274.12	1,082.06
Income Tax Article 25/29 Individual	2,136.78	1,903.19	1,818.89	1,583.28	1,376.62
Income Tax Article 25/29 Corporate	17,632.07	18,313.01	18,693.19	16,109.15	13,774.98
Income Tax Article 26	1,080.22	1,443.92	1,339.52	1,692.19	1,257.36
Final Income Tax	3,766.03	3,455.01	2,938.86	1,818.77	1,143.29
Domestic VAT	25,422.54	24,279.44	24,501.51	23,743.18	23,797.56
VAT on Import	20.52	19.97	0	0	0
Domestic Sales Tax on Luxury Goods	214.85	257.68	350.74	504.89	352.05
Land and Building Tax for Plantation Sector	1,441.60	1,497.25	1,316.91	1,302.38	1,021.52
Land and Building Tax for Forestry Sector	742.63	829.38	774.74	611.28	669.10
Land and Building Tax for Mining Sector	2,812.44	4,018.23	4,459.84	6,033.39	5,094.43
Land and Building Tax for Other Sectors	66.62	74.78	75.08	21.62	34.79
Stamp Duty	4.11	4.50	0	0	0
Other Indirect Taxes	4.50	16.50	20.76	2.03	1.24
Income Tax Collection Interest	5,112.60	5,664.05	6,770.11	6,594.21	2,330.02
VAT Collection Interest	4,143.21	2,765.85	3,847.38	4,914.54	725.91
Sales Tax on Luxury Goods Collection Interest	99.83	153.16	174.07	193.21	34.19
Gross Tax Arrears	68,886.86	69,891.09	72,630.64	68,090.74	54,160.09
Allowance for Uncollectible Tax Arrears	39,736.57	37,439.66	44,894.69	41,098.67	27,725.48
Net Tax Arrears	29,150.29	32,451.43	27,735.95	26,992.07	26,434.61

Source: DGT Financial Statements 2017—2021 (Audited).

Tax Arrears by Due, 2021

(in billion rupiah)

Due	Gross Tax Arrears	Allowance	Net Tax Arrears
Up to 1 year	18,596.25	1,069.53	17,526.72
More than 1 year up to 2 years	11,118.46	5,529.43	5,589.03
More than 2 years up to 3 years	11,547.38	5,749.73	5,797.64
More than 3 years up to 4 years	8,108.48	8,031.88	76.60
More than 4 years up to 5 years	8,208.54	8,163.37	45.17
More than 5 years	11,307.74	11,192.63	115.11
Total	68,886.86	39,736.57	29,150.29

Source: DGT Financial Statements 2021 (Audited).

Number of Tax Dispute Case Settlement, 2017—2021

Types of Services	Total				
	2021	2020	2019	2018	2017
Correction	1,017	816	809	671	330
Objection	18,045	18,849	18,985	12,418	9,335
Reduction of Principle Amount of Tax	382	208	51	590	466
Reduction of Administrative Penalties	177,595	148,059	125,814	108,057	68,372
Reduction or Cancellation of Notice of Tax Assessment	3,308	3,941	3,149	3,002	3,398
Reduction or Annulment of Notice of Tax Collection	11,856	15,355	18,258	27,646	17,953
Annulment of Tax Audit Results/Notice of Tax Assessment as a Result of Tax Audit	231	207	373	110	227
Total	212,434	187,227	167,439	152,494	100,081

Source: Directorate of Tax Objection and Appeal.

Parties Required to Provide Tax Data and Information to DGT as of the End of 2021

No	Name of Agency/Institution/Association/Third Party
1.	Directorate General of Budget, Ministry of Finance
2.	Directorate General of Treasury, Ministry of Finance
3.	Directorate General of Customs and Excise, Ministry of Finance
4.	Directorate General of Fiscal Balance, Ministry of Finance
5.	Fiscal Policy Agency, Ministry of Finance
6.	Indonesia Port Corporation I
7.	Indonesia Port Corporation II
8.	Indonesia Port Corporation III
9.	Indonesia Port Corporation IV
10.	Investment Coordinating Board
11.	Ministry of Home Affairs
12.	National Land Agency
13.	Directorate General of Marine Transportation, Ministry of Transportation
14.	Bank of Indonesia
15.	Association of Indonesian Automotive Industries (GAIKINDO)
16.	Indonesian Motorcycle Industry Association (AISI)
17.	Ministry of Trade
18.	PT Indonesia Central Security Depository (KSEI)
19.	National Public Procurement Agency
20.	PT Jakarta International Container Terminal (JICT)

No	Name of Agency/Institution/Association/Third Party
21.	PT Mustika Alam Lestari (MAL)
22.	PT Terminal Peti Kemas Koja
23.	PT Terminal Peti Kemas Surabaya
24.	Center of Electronic Procurement Service, Ministry of Finance
25.	Directorate General of Oil and Gas, Ministry of Energy and Mineral Resources
26.	Special Task Force for Upstream Oil & Gas Business
27.	PT Perusahaan Listrik Negara (Persero)
28.	Finance Professions Supervisory Center, Ministry of Finance
29.	National Institute of Aeronautics and Space
30.	Social Security Administration Body (BPJS) for Employment
31.	PT Sucofindo
32.	PT Surveyor Indonesia
33.	PT Carsurin
34.	PT Geoservices
35.	Indonesian Institute of Certified Public Accountants (IAPI)
36.	Indonesian Society of Appraisers (MAPPI)
37.	All Provincial Governments
38.	All District Governments
39.	Indonesia Domain Name Registry (PANDI)
40.	Ministry of Public Works and Housing
41.	Ministry of Education and Culture
42.	Directorate General of Immigration, Ministry of Law and Human Rights
43.	Directorate General of Public Law Administration, Ministry of Law and Human Rights
44.	Ministry of Industry
45.	Directorate General of Civil Aviation, Ministry of Transportation
46.	Directorate General of Land Transportation, Ministry of Transportation
47.	Ministry of Health
48.	Ministry of State-Owned Enterprises
49.	Ministry of Religious Affairs
50.	Directorate General of Mineral and Coal, Ministry of Energy and Mineral Resources
51.	Data and Information Center, Ministry of Energy and Mineral Resources
52.	Ministry of Agriculture
53.	Ministry of Communication and Informatics
54.	Ministry of Marine and Fisheries
55.	Ministry of Manpower
56.	General Election Commission

No	Name of Agency/Institution/Association/Third Party
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.	Banks/Organizations Issuing Credit Cards, including: 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 Providers, 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.	Providers of Fixed Line Network, Long-Distance Domestic and/or International Telephone Service, including: 1) PT Indosat, Tbk. 2) PT Telekomunikasi Indonesia, Tbk. 3) PT Batam Bintan Telekomunikasi

Legal Basis: Minister of Finance Regulation No. 228/PMK.03/2017
Note:
Financial services companies and other entities are required to provide tax data and information to DGT based on the provisions of Law No. 9 of 2017.

List of Indonesia's Tax Treaty Network as of the End of 2021

No	Partner Country/Jurisdiction	Effective Date
1.	South Africa	January 1, 1999
2.	Algeria	January 1, 2001
3.	United States of America	February 1, 1997
4.	Armenia	January 1, 2017
5.	Saudi Arabia	January 1, 1989
6.	Australia	July 1, 1993
7.	Austria	January 1, 1989
8.	Bangladesh	January 1, 2007
9.	Belanda	January 1, 2004
10.	Belarus	May 9, 2018
11.	Belgium	January 1, 2002
12.	Brunei Darussalam	January 1, 2003
13.	Bulgaria	January 1, 1993
14.	Denmark	January 1, 1987
15.	Philippines	January 1, 1983
16.	Finland	January 1, 1990
17.	Hong Kong	January 1, 2013
18.	Hungary	January 1, 1994
19.	India	January 1, 2017
20.	United Kingdom	January 1, 1995
21.	Iran	January 1, 2011
22.	Italy	January 1, 1996
23.	Japan	January 1, 1983
24.	Germany	January 1, 1992
25.	Cambodia	January 1, 2021
26.	Canada	January 1, 1999
27.	Republic of Korea	January 1, 1990
28.	Democratic People's Republic of Korea	January 1, 2005
29.	Kuwait	January 1, 1999
30.	Lao People's Democratic Republic	January 1, 2017
31.	Luxembourg	January 1, 1995
32.	Malaysia	January 1, 1987
33.	Morocco	January 1, 2013
34.	Mexico	January 1, 2005
35.	Egypt	January 1, 2003

No	Partner Country/Jurisdiction	Effective Date
36.	Mongolia	January 1, 2001
37.	Norway	January 1, 1991
38.	Pakistan	January 1, 1991
39.	Papua New Guinea	January 1, 2015
40.	Poland	January 1, 1994
41.	Portugal	January 1, 2008
42.	France	January 1, 1981
43.	Qatar	January 1, 2008
44.	Czech	January 1, 1997
45.	Republic of Croatia	January 1, 2013
46.	Republic of Suriname	January 1, 2014
47.	Romania	January 1, 2000
48.	Russia	January 1, 2003
49.	New Zealand	January 1, 1989
50.	Serbia	January 1, 2019
51.	Seychelles	January 1, 2001
52.	Singapore	January 1, 1992
53.	Slovak Republic	January 1, 2002
54.	Spain	January 1, 2000
55.	Sri Lanka	January 1, 1995
56.	Sudan	January 1, 2001
57.	Syria	January 1, 1999
58.	Sweden	January 1, 1990
59.	Switzerland	January 1, 1990
60.	Taiwan	January 1, 1996
61.	Tajikistan	January 1, 2020
62.	Thailand	January 1, 2004
63.	China	January 1, 2017
64.	Tunisia	January 1, 1994
65.	Turkey	January 1, 2001
66.	Ukraine	January 1, 1999
67.	United Arab Emirates	January 1, 2000
68.	Uzbekistan	January 1, 1999
69.	Venezuela	January 1, 2001
70.	Vietnam	January 1, 2000
71.	Jordan	January 1, 1999

Source: Directorate of International Taxation.

Inbound and Outbound Call Performance of Kring Pajak 1500200, 2017–2021

Type of Service	Description	2021	2020	2019	2018	2017
Inbound	Incoming Calls	260,834	424,104	647,492	659,494	709,586
	Answered Calls	252,302	415,560	635,152	633,530	636,939
	Answered Calls (%)	96.56	97.99	98.09	96.06	89.76
Outbound	Outcoming Calls	1,221,839	87,265	65,482	152,025	63,275

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

Number of Incoming Complaints Through Tax Complaint Information System, 2017—2021

Year	Total
2017	364
2018	200
2019	84
2020	862
2021	1,423

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

List of Tax Centers as of the End of 2021

No	Parties in Partnership	
	University/Institution	DGT
1	Universitas Indonesia	DGT Head Office
2	Association of Indonesian Higher Education Tax Centers	
3	Universitas Syiah Kuala	Aceh RTO
4	Universitas Malikussaleh	
5	Universitas Teuku Umar	
6	Universitas Muhammadiyah Aceh	
7	Politeknik Kutaraja	
8	Institut Agama Islam Negeri Langsa	
9	Universitas Sumatera Utara	Sumatera Utara I RTO
10	Universitas Muhammadiyah Sumatera Utara	
11	Universitas HKBP Nommensen	
12	Universitas Methodist Indonesia	
13	Universitas Harapan Medan	
14	Universitas Pembangunan Pancabudi	
15	Universitas Muslim Nusantara Al Washliyah	
16	Politeknik Wilmar Bisnis Indonesia	
17	Politeknik Negeri Medan	
18	Sekolah Tinggi Ilmu Hukum Yayasan Nasional Indonesia	Sumatera Utara II RTO
19	Sekolah Tinggi Ilmu Ekonomi Bina Karya Tebing Tinggi	
20	Institut Teknologi DEL Laguboti Toba	
21	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Asahan	
22	Universitas HKBP Nommensen Pematang Siantar	
23	Institut Agama Kristen Negeri Tarutung Tapanuli Utara	
24	Sekolah Tinggi Ilmu Ekonomi Surya Nusantara Pematang Siantar	
25	Universitas Quality Berastagi	
26	Universitas Asahan Kisaran	
27	Universitas Efarina Pematang Siantar	
28	Sekolah Tinggi Ilmu Ekonomi Sultan Agung Pematang Siantar	
29	Sekolah Tinggi Akuntansi dan Manajemen Indonesia Pematang Siantar	
30	Politeknik Bisnis Indonesia Pematang Siantar	
31	Sekolah Tinggi Manajemen Informatika dan Komputer Citra Mandiri Padang Sidimpuan	
32	Sekolah Tinggi Ilmu Ekonomi Gihon Pematang Siantar	
33	Sekolah Tinggi Ilmu Ekonomi Mars Pematang Siantar	
34	Universitas Labuhan Batu	

No	Parties in Partnership	
	University/Institution	DGT
35	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Kisaran	
36	Universitas Simalungun Pematang Siantar	
37	Universitas Dharma Andalas	Sumatera Barat & Jambi RTO
38	Universitas Bung Hatta	
39	Universitas Andalas	
40	Universitas Negeri Padang	
41	Universitas Putra Indonesia "YPTK" Padang	
42	Akademi Akuntansi Indonesia	
43	Sekolah Tinggi Ilmu Ekonomi Haji Agus Salim Bukittinggi	
44	Universitas Mahaputra Muhammad Yamin Solok	
45	Dinas Perpustakaan dan Kearsipan Kabupaten Solok Selatan	
46	Universitas Jambi	
47	Universitas Islam Negeri Sulthan Thaha Saifuddin Jambi	
48	Institut Agama Islam Negeri Kerinci Sungai Penuh	
49	Institut Agama Islam Negeri Batusangkar	
50	Politeknik Caltex Riau	Riau RTO
51	Sekolah Tinggi Ilmu Ekonomi Persada Bunda	
52	Universitas Islam Negeri Sultan Syarif Kasim Riau	
53	Universitas Lancang Kuning	
54	Sekolah Tinggi Agama Islam Negeri Bengkalis	
55	Akademi Manajemen Informatika dan Komputer Mitra Gama	
56	Politeknik Negeri Bengkalis	
57	Universitas Riau	
58	Institut Bisnis dan Teknologi Pelita Indonesia	
59	Sekolah Tinggi Ilmu Ekonomi Bangkinang	
60	Universitas Islam Riau	
61	Universitas Muhammadiyah Riau	
62	Universitas Pasir Pengaraian	
63	Sekolah Tinggi Agama Islam Sulthan Syarif Hasyim Siak	
64	Universitas Islam Kuantan Singingi	
65	Sekolah Tinggi Agama Islam Auliaurrasyidin Tembilahan	
66	Sekolah Tinggi Ilmu Ekonomi Tuah Negeri	
67	Universitas Islam Indragiri	
68	Sekolah Tinggi Ilmu Ekonomi Indragiri Rengat	
69	Institut Teknologi Perkebunan Pelalawan Indonesia	

No	Parties in Partnership	
	University/Institution	DGT
70	Politeknik Negeri Batam	Kepulauan Riau RTO
71	Universitas Internasional Batam	
72	Universitas Riau Kepulauan	
73	Universitas Putra Batam	
74	Sekolah Tinggi Ilmu Ekonomi Pembangunan Tanjung Pinang	
75	Sekolah Tinggi Ilmu Ekonomi Dharma Bumiputera	
76	Politeknik Negeri Sriwijaya	Sumatera Selatan & Kepulauan Bangka Belitung RTO
77	Universitas Tridinanti Palembang	
78	Universitas Indo Global Mandiri	
79	Akademi Komunitas Dharma Bhakti Bangka	
80	Universitas Bangka Belitung	
81	Informatics and Business Institute Darmajaya Bandar Lampung	Bengkulu & Lampung RTO
82	Universitas Ratu Samban	
83	Universitas Lampung	
84	Politeknik Negeri Lampung	
85	Universitas Malahayati Bandar lampung	
86	Universitas Mitra Indonesia	
87	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Pringsewu	
88	Sekolah Tinggi Ilmu Ekonomi Gentiaras	
89	Universitas Muhammadiyah Metro	
90	Universitas Muhammadiyah Kotabumi	
91	Universitas Muhammadiyah Bengkulu	
92	Institut Agama Islam Negeri Curup	
93	Politeknik Pos Indonesia	Large Taxpayers RTO
94	Ikatan Akuntansi Indonesia	Special Jakarta RTO
95	Sekolah Tinggi Ilmu Administrasi Mandala Indonesia	Jakarta Pusat RTO
96	Universitas Prof. Dr. Moestopo (Beragama)	
97	Politeknik Lembaga Pendidikan dan Pengembangan Profesi Indonesia	
98	Universitas Bung Karno	
99	Universitas Trisakti	Jakarta Barat RTO
100	Universitas Bina Nusantara	
101	Universitas Mercu Buana	
102	Universitas Kristen Krida Wacana	
103	Universitas Tarumanagara	

No	Parties in Partnership	
	University/Institution	DGT
104	Sekolah Tinggi Ilmu Ekonomi Dharma Bumiputera	Jakarta Selatan I RTO
105	Universitas Katolik Indonesia Atma Jaya	
106	Universitas Paramadina	
107	Politeknik Bisnis dan Pasar Modal	
108	Sekolah Tinggi Ilmu Ekonomi Indonesia Banking School	
109	Universitas Trilogi	
110	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Jakarta	
111	Institut Keuangan Perbankan dan Informatika Asia Perbanas	
112	Universitas Bakrie	
113	Univeristas MH Thamrin Kampus AKA	
114	Universitas Pancasila	Jakarta Selatan II RTO
115	Universitas Satya Negara Indonesia	
116	Universitas Pembangunan Nasional Veteran Jakarta	
117	Universitas Nasional	
118	Universitas Al Azhar	
119	Universitas Budi Luhur	
120	Universitas Darma Persada	Jakarta Timur RTO
121	Universitas Kristen Indonesia	
122	Universitas Muhammadiyah Prof. Dr. Hamka	
123	Universitas Negeri Jakarta	
124	Universitas Mpu Tantular	
125	Universitas Bina Sarana Informatika	
126	Sekolah Tinggi Ilmu Ekonomi Indonesia	
127	Sekolah Tinggi Ilmu Ekonomi Swadaya	
128	Sekolah Tinggi Perpajakan Indonesia	
129	Sekolah Tinggi Ilmu Ekonomi Tunas Nusantara	
130	KALBIS Institute	
131	Universitas Bunda Mulia	Jakarta Utara RTO
132	Kwik Kian Gie School of Business	
133	Universitas Sultan Agung Tirtayasa	Banten RTO
134	Universitas Pelita Harapan	
135	Politeknik Keuangan Negara STAN	
136	Universitas Multimedia Nusantara	
137	Universitas Muhammadiyah Jakarta	
138	Universitas Pamulang	
139	Matana University	

No	Parties in Partnership	
	University/Institution	DGT
140	Universitas Islam Negeri Syarif Hidayatullah Jakarta	
141	Sekolah Tinggi Ilmu Ekonomi Ahmad Dahlan	
142	Swiss German University	
143	Sekolah Tinggi Ilmu Ekonomi Alkhairiyah	
144	Sekolah Tinggi Ilmu Administrasi Banten	
145	Universitas Mathlaul Anwar Banten	
146	Universitas Bina Bangsa Banten	
147	Politeknik Negeri Bandung	Jawa Barat I RTO
148	Universitas Katolik Parahyangan	
149	Sekolah Tinggi Manajemen Informatika & Ilmu Komputer LPKIA Bandung	
150	Telkom University	
151	Universitas Siliwangi	
152	Universitas Langlangbuana	
153	Sekolah Tinggi Ilmu Ekonomi Ekuitas	
154	Universitas Padjadjaran	
155	Politeknik Pajajaran	
156	Universitas Widyatama	
157	Universitas Pendidikan Indonesia	
158	Universitas Sangga Buana YPKP	
159	Universitas Komputer Indonesia	
160	Universitas Muhammadiyah Sukabumi	
161	Universitas Galuh Ciamis	
162	Sekolah Tinggi Ilmu Ekonomi dan Bisnis Perdana Mandiri Purwakarta	
163	Universitas Nusa Putra	
164	UIN Sunan Gunung Djati Bandung	
165	Politeknik Lembaga Pendidikan dan Pengembangan Profesi Indonesia	
166	Sekolah Tinggi Ilmu Ekonomi Sutaatmadja	Jawa Barat II RTO
167	Universitas Swadaya Gunung Jati Cirebon	
168	President University Cikarang	
169	Universitas Kuningan	
170	Institut Ilmu Sosial dan Manajemen STIAMI	
171	Universitas Wiralodra	
172	Sekolah Tinggi Ilmu Kesehatan Mahardika Cirebon	
173	Universitas Muhammadiyah Cirebon	
174	Institut Agama Islam Negeri Syekh Nurjati Cirebon	
175	Universitas Pelita Bangsa	

No	Parties in Partnership	
	University/Institution	DGT
176	Universitas Singaperbangsa Karawang	
177	Universitas Majalengka	
178	Universitas Gunadarma	Jawa Barat III RTO
179	Institut STIAMI Kampus Bekasi	
180	Universitas Bhayangkara Jakarta Raya	
181	Institut Agama Islam Tazkia	
182	Institut Bisnis dan Informatika Kesatuan	
183	Universitas Ibn Khaldun	
184	Universitas Pembangunan Nasional Veteran Jakarta	
185	Program Diploma Institut Pertanian Bogor	
186	Institut Agama Islam Negeri Salatiga	Jawa Tengah I RTO
187	Universitas Kristen Satya Wacana	
188	Sekolah Tinggi Ilmu Ekonomi Totalwin	
189	Universitas Muria Kudus	
190	Sekolah Tinggi Ilmu Ekonomi YPPI Rembang	
191	Universitas Pekalongan	
192	Universitas Islam Negeri Walisongo	
193	Universitas Wahid Hasyim	
194	Politeknik Harapan Bersama	
195	Universitas Islam Sultan Agung	
196	Universitas Diponegoro	
197	Universitas Katolik Soegijapranata Semarang	
198	Politeknik Negeri Semarang	
199	Universitas Semarang	
200	Universitas Pancasakti Tegal	
201	Universitas Dian Nuswantoro	
202	Sekolah Tinggi Ilmu Ekonomi AMA Salatiga	
203	Universitas 17 Agustus 1945 Semarang	
204	Sekolah Tinggi Ilmu Ekonomi Semarang	
205	Institut Agama Islam Negeri Kudus	

No	Parties in Partnership	
	University/Institution	DGT
206	Universitas Jenderal Soedirman Purwokerto	Jawa Tengah II RTO
207	Universitas Muhammadiyah Magelang	
208	Universitas Muhammadiyah Surakarta	
209	Sekolah Tinggi Ilmu Ekonomi Putra Bangsa Kebumen	
210	Universitas Setia Budi Surakarta	
211	Universitas Islam Batik Surakarta	
212	Sekolah Tinggi Ilmu Ekonomi Surakarta	
213	Politeknik Sawunggalih Aji Purworejo	
214	Universitas Tidar Magelang	
215	Universitas Boyolali	
216	Universitas Muhammadiyah Purwokerto	
217	Sekolah Tinggi Ilmu Ekonomi Adi Unggul Bhirawa	
218	Sekolah Tinggi Ilmu Ekonomi Amanat Akademisi Surakarta	
219	Sekolah Tinggi Ilmu Ekonomi Muhammadiyah Cilacap	
220	Universitas Pembangunan Nasional "Veteran" Yogyakarta	Special Region of Yogyakarta RTO
221	Universitas Negeri Yogyakarta	
222	Universitas Kristen Duta Wacana	
223	Universitas Sarjanawiyata Tamansiswa	
224	Sekolah Tinggi Ilmu Ekonomi Yayasan Keluarga Pahlawan Negara	
225	Universitas Janabadra	
226	Universitas Atma Jaya Yogyakarta	
227	Universitas Islam Negeri Sunan Kalijaga	

No	Parties in Partnership	
	University/Institution	DGT
228	Universitas Kristen Petra Surabaya	Jawa Timur I RTO
229	Politeknik Ubaya	
230	Universitas Pembangunan Nasional Veteran Jawa Timur	
231	Universitas Ciputra	
232	Universitas Wijaya Kusuma Surabaya	
233	Universitas Narotama Surabaya	
234	Universitas Katolik Darma Cendika	
235	Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya	
236	Universitas 17 Agustus 1945 Surabaya	
237	Universitas Pelita Harapan	
238	Universitas Airlangga Surabaya	
239	Universitas Katolik Widya Mandala Surabaya	
240	Politeknik NSC Surabaya	
241	Universitas Negeri Surabaya	
242	Sekolah Tinggi Ilmu Ekonomi Indonesia	
243	Universitas Dr. Soetomo	
244	Universitas 45 Surabaya	
245	Sekolah Tinggi Ilmu Ekonomi Mahardika	
246	Universitas Widya Kartika	
247	Universitas Terbuka Surabaya	
248	Universitas Muhammadiyah Ponorogo	Jawa Timur II RTO
249	Universitas Madura Pamekasan	
250	Universitas Muhammadiyah Sidoarjo	
251	Universitas Merdeka Madiun	
252	Universitas Trunojoyo Madura	
253	Universitas Wiraraja Madura	
254	Universitas Muhammadiyah Gresik	
255	Universitas PGRI Ronggolawe Tuban	
256	Sekolah Tinggi Ilmu Ekonomi PGRI Dewantara Jombang	
257	Universitas PGRI Madiun	
258	Sekolah Tinggi Ilmu Ekonomi Al Anwar Mojokerto	

No	Parties in Partnership	
	University/Institution	DGT
259	Fakultas Ilmu Administrasi Universitas Brawijaya	Jawa Timur III RTO
260	Universitas Islam Negeri Maulana Malik Ibrahim	
261	Fakultas Ilmu Sosial dan Ilmu Politik Universitas Jember	
262	Universitas 17 Agustus Banyuwangi	
263	Universitas Islam Malang	
264	PSDKU Politeknik Negeri Malang	
265	Universitas Islam Kadiri	
266	Sekolah Tinggi Ilmu Ekonomi Mandala Jember	
267	Universitas Muhammadiyah Jember	
268	Fakultas Ekonomi dan Bisnis Universitas Brawijaya	
269	Universitas Negeri Malang	
270	Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung	
271	Universitas Tanjungpura	Kalimantan Barat RTO
272	Universitas Widya Dharma	
273	Universitas Panca Bhakti	
274	Sekolah Tinggi Ilmu Ekonomi Pontianak	
275	Politeknik Negeri Pontianak	
276	Universitas Muhammadiyah Pontianak	
277	Politeknik Negeri Sambas	
278	Politeknik Negeri Ketapang	
279	Akademi Perpajakan Panca Bhakti	
280	Sekolah Tinggi Ilmu Ekonomi Shanti Bhuana	
281	Sekolah Tinggi Ilmu Ekonomi Mulia Singkawang	
282	Sekolah Tinggi Ilmu Ekonomi Indonesia Pontianak	
283	Universitas Kapuas Sintang	

No	Parties in Partnership	
	University/Institution	DGT
284	Universitas Palangka Raya	Kalimantan Selatan & Tengah RTO
285	Politeknik Negeri Banjarmasin	
286	Universitas Antakusuma	
287	Sekolah Tinggi Ilmu Ekonomi Indonesia Banjarmasin	
288	Universitas Darwan Ali	
289	Politeknik Negeri Tanah Laut	
290	Universitas Lambung Mangkurat	
291	Asmi Citra Nusantara	
292	Universitas Islam Negeri Antasari Banjarmasin	
293	Sekolah Tinggi Ilmu Administrasi Tabalong	
294	Sekolah Tinggi Agama Islam Al-Washliyah Barabai	
295	Universitas Nahdlatul Ulama Kalimantan Selatan	
296	Politeknik Negeri Nunukan	Kalimantan Timur & Utara RTO
297	Sekolah Tinggi Ilmu Ekonomi Bulungan Tarakan	
298	Universitas Kaltara	
299	Universitas Widya Gama Mahakam Samarinda	
300	Politeknik Malinau	
301	Sekolah Tinggi Ilmu Ekonomi Madani	
302	Universitas Mulawarman	
303	Universitas Borneo Tarakan	
304	Sekolah Tinggi Ilmu Ekonomi Balikpapan	
305	Sekolah Tinggi Manajemen Informatika dan Komputer Borneo Internasional	
306	Akademi Sekretari dan Manajemen Indonesia Airlangga	
307	Universitas 17 Agustus 1945 Samarinda	
308	Sekolah Tinggi Ilmu Manajemen Indonesia Samarinda	
309	Sekolah Tinggi Ilmu Ekonomi Nusantara Sangatta	
310	Politeknik Balikpapan	
311	Universitas Balikpapan	
312	Universitas Muhammadiyah Kalimantan Timur	
313	Universitas Trunajaya Bontang	
314	Universitas Mulia	
315	Sekolah Tinggi Teknologi Minyak dan Gas Bumi Balikpapan	
316	Akademi Kebidanan Borneo Medistra Balikpapan	
317	Institut Teknologi Kalimantan	

No	Parties in Partnership	
	University/Institution	DGT
318	Universitas Kristen Indonesia Toraja	Sulawesi Selatan, Barat, and Tenggara RTO
319	Universitas Bosowa Makassar	
320	Sekolah Tinggi Ilmu Manajemen Nitro Makassar	
321	Universitas Islam Makassar	
322	Universitas Patria Artha	
323	Universitas Islam Negeri Alaudin Makassar	
324	Universitas Atma Jaya Makassar	
325	Politeknik Bosowa Makassar	
326	Universitas Muslim Indonesia Makassar	
327	Universitas Kristen Indonesia Paulus	
328	Universitas Sam Ratulangi	Sulawesi Utara, Tengah, Gorontalo, and Maluku Utara RTO
329	Universitas Gorontalo	
330	Universitas Negeri Gorontalo	
331	Universitas Khairun Ternate	
332	Politeknik Negeri Manado	
333	Universitas Klabat	
334	Politeknik Perdamaian Halmahera	
335	Universitas Tompotika Luwuk	
336	Universitas Katolik De La Salle Manado	
337	Sekolah Tinggi Ilmu Ekonomi Petra Bitung	
338	Sekolah Tinggi Ilmu Ekonomi Mujahiddin Tolitoli	
339	Universitas Kristen Tentena	
340	Universitas Tadulako Palu	
341	Universitas Sintuwu Maroso	
342	Universitas Halmahera	
343	Institut Agama Islam Negeri Sultan Amai Gorontalo	
344	Universitas Prisma Manado	
345	Sekolah Tinggi Ilmu Ekonomi Panca Bhakti Palu	
346	Universitas Muhammadiyah Gorontalo	
347	Universitas Dumoga Kotamobagu	
348	Institut Agama Islam Negeri Manado	
349	Universitas Muhammadiyah Luwuk	

No	Parties in Partnership	
	University/Institution	DGT
350	Politeknik Negeri Bali	Bali RTO
351	Universitas Dhyana Pura	
352	Universitas Warmadewa	
353	Universitas Triatmamulya	
354	Universitas Udayana	
355	Universitas Mahasaraswati Denpasar	
356	Universitas Pendidikan Ganesha	
357	Universitas Mataram	Nusa Tenggara RTO
358	Sekolah Tinggi Ilmu Ekonomi AMM Mataram	
359	Universitas Nusa Cendana Kupang	
360	Universitas Teknologi Sumbawa	
361	Universitas Samawa	
362	Universitas Cordova	
363	Universitas Flores	
364	Universitas Yapis Papua	Papua, Papua Barat & Maluku RTO
365	Sekolah Tinggi Ilmu Ekonomi Port Numbay	
366	Universitas Cenderawasih	
367	Universitas Muhammadiyah Sorong	
368	Sekolah Tinggi Agama Islam Negeri Sorong	

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

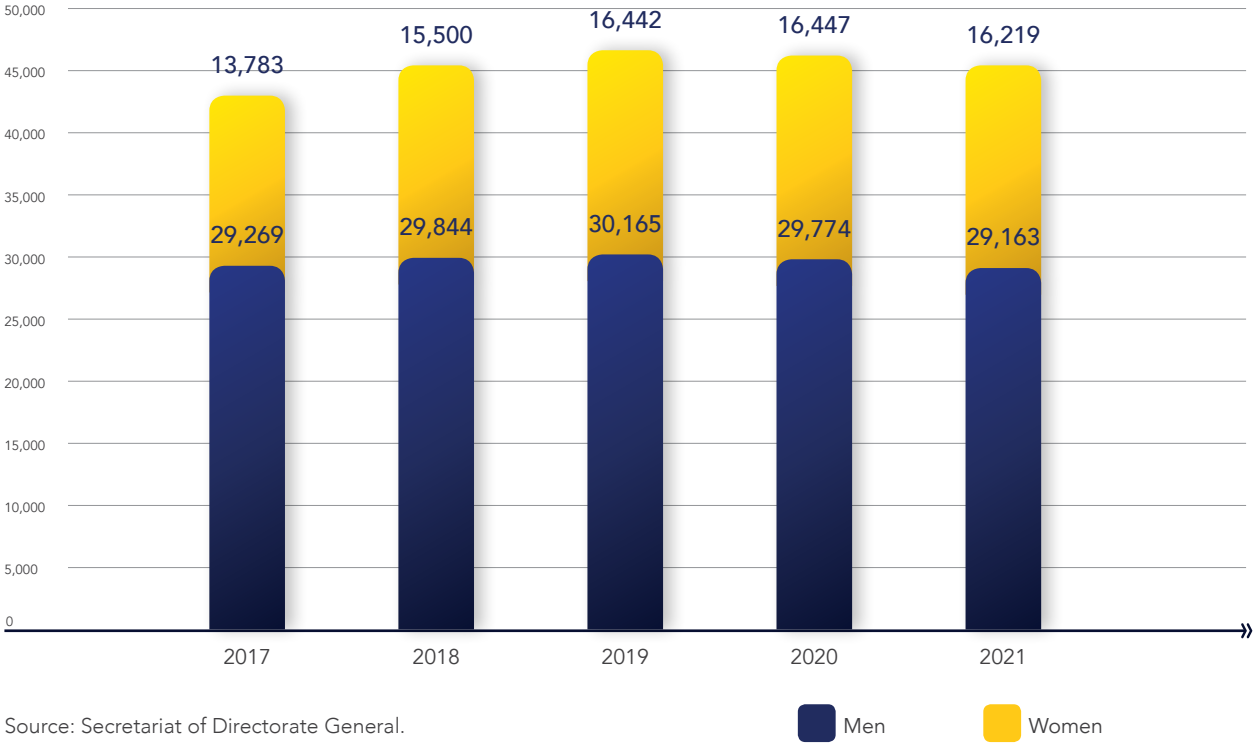
Employees Composition, 2021

Position			Total	Gender		Rank Group				Education Level								
				Men	Women	I	II	III	IV	*)	Up to High School	Diploma I	Diploma II	Diploma III	Undergraduate	Graduate	Post Graduate	
Structural	Echelon	Echelon I	4	4	-	-	-	-	4	-	-	-	-	-	-	2	2	
		Echelon II	47	43	4	-	-	-	47	-	-	-	-	-	3	38	6	
		Echelon III	614	513	101	-	-	1	613	-	-	-	-	-	15	575	24	
		Echelon IV	4,451	3,527	924	-	-	2,115	2,336		16	1	-	70	1,339	3,001	24	
		Total	5,116	4,087	1,029	-	-	2,116	3,000	-	16	1	-	70	1,357	3,616	56	
	Non-Echelon	Account Representative	10,866	7,089	3,777	-	1,808	8,915	143		85	444	1	2,192	7,124	1,018	2	
		Treasurer	463	302	161	-	418	45	-	-	6	209	-	194	54	-	-	
		Tax Bailiff	810	724	86	-	495	314	1	-	118	321	-	222	143	6	-	
		Staff in Education Assignment	453	287	166	-	134	308	11	-	-	72	-	65	278	38	-	
		General Staff	16,917	8,449	8,468	1	12,935	3,921	60	495	1,213	9,672	3	2,886	2,185	459	4	
		Tax Objection Reviewer	967	633	334	-	6	883	78	-	-	1	-	111	553	302	-	
		Officer for VAT Refund	12	12	-	-	7	5	-	-	4	7	-		1	-	-	
		Secretary	377	107	270	-	359	18	-	8	-	1	-	331	37	-	-	
		Total	30,865	17,603	13,262	1	16,162	14,409	293	503	1,426	10,727	4	6,001	10,375	1,823	6	
	Total Structural Employees		35,981	21,690	14,291	1	16,162	16,525	3,293	503	1,442	10,728	4	6,071	11,732	5,439	62	
Functional	Tax Auditor	Senior Expert	1,105	997	108	-	-	1	1,104	-	-	-	-	-	468	634	3	
		Junior Expert	1,845	1,724	121	-	-	1,844	1	-	-	-	-	26	1,221	597	1	
		First Expert	983	821	162	-	1	982	-	-	-	-	-	10	909	64	-	
		Supervisor	337	315	22	-	-	337	-	-	5	3	-	254	75	-	-	
		Senior Staff	355	303	52	-	-	355	-	-	-	-	-	202	152	1	-	
		Staff	1,762	1,465	297	-	1,751	11	-	-	1	-	-	951	810	-	-	
		Total	6,387	5,625	762	-	1,752	3,530	1,105	-	6	3	-	1,443	3,635	1,296	4	
	Appraiser	Senior Expert	40	38	2	-	-	-	40	-	-	-	-	-	15	25	-	
		Junior Expert	82	66	16	-	-	82	-	-	1	-	-	1	56	24	-	
		First Expert	128	110	18	-	-	128	-	-	-	-	-	2	116	10	-	
		Supervisor	23	22	1	-	-	23	-	-	1	-	-	19	3	-	-	
		Senior Staff	37	36	1	-	-	37	-	-	-	-	-	27	10	-	-	
		Staff	212	138	74	-	205	7	-	-	-	-	-	170	42	-	-	
		Total	522	410	112	-	205	277	40	-	2	-	-	219	242	59	-	
	Tax Instructors	Senior Expert	46	39	7	-	-	-	46	-	-	-	-	-	-	45	1	
		Junior Expert	345	158	187	-	-	344	1	-	-	-	-	-	264	81	-	
		First Expert	490	307	183	-	-	490	-	-	1	-	-	-	472	17	-	
		Supervisor	96	46	50	-	-	96	-	-	-	-	-	66	23	7	-	
		Senior Staff	391	284	107	-	-	391	-	-	-	-	-	208	177	6	-	
		Staff	938	437	501	-	938	-	-	-	-	-	-	850	88	-	-	
		Total	2,306	1,271	1,035	-	938	1,321	47	-	1	-	-	1,124	1,024	156	1	
	IT Specialist	Senior Expert	6	6	-	-	-	-	6	-	-	-	-	-	1	5	-	
		Junior Expert	50	43	7	-	-	50	-	-	-	-	-	-	33	17	-	
		First Expert	68	63	5	-	-	68	-	-	-	-	-	-	58	10	-	
		Supervisor	2	2	-	-	-	2	-	-	-	-	-	2	-	-	-	
		Senior Staff	27	26	1	-	1	26	-	-	1	1	-	23	2	-	-	
		Staff	32	27	5	-	32	-	-	-	-	2	-	24	6	-	-	
		Total	185	167	18	-	33	146	6	-	1	3	-	49	100	32	-	
	Assessor	Senior Expert	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Junior Expert	1		1	-	-	1	-	-	-	-	-	-	1	-	-	
		Total	1	-	1	-	-	1	-	-	-	-	-	-	1	-	-	
	Total Functional Employees		9,401	7,473	1,928	-	2,928	5,275	1,198	-	10	6	-	2,835	5,002	1,543	5	
Total DGT Employees			45,382	29,163	16,219	1	19,090	21,800	4,491	503	1,452	10,734	4	8,906	16,734	6,982	67	

	Age									Placement					
	<21	21-25	26-30	31-35	36-40	41-45	46-50	51-55	>55	Suma-tera	Jawa	Kali-mantan	Sulawesi & Maluku Utara	Bali & Nusa Tenggara	Papua, Papua Barat, & Maluku
	-	-	-	-	-	-	1	3	-	-	4	-	-	-	-
	-	-	-	-	-	-	1	32	14	8	33	3	2	1	-
	-	-	-	-	-	24	169	386	35	116	373	45	38	30	12
	-	-	-	38	382	1,215	1,585	1,051	180	896	2,593	338	311	222	91
	-	-	-	38	382	1,239	1,756	1,472	229	1,020	3,003	386	351	253	103
	-	259	1,458	3,068	3,197	1,609	915	264	96	2,026	6,727	713	726	472	202
	-	124	240	47	41	4	3	3	1	93	234	39	57	24	16
	-	232	137	69	117	76	71	77	31	163	463	61	59	48	16
	-	110	62	187	74	20	-	-	-	-	453	-	-	-	-
	138	9,338	3,048	1,123	972	551	617	700	430	3,252	10,054	1,333	1,121	783	374
	-	-	6	165	288	291	194	22	1	122	716	54	36	33	6
	-	5	1	-	2	-	1	1	2	-	9	-	-	3	-
	-	180	176	14	5	-	1	1	-	73	233	27	20	17	7
	138	10,248	5,128	4,673	4,696	2,551	1,802	1,068	561	5,729	18,889	2,227	2,019	1,380	621
	138	10,248	5,128	4,711	5,078	3,790	3,558	2,540	790	6,749	21,892	2,613	2,370	1,633	724
	-	-	-	-	2	97	442	448	116	165	801	69	28	39	3
	-	-	-	11	410	852	488	79	5	317	1,225	128	100	58	17
	-	-	119	552	268	34	8	1	1	171	660	52	33	47	20
	-	-	-	-	35	126	109	56	11	36	252	25	7	7	10
	-	-	1	88	214	30	20	2	-	43	278	8	8	13	5
	-	56	1,217	450	34	1	3	1	-	386	1,001	134	124	84	33
	-	56	1,337	1,101	963	1,140	1,070	587	133	1,118	4,217	416	300	248	88
	-	-	-	-	-	9	14	15	2	4	36	-	-	-	-
	-	-	-	-	22	26	24	9	1	11	62	4	2	2	1
	-	-	17	60	43	4	1	3	-	21	88	11	3	4	1
	-	-	-	-	2	1	4	13	3	1	16	3	1	2	-
	-	-	-	-	30	-	-	7	-	3	32	1	-	-	1
	-	41	159	7	5	-	-	-	-	60	102	24	15	9	2
	-	41	176	67	102	40	43	47	6	100	336	43	21	17	5
	-	-	-	-	-	7	18	18	3	6	35	3	1	1	-
	-	-	-	26	104	100	69	41	5	51	268	9	8	7	2
	-	-	69	248	139	33	-	1	-	63	382	21	11	11	2
	-	-	-	-	21	40	27	8	-	8	76	7	2	2	1
	-	-	5	170	153	33	20	10	-	67	270	15	21	15	3
	-	407	476	40	11	2	2	-	-	135	685	15	55	38	10
	-	407	550	484	428	215	136	78	8	330	1,716	70	98	74	18
	-	-	-	-	-	2	4	-	-	-	6	-	-	-	-
	-	-	-	5	18	20	7	-	-	-	50	-	-	-	-
	-	-	9	34	21	4	-	-	-	-	68	-	-	-	-
	-	-	-	-	-	1	1	-	-	-	2	-	-	-	-
	-	-	-	7	17	1	2	-	-	-	27	-	-	-	-
	-	-	22	4	6	-	-	-	-	-	32	-	-	-	-
	-	-	31	50	62	28	14	-	-	-	185	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	1	-	-	1	-	-	-	-
	-	-	-	-	-	-	-	1	-	-	1	-	-	-	-
	-	504	2,094	1,702	1,555	1,423	1,263	713	147	1,548	6,455	529	419	339	111
	138	10,752	7,222	6,413	6,633	5,213	4,821	3,253	937	8,297	28,347	3,142	2,789	1,972	835

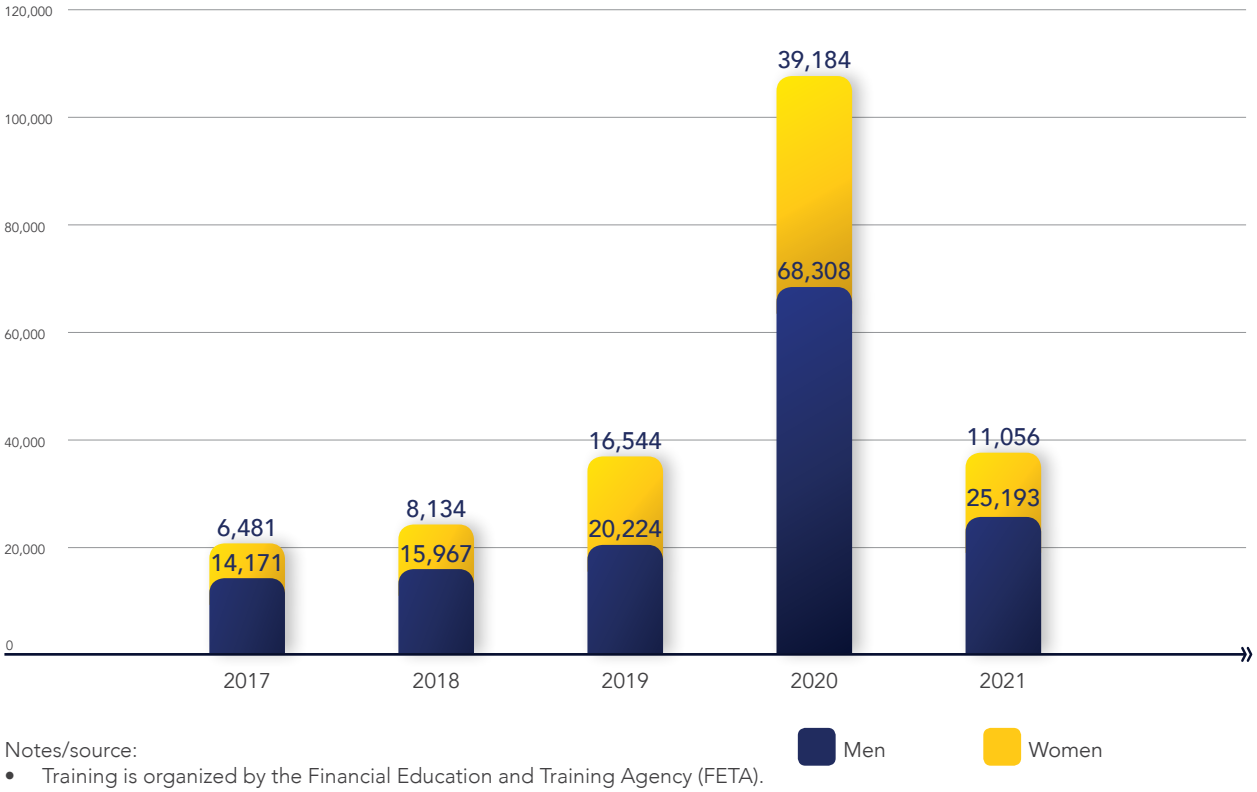
*) There are 503 employees/Civil Servants Candidates whose education history data needs to be updated and has yet to be included in the table above.
Source: Employee, Financial, and Assets Information System as of December 31, 2021.

Number of Employees by Sex, 2017—2021



Source: Secretariat of Directorate General.

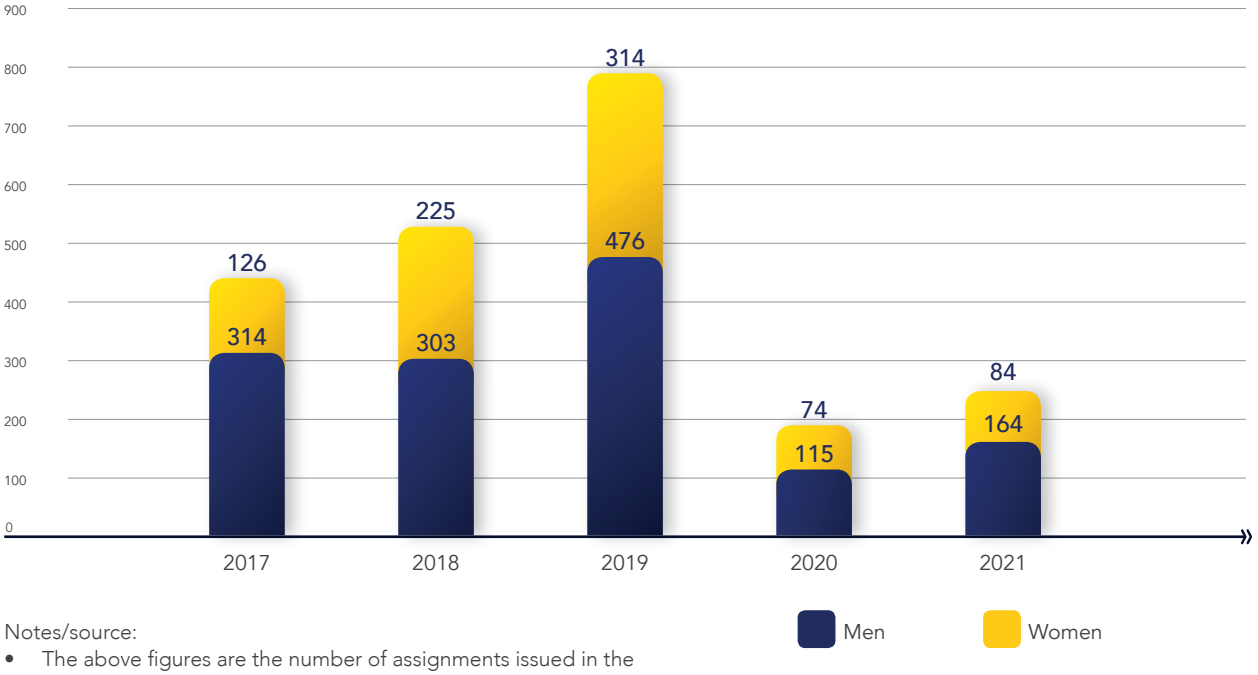
Number of Employees Participation in Training, 2017—2021



Notes/source:

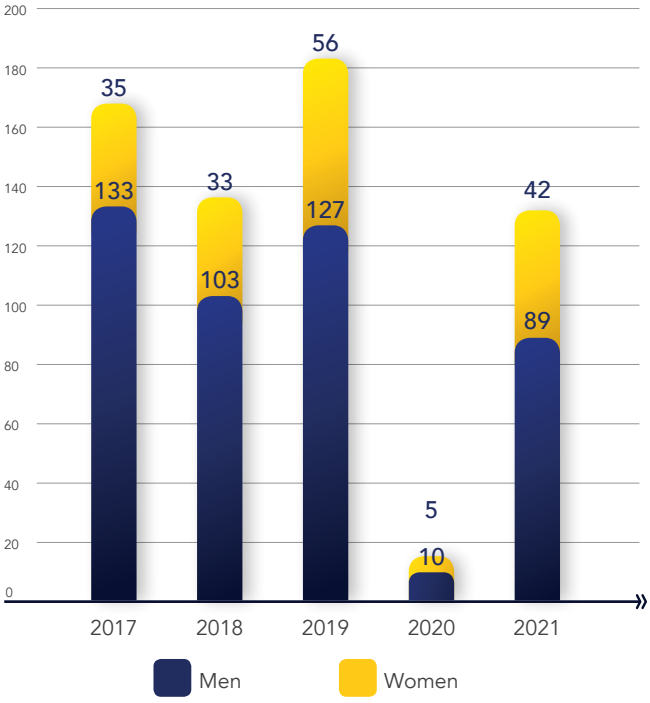
- Training is organized by the Financial Education and Training Agency (FETA).
- Throughout 2021, FETA organized 618 training activities for DGT employees.
- One employee can attend more than one type of training.
- Secretariat of Directorate General.

Number of Education Assignments, 2017—2021



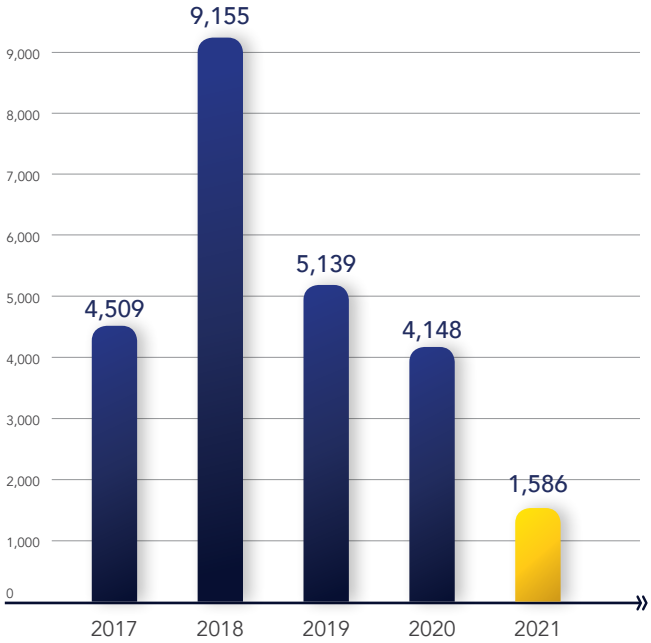
Notes/source:
- The above figures are the number of assignments issued in the respective years, not the number of staff in educational assignments.
- Secretariat of Directorate General.

Number of Overseas Short Course Assignments, 2017—2021



Source: Secretariat of Directorate General.

Number of On-the-Job Training Participants, 2017—2021



Source:
Directorate of Internal Compliance & Apparatus Transformation.



The pandemic has made the tourism sector limp.
People's mobility is ripped.
The acceleration of the vaccination program becomes
the momentum to recover from the dip.

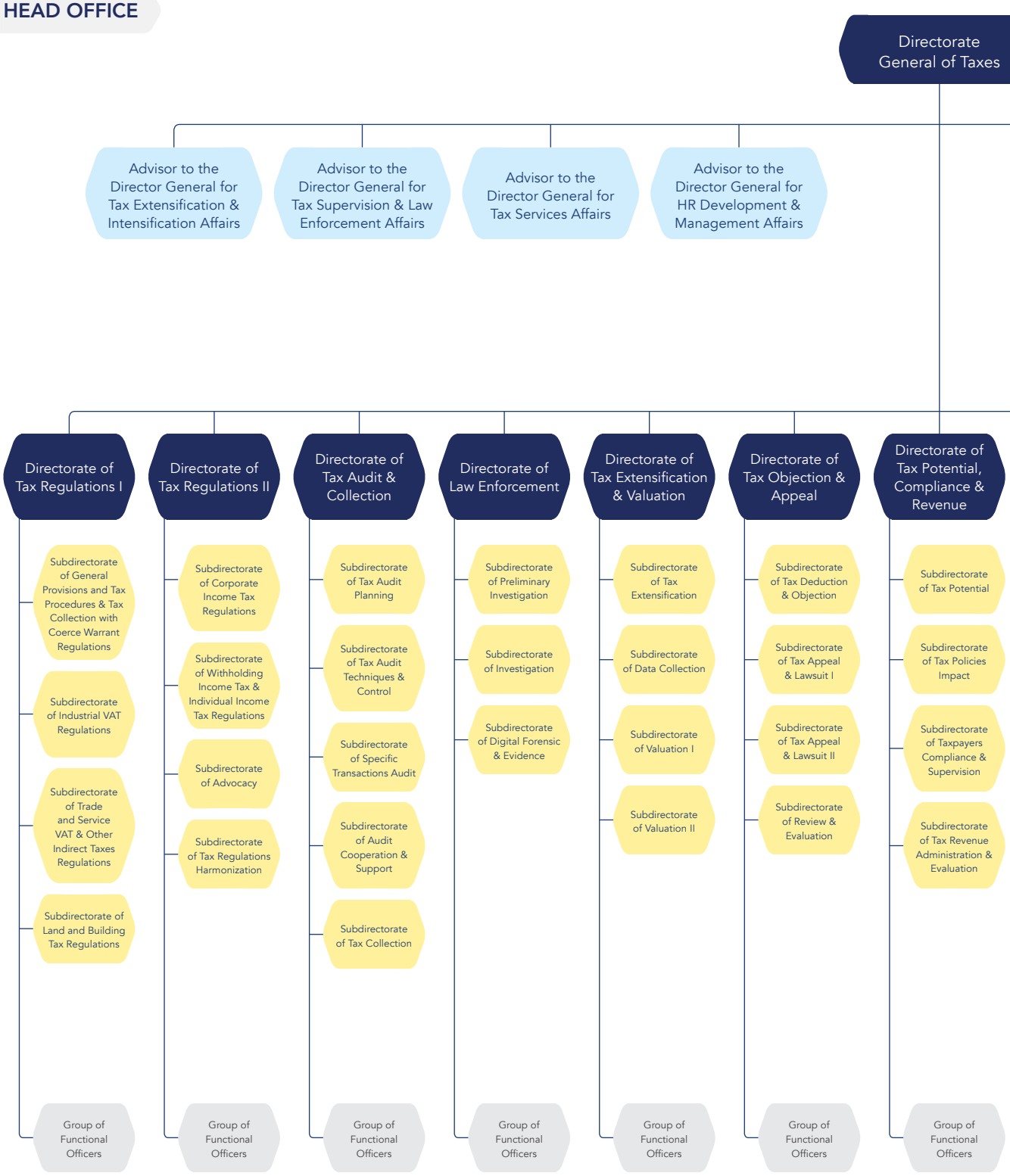


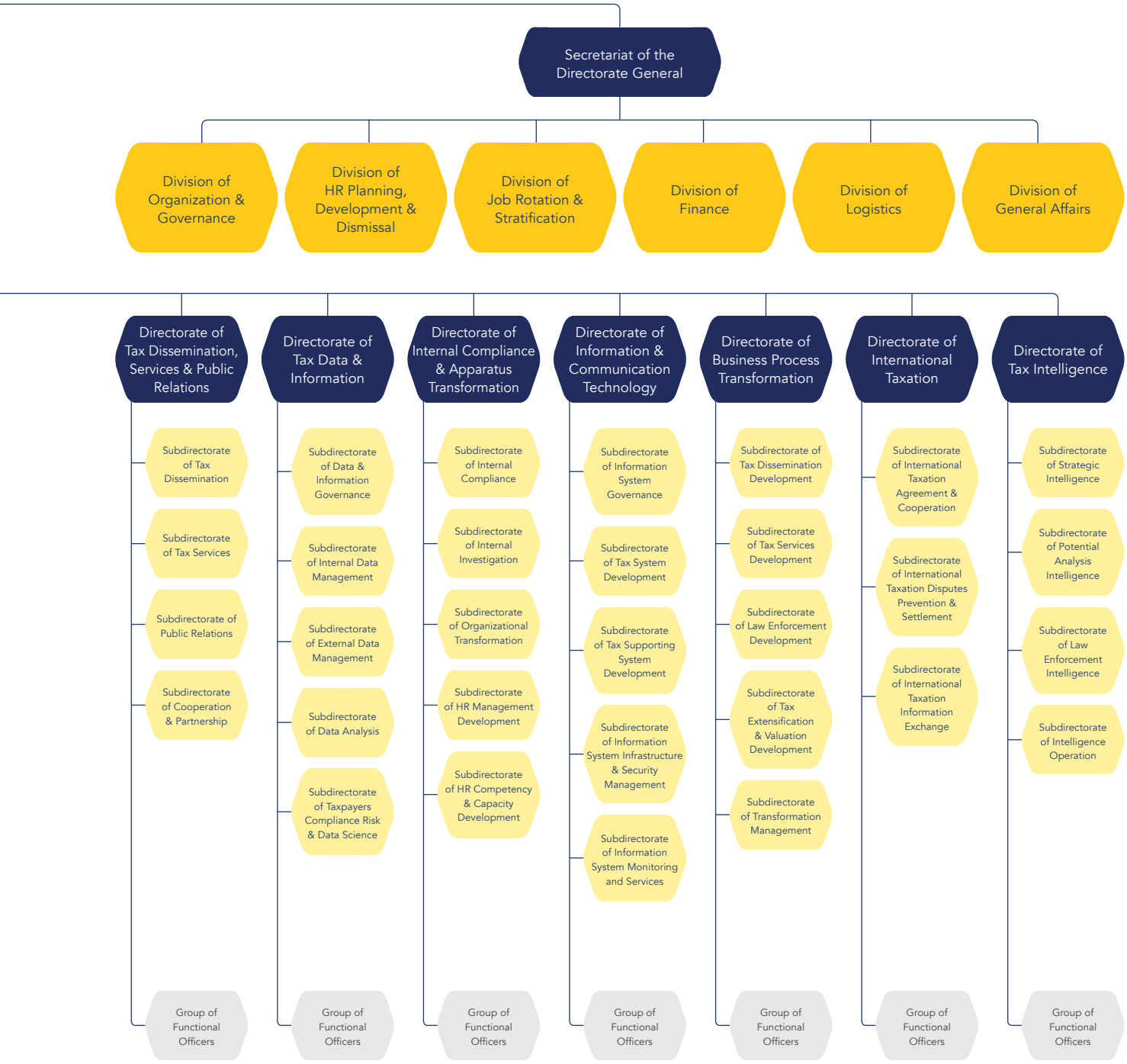
OFFICE
INFORMATION

• **220** • Organizational Chart • **228** • Complaint Channels
• **229** • Social Media • **230** • Office Directory

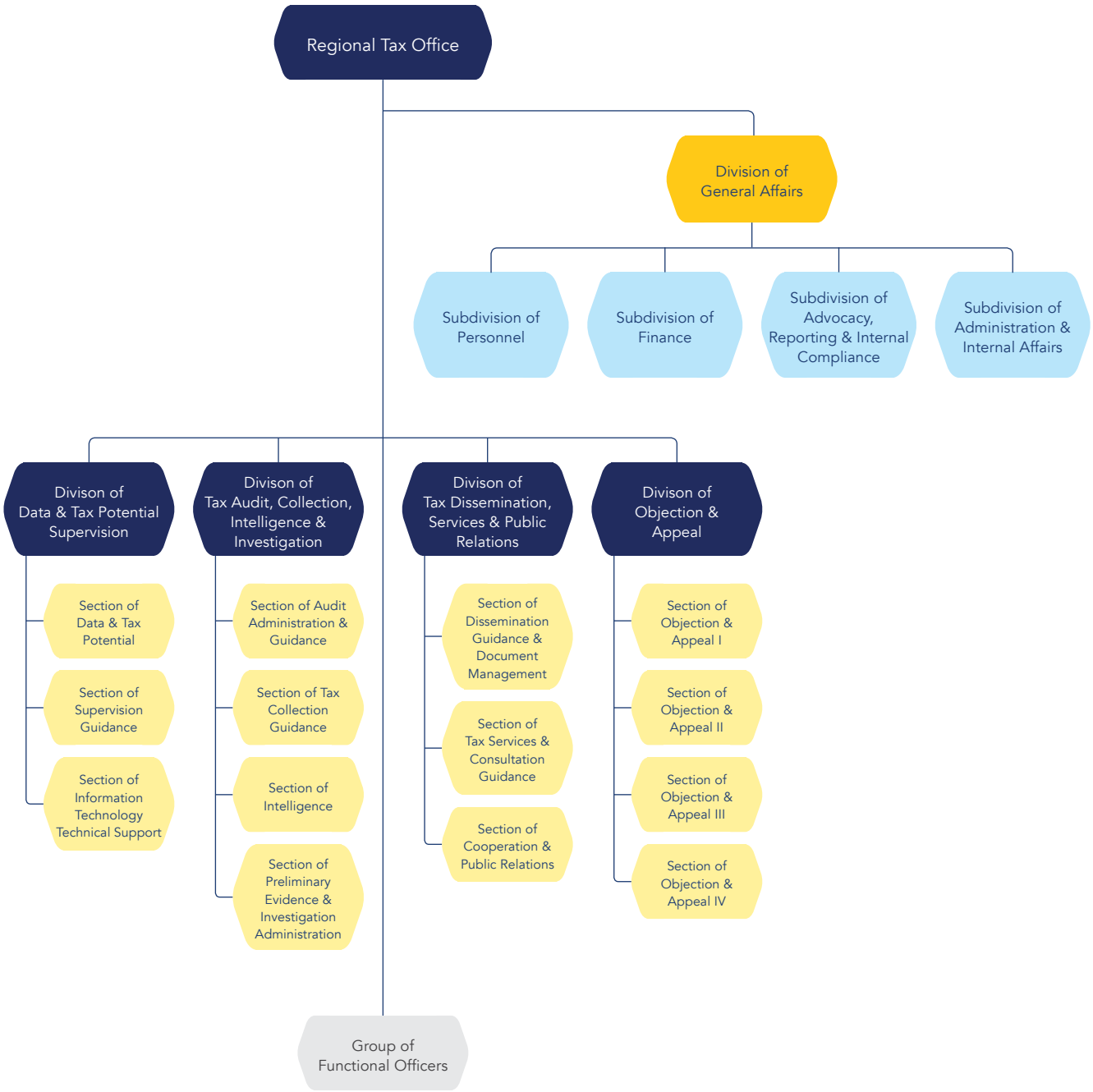
ORGANIZATIONAL CHART

HEAD OFFICE

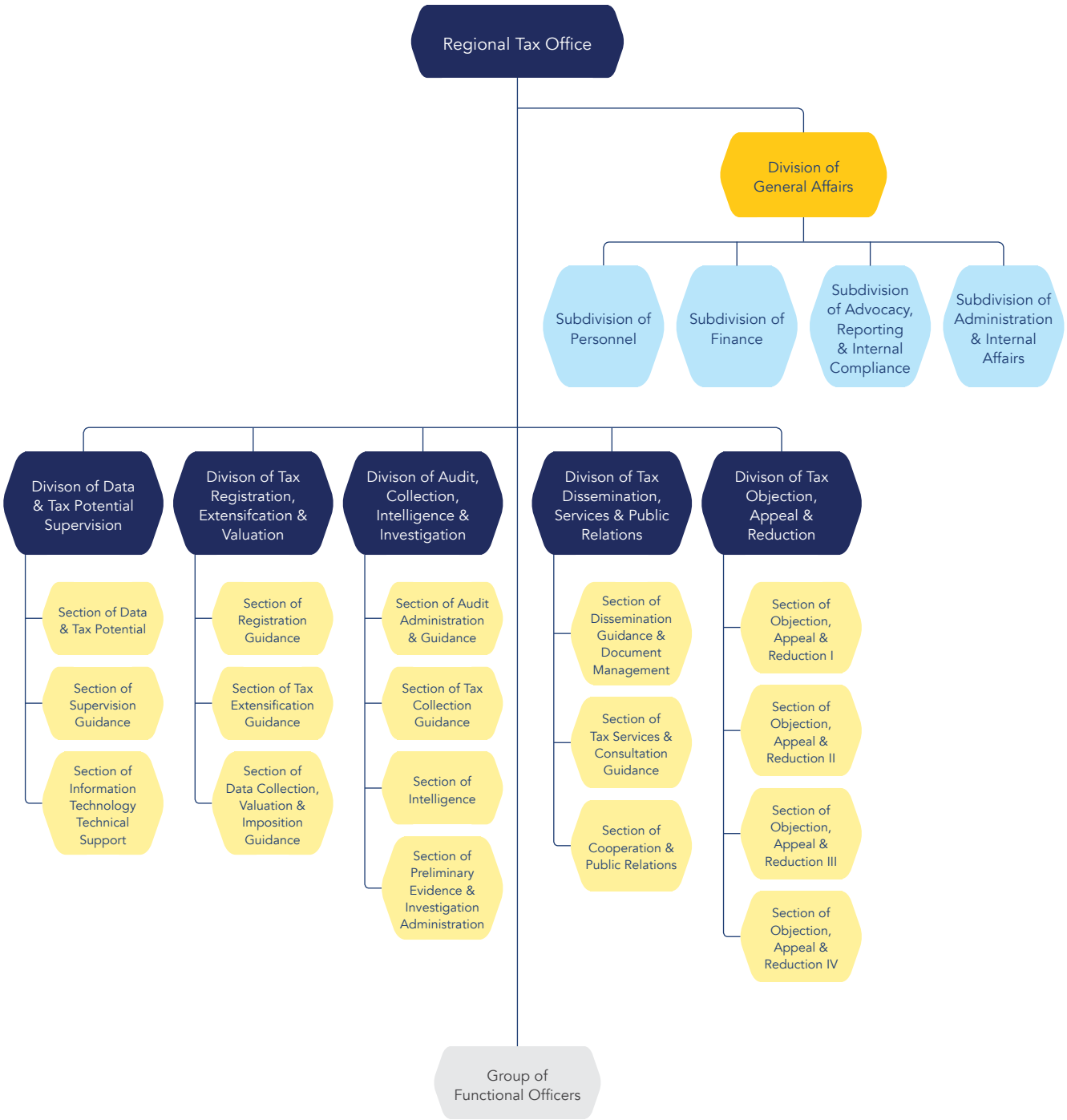



Secretariat of the Directorate General
Division of Organization & Governance
Division of HR Planning, Development & Dismissal
Division of Job Rotation & Stratification
Division of Finance
Division of Logistics
Division of General Affairs
Directorate of Tax Dissemination, Services & Public Relations
Subdirectorate of Tax Dissemination
Subdirectorate of Tax Services
Subdirectorate of Public Relations
Subdirectorate of Cooperation & Partnership
Group of Functional Officers
Directorate of Tax Data & Information
Subdirectorate of Data & Information Governance
Subdirectorate of Internal Data Management
Subdirectorate of External Data Management
Subdirectorate of Data Analysis
Subdirectorate of Taxpayers Compliance Risk & Data Science
Group of Functional Officers
Directorate of Internal Compliance & Apparatus Transformation
Subdirectorate of Internal Compliance
Subdirectorate of Internal Investigation
Subdirectorate of Organizational Transformation
Subdirectorate of HR Management Development
Subdirectorate of HR Competency & Capacity Development
Group of Functional Officers
Directorate of Information & Communication Technology
Subdirectorate of Information System Governance
Subdirectorate of Tax System Development
Subdirectorate of Tax Supporting System Development
Subdirectorate of Information System Infrastructure & Security Management
Subdirectorate of Information System Monitoring and Services
Group of Functional Officers
Directorate of Business Process Transformation
Subdirectorate of Tax Dissemination Development
Subdirectorate of Tax Services Development
Subdirectorate of Law Enforcement Development
Subdirectorate of Tax Extensification & Valuation Development
Subdirectorate of Transformation Management
Group of Functional Officers
Directorate of International Taxation
Subdirectorate of International Taxation Agreement & Cooperation
Subdirectorate of International Taxation Disputes Prevention & Settlement
Subdirectorate of International Taxation Information Exchange
Group of Functional Officers
Directorate of Tax Intelligence
Subdirectorate of Strategic Intelligence
Subdirectorate of Potential Analysis Intelligence
Subdirectorate of Law Enforcement Intelligence
Subdirectorate of Intelligence Operation
Group of Functional Officers

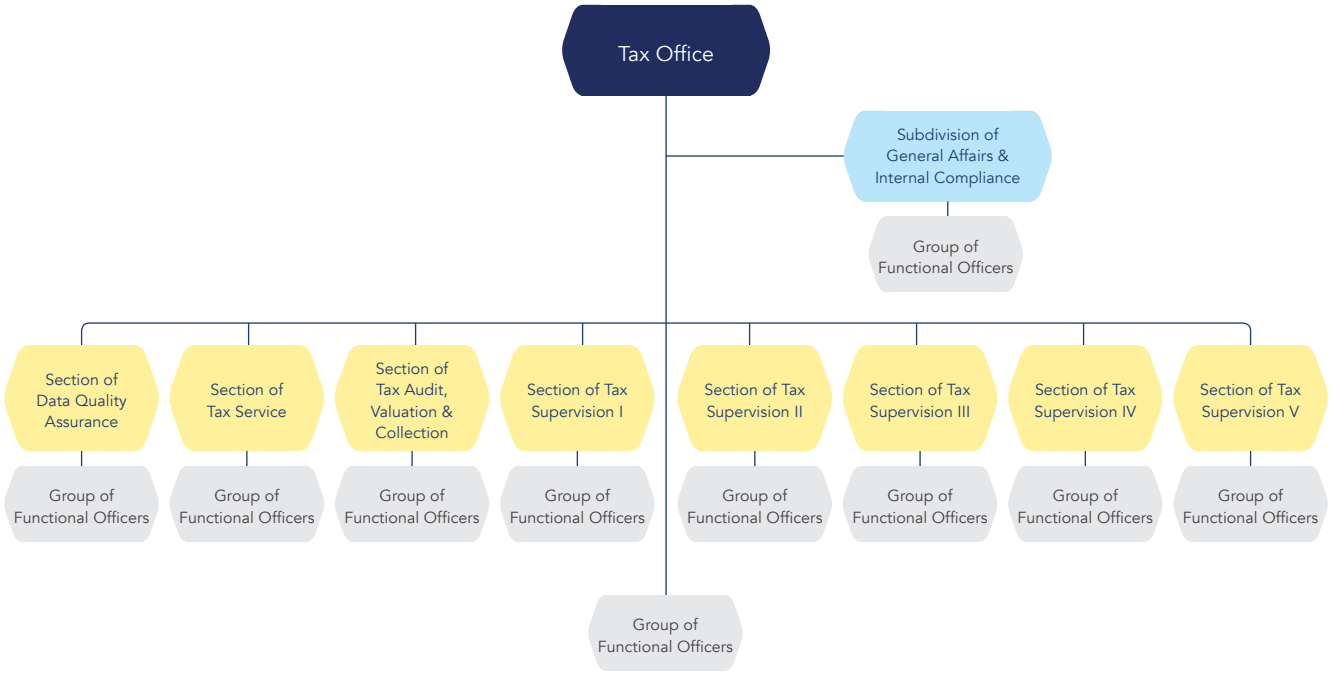
LARGE TAXPAYERS REGIONAL TAX OFFICE AND SPECIAL JAKARTA REGIONAL TAX OFFICE



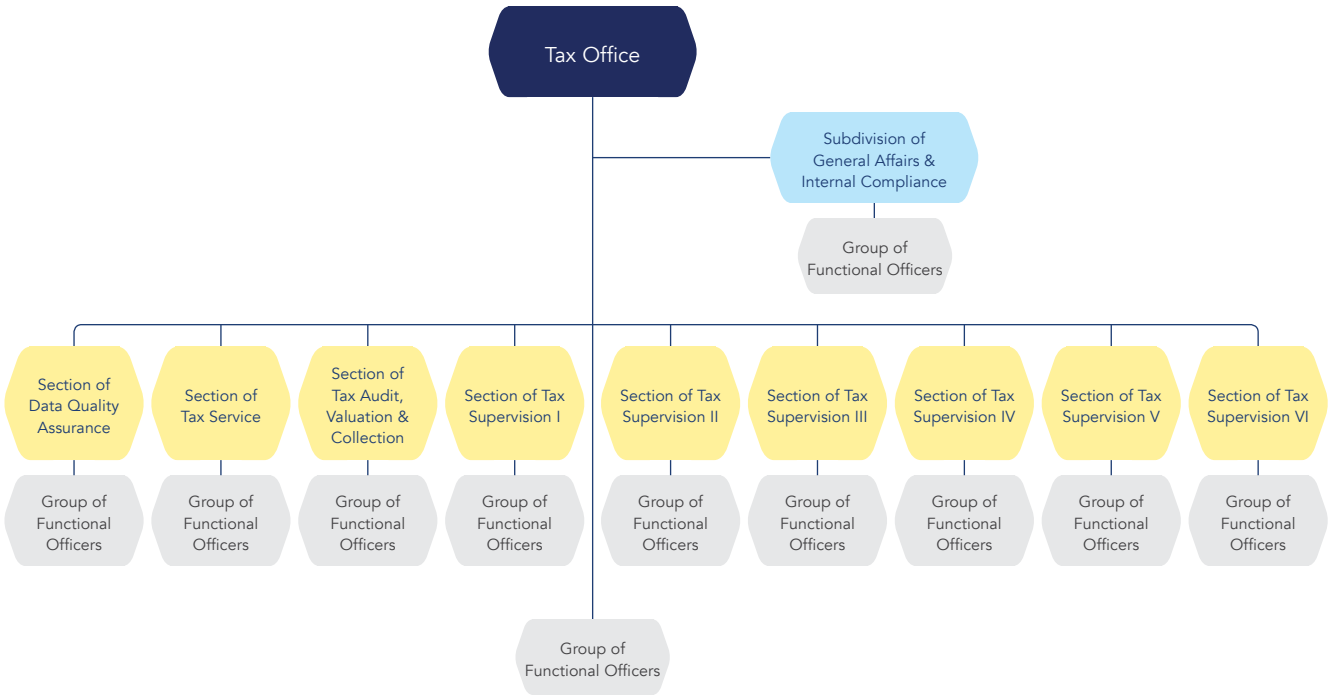
REGIONAL TAX OFFICE IN ADDITION TO LARGE TAXPAYERS REGIONAL TAX OFFICE AND SPECIAL JAKARTA REGIONAL TAX OFFICE



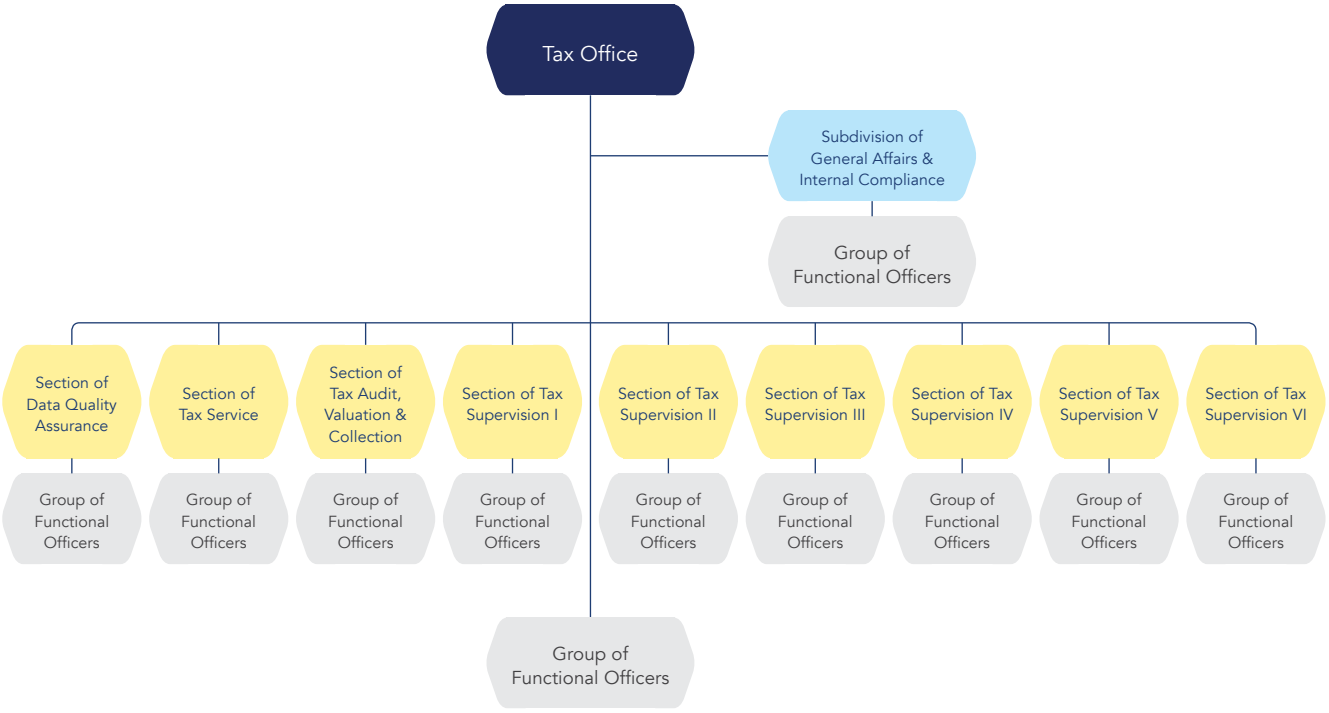
LARGE TAXPAYERS TAX OFFICE AND SPECIAL TAX OFFICE



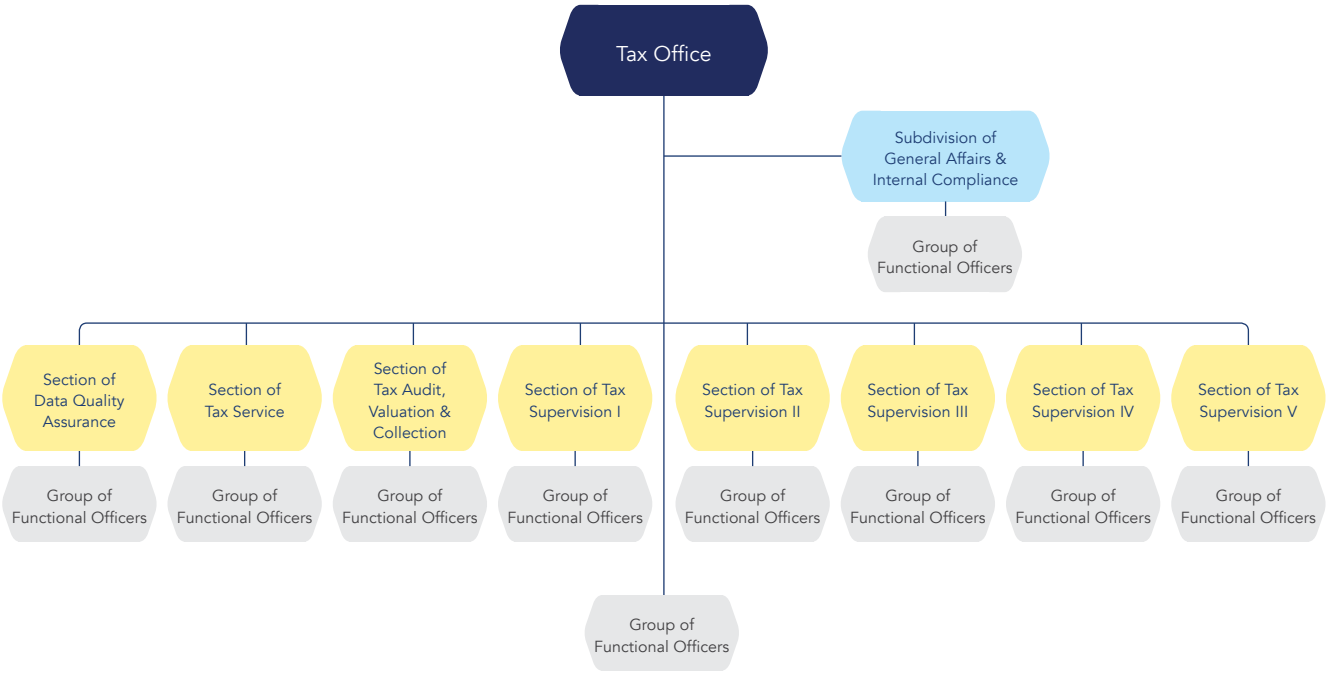
MEDIUM TAXPAYERS TAX OFFICE



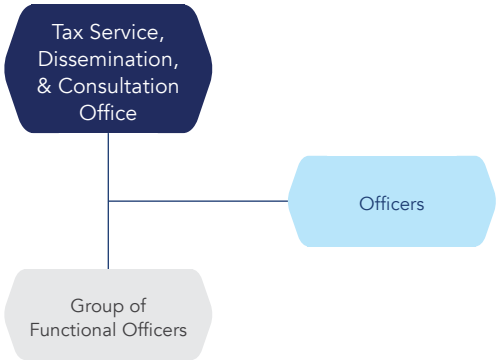
TAX OFFICE (GROUP I)



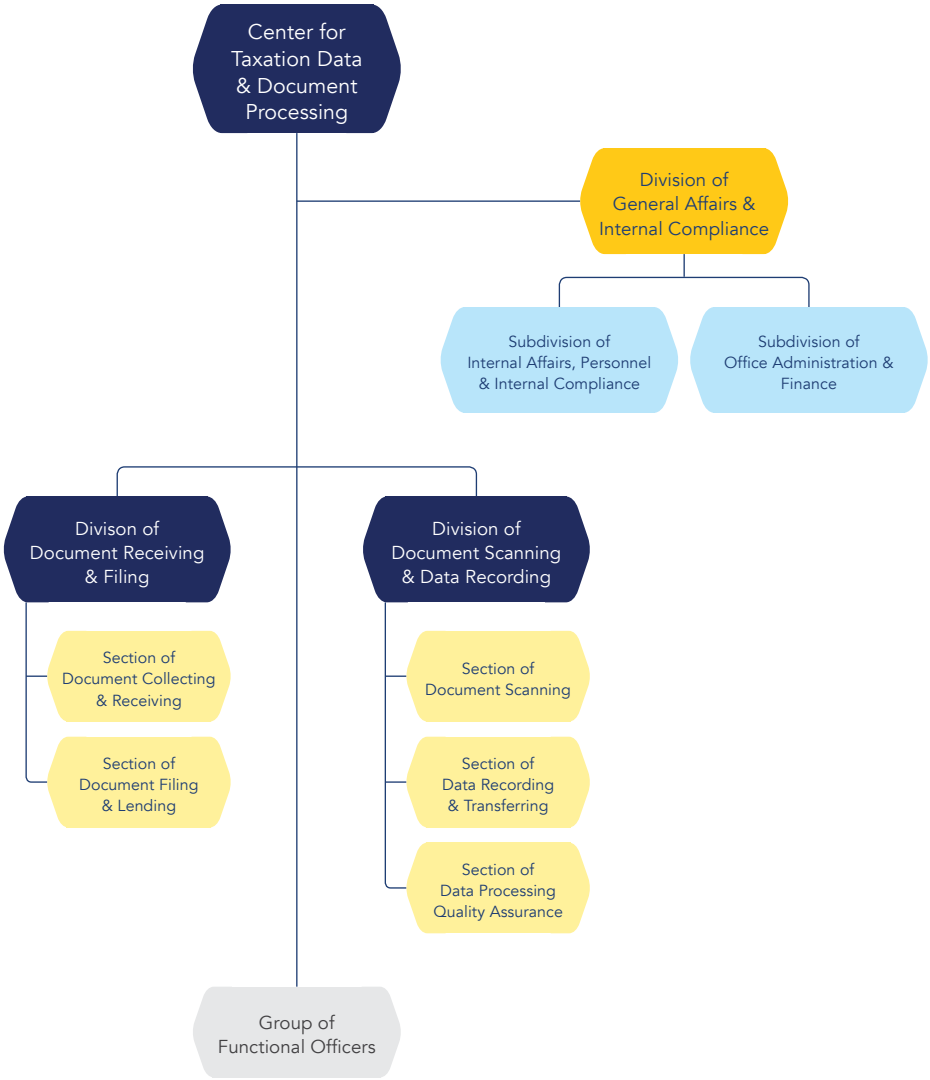
TAX OFFICE (GROUP II)



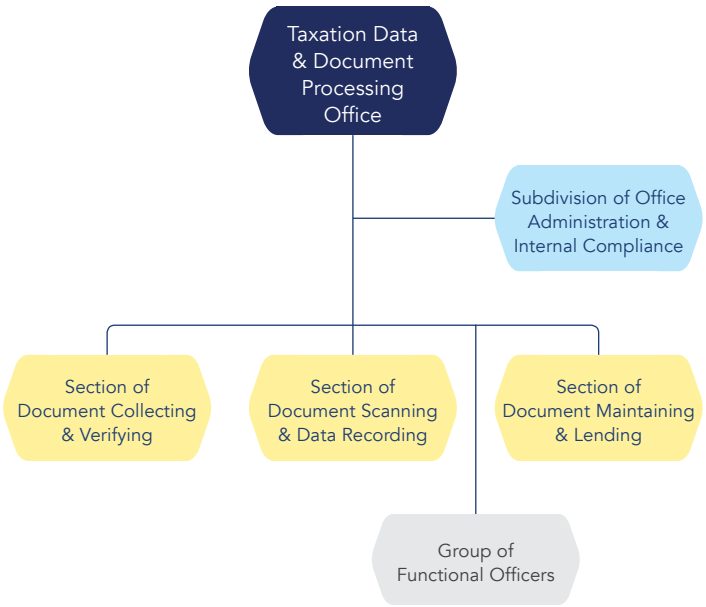
TAX SERVICE, DISSEMINATION, AND CONSULTATION OFFICE



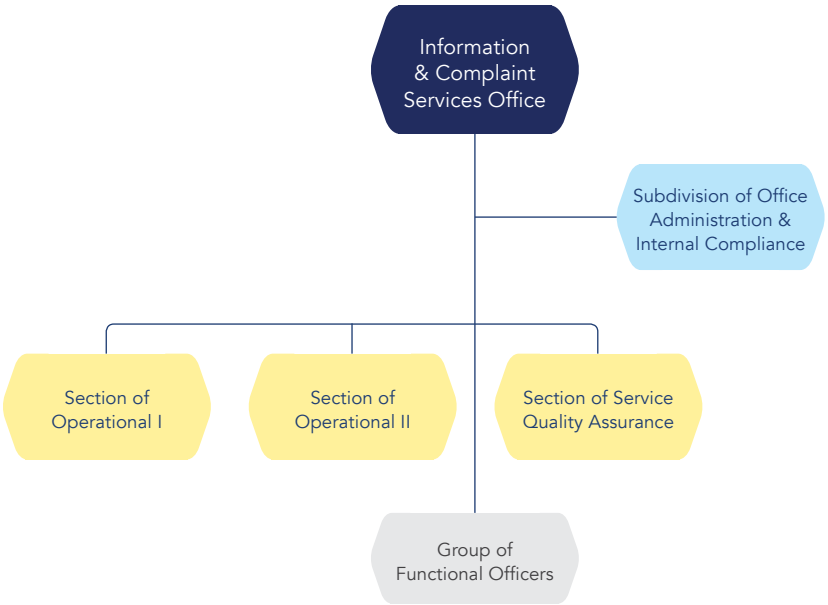
CENTER FOR TAXATION DATA AND DOCUMENT PROCESSING



TAXATION DATA AND DOCUMENT PROCESSING OFFICE



INFORMATION AND COMPLAINT SERVICES OFFICE



COMPLAINT CHANNELS

Online Public Aspiration and Complaint Service: lapor.go.id

Tax Services Complaint Channel

Channels	Unit in Charge
Kring Pajak: **Phone** 1500200 **Mobile Phone** (021) 1500200	Information & Complaint Services Office
Facsimile (021) 5251245	
E-mail pengaduan@pajak.go.id	
Website pengaduan.pajak.go.id	
Twitter @kring_pajak	
Chat service on pajak.go.id	
Mail or **walk-in** to: Directorate of Tax Dissemination, Services, and Public Relations Mar'ie Muhammad Building, Directorate General of Taxes Head Office, 16th Floor Jl. Jenderal Gatot Subroto Kavling 40-42 Jakarta 12190	Directorate of Tax Dissemination, Services, and Public Relations
Mail or **walk-in** to Regional Tax Office/Tax Office/Technical Implementing Units	Regional Tax Office/Tax Office/Technical Implementing Units

Complaint Channels for Code of Conduct and Discipline Violation

Channels	Unit in Charge
Apps Ministry of Finance Whistleblowing System wise.kemenkeu.go.id	Ministry of Finance
Apps Personnel, Finance, and Assets Information System (SIKKA)-WBS	Directorate of Internal Compliance & Apparatus Transformation
Phone (021) 52970777	
E-mail kode.etik@pajak.go.id pengaduan@pajak.go.id	
Walk-in to: Directorate of Internal Compliance & Apparatus Transformation Mar'ie Muhammad Building, Directorate General of Taxes Head Office, 20th Floor Jl. Jenderal Gatot Subroto Kavling 40-42 Jakarta 12190	
Mail to: Director General of Taxes or Director of Internal Compliance & Apparatus Transformation	
Mail to head of office	Regional Tax Office or Tax Office
Kring Pajak: **Phone** 1500200 **Mobile Phone** (021) 1500200	Information & Complaint Services Office
E-mail pengaduan@pajak.go.id	

SOCIAL MEDIA



DitjenPajakRI



DitjenPajakRI



@DitjenPajakRI



@ditjenpajakri



@ditjenpajakri



Direktorat Jenderal Pajak

OFFICE DIRECTORY

HEAD OFFICE

Jl. Jenderal Gatot Subroto Kav. 40-42,
Jakarta Selatan 12190
Ph. (021) 5250208, 5251609, 5262880
Fax. (021) 5251245

Large Taxpayers TRO

Gd. Radjiman Wedyodiningrat Lt. 4,
Jl. Jenderal Sudirman Kav. 56, Senayan,
Kebayoran Baru, Jakarta Selatan,
DKI Jakarta-12190
Ph. (021) 22775100
Fax. (021) 22775103

LTO I	LTO II
Gd. Radjiman Wedyodiningrat Lt. 16-17, Jl. Jenderal Sudirman Kav.56, Senayan, Kebayoran Baru, Jakarta Selatan, DKI Jakarta-12190 Ph. (021) 22775100 Fax. (021) 22775089 E-mail kpp.091@pajak.go.id	Gd. Radjiman Wedyodiningrat Lt. 14-15, Jl. Jenderal Sudirman Kav.56, Senayan, Kebayoran Baru, Jakarta Selatan, DKI Jakarta-12190 Ph. (021) 22775100 Fax. (021) 22775078 E-mail kpp.092@pajak.go.id
LTO III	**LTO IV**
Gd. Radjiman Wedyodiningrat Lt. 12-13, Jl. Jenderal Sudirman Kav.56, Senayan, Kebayoran Baru, Jakarta Selatan, DKI Jakarta-12190 Ph. (021) 22775100 Fax. (021) 22775088 E-mail kpp.051@pajak.go.id	Gd. Radjiman Wedyodiningrat Lt. 10-11, Jl. Jenderal Sudirman Kav.56, Senayan, Kebayoran Baru, Jakarta Selatan, DKI Jakarta-12190 Ph. (021) 22775100 Fax. (021) 22775058 E-mail kpp.093@pajak.go.id

Special Jakarta RTO

Menara Mandiri II Lt.2 dan 3,
Jl. Jenderal Sudirman Kav. 54-55,
Senayan, Kebayoran Baru, Jakarta
Selatan, DKI Jakarta-12190
Ph. (021) 5264888
Fax. (021) 5266003, 5266005

Foreign Investment I STO	Foreign Investment II STO	Foreign Investment III STO
Jl. TMP Kalibata, Kalibata, Pancoran, Jakarta Selatan, DKI Jakarta-12760 Ph. (021) 7980023, 7941890 Fax. (021) 7975359 E-mail kpp.052@pajak.go.id	Jl. TMP Kalibata, Kalibata, Pancoran, Jakarta Selatan, DKI Jakarta-12760 Ph. (021) 7948536 Fax. (021) 7948191 E-mail kpp.055@pajak.go.id	Jl. TMP Kalibata, Kalibata, Pancoran, Jakarta Selatan, DKI Jakarta-12760 Ph. (021) 7948462 Fax. (021) 7902445 E-mail kpp.056@pajak.go.id

Foreign Investment IV STO	Foreign Investment V STO	Foreign Investment VI STO
Jl. TMP Kalibata, Kalibata, Pancoran, Jakarta Selatan, DKI Jakarta-12760 Ph. (021) 79192323, 79192444 Fax. (021) 79192255 E-mail kpp.057@pajak.go.id	Jl. TMP Kalibata, Kalibata, Pancoran, Jakarta Selatan, DKI Jakarta-12760 Ph. (021) 7982870, 7982388 Fax. (021) 7980024 E-mail kpp.058@pajak.go.id	Jl. TMP Kalibata, Kalibata, Pancoran, Jakarta Selatan, DKI Jakarta-12760 Ph. (021) 79196742, 7974514 Fax. (021) 7974516 E-mail kpp.059@pajak.go.id
Public-Listed Company STO	**Oil & Gas Sector STO**	**Permanent Establishment & Expatriate STO**
Gd. Radjiman Wedyodiningrat Lt. 8-9, Jl. Jenderal Sudirman Kav.56, Senayan, Kebayoran Baru, Jakarta Selatan, DKI Jakarta-12190 Ph. (021) 22775100 Fax. (021) 22775063 E-mail kpp.054@pajak.go.id	Jl. TMP Kalibata, Kalibata, Pancoran, Jakarta Selatan, DKI Jakarta-12760 Ph. (021) 79194783, 79194831 Fax. (021) 79194852 E-mail kpp.081@pajak.go.id	Jl. TMP Kalibata, Kalibata, Pancoran, Jakarta Selatan, DKI Jakarta-12760 Ph. (021) 7988568, 7988569, 7988571, Fax. (021) 7980022 E-mail kpp.053@pajak.go.id

Aceh RTO

Gedung Keuangan Negara Gd. B,
Jl. Tgk Chik Ditiro, Ateuk Pahlawan,
Baiturrahman, Banda Aceh,
Aceh-23241
Ph. (0651) 33254, 31274
Fax. (0651) 33255

Banda Aceh TO	Aceh Besar TO	Lhokseumawe TO
Jl. Tengku. H. Moh. Daud Beureueh No. 20, Kuta Alam, Banda Aceh, Aceh-23121 Ph. (0651) 28249, 28246, 28060 Fax. (0651) 22145 E-mail kpp.101@pajak.go.id	Jl. Tengku. H. Moh. Daud Beureueh No. 53, Keuramat, Kuta Alam, Banda Aceh, Aceh-23126 Ph. (0651) 7317032, 7317275 Fax. (0651) 8012779 E-mail kpp.108@pajak.go.id	Jl. Merdeka No. 146, Kuta Blang, Banda Sakti, Lhokseumawe, Aceh-24351 Ph. (0645) 43027, 46565 Fax. (0645) 43191 E-mail kpp.102@pajak.go.id
Meulaboh TO	**Bireuen TO**	**Langsa TO**
Jl. Imam Bonjol No. 56, Seuneubok, Johan Pahlawan, Aceh Barat, Aceh-23611 Ph. (0655) 7551029 Fax. (0655) 7551026 E-mail kpp.103@pajak.go.id	Jl. Medan - Banda Aceh, Cot Gapu, Kota Juang, Bireuen, Aceh-24251 Ph. (0644) 5353054 Fax. (0644) 5353052 E-mail kpp.104@pajak.go.id	Jl. Jend. Ahmad Yani No. 105, Payabujuk Tunong, Langsa Baro, Langsa, Aceh-24415 Ph. (0641) 21022, 22765 Fax. (0641) 23691 E-mail kpp.105@pajak.go.id
Tapaktuan TO	**Subulussalam TO**	
Jl. T. Ben Mahmud No.26, Lhok Keutapang, Tapaktuan, Aceh Selatan, Aceh-23718 Ph. (0656) 323598 Fax. (0656) 21049 E-mail kpp.106@pajak.go.id	Jl. Teuku Umar No. 63, Subulussalam Selatan, Simpang Kiri, Subulussalam, Aceh-24782 Ph. (0627) 31525 Fax. (0627) 31757 E-mail kpp.107@pajak.go.id	
Sigli TSDCO	**Sabang TSDCO**	**Lhoksukon TSDCO**
Jl. Prof A. Majid Ibrahim Km.114, Lampeudeu Baroh, Pidie, Pidie, Aceh-24151 Ph. (0653) 7000336 Fax. (0653) 25362 E-mail kp2kp.sigli@pajak.go.id	Jl. Tinjau Alam No.6, Aneuk Laot, Sukakarya, Sabang, Aceh-23514 Ph. (0652) 21377 Fax. (0652) 21378 E-mail kp2kp.sabang@pajak.go.id	Jl. Banda Aceh-Medan No. 79, Mns. Ranto, Lhoksukon, Aceh Utara, Aceh-24382 Ph. (0645) 31315 Fax. (0645) 43191 E-mail kp2kp.lhoksukon@pajak.go.id
Calang TSDCO	**Sukamakmur TSDCO**	**Takengon TSDCO**
Jl. Pinto Sa Dalam Kuala Meurisi, Calang, Krueng Sabee, Aceh Jaya, Aceh-23655 Ph. (0654) 2210243 Fax. (0654) 2210243 E-mail kp2kp.calang@pajak.go.id	Jl. Poros Utama, Ujong Fatihah, Kuala, Nagan Raya, Aceh-23671 Ph. (0655) 7141003 Fax. (0655) 7141003 E-mail kp2kp.sukamakmur@pajak.go.id	Jl. KL Yos Sudarso No. 252, Blang Kolak II, Bebesen, Aceh Tengah, Aceh-24552 Ph. (0643) 23782 Fax. (0643) 21062 E-mail kp2kp.takengon@pajak.go.id

Rimba Raya TSDCO	Karang Baru TSDCO	Blangkejeran TSDCO
Jl. Bandara Rembele, Simpang Tiga Redelong, Bukit, Bener Meriah, Aceh-24581 Ph. (0643) 8001022 Fax. (0643) 8001033 E-mail kp2kp.rimbaraya@pajak.go.id	Jl. Iskandar Muda No. 4, Kota Kuala Simpang, Aceh Tamiang, Aceh-24475 Ph. (0641) 31261 Fax. (0641) 332344 E-mail kp2kp.karangbaru@pajak.go.id	Jl. Blangkejeren-Kutacane, Simpang Tiga Gele, Blangkejeran, Gayo Lues, Aceh-24653 Ph. (0642) 21759 Fax. (0642) 21529 E-mail kp2kp.blangkejeran@pajak.go.id
Blangpidie TSDCO	**Sinabang TSDCO**	**Aceh Singkil TSDCO**
Jl. Letkol BB Djalal, Padang Baru, Susoh, Aceh Barat Daya, Aceh-23765 Ph. (0659) 93359 Fax. (0659) 91611 E-mail kp2kp.blangpidie@pajak.go.id	Jl. Tgk. Diujung No.45, Ameria Bahagia, Simeulue Timur, Simeulue, Aceh-23891 Ph. (0656) 323598/323599 Fax. (0656) 21049 E-mail kp2kp.sinabang@pajak.go.id	Jl. Utama No. 35, Pulo Sarok, Singkil, Aceh Singkil, Aceh-24785 Ph. (0658) 20165 Fax. (0658) 20165 E-mail kp2kp.acehsingkil@pajak.go.id
Kutacane TSDCO		
Jl. Iskandar Muda No. 10, Kutacane Lama, Babussalam, Aceh Tenggara, Aceh-24651 Ph. (0629) 21028 Fax. (0629) 21164 E-mail kp2kp.kutacane@pajak.go.id		

Sumatera Utara I RTO

Gedung Kanwil DJP Sumatera Utara I Lt. 7,
Jl. Sukamulia No.17A, Aur,
Medan Maimun, Sumatera Utara-20151
Ph. (061) 4538833
Fax. (061) 4538340

Medan MTO	Medan MTO II	Medan Barat TO
Gedung Kanwil DJP Sumatera Utara I Lt. 1-2, Jl. Sukamulia No.17A, Aur, Medan Maimun, Sumatera Utara-20151 Ph. (061) 4559763 Fax. (061) 4561040 E-mail kpp.123@pajak.go.id	Gedung Kanwil DJP Sumatera Utara I Lt. 1-2, Jl. Sukamulia No.17A, Aur, Medan Maimun, Sumatera Utara-20151 Ph. (061) 4529379 Fax. (061) 4529403 E-mail kpp.129@pajak.go.id	Jl. Asrama No.7A, Sei Sikambing C II, Medan Helvetia, Sumatera Utara-20123 Ph. (061) 8467967, 8454509, 8452275 Fax. (061) 8467439 E-mail kpp.111@pajak.go.id
Medan Belawan TO	**Medan Timur TO**	**Medan Polonia TO**
Jl. K.L. Yos Sudarso Km. 8,2, Tanjung Mulia, Medan Deli, Sumatera Utara-20241 Ph. (061) 6642764, 6642763 Fax. (061) 6642764 E-mail kpp.112@pajak.go.id	Gedung Kanwil DJP Sumatera Utara I Lt. 4 Jl. Sukamulia No.17A, Aur, Medan Maimun, Sumatera Utara-20151 Ph. (061) 4513284 Fax. (061) 4570165 E-mail kpp.113@pajak.go.id	Gedung Kanwil DJP Sumatera Utara I Lt. 5 Jl. Sukamulia No.17A, Aur, Medan Maimun, Sumatera Utara-20151 Ph. (061) 4529353 Fax. (061) 4529343 E-mail kpp.121@pajak.go.id
Medan Petisah TO	**Binjai TO**	**Lubuk Pakam TO**
Jl. Asrama No.7A, Sei Sikambing C II, Medan Helvetia, Sumatera Utara-20123 Ph. (061) 8467951 Fax. (061) 8467744 E-mail kpp.124@pajak.go.id	Jl. Jambi No.1, Rambung Barat, Binjai Selatan, Sumatera Utara-20723 Ph. (061) 8820407 Fax. (061) 8829724 E-mail kpp.119@pajak.go.id	Gedung Keuangan Negara I Lt. 2, Jl. P. Diponegoro No.30A, Madras Hulu, Medan Polonia, Sumatera Utara-20152 Ph. (061) 4564697 Fax. (061) 4564724 E-mail kpp.125@pajak.go.id

Sumatera Utara II RTO

Jl. Kapten M.H. Sitorus No. 2,
Timbang Galung, Siantar Barat,
Pematang Siantar, Sumatera Utara-21116
Ph. (0622) 27388, 27594, 27483
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